

**TIME AND EFFORT REPORTING REQUIREMENTS PROCEDURE 2 – POSITIVE
TIME REPORTING**

FEDERAL TIME REPORTING

Many programs administered by Mountain Home School District No. 193 are funded through federal sources and are obligated to meet Federal Guidelines in order to qualify. If Federal Funds are used for an employee’s salary, the employee is required to record time spent working on a federal program on their timesheet as hours worked through means of “Positive Time Reporting.”

“Positive Time Reporting” is recording the actual time spent working on a set of activities that are applicable and allowable under the terms and conditions of the funding source.

Any vacation, sick leave, compensatory time taken, holiday pay, or other non-worked pay will be distributed according to the default index(es) assigned to the employee’s position.

A quarterly review and reconciliation will be performed by the Payroll Clerk to ensure time is being charged appropriately.

EMPLOYEE RESPONSIBILITY

Employees are responsible to correctly charge actual time worked to the appropriate funding source(s) associated with any federal programs. Employees will work with their supervisor and/or district Payroll Clerk.

SUPERVISOR RESPONSIBILITY

Each pay period, supervisors are required to verify the hours were actually spent working directly on the federal or other programs, and correct index(es) were used in coding the timesheet.

PROGRAM COORDINATOR/DIRECTOR RESPONSIBILITY

The Program Coordinator/Director will discuss program needs with their Supervisor. Coordinators/Directors will closely monitor activities, expenses, and revenue of their program and report any deficiencies to their Supervisor and the Payroll Clerk. It is the responsibility of the Program Coordinator/Director/or designee to inform the Payroll Clerk when a funding source has been exhausted, and if a new index code needs to be established due to rollover into new fiscal year funds or the award of an entirely new federal grant.



LEGAL REFERENCE:

Education Department General Administrative Regulations (EDGAR), 2 CFR Part 200 *et seq.*
OMB A-21 Revised 05/10/04, Cost Principles for Educational Institutions

www.whitehouse.gov/omb/circulars_a021_2004

OMB A-87 Revised, Cost Principles for State, Local, and Indian Tribal Governments

www.whitehouse.gov/omb/circulars_a087_2004

Time and Effort Reporting Frequently Asked Questions, Idaho State Department of Education

www.sde.idaho.gov/site/nclb/program_monitoring_docs/TimeEffortFAQs.pdf

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