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Time and Effort/Personal Services Policy
Utah International Charter School

Compensation is based on records that accurately reflect the time and effort work that is performed. Salaried employees are paid monthly based on their job descriptions and/or daily schedules and attendance records. Non-salaried employee payroll is processed using timesheets. Timesheets must be completed after-the-fact and signed by the employee and the immediate supervisor.

Each full-time employee must have a current job description on file. The Director is responsible for developing a complete and accurate job description for each employee under his or her supervision. Job descriptions must be updated as new assignments are made. The Director must review the job description with the employee upon hiring and as the job description is updated. The employee must sign and date that he or she has read and understands the job description and the programs under which he or she is working.

All charges to payroll for personnel who work on one or more Federal programs or cost objectives must be based on one of the following, depending on the circumstances:

- Semiannual certification (for employees who work 100% of the time on a single program and/or cost objective in which case a signed and dated job description must be in the employee's personnel file; also see exception for schoolwide programs below)
- PARs - for employees working on more than one program and/or more than one cost objective

Semi-Annual Certification

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. The Compliance Officer is responsible for collecting and maintaining certifications. The Compliance Officer is responsible for determining the type of time and effort reporting required for each employee. Certifications will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee. Certifications will be maintained by Utah International Charter School for five years.

Semi-annual certification applies to employees who do one of the following:

- Work 100% of their time on a single grant program and/or single cost objective
- Work 100% of their time in administering programs that are part of consolidated administrative funds (such as a Federal Programs Director who administers only these programs)
- Work 100% of their time under a single cost objective funded from eligible multiple funding sources. A Title I, Part A, schoolwide program is a single cost objective.

These employees are not required to maintain time-and-effort records. However, each employee must certify in writing, at least semiannually, that he/she worked solely on the program or single cost objective for the period covered by the certification. The certification must be signed by the employee or by the supervisor having firsthand knowledge of the work performed. Charges to the grant must be supported by these semiannual certifications and the semiannual certifications are to be maintained by Utah International 's Compliance Officer.

The semiannual certification must

- be executed after the work has been completed, and not before
- state that the employee worked solely (i.e., 100% of the time) on activities related to one particular grant program or single cost objective
- identify the grant program or cost objective
- specify the 6-month reporting period
- be signed and dated by the employee or a supervisor with firsthand knowledge of the work performed

Personnel Activity Report (PAR)

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports. The Business Manager is responsible for collecting and maintaining PARs. The Business Manager is responsible for determining the type of time and effort reporting required for each employee. PARs must be signed by the Charter Director having firsthand knowledge of the work performed by the employee. PARs are to be maintained by Utah International 's Business Manager.

PARs will be required where employees work on:

(a) More than one Federal award,

(b) A Federal award and a non-Federal award,

(c) An indirect cost activity and a direct cost activity,

(d) Two or more indirect activities which are allocated using different allocation bases, or

(e) An unallowable activity and a direct or indirect cost activity.

Personnel activity reports or equivalent documentation must meet the following standards:

(a) The reports must reflect an after-the-fact determination of the actual activity of each employee.

(b) Each report must account for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization.

(c) The reports must be signed by the employee.

Supporting Documentation

PAR employees who are hourly are required to maintain time-and-effort records. Hourly employees must prepare time-and-effort summary reports at least monthly (or bi-monthly, as applicable) to coincide with

pay periods. Such reports must reflect an after the fact distribution of 100% of the actual time spent on each activity and must be signed by the employee. For example, a daily calendar completed by the employee as activity is performed that details how much of the employee's activity was spent on each program from which the employee is compensated.

Daily Class Schedules

Daily class schedules for classroom teachers and instructional aides may be used in lieu of time-and-effort summary reports for these personnel. Daily class schedules may qualify as suitable because they provide a "quantifiable measure of employee effort."

Reconciliation and Closeout Procedures

Utah International will periodically, at least quarterly, reconcile budgeted distributions to the actual time and effort reflected in the employees' time-and-effort records. If the quarterly (or more frequent) reconciled difference between the actual and budgeted amounts is 10% or greater, two things will occur:

- Utah International will adjust its accounting records to reflect the costs based on the actual time and effort reported.
- To minimize future differences, Utah International will revise the budget estimates for the following quarter to reflect the actual distributionUtah International will adjust the accounting records annually.

Prior to the end of the fiscal year the Compliance Officer reviews all certifications and PARs for accuracy and appropriate signatures and dates.

In order to accomplish the objectives of the reconciliation Utah International will compare actual time spent with time budgeted and make any necessary adjustments.

Employee Exits

Before an employee separates from duty at Utah International, in addition to turning in checked-out keys, supplies and equipment, they must complete a checkout form including requirements to complete final timesheets, PARs/certifications.

(Approved by Board on May 8, 2024)