Provo City School District
Policy Series: 6000 Finance and Operations

Policy No. 6022

Time and Effort

The Provo City School District Board of Education is committed to following state and federal grant guidelines when tracking expenditures related to payroll. Federal Uniform Administrative Requirements state that employers are required to have a framework of internal controls to assure appropriate accounting for federal restricted funds. Some state programs also require additional documentation on payroll expenditures similar to federal requirements.

Principals have a responsibility to understand restricted grant guidelines and assign employees to the appropriate program based on grant restrictions. Principals will continue to review monthly payroll reports to determine whether employee duties fit within grant restrictions. Changes to program assignments should be done regularly as needs arise.

Time and Effort Reporting

All employees who are paid in full or in part with federal funds, or as required by state funds, must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 CFR § 200.430(i)(1)).

Part time employees will use the District timekeeping system to clock in to appropriate jobs. Employees will transfer jobs within the timekeeping system in order to track individual job assignments. Employees will review time worked at the end of each pay period and request any changes by their direct supervisor based on actual work assignments. Timesheet submissions will be considered confirmation that time worked on grants is correct. Timesheet submissions will be considered official documents. Supervisor approval will assume accurate pay based on approved cost objectives.

Business Services will provide payroll certifications for part time employees each month after payroll has been completed. Payroll certifications will be reviewed by grant directors and submitted with grant reimbursement requests.

Full time employees will have payroll certifications completed semi-annually for grant directors to review. Principals are responsible to review monthly payroll reports to verify correct account codes.

Payroll Certification Reports

Payroll certification reports for both full and part-time employees will include employee name, position, location, all programs paid from, and a percentage of time associated with each program. Payroll certification reports will be signed by a grant supervisor or Business Services employee familiar with grant requirements.

Approved by Board of Education: April 30, 2024