

# **Huntingdon Special School District**

## **Time and Effort Procedures**

### **June 2016**

The following outline of 2 C.F.R § 200.430 as it pertains to Compensation – Personal Services is followed by Huntingdon Special School District as it relates to time and effort standards. The following procedures are observed:

- Documentation Requirements:
  - Documentation for personnel working on a single cost objective:
    - Semi-Annual Certification that must:
      - ✓ Be completed at least every six months
      - ✓ Be signed by the employee or supervisor with direct knowledge of the work being performed
      - ✓ Reflect an after-the fact distribution of the actual activity
      - ✓ Account for the total activity for which each employee is compensated
  - Documentation for personnel working on multiple cost objectives:
    - Completion of a Personnel Activity Report (PAR) that supports the distribution of their salaries/wages that meet the following standards:
      - ✓ Reflect an after-the fact distribution of the actual activity
      - ✓ Account for the total activity for which each employee is compensated
      - ✓ Are prepared at least monthly to coincide with one or more pay periods
      - ✓ Are signed by the employee

Completed forms will be stored by the appropriate federal director or by the payroll department in the district office.

An example of the Semi-Annual Certification form is provided at the link on the main page.

An example of the Personnel Activity Report (PAR) is provided at the link on the main page.