

**BUSINESS PROCEDURES**  
*Series 800*

Policy Title: Federal Time Reporting

Code: 803.3

Many programs administered by Lapwai School District 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, which 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 Accounting 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 accounting staff to determine correct index(es) to use on their timesheet.

**Supervisor Responsibility**

Supervisors are required each pay period to verify hours were actually spent working directly on the federal or other programs and correct index(es) were used in coding the timesheet when they sign the timesheet.

**Program Coordinator/Director Responsibility**

The Program Coordinator or Director will discuss program needs with the supervisor. Coordinators/Directors will closely monitor activities, expenses and revenue of their program and report any deficiencies to the supervisor and accounting. It is the responsibility of the Program Coordinator/Director or designee to inform accounting 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.

Date of Adoption: 10/18/10

Legal References:

Related References: