

RURAL DEVELOPMENT PROJECT POLICIES AND PROCEDURES	Issued by: RDP Statewide Director: Daniel Regan	Policy No.: FIN 004
		Effective Date: 7/1/2009
<i>Effort Reporting</i>	Approved by: RDP Statewide Director Daniel Regan	Revision No.: 9/18/2009
		Supersedes Policy: N/A

I. PURPOSE: To provide RDP staff guidelines in order to comply with mandatory federal effort reporting requirements.

As a recipient of federal funds, RDP is required by OMB Circular A-21, Section J.8 to confirm, through effort reporting, all effort devoted to each Department of Labor (DOL) grant and to verify the accuracy of payroll charges to each grant. Thus, RDP must be able to confirm the amount of time an employee expends under each grant and identify the amount of time devoted to administrative functions and program functions.

RDP developed the Performance Activity Report (PAR) in conjunction with the Clearing Account for all RDP employees. The PAR ensures accurate distribution of everyone’s time to the proper account under the multiple DOL grants RDP manages. The PAR ensures RDP compliance and accountability with DOL regulations regarding the reporting of time.

All RDP/RCUH employees and employees paid by RCUH and UH must accurately and truthfully record the time they work on grant accounts. Falsification of time reporting will result in disciplinary action (including possible termination).

DOL standards require a daily recordation of employees’ time spent per grant. Employees must complete their PAR on a daily basis. Supervisors are responsible for verifying the accuracy of their staffs’ PAR and ensuring that there are enough funds in the accounts that their employees are working on to cover the hours charged. Hours recorded on the PAR and on the employee’s time sheets must match. After review at the end of each pay period, the Human Resources Assistant will ask you for your revision of the documents if there are inconsistencies.

II. POLICY DEFINITIONS

Master Hours—Master hours are hours charged when an employee completes tasks which impact all RDP federal projects. The cost of master hours is taken from all grants charged, on a proportional basis, based on the total number of hours charged to each particular grant.

Administrative Costs—In terms of personnel, administrative costs are associated with tasks related to general administrative functions and the coordination of staff functions and

duties. Administrative costs include accounting, personnel, procurement and property management, as well as goods and services used in administrative functions.

Program Costs—Program costs are those charged to program-related activities and provision, including maintaining program files, obtaining and maintaining participant data and performance information, and providing services to participants and employers.

Non-Federal Funds—Non-Federal funds are to be used for writing grant proposals and for work on grants which are closed or have ended. *These funds are not to be used unless authorized by an employee's supervisor.*

III. STAFF RESPONSIBILITIES: All RDP employees are required to:

1. Comply with this policy.
2. Accurately and truthfully record time spent working on specific grant accounts.
3. Make PAR entries on a daily basis, and ensure that hours are consistent with hours listed on the timesheet.
4. Login to HR Support at the RDP website, at http://hr.hawaiiirdp.org/index_hr.asp. Select "Time Entry." Enter hours worked per day on specific accounts, as well as vacation, holiday, and sick time on days leave is taken.
5. Record time in 15 minute increments (e.g., 8.25, 5.50, 3.75).
6. Click on "Save" at the bottom of the screen to update the form.

IV. SUPERVISOR RESPONSIBILITIES

1. Train employees how to use PAR.
2. Make sure that each employee's PAR is set up with the appropriate grant accounts.
3. Monitor employees' PAR to ensure that time is not being recorded on grant accounts with insufficient funds (according to FMIS) to pay for the time charged.
4. Responsible for ensuring that PAR and RCUH timesheets match.

V. ADMINISTRATOR RESPONSIBILITIES

1. Train supervisors how to use PAR.
2. Make sure that each supervisor's PAR is set up with the appropriate grant accounts.

3. Monitor PAR to ensure that time is not being recorded on grant accounts with insufficient funds to pay for the time charged.
4. Responsible for ensuring that PAR and RCUH timesheets match.
5. Suspending and or blocking employees' PAR due to grant closing or funds lacking.
6. FTE Certification.
 - a. Prepared using data from the Administrative PAR Report and the Payroll Computation Document (Payroll Spreadsheet). The payroll worksheet consists of a multi-tabbed spreadsheet folder and calculates each employee's Percent Effort per grant and Total Effort based upon the time recorded in the PAR.

It also calculates a Percent Effort per grant and Total Effort for the distribution of master hours to be charged across all grants based upon the ratio of direct hours charged versus total hours charged.
 - b. PI/Statewide Director's approval is obtained. The FTE are due Quarterly, but submitted each pay period to RCUH.

VI. REFERENCES

OMB Circular A-21.
RCUH Policies and Procedures, 3.810 RCUH Time
Workforce Investment Act; Final Rules, 20 C.F.R. Part 652 & Parts 660-671