

3370 TIME AND EFFORT

I. PHILOSOPHY AND PURPOSE

The purpose of this policy is to establish guidelines and procedures for documenting and certifying the time and effort of employees working on federal awards, ensuring compliance with the requirements outlined in 2 CFR 200.430 (a)(1). The school district is committed to maintaining accurate and consistent records of time worked on federally funded projects and to ensuring that employees are compensated in accordance with their actual work on these projects. This policy aims to promote transparency, accountability, and responsible use of federal funds following federal regulations.

II. POLICY STATEMENT

In compliance with 2 CFR 200.430, the school district requires that all personnel working on federally funded projects track and report their time and effort in an accurate and timely manner. This policy applies to all employees whose compensation is charged, either in whole or in part, to a federal award. The district will utilize appropriate time and effort reporting methods to ensure that time worked on federal programs is documented and that compensation is justified based on the actual time spent on these projects. Non-compliance with this policy may result in disciplinary action and impact the district's eligibility for federal funding.

III. DEFINITIONS

- A. "Federal Award" means any grant, subgrant, contract, or cooperative agreement received from the federal government, including funds from federal agencies and programs.
- B. "Time and Effort Reporting" means the process of recording and verifying the time employees spend working on federal programs and projects. This includes tracking hours worked and how those hours are allocated across various programs, particularly federally funded ones.
- C. "Time and Effort Documentation" means a document used to track and certify the time an employee spends on specific federal programs or projects. This report must be signed by the employee and approved by their supervisor.
- D. "Distribution of Salary Costs" means the process of allocating an employee's salary to various programs based on the proportion of time spent on each

program. This must be documented and justified with accurate time and effort reporting.

- E. "Direct Costs" means costs that can be directly attributed to a specific federal award, such as the salary of an employee working on that award.

IV. RESPONSIBILITY OF PRINCIPALS

- A. Principals are responsible for understanding restricted grant guidelines and assigning employees to the appropriate program based on grant restrictions.
- B. Principals will continue to review monthly payroll reports to determine whether employee duties fit within grant restrictions.
- C. Changes to program assignments should be done regularly as needs arise.

V. PROCEDURES

A. Time Tracking Method:

1. Employees working on federally funded projects must complete accurate records of their work hours on a regular basis.
2. Employees must certify the accuracy of their time and effort on federally funded projects by signing the Time and Effort Documentation. This certification confirms that the time reported is a true reflection of the actual work performed on federal programs.
3. The supervisor of each employee must review and approve the Time and Effort Documentation to ensure that the distribution of hours is appropriate and in compliance with federal regulations.

- B. Frequency of Reporting - Time and Effort Documentation must be completed at least semi-annually.

C. Documentation and Retention:

1. 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.
2. Payroll certification reports will be signed by a grant supervisor or a member of the District Business Services department employee familiar with grant requirements.

3. The District will retain all time and effort reports, including supporting documentation, for a minimum of three years after the completion of the relevant federal award.
4. All records must be readily accessible for audit purposes and will be reviewed annually to ensure compliance with 2 CFR § 200.430.

D. Appropriate Allocation of Salaries:

1. Employees must allocate their salary costs across all federal and non-federal programs based on actual work performed, as documented in the time and effort reports.
2. If there is a change in the distribution of work (e.g., an employee's role changes or they shift from one federal program to another), the time and effort report must be adjusted accordingly.

VI. NON-COMPLIANCE AND CORRECTIVE ACTION:

- A. Failure to comply with this policy or accurately report time and effort may result in corrective action, which could include reallocation of costs, additional training, or disciplinary action.
- B. The District will provide periodic training and reminders to employees about the importance of accurate time reporting and the consequences of non-compliance.

VII. AUDITS AND MONITORING:

- A. The District will conduct periodic internal audits of time and effort reporting to ensure compliance with federal regulations and identify any discrepancies.
- B. External audits will also be conducted as required by funding agencies, and the District will cooperate fully with auditors during these processes.