



TIME AND EFFORT POLICY

PURPOSE:

Time and effort reports are required to show that federal and non-federal funds are charged only for actual time spent on allowable costs. Promontory School acknowledges that the school will take federal and non-federal grant funds and will comply with all necessary measures accordingly. A time and effort policy and procedures will be created, board approved, posted to the Promontory school website, and updated regularly. CFR 200.430 and R277-113-(5)(6)

POLICY:

Time and effort reports documentation of all certified staff time spent working within federal and state awarded grants and other federal, state, or local fund sources shall be collected and certified monthly by the signature and date of the individual employee and their supervisor. CFR 200.430

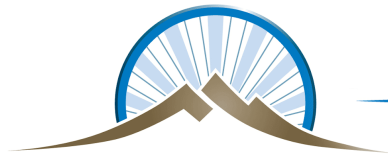
For employees who work in other areas of the school, in addition to federal and state grants, all hours of the employee will be included on the multiple program Semi-Annual Certification form. If the employee only worked on one federal grant, the single federal program state form will be used. This applies to both full time and part time employees, salaried or hourly. Effort is to be documented by percentage, not to exceed 100% of an employee's time.

PROCEDURE:

The nature of the specific documentation required depends on the extent to which the employee's total compensation comes from federal funds or from non-federal funds.

Documentation shall include:

- The employee's effort. For all part-time employees who are compensated with any federal and/or non-federal funds, the time clock system shall document time records showing the total number of hours worked each day.
- Any salaried employee not using the time clock system, shall submit a Semi-Annual Certification to the Director for signature and date of approval.
- The documentation will specify the reporting period, cost objective, grant program, fund code, and distribution of time expressed in a percentage for the reporting period. The employee's supervisor shall review the form semi-annually, confirm its accuracy, sign and date the form. Promontory School's Director will certify all documents by signing and dating after review.



- Promontory School will maintain records of effort by collecting them digitally and storing hard copies in the Records Room. Records will be collected by the Special Education Director and stored for at least 5 years. CFR 200.334

References:

- CFR 200.430 Code of Federal Regulation – Time and Effort Reporting
- R277-113-5 Administrative Board Rule – Policy and Procedures
- R277-113-6 Administrative Board Rule – Board approved and posted to website
- CFR 200.334 Code of Federal Regulation – Maintenance of Records 5 years