

11.12 TIME AND EFFORT POLICY

Purpose

Definitions

Policy

All employees who are paid in full or in part with federal funds or State Special Education Funds must keep specific documents to demonstrate the amount of time spent on grant or program activities. (2 C.F.R. Part 200.430(i)(1)) In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation. (§ 200.430(i)(4)) Charges to federal awards and State Special Education awards for salaries and wages must be based on records that accurately reflect the work performed. These time and effort records should be maintained in order to charge the costs of personnel compensation to federal grants. In accordance with § 200.430(i)(1), these records must:

- Be supported by a system of internal controls, which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally-assisted and all other activities compensated by the agency on an integrated basis;
- Comply with the established accounting policies and practices of the agency; and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes, provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed. (§ 200.430(i)(1)(viii))

Time and Effort Procedures to meet the above requirements

All employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report(PAR) as required below. The type of form depends on the number of cost objectives that an employee works on. A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 C.F.R. Part 200.28)

Vanguard Academy

Policy Handbook

Semi Annual Certification

All employees whose work is funded fully (100%) by a single cost objective or grant award must complete a semi-annual certification. The semi-annual certification must:

1. Be completed at least every six (6) months (twice a year);
2. Identify the cost objective
3. Specify the reporting period
4. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
5. Reflect an after-the-fact distribution of the actual activity; and
6. Account for the total activity for which each employee is compensated.

Personnel Activity Report (PAR)

A PAR must be completed if an employee is funded partially on one (1) or more grant cost objective(s). The PAR provides a written record of an employee's work activities used to document that employee's time to grants or projects. The PAR must:

1. Be completed at least monthly and coincide with one (1) or more pay periods
2. Specify the reporting period
3. Identify the cost objectives
4. Be supported by records. Examples of records used to support the time entered in a PAR include desk calendars or written records of activity for each day/week, etc.
5. Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
6. Account for the total work activity for which each employee is compensated; and
7. Be signed by the employee.

References

Revision History and Approval Date

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