

# Emery County School District



## Policy: DKAA—Time and Effort Standards

Date Adopted: 3 March 2021  
Current Review / Revision: 3 March 2021

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. 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.

### Scope

Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. 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 District on an integrated basis;
- Comply with the established accounting policies and practices of the District; 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.

### Procedures

To meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a monthly certification. The type of form depends on the number of programs, activities, or awards that an employee works under.

All employees whose work is funded fully (100%) by a single program or grant award must complete a semi-annual Time and Effort form. The form must:

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

All employees whose work is partially funded from Title funding, a time and effort form is needed monthly with all programs and percentages indicated including requirements 2-4 listed above.

### Reconciliation Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the certification documents. All the Time and Effort certifications are collected by the District Office and reviewed for accuracy, appropriate signatures, and dates.