

Esperanza Elementary School

Time & Effort Policy

Scope:

This policy applies to all employees whose compensation is charged, in whole or in part, to one or more federal or non-federal grants. CFR 200.430 and R277-113(5)(6)

Policy Statement:

Employees must provide **accurate, timely, and verifiable documentation** of the work performed on government-funded programs. Time and effort reports must reflect **actual work performed**, not budget estimates, and must account for the **total activity** (100%) for which an employee is compensated by any funding source. CFR 200.430

Key Policy Components: Procedures

1. Types of Reporting:

- **Semi-Annual Certification:** For employees who work **100% on a single grant**, a semi-annual certification may be used at least every six months.
- **Monthly Time Distribution Reports** For employees working on **multiple cost objectives** (e.g., more than one grant or a mix of grant and non-grant duties), reports must:
 - Be **prepared at least monthly**
 - Reflect **actual time worked**, not budget estimates.
 - Be **signed and dated by the supervisor**.

2. Documentation Standards:

- Must include the **employee's name, position, reporting period, and breakdown percentage of effort by program or funding source**.
- Must be **retained for at least 5 years** (or longer, depending on the specific grant terms or audit requirements). CFR 200.334

3. Review and Approval:

- Supervisors must **verify the accuracy** of the effort reports.
- Grant managers or business administrators must **review and reconcile** reports with budgeted amounts and payroll records.

4. Training and Awareness:

- Staff with responsibilities related to grant-funded work must **complete training** on time and effort reporting procedures annually.

5. Monitoring and Auditing:

- The organization will **periodically audit** time and effort documentation for accuracy and compliance.
- Discrepancies must be corrected promptly, and mischarges must be reimbursed to the grant.

6. Consequences of Noncompliance:

- Failure to comply may result in **repayment of disallowed costs**, disciplinary action, or loss of future grant eligibility.

Legal References:

- **2 CFR §200.430 – Code of Federal Regulation Compensation – Personal Services Time and Effort documentation**
- **2 CFR §200.431 – Code of Federal Regulation Compensation – Fringe Benefits**
- **R277-113-5 – Administrative Board Rule – Policy and procedures**
- **R277-113-6 – Administrative Board Rule – Board approved and posted to website**
- **2 CFR 200.334 – Code of Federal Regulation – Maintenance of records 5 years**