



DaVinci Academy of Science and The Arts

Policy Number: 417

Policy Section: 400 - Staff Policies

Effective Date: September 18, 2025

POLICY TITLE: TIME AND EFFORT POLICY

I. Purpose

This policy establishes guidelines for ensuring compliance with federal and state requirements for documenting time and effort to support salaries and wages charged to federal and state awards. Adherence to this policy demonstrates that salary costs are accurate, allowable, and allocable, per 2 CFR 200.403 and 2 CFR 200.430(i).

II. Scope

This policy applies to all employees whose salaries are:

- a. Fully or partially funded by federal or state programs.
- b. Used to meet matching or cost-sharing requirements.

III. Authority

This policy aligns with:

- a. 2 CFR 200.403(a) – Requirements for allocability of costs.
- a. 2 CFR 200.303 – Internal controls.
- b. 2 CFR 200.430(i) – Documentation standards for salaries and wages.
- c. R277-113-5(8)(a) and R277-113-6(a) – Utah State Board of Education requirements for LEA board-approved policies and procedures.
- d. 2 CFR 200.334 – Maintenance of Records 5 years

IV. Policy Statement

All salaries and wages charged to federal, or state programs must be supported by documentation that accurately reflects the work performed. This includes:

- a. Ensuring charges are based on verifiable internal controls.
- b. Incorporating documentation into official records.
- c. Reflecting total activity compensated for employees, covering both federal and non- federal work.

V. Procedures

This procedure guides how employees are identified and funded according to restricted funds:

- a. Any employee funded in full or in part (percentage) from a restricted funding must have a time and effort sheet completed for them a minimum of twice a



- year.
- b. The percentage should reflect a total percentage of the employee’s effort or actual time spent, not to exceed 100%.
Example: 45% CTE | 10% SPED | 40% IDEA | 5% general education = 100%.
Example: 100% SPED
Example: Stipends are reported by program, not to exceed 100%
 - c. The employee must receive training in the area from which they are being paid. For example, a paraprofessional must meet the highly qualified requirements of a Title I paraprofessional to work and be paid as a Title I paraprofessional.
 - d. This time and effort log must be signed and dated by the employee and/or the immediate supervisor twice annually (preferred the last day of 1st semester and last day of school).
 - e. This process of signing is a great opportunity for the supervisor to check on the health of the program and evaluate how students are progressing.
 - f. Time and effort forms are submitted to the business manager semi-annually, in January and June.
 - g. The business manager will do a final review before submitting time and effort forms to the State for reimbursement.
 - h. The business manager will ensure that the financial ledger reflects the time and effort forms submitted to the state.
 - i. These time and effort sheets will be maintained electronically by the Executive Administrator or their designee for a minimum of 5 years. Maintenance of Records – 5 years (CFR 200.334)

VI. Roles and Responsibilities

- a. Business Administrator:
 - i. Ensures compliance with documentation requirements.
 - ii. Oversees internal control processes related to time and effort reporting.
- b. Program Coordinators:
 - i. Verifies that all employees working on federal or state-funded programs complete time and effort reports.
 - ii. Ensures reports are consistent with payroll records.
- c. Employees:
 - i. Complete and sign accurate time and effort reports within the designated timeline.

VII. Compliance Monitoring

Regular audits will be conducted to assess compliance with time and effort requirements. Any findings will be addressed promptly to mitigate risk and ensure continued eligibility for federal and state funding.

VIII. Approval and Review

This policy must be reviewed and approved by the Local Education Agency (LEA) Board



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as stipulated by R277-113-5(8)(a) and R277-113-6(a).