

Cache County School District

Policy Series 6000: Finance and Operations

Policy No. 6075

Time and Effort Documentation

In administering federal and state awards and grants, the Cache County School District adheres to all applicable federal and state laws, rules, and requirements. The Code of Federal Regulations (2CFR 200.430) requires that records be kept for employees who are compensated with federal and certain non-federal funds to demonstrate the percentage of time they spend on grant activities. Accordingly, the District generates time and effort documentation for employees whose salaries are paid in part or in full with relevant federal or non-federal/state funds.

District time and effort documentation is required for each employee who is paid, fully or partially, with federal funds. In addition, time and effort documentation is required for each employee paid from state or local funds, but whose wages are used for cost-sharing or matching purposes.

The District utilizes accounting software and a system of internal controls to provide reasonable assurance that expenditures are allowable, accurate, and properly allocated. This policy aligns with these systems and any other accounting policies and practices of the District. A corresponding procedures document outlines the procedural details of time and effort reporting and documentation.

Codes to Reference

2CFR 200.430 – Code of Federal Regulations – Time and Effort Reporting
R277-113(5) – Administrative Board Rule – Create Policy and Procedures
R277-113(6) – Administrative Board Rule – Board Approval and Post to the Website
2CFR 200.334 – Code of Federal Regulations – Maintenance of Records 5 Years

Approved by the Board of Education: February 19, 2026