



TIME AND EFFORT

Time and Effort Standards

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. (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 grant 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 the School Corporation's records;
- Reasonably reflect the total activity for which the employee is compensated by the School Corporation, not exceeding 100% of compensated activities;
- Encompass both federally-assisted and all other activities compensated by the School Corporation on an integrated basis;
- Comply with the established accounting policies and practices of the School Corporation; and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal grant award; a Federal award and non-Federal grant work/projects; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.

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))

The Superintendent is authorized to develop an administrative guideline to implement this policy.

Plainfield Community School Corporation

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Revised: