

TIME AND EFFORT (FEDERAL FUNDS)

All employees who are paid in full or in part with federal funds must maintain documentation showing that their time and effort is allocable to a grant activity.

Charges to federal awards for salaries and wages must be based on records that reflect the work performed. These records must:

- Be supported by a system of internal control 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 School District;
- Support the distribution of the employee's salary or wages among specific activities or costs objectives if the employee works on more than one federal award; a federal award and a non-federal award; 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 (2 C.F.R. §430 (8) (vii)).

Board Approved: 04/29/2019