

# Time and Effort Policy

## 1 PURPOSE

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Due to the LEA's (Local Educational Agency) requirement to establish a written time and effort policy for both federal and non-federal cost objectives. (2 CFR 200.430(a) (1) and Special Education Rules Section X.T.1)

## 2 REQUIREMENTS

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Documentation is required for all personnel paid with Federal and as required non-Federal funds. The documentation requirement will follow 2 CFR 200.430.

Documentation of these expenses shall:

- 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;
- Comply with established accounting policies and practices of the LEA
- Reasonably reflect total activity for which the employee is compensated, not to exceed 100 percent
- Reasonably support the distribution of the employee's salary or wages among specific activities or cost objective(s), if the employee works on more than one objective or activity. Will be reflected as a percentage for each activity to the employee's total time spent not to exceed 100 percent. An employee may be funded via multiple sources, but only have one cost objective i.e. Special Education, Title I, General Education, Curriculum Improvement, Administrative, etc.
- Budget estimates will be compared to actuals and updated as needed for accuracy of records.