



7789 North Tawny Owl Circle  
Eagle Mountain UT 84005  
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## Time and Effort Procedures

### Purpose:

The purpose is for compliance with Federal ESEA and IDEA Rules and Regulations. The federal Uniform Grants Guidance requires that official records be kept for employees that are compensated with federal funds. As a recipient of federal funds, The Ranches Academy must require certification of effort to document salary and wage expenses charged directly against federally-funded programs.

Effort is defined as the amount of time spent on a particular activity. It includes the time spent working on a sponsored project in which salary is directly charged or contributed (cost-shared effort). Individual effort is expressed as a percentage of the total amount of time spent on work-related activities for which the school compensates an individual. Effort reports must be performed twice a year and must be certified by either the employee or the employee's direct supervisor, individuals who have first-hand knowledge of 100 percent of the employee's compensated activities.

### Procedural Statement:

1. Time and effort reporting shall reasonably reflect the percentage distribution of effort expended by The Ranches Academy employees involved in federally funded programs, grants and/or contracts, and shall be incorporated into the records of the school. These records shall reasonably reflect the activity for which the employee is compensated and shall encompass all activities on an integrated basis.
2. Employees who are compensated in whole or in part from a federally funded program (Title I, II-A, III, Special Education, etc.) are required to complete semi-annual certifications.
3. The Ranches Academy uses an "after-the-fact effort" reporting system. This indicates that the distribution of salaries will be supported by semi-annual certification reports. The Executive Director will ensure that employees whose compensation is paid in any portion from one or more of the restricted sources of revenue shall document their time and effort on a Personnel Activity Report consistent with 2 C.F.R 200.440 and other applicable state law and rule. Personnel Activity Reports are mandatory to ensure ongoing compliance with program regulations and to ensure funds are not recalled from the school by the state or federal governments. These reports only require the signature of the Executive Director.



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4. The business office/finance manager is responsible for the identification of, distribution, collection and retention of all employee time and effort reports relative to federal funding.
5. The time and effort report must represent, in percentages totaling the agreed upon contractual amounts, the total activity for which each employee is compensated.
6. Semi-Annual Report: Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employee worked solely on that program for the period covered by the certification. The certifications will be prepared twice annually and will be signed by the employee and supervisor having first-hand knowledge of the work performed by the employee (OMB Circular A-87 Appendix B.8.h for Governmental LEAs-school district or a charter authorized under a school district).
  - a. The semi-annual certification will identify:
    - i. Employer's Name
    - ii. Employee's Name
    - iii. Federal Program
    - iv. Reporting Period
    - v. Employee's Position
    - vi. Employee's and direct supervisor's dated signature

Procedures:

1. Each employee receiving this report shall complete the report with the actual percentage of effort for the given time period. They will sign the effort report to verify and obtain the direct supervisor's signature.
2. The time and effort report will be returned to the business office to be kept on file.
3. Any salary reallocations or adjustments resulting from and time and effort reports will be made as determined between the Business Office and the Director. Immediate adjustments must be made if comparisons of actual costs to budgeted distributions exceed 10%; annual adjustments will be permitted if less than 10%.
4. Changes: Evidence of salary reallocations (Budget revisions) must accompany a modified effort report.