



La Tierra Community School (LTCS)

Time and Effort Reporting Policy and Procedure

Policy

Per federal government requirements, 2 CFR 200.430(i) employees who are funded, either partially or fully from a federal, state, or local funding source must complete a Time and Effort Log (T&E) or Semi-Annual Certification. Time and Effort Log is being used as the term to meet this compliance.

Time and Effort Logs are documentation of hours worked, location or grant served, and services performed. An employee must record the time spent working on the grant's objectives to demonstrate the amount budgeted and claimed. All employees funded out of federal, state, or local funds must maintain T&E Logs.

Procedure

All personnel paid 100% out of any federally funded grant with the same cost objective will complete a Semi-Annual Certification. All employees partially paid out of one or more federal grants will complete a Time and Effort Log. The log will detail the number of hours and effort spent on any work related to the grants and other funding sources. Employee and a LTCS administrator with direct knowledge of the employee's work certifies the time distribution may sign completed logs.

Federal Programs

- Title I– Improving the Academic Achievement of the Disadvantaged
- Title II– Preparing, Training, and Recruiting High Quality Teachers and Principals
- IDEA Special Education
- CARES, ARP, ESSERS, and/or COVID 19 relief funds are federal funds
- And any other grant that LTCS may receive & manage

Time and Effort Logs

Positions that are fully or partially funded out of one or more grants, employee completes a Time and Effort Log that includes all the funding sources, hours per day worked on each fund (i.e., 4 hrs. Title I: 2 hrs., IDEA: 1 hour, etc.).

The LTCS employee will complete a time and effort log. This log must be filled out at the end of a day, or week, but not in advance. At the end of each month, employees must sign/date and have a LTCS administrator sign/date and forward the signed copy to the Program Coordinator or the Grant Manager who maintains the records.

Digital signatures on T&E are acceptable. Employee and the LTCS administrator with direct knowledge of the employee's work certifies the time distribution both must sign T&E prior to submission, the date of, and must be completed on/after the end date for each log. In the absence of the employee signature, the T&E can be verified by the LTCS administrator with direct knowledge of the employee's work

Employee will not document in logs if up to 10% of time was spent on other school related duties *occasionally* due to school changes or needs.

This documentation is kept on file in the main office of La Tierra Community School. LTCS takes part in a federal audit in which selected Time and Effort Logs are reviewed.



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Semi-Annual Certification

Positions that are fully funded out of one grant or a single cost objective and the duties are the same, may be able to complete a Semi-Annual Certification form. The employee and supervisor sign Semi-Annual Certification twice a year indicating that the work is aligned with the funding source. No daily, weekly, or monthly log is required. The first log shall be dated on the first day of employee's contract through December 31 of the contract year and the second log shall be dated January 1 of the same contract year, through the last day of employee's contract. Digital signatures on T&E are acceptable.

Semi-Annual Certification must be completed on/after the end date for each log, signature and dates must be completed by both employee and LTCS administrator with direct knowledge of the employee's work certifies the time distribution. In the absence of the employee signature, the T&E can be verified by the LTCS administrator with direct knowledge of the employee's work. Completed Semi-Annual Certification should be forwarded to Program Coordinator or the Grant Manager and will be maintained in the main office records.

Stipends

Stipends may be paid to an employee for work performed outside of their regular contract or duties. Stipends and other supplemental contracts must also be reported as part of an employee's total time and effort reporting. The LEA may utilize a variety of documentation to satisfy the time and effort requirement for stipends funded with federal monies.

A stipend for performing an assignment related to a federal award may be used as time and effort documentation so long as the employee or the immediate supervisor with firsthand knowledge of the employee's work sign the stipend or an after-the-fact certification of performance (e.g., pay for supervision of a particular federal program charged to that program).

A separate form, other than a log or Semi-Annual, can be used to document stipend funds for either an individual or group of stipends.

Payroll Documentation

LTCS demonstrates that the time and effort charged to federal awards are accurate, allowable, and properly allocated. LTCS maintains employee compensation documentation in different forms that may include, but not limited:

- Time Sheets
- Job Descriptions
- Employee Contracts or Agreements
- Payroll Journal
- Governing Board Meeting Minutes

Vendors or Contractors paid with federal funds

LTCS does not require vendors or contractors that are paid with federal funds to complete Time and Effort Logs per guidance, requirements apply only to employees.