

**Policy DAF-9**  
**Administration of Federal Grants –**  
**Time-Effort Reporting and Oversight**  
**School Board Approved: April 19, 2021**



The superintendent will establish sufficient oversight of the operations of federally supported activities to assure compliance with applicable federal requirements and to ensure that program objectives established by the awarding agency are being achieved. The District will submit all reports as required by federal or state authorities.

As a recipient of federal funds, the District shall comply with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. Section 200.430 of the Code of Federal Regulations requires certification of effort to document salary expenses charged directly or indirectly against federally-sponsored projects. This process is intended to verify the compensation for employment services, including salaries and wages, is allocable and properly expended, and that any variances from the budget are reconciled.

### **Compensation**

Compensation for employment services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits, which are addressed in 2 CFR 200.431 Compensation – fringe benefits. Costs of compensation are allowable to the extent that they satisfy the specific requirements of these regulations, and that the total compensation for individual employees:

- is reasonable for the services rendered, conforms to the District’s established written policy, and is consistently applied to both federal and non-federal activities.
- follows an appointment made in accordance with the District’s written policies and meets the requirements of federal statute, where applicable.

### **Time and Effort Reports**

Time and effort reports shall:

- be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, allowable, and properly allocated.
- be incorporated into the official records of the District.
- reasonably reflect the total activity for which the employee is compensated by the District, not exceeding 100% of the compensated activities.
- encompass both federally assisted and other activities compensated by the District on an integrated basis.
- comply with the District’s established accounting policies and practices.
- support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works on more than one (1) federal award, a federal award and non-federal award, an indirect cost activity and a direct cost activity, two (2) or more indirect activities which are allocated using different allocation bases, or an unallowable activity and a direct or indirect cost activity.

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The District will also follow any time and effort requirements imposed by NHDOE or other pass-through entity as appropriate to the extent that they are more restrictive than the federal requirements. The superintendent is responsible for the collection and retention of employee time and effort reports. Individually reported data will be made available only to authorized auditors or as required by law.

**Legal References:**

*U.S. Title 2, Part 200.430, U.S. Title 2, Part 200.431*