

## Purpose

These procedures are established to fulfill the purpose of the Time and Effort Policy approved and established by the George Washington Academy's (GWA) Board of Directors.

## Requirement

Federal and non-federally funded programs and cost objectives will require time and effort documentation for all employees that work those efforts during the reporting period.

1. Time and effort forms
  - a. For Regular Salaries and Benefits;
    - i. Required information:
      1. Name of LEA;
      2. Name of employee;
      3. Title of employee;
      4. Start and end date of period being reported;
      5. Certification statement stating distribution of the employee's time is accurate and represents 100% of the work performed during the period;
      6. Distribution of time (by percentage not hours) by object code(s), program(s), and funding source(s); Based on actual work performed during the period;
      7. Distribution must represent, but cannot exceed 100%, regardless of funding source;
      8. Signature of Director or direct supervisor with knowledge of work completed by employee; and
      9. Date of signature by Director or direct supervisor (cannot be prior to the end date of the period covered by the certification).
    - ii. Option information:
      1. Signature of employee; and
      2. Date of signature of employee (cannot be prior to the end date of the period covered by the certification).
  - b. For Stipends paid for additional duties, not part of employees standard pay;
    - i. Required information:
      1. Name of LEA;
      2. Statement indicating what the stipend was for additional work on a specific cost objective;
      3. The funding sources the stipends were paid through;
      4. A list of the following:
        - a. Date stipend paid;
        - b. Name of employee(s);

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- c. Amount paid per employee;
    - d. Signature of Director or Direct Supervisor with knowledge of stipend and work completed; and
    - e. Date of signature by Director or direct supervisor (cannot be prior to the final date of a stipend paid within the certification).
2. Timing
  - a. Certification for salaries and benefits will be provided at least semi-annually.
    - i. Certifications need to be signed 90 days after the completion of the first six months of the fiscal year and end of the fiscal year
  - b. Certification for stipends for additional work will collected once per year once the final stipend has been paid.
3. Reconciliation
  - a. Payroll records must be reconciled to the time and effort certifications.
  - b. A reconciliation will occur semi-annually between the payroll records and the time and effort documentation estimates using actuals. Adjustments will be made, as necessary, with communications of those changes provided to the Business Manager.
4. School Director or Supervisor of Cost Objectives Responsibilities
  - a. If an assignment change occurs at any time during the year, this must be communicated to the Business Manager promptly to adjust estimates and documentation needs. This is to include new hires to GWA.
  - b. Prior to the beginning of the new fiscal year the Business Manager will be provided with the estimated responsibilities of all personnel and the cost objectives they will be supporting;
    - i. This will include estimated break-outs of time between multiple objectives, if necessary for each individual.
  - c. The Business Manager and Director/Supervisor will work together to determine how funding will be applied to each individual(s) cost objectives.
  - d. Upon termination of an employee a final time and effort certification will be provided, if necessary, prior to final payment.
  - e. Procedures will be periodically reviewed by Administration to ensure continued compliance with new rules and regulations. Any needed changes will be documented and approved by the Board of Directors within 120 days. R-277-113(6).
  - f. Provide training to employees on the time and effort documentation policy and procedures on an annual basis.
  - g. George Washington Academy will maintain records for 5 years. 2CFR 200.334
  - h. Will maintain a system for tracking time and effort and ensure that it is effectively used by all staff.
  - i. Will address and investigate any issues that arise during reconciliation, source necessary information, and make any needed changes to procedures and staff training
5. Business Manager Responsibilities
  - a. Will document estimated budgets and funding sources for each employee and cost objective for each fiscal year.

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- b. Make updates to estimated budgets and actuals as assignment changes or termination and new hires occur.
- c. Complete the reconciliations of payroll documentation and time and effort certifications.
- d. Provide input to updates and changes to procedures as new rules and regulations occur.
- e. Collect and review time and effort certifications at least semi-annually and as needed for other times.
  - i. This will include ensuring proper timing and accurate information
- f. Review with GWA Administration progress on budgets and estimates in time and effort certifications.