

DESCRIPTOR TERM: Fiscal Management	Millard District Policy File Code: 2210 Approved: 12-12-24
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TIME AND EFFORT POLICY

A. Purpose

The purpose of this policy is to establish procedures to meet the funding documentation requirements of 2 CFR 200.430(i) and Section X.T. of the Utah State Board of Education Special Education Rules.

B. Policy

The following procedures are established to create and maintain the documentation required for the use of all federal funds and state special education funds to compensate staff.

C. Procedures

1. The nature of the specific documentation required depends on the extent to which the employee's total compensation comes from federal funds or from state/federal funds and whether the employee is exempt or non-exempt under the Fair Labor Standards Act (FLSA).
2. For all FLSA non-exempt employees who are compensated with any federal funds or state/federal funds, the time clock system shall document time records showing the total number of hours worked each day. 2 CFR § 200.430(i)(3). Any non-exempt employee not using the time clock system shall submit a written sheet for each monthly pay period.
3. Employee who are paid only with federal special education funds, or only with state funds, or with a combination of federal and state funds, shall be required to sign the Semi-Annual Certification form specifying the cost objective, grant program, fund code, and distribution of time. This also applies to employees paid by non-federal funds. The employee's supervisor shall review the form, confirm its accuracy, and sign the form.

4. Employees who are paid in part from federal funds and in part with funds from other sources shall complete the Semi-Annual Certification form. The employee shall sign the form to confirm its accuracy and the employee's supervisor shall also review the form, confirm its accuracy, and sign the form.