

All charges to payroll for personnel who work on one or more federal program cost objectives are based on one of the following, depending on the circumstances:

1. Semi-annual certification: (single cost objective 100%)

Applies to any employee who works 100% of their time on a single grant program and/or single cost objective.

These employees are not required to maintain time-and-effort records if their job description clearly shows that the employee is assigned 100% to a single program or single cost objective. Each employee must certify in writing, at least semi-annually, that he/she worked solely on the program or single cost objective for the period covered by the certification. The certification is signed by the employee or by the supervisor having first-hand knowledge. Charges to the grant must be supported by these semi-annual certifications. The semi-annual certification is executed after the work has been completed, and not before. The semi-annual certifications are maintained by the human resources department of the organization.

2. Time and effort reporting (multiple cost objectives)

Applies to employees who do not work 100% of their time on a single grant program and/or single cost objective, or work under multiple grant programs, or multiple cost objectives.

These employees are required to maintain time-and-effort records. Such reports must reflect an after-the-fact distribution of the actual time spent on each objective. These reports are submitted monthly through a monthly payroll process and approved by the employee's supervisor.

Employee Training

The human resources department will schedule the initial informational meeting with any new employee performing grant-funded objectives, or existing employee performing grant-funded objectives for the first time about time and effort reporting as well as the procedure for recording it correctly. *It is the responsibility of the employee's supervisor to provide details as to which job duties fall under grant funded activities.

Reconciliation Procedures

Grantees may initially charge payroll costs based on budget estimates. Budget estimates or other percentages determined before the services are performed do not qualify as support for charges to federal awards but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

Crown Pointe Academy uses budget estimates and will, at least quarterly, reconcile payroll charges to the actual time and effort reflected in the employees' time-and-effort records.

Annual Time & Effort Review

The human resources department will schedule a check-in with federally reimbursed employees and their supervisors in July of each year to review actual effort during the prior year and discuss any adjustments that may need to be made to time and effort future budget estimates.

Adopted: September 10, 2025

Reviewed:

Revised:

Rationale: