

Redding Rancheria Head Start and Child Care Department Procedure		
Program Area: Management Systems and Procedures		
Policy # MG 12 Time & Effort and Cost Allocation Plan	Controller Approval:	2012
	Policy Council Approval:	2012
Performance Objective: To ensure compliance with OMB A-87	Tribal Council Approval:	2012
<i>Procedures are updated annually by the Health Advisory Committee and the Head Start Policy Council. This procedure shall be considered valid until further notice.</i>		

1. Time and effort reporting and cost allocation methods shall meet general accounting practice, and shall be completed ongoing.
2. Accounting and program staff shall receive training in these procedures as needed
3. The fiscal department is responsible to monitor department's ongoing records to ensure compliance
4. All cost allocation reports must reflect an after-the-fact determination of actual employee activity or use. (Budget estimates before services are performed do not qualify as support for charges to grant awards.)
5. If major discrepancy is found between the planned cost allocation, and the actual documented use allocation, the controller shall require the department head to make budgetary adjustments
6. All cost allocations must be reasonable, and necessary, allowable and allocable.

The Redding Rancheria Head Start Shall:

- a) Complete time and effort time sheets with each pay period for those who perform duties for both Head Start and Child Care
- b) Allocate building costs to departments based on square footage used by programs.
- c) Allocate program costs per ongoing usage
 - Transportation monthly by ridership percentage
 - Meals monthly by enrollment percentage
 - Program supplies as ordered by enrollment percentage