

**206-05 TIME AND EFFORT REQUIREMENTS FOR FEDERAL GRANTS –
PROCEDURE**

1. PURPOSE

The purpose of this procedure is to outline the documentation and time and effort requirements for any College employees who are at least partially funded by federal grant programs, or whose time is used toward match for a federal grant program.

2. PROCEDURE

1. Definitions

a. *Personnel Activity Report* records time and effort devoted to a particular grant by an individual. Such reports are generally prepared by the Grant Accountant for certification by the employee or their supervisor. They are usually presented on either a quarterly or semi-annual basis.

2. Charges for employee costs to federal grant programs must be based on records that accurately reflect the work performed. These records must:

- a. Reasonably reflect the total activity for which the employee is compensated by the College, not exceeding 100% of compensated activities.
- b. Support the distribution of the employee’s salary or wages among specific activities or cost objectives if the employee works for multiple federal grant programs, or for both federal grant and other programs.

3. Separate timesheets are required for hourly employees who work on both federal and other programs, or who work for more than one federal program grant.

All employees who are fully or partially funded by a federal grant program must consult with the Grant Accountant to determine the required procedure with regards to documentation and whether to submit a personnel activity report (PAR). (Consult Documentation Grid below.) Time and effort reports are prepared by the Grant Accountant and certified by the employee or their supervisor at least semi-annually.

Employment Type	Documentation Needed to Support Grant Time and Effort Reporting
EXEMPT Full Time: Working within standard job scope (1.0 FTE)	None - correct labor distribution reflected on Personnel Action Form (PAF)
EXEMPT Full Time: Working beyond standard job scope (counts as above 1.0 FTE)	None - correct labor distribution on additional work PAF
EXEMPT Full Time or EXEMPT Part Time: Multiple reporting responsibilities with federal grant <u>and</u> other programs (1.0 FTE)	Personnel Activity Report at least quarterly

Employment Type	Documentation Needed to Support Grant Time and Effort Reporting
NON EXEMPT (any amount of work)	Time Sheet must be submitted for each Fund/Org code, each pay period reflecting actual hours worked for each assignment (job code)

4. Employees who are contributing time towards federal grant programs, and have a portion of their time calculated towards federal match requirements, must track their time and submit monthly match timesheets to the Business Office regarding direct activities supporting these grants.

3. BACKGROUND

1. References: Arizona Office of the Auditor General Uniform System of Accounting and Financial Reporting for Arizona Community College Districts; Uniform Guidance 2CFR-200
2. Revision history: 09/11/2019 (new)
3. Legal review: none
4. Sponsor: Business and Administrative Services

Adopted by Executive Leadership Council: 09/11/2019

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