



Time and Effort Policy

Federal regulation requires that any salaries, stipends, and benefits charged to a federal, and as required, non-federal award(s) must be based on documentation that meets the following criteria in order to be allowable. Canyon Rim Academy will create a policy and procedures and review for accuracy on a regular basis to ensure compliance with the Code of Federal Regulations (2CFR200.430) and Administrative Board Rules (R277-113(5)). The policy and procedures will be Board approved and posted to the Canyon Rim Academy website (R277-113(6)). Canyon Rim Academy will maintain records for five years per Administrative Board Rule (2CFR 200.334).

- The employee's percentage of time spent on each cost objective, regardless of funding source, must be documented in writing.
- The documentation must reflect the actual time spent by the employee on activities of the federal and non-federal program(s) being charged, totaling 100% of the employee's effort.
- The documentation must account for all the employee's time for the period covered.
- The documentation must be signed and/or dated by the employee and an Administrator who has firsthand knowledge of the work being completed. If the employee is not available to sign, an Administrator can sign for the employee
- The Administrator's signature serves as formal certification of knowledge that the information reported is accurate and allowable.
- Include the program or object code being charged for each percentage, regardless of funding source.

Time and Effort Procedures

All employees whose work is funded fully (100%) by a single cost objective or grant award must complete an annual certification. The **annual certification** must be:

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- 1) Completed **annually** as of the date of this document
- 2) Be signed by the employee and/or the supervisor with direct knowledge of the work being performed.
- 3) Reflect an after-the-fact distribution of the actual activity
- 4) Certify that 100% of time and effort from (date) to (date) was spent on activity for which each employee is compensated.

A PAR must be completed if an employee is funded partially on one (1) or more grant cost objective(s). It provides a written record of an employee's work activities used to document the employee's time to grants or projects. **It must be completed bi-monthly and supported by a weekly calendar of activities.** All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries/wages that meet the following standards:

- 1) Reflect an after-the-fact 100% distribution of the actual activity
- 2) Account for the total work activity for which each employee is compensated
- 3) Be prepared **bi-monthly (a separate PAR for each pay period) and coincide with one (1) or more pay periods**
- 4) Be signed by the employee and Administrator. In the event an employee is unable to sign, the Administrator may sign for the employee.

Time and effort reports are required to document that federal and non-federal funds were charged only for time actually worked on allowable cost activities and ensure that federal and non-federal programs paid only their proportionate share of personnel costs.