



I. PURPOSE

This policy is an outline of documentation requirements for wages paid for using monies from federal grants.

II. POLICY

A. Required documentation:

1. Time and effort must be collected for all employees whose salaries are:
 - a. Paid in whole or in part with federal funds.
 - b. Used to meet a federal match/cost share requirement, even if the match is NOT paid with federal funds.
2. Any employee funded by federal grants must maintain documentation showing that their time is allocable to a federal program.
3. Documentation must be based on records that accurately reflect the work performed.
4. The collection of time and effort of contractors or contracted work is excluded from this requirement.

B. Standards for documentation:

1. Time and effort records MUST:
 - a. Be supported by a system of internal controls which provides reasonable assurance that charges are accurate, allowable and allocable;
 - b. Be incorporated into official records;
 - c. Reasonably reflect all activity for which the employee is compensated;
 - d. Encompass all activities, both federal and non-federal;
 - e. Comply with established accounting policies and practices; and
 - f. Support distribution among specific activities or cost objectives.