

## FEDERAL PAY AND TIME ACCOUNTING PROCEDURES

The following procedures and definitions apply to persons paid from Federal Funds.

1. Semi- Annual (2x/year) Certifications are completed for employees who are paid 100% of their salary from one federal funding source and for employees who are paid from multiple funding sources, one of which is a federal funding source, and the employee works 100% of their time supporting a single cost activity. The certifications include:
  - a) the six month period of time that is being certified; and
  - b) an acknowledgement that the employee(s) worked solely on the Federal program for the period covered by the certification
  - c) the signature of the employee(s) OR supervisor(s) having first-hand knowledge of the work performed;
  
2. Personnel Activity Reports (i.e. Time and Effort reports) are filed for employees who are paid from multiple funding sources, one of which is a federal funding source, and who work on multiple cost activities during the given month. The reports:
  - a) coincide with one or more pay periods;
  - b) are prepared after-the-fact;
  - c) provide details on the activities that were conducted during the federally paid portion of time and they are in line with the approved and allowable uses of the federal funds; and
  - d) are signed by the employee.

A SEMI-ANNUAL CERTIFICATION OR PERSONNEL ACTIVITY REPORT is required to verify Time and Effort when paid from Federal Funds.

Approved by the Board of Directors February 29, 2017