

Payroll systems must be based on records that accurately reflect the work performed and supported by a system of internal controls that provides reasonable assurances that charges are accurate; allowable and reasonable; and properly allocated. The Uniform Guidance states that payroll distribution records must:

- Be incorporated into the official records
- Reasonably reflect the employee's total activity
- They cannot include time that an employee is not compensated for and cannot be compensated above 100%
- Encompass both Federally assisted and all other activities compensated on an integrated basis
- Comply with accounting policies and practices
- Support the distribution of salary or wages among specific activities or cost objectives if an employee works on more than one award or activity. If systems do not meet the above standards, the Federal government may require personnel activity reports or equivalent if records do not meet these standards

Because Temple College payroll systems do not have this level of detail, then we are required to submit Time and Effort Documentation.

1. Time and Effort documentation must be submitted on the last working day of each month.
2. All time and effort sheets must be reviewed and approved by the supervisor. Once the time and effort sheet is completed, it is submitted to the Grant Director for final approval and then filed for documentation of federal expenditures of funds.
3. Quarterly, all time and effort sheets are sent to Dir of Accounting to ensure that all efforts reported on the time and effort sheets meet the requirements of the grants and indicate work specific to the grant that supports the expenditure of the federal funds and keeping Temple College in compliance with standard auditing practices.



Perkins Basic Time and Effort

Name:
TC ID #
Department:
Month/Year:

Pay Period Month	Activities / Time and Effort	Time
Notations about weeks during this pay period, including time off. Example 4 weeks and one day. Includes one college holiday day, Labor Day. Two Sick Days	Temple College Basic: Write your activity, deliverable, and/or details here about what you did related to this grant.	List the date and time for each detail.

Supervisor's Signature: _____

Date: _____

Dir. of Perkin's Signature:

Date:

Funding Sources	Percentage of Time
Perkins Basic / College	Total = 100%