

PENSACOLA STATE COLLEGE
MANUAL OF PROCEDURES

Procedure Title:	Grants and Contracts Personnel Activity Reports	<u>Number</u> 546
Related Policy:	Grant Administration – 6Hx20-5.015	<u>Page</u> Page 1 of 3

I. Purpose

To establish personnel activity report procedures for all sponsored activities

II. Procedure

The College must assure that effort expended on sponsored activities justifies the salaries charged to them. The College provides this assurance by requiring certifications for grant funded employees whose salary is charged or matched to one or more grants or contracts during the effort reporting period. These effort reports/bi-annual certifications indicate percentages of the individual's total effort that are dedicated to the grants or contracts as well as to other College activities, and require a certification attesting to the fact that these effort percentages represent actual effort put towards grant or contract activities

A. Documentation of salaries charged to grants and contracts

1. Charges for federal projects for personnel costs are allowable to the extent that they satisfy the requirements of 2 CFR 200.430. The College uses two methods of documenting payroll distributions.
 - a. When an employee works solely on a single federal award or cost objective, charges for their salaries and wages are supported by personnel activity reports which are semi-annual certifications that the employee worked solely on that program for the period covered by the certification. These certifications are signed by the employee or a supervisor having firsthand knowledge of the work performed by the employee.
 - b. When an employee works on multiple activities or cost objectives (e.g., more than one federal project, a federal project and a non-federal project) the distribution of their salary will be supported by personnel activity reports that reflect the distribution of activity expended by the employee, reflect an after-the-fact reporting of the percentage distribution of activity of the employee, reasonably reflect the activities for which the employee is compensated by the College, and reflect activity applicable to each federal project or non-federal activity. The personnel activity report will be signed by the employee or a supervisor/project director having firsthand knowledge of the work performed by the employee.

- i. Career service staff will complete a personnel activity report every two weeks that time is spent working to benefit sponsored programs. The activity report will be completed simultaneously with the College timesheet and will reflect all time worked. The Assistant Comptroller, Restricted Accounting, will provide an excel template to each career service employee to report time and effort
 - ii. All salaried staff will complete a personnel activity report that summarizes monthly activity for every quarter. The quarters will be determined by the start date of the grant and be for each three-month period thereafter. The Assistant Comptroller, Restricted Accounting, will provide an excel template to each salaried employee to report time and effort.
 2. The Assistant Comptroller, Restricted Accounting, or the Grant Accountant will review the personnel activity reports and job description alongside each employee's role in the grant, as described in the grant narrative, to ensure that salary charges appear reasonable. Should there be a significant variation in the budgeted allocations of effort and actual effort the Assistant Comptroller, Restricted Accounting, or the Grant Accountant will discuss with the grant manager the need to re-allocate budget to reflect actual activity.
- B. The grant managers and the Assistant Comptroller, Restricted Accounting will share the following responsibilities for each grant.
1. Understanding and employing the principles, policies and procedures related to accurate and timely certification of personnel activity reports.
 2. Communicating with departmental administrators in the establishment of accurate and timely labor distribution schedules to ensure appropriate allocation of salary cost across various grants and College activities.
 3. Ensuring that all effort commitments are accurately reflected on the personnel activity reports.
 4. Ensuring that his or her own effort and that of other employees working on grant activities under their direction is certified accurately and in a timely manner.
 5. Complying with grantor requirement regarding any significant reductions (normally ≥ 15 percent) in effort commitments on grant funded activities.
 6. Reacting to and correcting any inaccuracies or omissions on the distributed effort reports to accurately reflect effort commitments toward grant activities.
 7. Identifying and communicating to the Assistant Comptroller, Restricted Accounting or the Grant Accountant situations where labor distribution adjustments are necessary given a level of certification different from the corresponding "payroll" percentage.
 8. Responding to any questions posed by reviewers regarding the certification of effort.
 9. Adjusting labor schedules/performing labor distribution adjustment in a timely manner in support of accuracy in salary allocation.

Responsible Official: Vice President, Business Affairs

President's Signature:

Date: 02/21/2017

A handwritten signature in blue ink, appearing to read "E. Meadows", is written over the "President's Signature:" label.