UTAH COUNTY ACADEMY OF SCIENCES
POLICIES AND PROCEDURES

SECTION: D – Fiscal Management
POLICY TITLE: Time and Effort
FILE NO.: DI
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1. PURPOSE AND PHILOSOPHY

This time and effort policy is enacted in order to ensure the maintenance of proper record keeping for employees working in specific federal and state programs. In accordance with the guidelines established by the Utah State Board of Education, the Utah County Academy of Sciences (UCAS) has adopted the following procedures in regard to time and effort monitoring.

2. TIME AND EFFORT MONITORING

2.1. Any individual charged to a Federal grant will keep time and effort reporting whether or not it is a semi-annual certification Personnel Activity Reports (PAR). Semiannual certification will be completed by those individuals who have a single-cost objective; semiannual personnel activity reports will be completed by individuals who have multi-cost objectives. Under IDEA, any individual who is not 100% special education will complete semi-annual PAR; requirements for this are:

2.1.1. Must be maintained for all employees who are paid in part or full by federal funds.

2.1.2. Must be after-the-fact (a report of actual time worked, not just an estimate or percentage).

2.1.3. Account for the total activity of the employee (you must show the full work of the employee, even if part of their salary is paid by state or other funds).

2.1.4. Must be signed by the employee or direct supervisor (automated log-in for reporting and review may count as signatures (example: payroll system).

2.1.5. Must be prepared at least semi-annually.

3. Personnel Activity Reports (PAR)

3.1. If an employee works on multiple activities or cost objectives, a distribution of employee's salary and wages must be supported by a PAR or equivalent documentation.

3.2. Instances of multiple activities or cost objectives for which a PAR is required includes, but is not limited to:

3.2.1. More than one Federal award.

3.2.2. A Federal award and a non-Federal award.

3.2.3. An indirect cost activity and a direct cost activity.

3.2.4. Two or more indirect activities that are allocated using different allocation bases.

3.2.5. An unallowable activity and a direct or indirect cost activity.

3.3. A PAR must:

3.3.1. Reflect an after-the fact distribution of the actual activity of the employee.

3.3.2. Account for the total activity for which each employee is compensated.

3.3.3. Be prepared at least monthly and coincide with one or more pay periods.

3.3.4. Be signed by the employee.

REFERENCES
2 C.F.R. PART 225
USBE ENCLOSURE A
USBE ENCLOSURE C

FORMS
None

HISTORY
Adopted – October 20, 2026.