



**Memphis Transitional Grant Area (TGA)
Part A Program Policy**

Time and Effort Reporting

Authority: 45 CFR 75.430(i)

Policy Statement: To ensure compliance with federal requirements related to time reporting regulations provided under the Ryan White Part A authorizing language, every Ryan White Part A funded subrecipient must develop, implement, and adhere to the following policies:

1. If a subrecipient receiving Part A funds for salaries to provide services, charges must be based on records that accurately reflect the actual work performed. These records must be supported by a system of internal controls that reasonably assure that the charges are accurate, allowable, and properly allocated and incorporated in the official policies & procedures of the subrecipient.
 - a. Federal regulations do not prescribe a specific form or style of reporting. Timesheets are one example of an acceptable system.
2. Time and effort procedures must include a review process where employees (and their supervisors) can make sure that the hours they report are equal to the actual hours worked and billed to the grant project. Time studies are not a suitable substitute for time and effort reporting.
3. Time & effort reporting must account for 100% of employees' compensated time and must not exceed 1 full time equivalent (FTE).
4. The subrecipient must ensure that personnel are aware of, and consistently follow, the policy for time and effort reporting, including providing employee orientation, training, and perform periodic timekeeping reviews to ensure compliance with the policy.

Monitoring

1. The Shelby County Ryan White Part A Program Office shall monitoring this policy by:
 - a. reviewing subrecipient policies to ensure they meet legislative requirements, including time and effort reporting.
 - b. reviewing subrecipient records and documentation of charges and timekeeping to ensure the policy is being correctly and consistently enforced.
 - c. reviewing accounting system and records of charges and payments to ensure compliance.