**I3 Academy Federal Programs Time and Effort Procedures**

An employee whose salary and wages are supported, in whole or in part, with Federal funds is required to document their time spent working on Federal programs. The submitted documentation is used to ensure that charges reflect an accurate account of the employee's time and effort devoted to each Federal program. (Appendix B of 2 C.F.R. Part 225 (formerly OMB Circular A-87, Cost Principles for State, Local, and Indian Tribal Governments))

There are two types of documentation that are used to show time and effort in Alabama:

- **100% Certifications**
  1. 100% Certification: One Fund Source
  2. 100% Certification: Single Cost Objective/Multiple Fund Sources

- **Personnel Activity Reports (PAR)**

**Personal Activity Report**

For employees who work on multiple activities or cost objectives, a Personnel Activity Report (PAR) is required.

When completing a Personnel Activity Report (PAR), the following is required:

- An after-the-fact distribution of the actual activity of the employee
  - Make sure to include the fund source of the activity
- An account of the total activity for which each employee is compensated
  - Must include the entire workday
- Prepared monthly
- Signed by the employee and supervisory official having firsthand knowledge of the work performed after the last day of the PAR