



**HRSA**  
**Healthy**  
**Grants**  
**WORKSHOP**  
Presented as a Web Series

**HRSA**  
Health Resources & Services Administration

# Federal Reporting Requirements for HRSA Award Recipients

Healthy Grants Workshop  
*May 14, 2025*

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**Office of Federal Assistance and Acquisition Management (OFAAM)**

**Vision: Healthy Communities, Healthy People**



# Today's Topics

- ☐ Federal Funding and Transparency Act
- ☐ Federal Financial Report
- ☐ Noncompeting Continuation Progress Reports
- ☐ Property Reports
- ☐ Closeout
- ☐ FAQs
- ☐ Resources & Training



# Reporting Requirements

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- As a HRSA award recipient, you must report on your use of HRSA funds. These requirements are a condition of your HRSA award.
- [www.hrsa.gov/manage-your-grant/training/workshops](https://www.hrsa.gov/manage-your-grant/training/workshops)



# Federal Funding and Transparency Act (FFATA)

## *FFATA Subaward Reporting moved to SAM.gov*

### What's changed?

- The FFATA Subaward Reporting System (FSRS.gov) was decommissioned on 03/06/2025.
- Starting 03/08/2025 – FFATA subaward reporting capabilities are now available in the **System for Award Management (SAM.gov)**.

### What's the same?

- FFATA reporting requirements: Federal prime awardees (contractors and grantees) will report subaward and executive compensation data regarding first-tier subawards.

*\*\*This transition will have minimal impact for grant recipients who do not participate in subaward reporting, searching, or role management.*



# FFATA Subaward Reporting moved to SAM.gov

- Notifications sent to active FSRs.gov accounts (user logged in within 2 years).
  - SAM.gov held training webinars.
  - Banner posted in EHBs to remind grantees of the change.
  - HRSA revised the Notice of Award (NoA) FFATA term to direct recipients to SAM.gov for reporting.
- More information can be found at: [www.SAM.gov/FSRS](http://www.SAM.gov/FSRS)
  - Recipient's system-related inquiries should be directed to the Federal Service Desk ([www.FSD.gov](http://www.FSD.gov))
  - Direct your FFATA-related inquiries to [HRSAPostAwards@hrsa.gov](mailto:HRSAPostAwards@hrsa.gov)

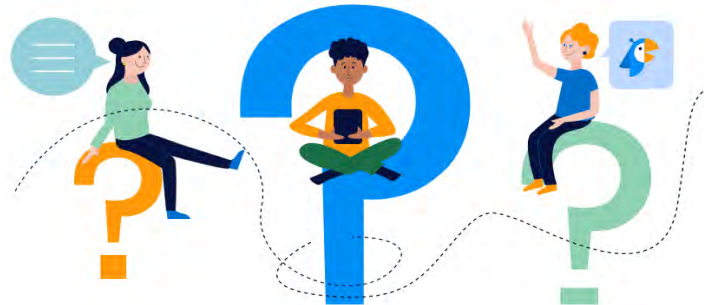




# Knowledge Check #1

Where do recipients report FFATA information?

- A. Electronic Handbook (EHB)
- B. Grants.gov
- C. SAM.gov
- D. HRSA Grants Management Office



# Knowledge Check #1 - Answer

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Where do recipients report FFATA information?

**Answer: C – SAM.gov**

# Federal Financial Report (FFR)

## Grantees must submit Annual and Final FFRs to HRSA in PMS:

- Complete the FFR in the Payment Management System (PMS).
- Annual FFRs are currently aligned with the PMS quarterly reporting due dates.
- Final FFRs are due to HRSA 120 days after the grant end date.
- EHBs sends email reminders before and after FFR due dates.





# Federal Financial Report Overview

## FFR Walkthrough – Submission Schedule

<b>BUDGET YEAR END DATE</b>	<b>ANNUAL REPORT DUE</b> <b>Jan. 30, Apr. 30, July 30, or Oct. 30</b>
August 31	January 30
September 30	January 30
October 31	January 30
November 30	April 30
December 31	April 30
January 31	April 30
February 28/29	July 30
March 31	July 30
April 30	July 30
May 31	October 30
June 30	October 30
July 31	October 30



# Annual FFR/SF-425

## Federal Financial Report/Standard Form – 425

<b>1</b> Federal Agency and Organizational Element to Which Report is Submitted		<b>4</b> Federal Grant or Other Identifying Number Assigned by Federal Agency (To report multiple grants, use FFR Attachment)		Page <b>1</b> of <b>1</b> pages	
<b>10</b> Recipient Organization (Name and complete address including Zip code)					
<b>11</b> DUNS Number	<b>12</b> EIN	<b>5</b> Recipient Account Number or Identifying Number (To report multiple grants, use FFR Attachment)	<b>6</b> Report Type <input type="checkbox"/> Quarterly <input type="checkbox"/> Semi-Annual <input type="checkbox"/> Annual <input type="checkbox"/> Final	<b>7</b> Basis of Accounting <input type="checkbox"/> Cash <input type="checkbox"/> Accrual	
<b>8</b> Project/Grant Period From: (Month, Day, Year)		To: (Month, Day, Year)		<b>9</b> Reporting Period End Date (Month, Day, Year)	
<b>10</b> Transactions					
(Use lines a-c for single or multiple grant reporting)					
<b>Federal Cash (To report multiple grants, also use FFR Attachment):</b>					
a. Cash Receipts					
b. Cash Disbursements					
c. Cash on Hand (line a minus b)					
(Use lines d-o for single grant reporting)					
<b>Federal Expenditures and Unobligated Balance:</b>					
d. Total Federal funds authorized					
e. Federal share of expenditures					
f. Federal share of unliquidated obligations					
g. Total Federal share (sum of lines e and f)					
h. Unobligated balance of Federal funds (line d minus g)					
<b>Recipient Share:</b>					
i. Total recipient share required					
j. Recipient share of expenditures					
k. Remaining recipient share to be provided (line i minus j)					
<b>Program Income:</b>					
l. Total Federal program income earned					
m. Program income expended in accordance with the deduction alternative					
n. Program income expended in accordance with the addition alternative					
o. Unexpended program income (line l minus line m or line n)					
<b>11</b> Indirect Expense					
a. Type	b. Rate	c. Period From	d. Period To	e. Amount Charged	f. Federal Share
g. Totals					
<b>12</b> Remarks: Attach any explanations deemed necessary or information required by Federal sponsoring agency in compliance with governing legislation.					
<b>13</b> Certification: By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and intent set forth in the award documents. I am aware that any false, fictitious, or fraudulent information may subject me to criminal, civil, or administrative penalties. (U.S. Code, Title 18, Section 1001)					
a. Typed or Printed Name and Title of Authorized Certifying Official			c. Telephone (Area code, number and extension)		
b. Signature of Authorized Certifying Official			d. Email address		
			e. Date Report Submitted (Month, Day, Year)		

Example of the FFR Form



# Knowledge Check #2

True or False

The budget period ended April 30<sup>th</sup> and the FFR due date is July 30<sup>th</sup>; do I report all funds expended to the date of July 30<sup>th</sup>?



# Knowledge Check #2 - Answer

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The budget period ended April 30<sup>th</sup> and the FFR due date is July 30<sup>th</sup>; do I report all funds expended to the date of July 30<sup>th</sup>?

**Answer: False** - Expenditures should include all costs incurred through the reporting period end date specified on the FFR.



# Non-Competing Continuation (NCC) Progress Reports

- Annual progress report detailing progress made since submission of the last application.
- Submit in EHBs.
- Instructions and [EHBs User Guide](#) available on HRSA's webpage:  
[www.hrsa.gov/grants/manage-your-grant/reporting-requirements](http://www.hrsa.gov/grants/manage-your-grant/reporting-requirements)
- Reminder: SAM registration at [www.sam.gov](http://www.sam.gov) must be active.





# NCC Report Submission Components

Figure 5: NCC Progress Report – Status Overview Page

**HRSA Electronic Handbooks**

You are here: Home > Tasks > Browse > NCC Progress Report | 00101728

**ALL TASKS** 46

**NCC Progress Report**

- Overview
- Status**
- Basic Information
  - SF-PFR
  - SF-PFR-2
- Budget Information
  - Budget Details
  - Budget Narrative
- Other Information
  - Program Specific Information
  - Appendices
- Review and Submit
  - Review
  - Submit
- Other Functions
  - Navigation
    - Return to Submissions List

**NCC Progress Report - Status Overview**

**Note(s):**  
The table below shows the status of the progress report. The progress report is currently INCOMPLETE and cannot be submitted in its current state.

**NCC Progress Report Tracking #** [redacted] **Due Date:** 08/03/2012 (**Late By:** 40 Days) | **Status:** In Progress

**Grant Number:** H21NCC21592 **Original Deadline:** 08/03/2012 **Created On:** 07/06/2012  
**Project Officer:** [redacted] **Project Officer Email:** [redacted] **Project Officer Contact:** [redacted]  
**Started By:** N/A **Last Updated By:** [redacted] on 07/23/2012 3:52:41 PM

**Resources**

**View**  
NCC Progress Report | Last N/A | Program Instructions | NCC User Guide

**Users with Permissions on NCC Progress Report (1)**

NCC Progress Report Status		
Section	Status	Options
Basic Information		
SF-PFR	NOT Complete	<a href="#">Update</a>
SF-PFR-2 (Cover Page Contributions)	Not Started	<a href="#">Update</a>
Budget Information		
Budget Details	NOT Complete	
Support Year 3	Not Complete	<a href="#">Update</a>
Support Year 4	Not Started	<a href="#">Update</a>
Budget Narrative	Not Started	<a href="#">Update</a>
Other Information		
Program Specific Information	Not Started	<a href="#">Update</a>
Appendices	Not Started	<a href="#">Update</a>

Screenshot of  
a generic NCC  
Report  
Submission

# Property Reports

## Tangible Personal Property

Property of any kind, except real property, that has physical existence. It includes equipment and supplies. Copyrights, patents or securities are not included.

## DEFINITIONS

- **Equipment ([2 CFR 200.313](#))**: Tangible personal property (including IT systems) with a useful life >1 year and a per unit cost that equals or exceeds \$10,000.
- **Supplies ([2 CFR 200.314](#))**: All tangible personal property other than those described in the equipment definition with a per unit cost less than \$10,000.

# Tangible Personal Property Report: SF-428 Form

**TANGIBLE PERSONAL PROPERTY REPORT**  
**SF-428**

OMB Number: 4040-0018  
Expiration Date: 12/31/2027

1. Federal Agency and Organizational Element to Which Report is Submitted

2. Federal Grant or Other Identifying Number Assigned by Federal Agency

3a. UEI

3b. EIN

4. Recipient Organization (Name and complete address including zip code)

Recipient Organization Name:

Street1:

Street2:

City:

County:

State:

Province:

Country: USA: UNITED STATES

ZIP / Postal Code:

5. Recipient Account or Identifying Number

6. Attachment (Check applicable)

7. Supplemental Sheet

8. Comments

9a. Typed or Printed Name and Title of Authorized Certifying Official

Prefix:

First Name:

Middle Name:

Last Name:

Suffix:

Title:

9b. Signature of Authorized Certifying Official

9c. Telephone (area code, number, extension)

9d. E-Mail Address

9e. Date report submitted (MM/DD/YYYY)

10. Agency use only

**TANGIBLE PERSONAL PROPERTY REPORT**  
**Final Report SF-428-B**

OMB Number: 4040-0018  
Expiration Date: 12/31/2027

Federal Grant or Other Identifying Number Assigned by Federal Agency (Block 2 on SF-428)

1. Report (Select all that apply)

a. Federally-owned Property (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2a below)

b. Acquired Equipment with acquisition cost of \$10,000 or more for which the awarding agency has reserved the right to transfer title (List on Supplemental Sheet SF-428S or recipient equivalent and complete Section 2b below)

c. Residual Unused Supplies with total aggregate fair market value exceeding \$10,000 not needed for any other Federally sponsored programs or projects (Complete Section 2c below)

d. None of the above

2. Complete relevant section(s)

2a. Federally-owned Property (Select one or more)

(i) Request transfer to Award

(ii) Request Federal Agency disposition instructions

(iii) Other (Provide detail in Block 3 or attach request)

2b. Acquired Equipment with current fair market value of \$10,000 or more:

(Select one or more and attach Supplemental Sheet SF-428S or recipient equivalent)

(i) Acknowledge equipment acquired under this federal award will be retained for use as originally approved.

(ii) Request Federal Agency disposition instructions.

2c. Reportable Residual Unused Supplies

(i) Sale proceeds or Estimate of current fair market value

(ii) Percentage of Federal participation

(iii) Federal share

(iv) Selling and handling allowance

(v) Amount remitted to the Federal Government

3. Comments

FINAL REPORT ATTACHMENT TO SF-428

Agency Use Only

**TANGIBLE PERSONAL PROPERTY REPORT**  
**Supplemental Sheet SF-428-S**

OMB Number: 4040-0018  
Expiration Date: 12/31/2027

Federal Grant or Other Identifying Number Assigned by Federal Awarding Agency (Block 2 of SF-428)

Attachment Type

Annual Report (SF-428-A)

Final (Award Closeout) Report (SF-428-B)

Disposition Report/Request (SF-428-C)

Complete one row for each item:

Award Number (a)	GP or ACQ (b)	Description of Item (c)	Identification Number (d)	Acquired Date (e)	Condition Code (f)	Acquisition Cost (in Dollars) (g)	Disposition Request (h)
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							

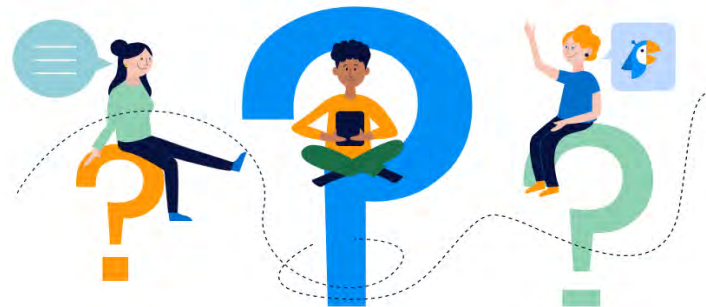
• SF-428 forms provide final tangible personal property information for grant closeout.



# Knowledge Check #3

## True or False

My award was issued on June 1, 2020 and is just now closing out in June 2025. Can I use the SF-428 Forms with an expiration date of 6/30/2020 when I submit my Tangible Personal Property Report?



# Knowledge Check #3 – Answer

---

My award was issued on June 1, 2020 and is just now closing out in June 2025. Can I use the SF-428 Forms with an expiration date of 6/30/2020 when I submit my Tangible Personal Property Report?

**Answer: No** – You must use the most up-to-date SF-428 Forms with an expiration date of 12/31/2027.





# Closeout

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## Effective October 1, 2023 - Change in Federal Award Closeout Provisions 2 CFR 200.344

- Recipients must submit all (financial, performance and other reports) and liquidate all financial obligations no later than 120 calendar days after the end of the period of performance.
- HRSA must complete closeout actions no later than one year after the end of the period of performance.
- If recipients don't comply with submitting final reports timely HRSA must report the recipient's material failure to comply with the terms and conditions of the Federal award in SAM.gov.
- [Visit Federal Register Notice](#)



# FAQs

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**Q1: Our award was issued before 10/01/2024. Should we report on equipment using the \$5K threshold?**

**A: No.** Follow [2 CFR 200.313](#) which increases the definition of equipment from \$5K to \$10K that “may be retained, sold, or otherwise disposed of with no further responsibility to the Federal agency” (**2 CFR section 200.313(e)(1)**).

**Q2: Our award expired before 10/01/2024. Should we follow the \$5K threshold for equipment?**

**A: Yes.** Use the previous \$5K threshold listed in 45 CFR Part 75. Awards active as of 10/01/24, will follow the new provisions at [2CFR § 200.314\(a\)](#) and the increased supply threshold of \$10K.



# Resources and Technical Assistance Information

- HRSA EHBs Help Desk:
  - (877) 464-4772
  - 8:00 am - 8:00 pm EST
- EHBs Help & Ticketing System:  
<http://www.hrsa.gov/about/contact/ehbhelp.aspx>
- Grants Management Specialist or Program Officer listed on your Notice of Award (NoA)
  - Boxes 9 and 10





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# Time and Effort Reporting and Documentation

Healthy Grants Workshop

*May 14, 2025*

**Carolyn Clee, Auditor, Division of Financial Integrity**

**Solia Kem, Auditor, Division of Financial Integrity**

**Office of Federal Assistance and Acquisition Management (OFAAM)**

**Vision: Healthy Communities, Healthy People**



# Learning Objectives

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- Recognize the federal requirements for time and effort
- Identify common issues with time and effort reporting
- Describe how time and effort should be charged
- Recognize types of time and effort documentation
- Discuss how your organization's internal control including policies and procedures for time and effort is part of the reporting process



# Polling Question

Are you familiar with the requirements for time and effort reporting?



# What is Time and Effort Reporting?

- Effort is defined as the amount of time spent on a particular activity
  - Includes time spent working on a sponsored project in which salary is:
    - ✓ Directly charged, or
    - ✓ Cost-shared (also known as match)
- Individual effort can be expressed as a percentage of the total amount of time spent on work-related activities
  - Examples include:
    - ✓ Project management
    - ✓ Research
    - ✓ Administration
    - ✓ Instruction
- Effort reporting is the required method of certifying that the effort charged or cost shared to each award has been completed



# Why is Time and Effort Reporting Needed?

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Time and effort reporting is required to document that:

- Federal funds were charged only for time actually worked
- Personnel costs are for allowable activities
- Federal programs paid only their proportionate share of personnel costs



# Who Must Keep Time and Effort Records?

Time and effort records must be maintained for all employees\*:

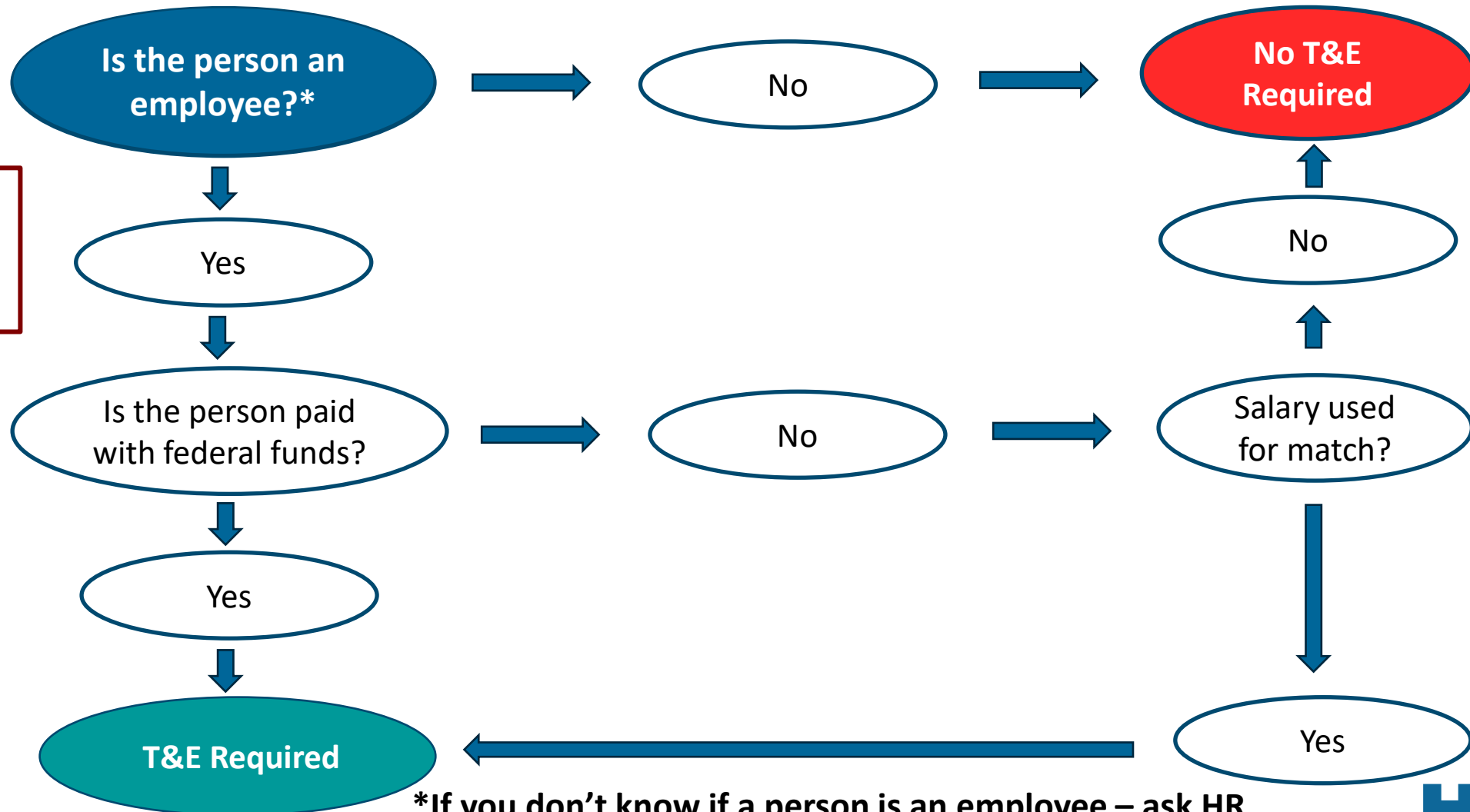
1. Who are paid in whole or in part with federal funds and/or
2. Whose salaries are used to meet a match/cost share requirement



\*not required to be maintained for contractors since they are not considered employees; but note that subrecipients are required to maintain time and effort records.

# Who Must Keep Time and Effort Records (cont.)

Applicable to recipients and subrecipients!



\*If you don't know if a person is an employee – ask HR





# Knowledge Check #1

True or False?

Do Time and Effort Reporting and personnel activity reports need to be maintained by everyone including contractors who are paid with the grant funds?



# Knowledge Check #1 - Answer

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Do Time and Effort Reporting and personnel activity reports need to be maintained by everyone including contractors who are paid with the grant funds?

**Answer: False** - Contractors are not considered employees, and therefore are not required to maintain time and effort records.

# Common Issues with Reporting Time and Effort



# Common Issues with Reporting Time and Effort

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Identified in Single Audits and HRSA Site Visits:

- Using grant funds to pay employees based on budgeted hours
  - MUST be based on actual hours
- No allocation for employees whose salary is charged to multiple sources
- Using percentage of grant funding to determine an employee's percentage of time worked
  - MUST be in proportion to the time spent to achieve the purpose of the grant



# Common Issues with Reporting Time and Effort (cont.)

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- Inconsistent application of requirements across all sources of funding
- Charging time to federal awards when no work on the federal award occurred to make up for funding shortfalls
- Total time charged across sources exceeds 100%
  - Cannot exceed 100%



# Time and Effort Expense Charges





# Time and Effort Expense Charges

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The actual percentage of employees' time must be **documented** by funding source and **recorded** (to the general ledger)

- Final amounts cannot be based on estimates or budgets
- Total must not exceed 100%
- Documentation must be maintained to support allocations

# Use of Percentages

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Can time and effort records use percentage of time?

**Yes!**

Because practices vary as to the activity constituting a full workload, records may reflect categories of activities expressed as a percentage distribution of total activities.

**Must be supported by documentation!**

# Use of Percentages Example 1

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**Example 1:** Lisa is budgeted to spend 50% of her time on a health services grant and 50% of her time on a research grant. For a given week, if she spends four days doing project management for the health services grant and one day on research, then she should record 80% of her time on the health services grant and 20% of her time on the research grant. No matter what the budget is, she should always record the actual percentage of time worked on both programs.

# Use of Percentages Example 2

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**Example 2:** John is budgeted to spend 100% of his time on a Healthy Start grant. For a given week, if John spends 30 hours on the Healthy Start grant and 10 hours of his time doing work on a federal contract, then he should record 75% of his time to the Healthy Start grant and 25% of his time to the contractual work. He should not record 100% to the Healthy Start grant and 25% to contractual activities. Remember, total effort cannot exceed 100%. Similarly, he should not simply record 100% to the Healthy Start grant as effort should be based on actual hours.



# Use of Budget Estimates

Budget estimates alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes, if:

## **BUDGET**

- Approximations are reasonable
- Significant changes in the corresponding work activity are identified and entered into the records in a timely manner
- Supported by a system of internal controls to review after-the-fact interim charges
- Adjustments made to the final amount charged to the award must be accurate, allowable, and properly allocated

**Reconciliations required!**



# Knowledge Check #2

True or False?

Do budget estimates qualify as support for charges to federal awards?





# Knowledge Check #2 - Answer

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Do budget estimates qualify as support for charges to federal awards?

**Answer: False** - Budget estimates are not sufficient for time and effort reporting. Reconciliations must reflect the actual time worked on time and effort reports.

# Time and Effort Documentation



# Documentation of Personnel Expenses

All salaries and wages must be based on records that accurately reflect the work performed (45 CFR 75.430(i)(1))

- Be supported by a system of internal controls which provides reasonable assurance that charges are accurate, allowable and allocable
- Be incorporated into official records
- Reasonably reflect total activity for which employee is compensated
- Encompass all compensated activities (federal and non-federal)
- Comply with established accounting policies and practices and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award



# Compliance vs. Noncompliance

- If records meet the standards → Compliance (45 CFR 75.430(i)(2))
  - No additional support or documentation for the work performed will be required.
- If records DO NOT meet the standards → Noncompliance (45 CFR 75.430(i)(8))
  - HRSA may require personnel activity reports including prescribed certifications, or equivalent documentation.
  - May result in an audit finding.

**ALWAYS** maintain detailed records!

# Time and Effort Internal Control Examples

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- Written policies and procedures
- Review and supervisory approval of records
- Periodic internal 'review' or time studies
- Certification
  - Attesting that salaries, wages, and benefits charged to the grant are reasonable and accurate in relation to the work performed
- After-the-fact reconciliation and adjustments
- Review of the process as personnel and positions change
  - Review of job descriptions
- Quarterly budget to actual reviews
  - Update budget if actual time and effort consistently differs from estimate



# Time and Effort Policies and Procedures

- Recipients must have written policies surrounding time and effort reporting
- Must be consistent (applied to both federal and non-federal activities)
  - Time and effort policies
  - Time and effort reporting





# Time and Effort Certification

- Certification
  - “I \_\_\_\_\_ hereby certify that I spent X% of my time working on \_\_\_\_\_ during the time period \_\_\_\_\_.”
- Recommend completing at a minimum semi-annually
- Include process in your documented policies and procedures
- Complete for all employees – including 100% funded by one federal source
- Signed by employee AND supervisor



# Knowledge Check #3

True or False?

Time and effort reporting does not apply to exempt employees who do not fill out timesheets.



# Knowledge Check #3 – Answer

---

True or False?

Time and effort reporting does not apply to exempt employees who do not fill out timesheets.

**Answer: False**



# Time and Effort Certification – Example

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- Example data:
  - Michael Jones is an employee who worked 50% of his time on the Healthy Start program, 20% on the homeless grant, 20% school based grant, and 10% on the postpartum women grant during the period February 10, 2020 through February 21, 2020.

# Time and Effort Certification – Example (cont.)

## Example

ABC HealthCare, Inc.  
1200 Pennsylvania Ave  
Washington, DC 20500



### Time and Effort Certification

I Michael Jones certify that I spent

50 % of my time working on the Healthy Start Grant

20 % of my time working on the Homeless Grant

20 % of my time working on the School-Based Grant

10 % of my time working on the Postpartum Women Grant

during the time period of 2/10 - 2/21/20.

Maureen Wright, Behavioral Health Specialist 2/21/20  
Name, Title Date

Maureen Wright, Program Director 2/21/20  
Supervisor, Title Date

# Personnel Activity Reports

## Example

No White Out

ABC Company  
BI-MONTHLY TIME SHEET

Please Remember  
Initial All Changes

Employee Name: Tricia Williams  
PAY PERIOD BEG: 3/16/19  
PAY PERIOD END: 3/31/19

*Identification of grant /  
funding source*

Employee Signature

Supervisor Signature

*Signature of  
employee and  
supervisor*

Day	Date	Start Time	Ending Time	Hours Worked	Time Off Hours	Total Hours	ADMIN	RW FOOD	RW TSA	MAI	MCM	EIS	RHCS
Sun													
Mon	3/18/19	10 am	6 pm	8		8					6		2
Tues	3/19/19	10 am	6 pm		8	8					6v		2v
Wed	3/20/19	10 am	6 pm	8		8					6		2
Thurs	3/21/19	10 am	6 pm	8		8					6		2
Fri	3/22/19	9 am	5 pm	8		8					6		2
Sat													
Sun													
Mon	3/25/19	10 am	6 pm	8		8					6		2
Tues	3/26/19	10 am	6 pm	8		8					6		2
Wed	3/27/19	10 am	6 pm	8		8					6		2
Thurs	3/28/19	10 am	6 pm	8		8					6		2
Fri	3/29/19	9 am	5 pm	8		8					6		2
Sat													
<b>TOTALS</b>				72	8	80					54/6v		18/2v

*Total hours  
agree to  
paystub*

ALSO Place your Time Off Totals Below – Separated by Category

Time Off Hours	B-Bereavement	H-Holiday	J-Jury Duty	P-Personal	S-Sick	V-Vacation	CTE-Comp Time Earned
							CTU-Comp Time Used





# Personnel Activity Report – Pay Stub

## Example

Tricia Williams  
801 Market Street  
Philadelphia, PA 19107

Total hours agree  
to time and  
effort reporting  
form (Bi-Monthly  
time sheet)

Employee Pay Stub		Check number: 7657		Pay Period: 03/16/2019 - 03/31/2019		Pay Date: 03/31/2019	
Employee				SSN	Status (Fed/State)	Allowances/Extra	
Tricia Williams, 801 Market Street Philadelphia, PA 19107				***-**-1111	Single/Withhold	Fed-3/5PA-1/0	
Earnings and Hours		Qty	Rate	Current YTD Amount			
Hourly		72.00	20.00	1,440.00	18,080.00		
Vacation Hourly		8.00	20.00	160.00	360.00		
		80.00		1,600.00	18,440.00		
Taxes				Current YTD Amount			
Medicare Employee Addl Tax				0.00	0.00		
Federal Withholding				-159.00	-1,506.00		
Social Security Employee				-109.12	-1,143.28		
Medicare Employee				-25.52	-267.38		
PA - Withholding				-81.00	-819.00		
				-374.64	-3,735.66		
Adjustments to Net Pay				Current YTD Amount			
Dental Insurance (taxable)				-15.67	-188.04		
FSA					-1,600.00		
				-15.67	-1,788.04		
Net Pay				1,369.69	12,916.30		

Paid Time Off	Earned	YTD Used	Available
Vacation	4.00	18.00	30.00

# Time and Effort Reconciliation

## After-the-fact Activity Report Reconciliation Example

Beginning Payroll DATE	EMPLOYEE	STATE SHR	GRANT CODE	Actual		Budget		VARIANCE
				%	TIMESHEET	%	PAYROLL	
9/25/2019	ANDREW	\$2,982.01	0302	15	447.3			\$447.30
9/25/2019	ANDREW		0454	85	2,534.71	100	2,982.01	(\$447.30)
9/25/2019	ANNE	\$2,346.28	0506	21.05	493.89	25	586.57	(\$92.68)
9/25/2019	ANNE		0560	78.95	1,852.39	75	1,759.71	\$92.68
9/25/2019	JANET	\$3,930.40	0560	100	3,930.40	100	3,930.40	-
9/25/2019	JEAN	\$1,537.88	0560	100	1,537.88	100	1,537.88	-
9/25/2019	JULIE	\$657.60	0560	100	657.6	100	657.6	-
9/25/2019	LANCE	\$2,620.89	0560	100	2,620.89	100	2,620.89	-
9/25/2019	MISTY	\$2,083.09	0454	100	2,083.09	100	2,083.09	-
9/25/2019	PATRICIA	\$2,597.12	0559	37.5	973.92	50	1,298.56	(\$324.64)
9/25/2019	PATRICIA		0560	62.5	1,623.20	50	1,298.56	\$324.64

- Initial payroll costs in accounting system = charged according to budget
- Adjusted to actual on a periodic basis
  - Monthly
- Final charges at the end of the grant period = actual time spent on the grant

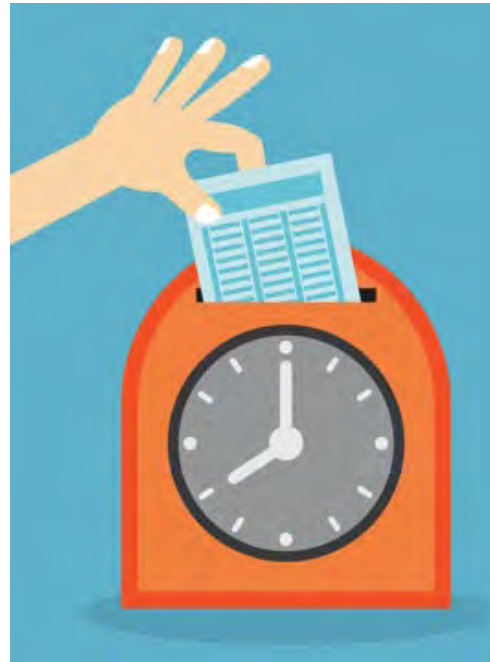


# Knowledge Check #4

Can PTO be charged to the grant?

A. Yes

B. No



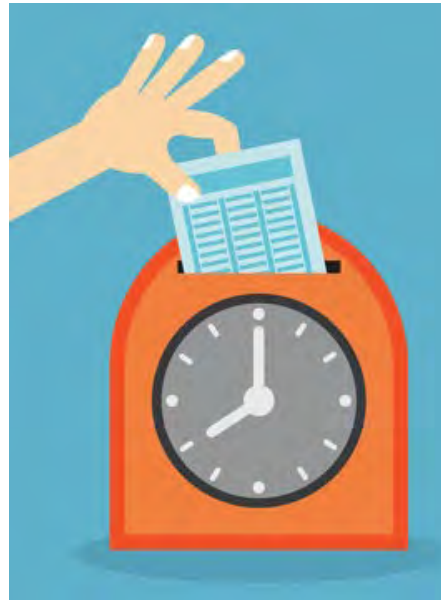
# Knowledge Check #4 – Answer

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Can PTO be charged to the grant?

A. Yes

B. No



# Key Reminders for Time and Effort



- Charges for personnel must be based on **ACTUAL TIME**
- Must be incorporated into **OFFICIAL RECORD**
- Be **DOCUMENTED**
- Be supported by **INTERNAL CONTROLS**
- Represent **TOTAL COMPENSATED ACTIVITY**
- Be **CONSISTENT** for all funding sources

# Resources

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- 45 Code of Federal Regulations Part 75
  - <https://www.ecfr.gov/cgi-bin/text-idx?node=pt45.1.75>
- HRSA Manage Your Grant
  - <https://www.hrsa.gov/grants/manage/index.html>
- Internal Controls Tip Sheet
  - <https://www.hrsa.gov/sites/default/files/hrsa/grants/manage/internal-controls-tip-sheet.pdf>
- Financial Management Requirements
  - <https://www.hrsa.gov/sites/default/files/hrsa/grants/manage/financial-management-requirements.pdf>



# Questions?





# HRSA

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**THANK YOU!**

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