

Federal Awards – Requirements for Time Reporting

Enterprise's federally-funded grants and other awards often devote a large portion of their budgets to personal services – i.e., salaries and fringe benefits. Federal regulations, specifically OMB Uniform Guidance (2 CFR, Part 200), require that recipients and sub-recipients of these funds have procedures and forms to keep track of employees' time.

2 CFR Part 200 establishes general guidelines for support of salaries and wages. Charges made to federal awards must be based on "records that accurately reflect the work performed." These records must have certain characteristics:

- The records must be supported by a system of internal control. This is the organization's policies and procedures that help to assure that the time records are accurate, allowable, and allocated to the proper programs and funding sources.
- The records must report all of an employee's paid time, both federally-funded activities and all other paid activities.
- The records must show the allocation of an employee's time to the activities of a federal award and to other activities.
- The records should reflect "after the fact" statements of an employee's time. However, budget estimates may be used on an interim basis, as long as the organization makes adjustments so that the final amount charged to the federal award is accurate, allowable, and properly allocated.

2 CFR Part 200 does not specify any particular type of timekeeping form to be used. Generally, the forms are timesheets (manual or electronic), but they may be some other method of timekeeping.

Enterprise has two other standard requirements for time records, beyond the requirements of 2 CFR Part 200:

- Timesheets or other time records must be signed by the individual employee to confirm that the time is accurate and must be approved by the employee's supervisor. (These signatures and approvals may be electronic.)
- Timesheets or other time records must be prepared at least monthly and coincide with one or more pay periods.

Attached is a generic timesheet. As long as your timesheet has the basic characteristics, it may be designed in a different way, depending upon the needs of your organization.

Acme Community Development Corporation
 325 N. Main Street, 4th Floor
 Anytown, MD 21111

Name: ___ Joan Smith

Employee Time Sheet

Pay Period: From 6/4/2018 to 6/17/2018

Activity	Mon 6/4	Tue 6/5	Wed 6/6	Thu 6/7	Fri 6/8	Sat. 6/9	Sun 6/10	TOTAL
Enterprise grant 17SGxxx	8.00	4.00		4.00				16.00
Admin		2.00			3.00			5.00
Real estate acquisition		2.00		4.00	4.00			10.00
Holiday								0.00
Sick leave			8.00		1.00			9.00
TOTAL HRS								40.00

Activity	Mon 6/11	Tue 6/12	Wed 6/13	Thu 6/14	Fri 6/15	Sat 6/16	Sun 6/17	TOTAL
Enterprise grant 17SGxxx	8.00	6.00	4.00	2.00	1.00			21.00
Admin		2.00	2.00	5.00	4.00			13.00
Real estate acquisition			2.00		3.00			5.00
Holiday								0.00
Sick leave				1.00				1.00
TOTAL HRS								40.00

 Employee Signature Date

 Supervisor Signature Date