

## **Purpose: Procedure in order to be in compliance with Federal Time & Effort requirement (OMB A-87)**

### **Time and Effort Reports (Timesheets)**

In accordance with OMB A-87, time and effort reports (timesheets) are required for all personnel funded with any federal grant dollars. Should you have any questions regarding time and effort reporting requirements, please see attached OMB requirements. Below are the minimum standards and recommended best practices for time and effort reporting.

Minimum standards for employees working on multiple FOAPS (MONTHLY):

- Must be an after-the-fact determination of the employee's actual effort. Using a budget estimate instead of reporting the actual time the employee spent working on the project does not qualify as support for charges to awards.
- Must account for total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization. For example, if the employee spends 40% of their time on the one federal grant activity, 40% on a different federal grant activity and 20% on non federal activity; time and effort for all these areas must be included on the report.
- Must be signed by the employee and a supervisor with first-hand knowledge of the activities performed by the employee. Signature on the timesheets is affirmation that the report is an accurate accounting of the actual time the employee spent on the project.
- Must be prepared at least monthly to correspond to one or more pay periods. (see attached sample timesheet)
- Volunteer time and personnel costs being used as match must be accounted for in the same manner as personnel being charged to the grant.
- A copy of the signed T&E monthly timesheet must be submitted to Accountant for recordkeeping and proper billing.

Minimum standard for employees working solely on a single FOAP (SEMI ANNUAL):

- Must be an after-the-fact certification that the employee worked 100 percent of their time on the grant project. After-the-fact means time charges must be recorded after the work has been executed. Projections of how an employee is expected to work or position descriptions would not be sufficient.
- Must be prepared no less frequently than every 6 months (March, September)
- Must be signed by the employee and supervisory official having first-hand knowledge of the work performed. (see attached sample certification)
- Applies to full-time and part-time employee.
- ARRA projects must also maintain timesheets.
- Semi Annual signed certification must be submitted to Accountant for proper recording and billing.

Recommended Best practices

- Employees record time on a daily basis.
- Project codes/names are provided to the employee in advance.
- T&E reporting documents are maintained in the file.

\*The above standards are based on the Office of Management and Budget federal cost principles OMB Circular A-87 (2 CFR 225) as it relates to Governmental.

The following sample forms are for your perusal and reference:

- Example of a [completed timesheet](#)
- An Excel [timesheet template](#)
- A [sample time certification](#) for employees working 100% of their time on a grant-funded project. (ARRA projects cannot use time certifications as their only documentation of time and effort)