



OFFICE OF THE GOVERNOR

GRANTEE PERSONNEL ACTIVITY REPORT (TIMESHEET) REQUIREMENTS

The following information is provided to assist grantees in complying with timesheet requirements. Grant-funded OOG projects that have budgets with personnel expenses and/or volunteers used as in-kind match must comply with governing directives. Grantees may have timesheets which already include the required information listed below in the "Requirements" section. If not, grantees need to revise their forms to include the required information. A sample timesheet may be downloaded from the link below. The use of these specific forms is not required; however this format contains the required information for personnel timesheets.

REQUIREMENTS:

- Personnel costs must be based on records that accurately reflect the work performed and comply with the established policies and practices of the organization.
- Charges must be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable and properly allocated.
- Timesheets for each grant-funded employee must identify grant-funded activity performed. If an employee works on multiple grants, activities must be recorded separately for each grant.
- Timesheets for each grant-funded employee must contain all activities and all hours worked.
- Timesheets must be prepared at least monthly and they must coincide with one or more pay periods.
- Timesheets must be signed by the employee and his/her supervisor.
- In instances where an employee is funded 100% of time by a grant semi-annual employee effort certification will suffice.

Note: These requirements also apply to volunteers used as in-kind match on the grant.

FORMS:

To obtain a Sample Timesheet, Employee Effort Certification and/or the Requirements (PDF), download these documents at:
<https://eGrants.gov.texas.gov/updates.aspx>

REFERENCES:

2 CFR 200.430 (i)

"(i) *Standards for Documentation of Personnel Expenses* (1) Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- i. Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- ii. Be incorporated into the official records of the non-Federal entity;
- iii. Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities...;
- iv. Encompass both federally assisted and all other activities compensated by the non-Federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity's written policy;
- v. Comply with the established accounting policies and practices of the non-Federal ...; and
- vi. [Reserved]
- vii. 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; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more indirect activities which are allocated using different allocation bases; or an unallowable activity and a direct or indirect cost activity.
- viii. Budget estimates (i.e., estimates determined before the services are performed) alone do not qualify as support for charges to Federal awards, but may be used for interim accounting purposes..."

Uniform Grant Management Standards (UGMS) II (B) (11) (h) (5, 7)

"h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation.

... (5) Personnel activity reports or equivalent documentation must meet the following standards:

- (a) They must reflect an after-the-fact distribution of the actual activity of each employee.
- (b) They must account for the total activity, for which each employee is compensated.
- (c) They must be prepared at least monthly and must coincide with one or more pay periods; and
- (d) They must be signed by the employee and the supervisory official having firsthand knowledge of the work performed by the employee. The employee's signature is not required in the event the employee cannot be reached due to termination of employment, lack of forwarding address, death or other documented reason...

... (7) Salaries and wages of employees used in meeting cost sharing or matching requirement of Federal or *state* awards must be supported in the same manner as those claimed as allowable costs under Federal or *state* awards."