



OFFICE OF THE GOVERNOR

GRANTEE PERSONNEL TIME AND ACTIVITY REPORT REQUIREMENTS

The following information is provided to assist grantees in complying with time keeping requirements. Grant-funded OOG projects that have budgets with personnel expenses, cash match and/or volunteers used as in-kind match must comply with governing directives. Grantees must have

- Certifications – Employees working 100% of the time on a single grant must certify that the employee worked solely on that grant project. Certifications may be done via:
 - Periodic Certification Form – It is recommended that a form is maintained at a minimum, every 6 months of grant period.
 - Time sheet – via a check box stating that the employee worked solely on the grant.
 - Time and Activity Report (T&A) – via a check box stating that the employee worked solely on the grant.
- Time sheets: Nonexempt employees must maintain time sheets indicating the total number of hours worked each day per Fair Labor Standards Act (FLSA). If the agency does not require exempt employees (as defined by FLSA) to maintain time sheets, a written policy and procedures, stating such, are required.
- Time & Activity (T&A) Reports – T&A Reports are ONLY required for grant employees not working 100% on the grant. Time sheets and T&A Reports can be combined into one document. T&A Reports must show ALL hours worked allocated by grant and non-grant activity(ies) and/or by funding source(s). A sample T&A Report may be downloaded from the link below. The use of this specific form is not required; however, this format contains the necessary information to meet personnel time keeping requirements.

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.
- Documents for each grant-funded employee must:
 - Identify the name of the employee
 - Identify the pay period dates
 - Identify the grant by name and/or grant number
 - Identify the funding source by grant fund and/or grant number
 - Include required signatures by the employee and the supervisor having first-hand knowledge of the employee's activities worked.Grantees must have written procedures in place when the agency allows employees and/or supervisors to sign documents electronically.
- Time sheets and/or T&A Reports for each grant-funded and/or cash match employee must contain ALL hours worked.
- Time sheets and/or T&A Reports must be prepared at least monthly and/or must coincide with one or more pay periods.

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

FORMS:

Download a Sample Time sheet and Employee Effort Certification 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:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into the official records of the non-Federal entity;
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities...;
- 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;
- Comply with the established accounting policies and practices of the non-Federal ...; and
- [Reserved]
- 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.
- 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) (Applies to grants and contracts awarded prior to 1/1/2022)

“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:

- They must reflect an after-the-fact distribution of the actual activity of each employee.
- They must account for the total activity, for which each employee is compensated.
- 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."

Texas Grant Management Standards (TxGMS) Appendix 7 (Applies to grants and contracts awarded on or after 1/1/2022)

(i) Standards for Documentation of Personnel Expenses

(1) Charges to state 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 local government;

(iii) Reasonably reflect the total activity for which the employee is compensated by the local government, not exceeding 100 percent of compensated activities (for IHE, this per the IHE's definition of IBS);

(iv) Encompass both state and federally assisted and all other activities compensated by the local government on an integrated basis, but may include the use of subsidiary records as defined in the local government's written policy;

(v) Comply with the established accounting policies and practices of the local government (See paragraph (h)(1)(ii) above for treatment of incidental work for IHEs.);

(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 state award; a state award and non-state 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 state awards, but may be used for interim accounting purposes...