

### **#13: Time & Activity for Help Me Grow Early Intervention Grantees**

#### **When does someone have to complete Time & Activity?**

HMG EI SC grantees must complete Time and Activity Reporting for any person who is paid with any amount of federal funds.

Source: Federal Register / Vol. 70, No. 168 / Wednesday, August 31, 2005 / Rules and Regulations 51915

(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection 8.h.(5) of this appendix unless a statistical sampling system (see subsection 8.h.(6) of this appendix) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- (a) More than one Federal award,
- (b) A Federal award and a non-Federal award,
- (c) An indirect cost activity and a direct cost activity,
- (d) Two or more indirect activities which are allocated using different allocation bases, or
- (e) An unallowable activity and a direct or indirect cost activity.

#### **How do we do Time & Activity?**

Time and Activity must have all of the requirements highlighted below. We have attached an example to this guidance document.

Source: 51916 Federal Register / Vol. 70, No. 168 / Wednesday, August 31, 2005 / Rules and Regulations

(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.
- (e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
  - (i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;
  - (ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and

(iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

Source: GAPP, Section 103.1

4. Subgrantee accounting records shall be supported by source documentation such as canceled checks and warrants, paid bills, payrolls, personnel time and activity records, purchase orders, travel orders and reports, motor vehicle usage and cost records, contracts and vouchers.

Full accountability requires complete documentation of expenditures including, but not limited to, signed descriptive time sheets indicating what work was performed and how it benefited the program. Invoices should include the vendor name, date and amount of purchase, description of material or service provided, and signature of a person authorized to approve program expenditures. Descriptive receipts should be obtained for all purchases and services. All documentation must be compiled in an orderly manner so that a proper matching of expenses and revenues can be performed during ODH on-site visits and/or audits. I thought GAPP also included the specific 4 elements required for the documentation as in the Federal Register but could not find it.

Source: GAPP, Section 100.2

Detailed time and activity reports reflecting the distribution of activity of each employee must be maintained for all staff members whose compensation is charged directly to a project in order to support the allocation of costs. Such documentary support will be required where employees work on:

- More than one federal award
- A federal award and a non-federal award
- An indirect cost activity and a direct cost activity

Federal guidelines require sub-grantees to maintain Time and Activity or Time and Effort reporting to verify time worked for all employees who are paid with ODH grant funds regardless of the percentage of time the employees work on the grant.

Reports maintained by any approved agency must meet the following standards:

1. The reports must reflect an after-the-fact determination of the actual activity of each employee.
2. Each report must account for the total activity for which employees are compensated and which is required in fulfillment of their obligations to the organization.
3. The reports must be signed by the individual employee, or by a responsible supervisory official having first-hand knowledge of the activities performed by the employee, to verify that the distribution of activity noted on the report represents a reasonable estimate of the actual work performed by the employee during the periods covered by the reports.
4. The reports must be prepared at least monthly and must coincide with one or more pay periods.

# Help Me Grow Early Intervention

## Time and Activity Sheet

NAME: \_\_\_\_\_

POSITION: \_\_\_\_\_

PAY PERIOD: \_\_\_\_\_

DATE:										
	M	T	W	TH	F	M	T	W	TH	F
Activity Description										
Service Coordination Home Visit										
Documentation										
Referral and Resource Gathering										
Screenings										
Evaluations/Child Assessments (Attended or Administered)										
Family Assessments (Attended or Administered)										
Consultation with Team										
IFSP Development										
Early Track Data Entry										
Supervision										
Training										
Paid Time off										
<b>TOTAL ACTIVITY TIME</b>										
<b>TOTAL HOURS WORKED</b>										

Activity Total	Funding Source

<u>DATE</u>	<u>REMARKS</u>

EMPLOYEE SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_

SUPERVISOR SIGNATURE: \_\_\_\_\_

DATE: \_\_\_\_\_