Timesheet and Personnel Management

Timekeeping Requirements

Activity reports are required to support salary and wage and fringe benefit expenditures charged to the Resilient Food Systems Infrastructure (RFSI) program grants. Each report must account for the total activity for which each employee is compensated, as well as the hours worked on a particular RFSI grant project. A description of activities must be included, and the description must include enough detail to determine whether the activity is project related. This also applies to salaried employees, such as Executive Directors as referenced in the <u>2 CFR 200.430</u> (https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFRed1f39f9b3d4e72/section-200.430). Costs not adequately supported are unallowable and will not be reimbursed.

Fringe benefits must be billed at or below actual cost in accordance with the Recipient's established fringe benefits policy; billing fringe benefits based on estimated rates is unallowable.

Exception: Institutions of higher education are required to maintain time and effort certification reports to support salary and wage and fringe benefits costs to confirm the expended effort on specific projects in accordance with their established policy.

Record Retention

Timesheets are one of the financial records that must be retained.

Record retention and accessibility is governed by <u>2 CFR 200.334</u> (https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR4acc10e7e3b676f/section-200.334) and <u>2 CFR 200.337</u> (https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-D/subject-group-ECFR4acc10e7e3b676f/section-200.337). Recipients must retain financial records, project records, and supporting documents until January 31, 2030, or until any litigation related to the RFSI grant is resolved, whichever is later. All records must be made available to the Office of Grants Administration or its designees upon request.

Common Audit Findings

Below are some common audit findings related to timekeeping. Be sure to meet all timekeeping requirements.

- Personnel Salaries and Wages
- Lack of proper support for hours billed to the award such as a timesheet
- No daily activity reports that account for the entire hours paid to the employees when required
- Timesheets not signed by employee
- Hours worked on the award project not clearly defined on timesheets
- Timesheets indicating hours belong on a different project rather than the award project billed
- Estimated rates used instead of actual pay rates

Personnel Timesheets

Personnel timekeeping must be adequately documented and the method of supporting hours charged to the RFSI grant must comply with the federal requirements and the <u>Grant Management Procedures</u> (<u>GMP) Manual</u> (https://www.cdfa.ca.gov/rfsi/docs/2024_rfsi_grant_management_procedures_manual-infrastructure.pdf). The timesheet procedures must include a process of authorization and approval. CDFA also requires that timesheets used by RFSI recipients must account for the total activity for employee salaries and wages covered by RFSI grant funds, as well as other programs and sources.

Timesheets that meet RFSI grant requirements must include:

- Employee Name
- Employee Title
- Reporting Period (month and year)
- Total number of hours worked that month on RFSI and other non-RFSI federal grant programs; each federal grant program should be reflected on separate lines; numbers 1-31 reflect the day of the month and should reflect the number of hours worked that day
- Total number of hours to include other job duties outside of the RFSI project and other federal grant programs
- Project name or title for RFSI and non-RFSI federal grant programs
- Description of RFSI activities performed that can be traced to the project's Scope of Work;
 description of activities performed for each non-RFSI federal grant project/program
- Employee and Employee's Supervisor signatures (signatures can be digital)

Timesheets should reflect the amount of time and RFSI activities and duties that were approved in the Scope of Work. For full-time employees, the timesheet must add up to full time hours reflected in the employee's pay.

Personnel Matching Funds

Timesheet requirements also apply to salaries counted as match under the RFSI grant. To be allowable as match, a cost must be allowable as a grant charge. All requirements that apply to your grant funds also apply to matching funds including completing and submitting personnel timesheets.

Timesheets must be filled out completely. An example of an adequate timesheet is shown below. All highlighted sections must be filled out, as well as the daily and total hours worked. Please contact the assigned Grant Analyst to obtain the excel file used in this example or follow the instructions on the last page to open and save it. The Recipient does not need to use this timesheet; rather, it is a tool to use if the organization does not already have timesheets that meet all RFSI grant requirements.

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GRANT MANAGEMENT MONTHLY FUNCTIONAL TIME REPORT

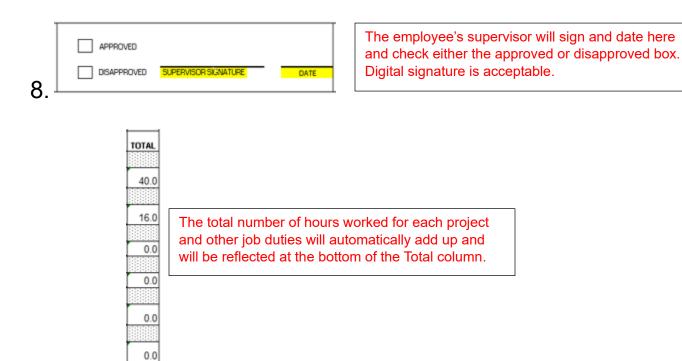
4. PROJECTS 00-0000-000-CA RFSI Project Title Enter the assigned project number on the top line and enter the project name Non-RFSI Project Number Title or title on the bottom line. Include all of Non-RFSI Project federal grant projects/programs and separate each one into a new box. Other Job Duties Performed Include a box for Other Job Duties Performed. Enter the number of 12 13 hours the employee worked on each 1.0 2.0 1.0 1.0 3.0 2.5 project and other 1.0 1.0 1.0 3.0 4.0 2.5 2.5 2.0 job duties for each day of the month. DESCRIPTION OF WORK PERFORMED: Enter a description of the activities and RFSI Project 00-0000-000-CA: duties that were performed for each Title of Non-RFSI Project: project/program and then enter other job duties performed that month. Other job duties:

certify that the hours identified above are accurate and valid.

EMPLOYEE SIGNATURE

The employee who worked the hours reflected on the timesheet will sign and date here. Digital

signature is acceptable.



9. TOTAL

To obtain a copy of this timesheet, consult your assigned Grant Analyst.

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