

TIME REPORTING

Non-Exempt Employees

Non-exempt employees are required to record time worked on timesheets. The actual time that work is begun and ended must be shown. Every absence from work must be recorded – holidays, vacations, sick leave, etc.

Human Resources shall publish a calendar of dates by which employees must submit their timesheets to their supervisors and by which supervisors must approve and submit them to Human Resources.

Employee time will be rounded to the nearest quarter hour.

Exempt Employees

Exempt employees are required to report any employee leave, other than holiday leave. Leave requests must be submitted to the employee's supervisor for approval.

Whenever possible, planned leave shall be submitted and approved prior to the employee's absence. Leave may be approved or denied in accordance with DEC (LOCAL) Compensation and Benefits and Leaves and Absences. The use of personal or annual leave without advance approval may result in disciplinary action, even if the leave was subsequently marked approved for the purposes of properly recording its use.

The use of leave due to illness, bereavement or other unplanned event should be submitted as soon as practical; however, in no such case should it be submitted later than the third business day after the employee returned to work. Failure to report leave in a timely manner may result in disciplinary action, even if the leave was subsequently marked approved for the purposes of properly recording its use.

Grant Funded Reporting

Specific to 2 CFR 200.430(i) Compensation – Personal Services, Standards for Documentation of Personnel Services.

Payroll systems must be based on records that accurately reflect the work performed and supported by a system of internal controls that provides reasonable assurances that charges are accurate; allowable and reasonable; and properly allocated.

The Uniform Guidance states that payroll distribution records must:

- Be incorporated into the official records
- Reasonably reflect the employee's total activity

§ They cannot include time that an employee is not compensated for and cannot be compensated above 100%

- Encompass both Federally assisted and all other activities compensated on an integrated basis
- Comply with accounting policies and practices
- Support the distribution of salary or wages among specific activities or cost objectives if an employee works on more than one award or activity. If systems do not meet the above standards, the Federal government may require personnel activity reports or equivalent if records do not meet these standards

Because Temple College payroll systems do not have this level of detail, then we are required to submit Time and Effort Documentation.

1. Time and Effort documentation must be submitted on the last working day of each month.
2. All time and effort sheets must be reviewed and approved by the supervisor. Once the time and effort sheet is completed, it is submitted to the Grant Director for final approval and then filed for documentation of federal expenditures of funds.
3. Quarterly, all time and effort sheets are sent to Dir of Accounting to ensure that all efforts reported on the time and effort sheets meet the requirements of the grants and indicate work specific to the grant that supports the expenditure of the federal funds and keeping Temple College in compliance with standard auditing practices.