

# Davis Technical College

## Time Sheet Policy for Employees Working on Federal Grants or Contracts

Effective Date: 28 August 2003

### 1. Purpose

This policy and procedure has been written to ensure that the Davis Technical College (College) is in compliance with federal regulations regarding record keeping for salaries and wages charged to federal grants or contracts.

### 2. References

#### 2.1. OMB Circular A-21, Cost Principles for Educational Institutions

### 3. Policy

3.1. It is the policy of the College that all employees who work on federal grants or contracts or whose salary is funded by a federal grant or contract shall keep a record of time worked in the manner called for in OMB Circular A-21, Cost Principles for Educational Institutions, Section J.10, Compensation for personal services.

### 4. Procedure

4.1. **Employees Funded Solely by One Federal Funding Source** - All employees who work solely on a single federal grant or contract or whose entire salary is funded solely by a single federal grant or contract shall submit to the Controller at least annually a statement signed by the employee and by the employee's direct supervisor using suitable means of verification that the work was performed, stating that salaries and wages charged to the federal grant or contract are reasonable in relation to the work performed. These statements shall be submitted by July 15 for the prior annual period.

4.2. **Employees Funded by Multiple Federal Funding Sources** - All employees who work on multiple federal grants or contracts or whose salary is funded by multiple sources, including federal grants or contracts shall submit to the Payroll Office a time sheet which accounts for the total time for which the employee is to be compensated and must show the distribution of the employee's time among the various federal programs. The time sheet must reasonably reflect the activities for which the employee is compensated by the institution. To confirm that the distribution of activity represents a reasonable estimate of the work performed by the employee during the period, the time sheet must be signed by the employee and by the employee's direct supervisor using suitable means of verification that the work was performed. The time sheet must be submitted at least monthly and must coincide with the payroll period.

4.2.1. The Payroll Office will keep a copy of the time sheet for payroll purposes and will forward the original time sheet to the Controller for federal grant or contract accounting purposes.

### 5. Approval and Notes

Board Approval: 28 August 2003  
President's Council Approval: 12 August 2003  
CDMT Approval: 05 August 2003