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THE NONPROFIT
ASSOCIATION OF
OREGON
Connect, Improve, Advance

Timesheets
and Procurement

NAO Workshop
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Today's Presenter

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Timesheets

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Agenda & Goals

- Division of time between programs and/or grants (allocating time)
- The importance of accurately allocating your most important resource
- Tools and rules to allocate time
- Responsibilities - staff, supervisor and organization

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Timekeeping Requirements

- *These practices are required for all federally funded grants as well as many other grants.*
- Have written policies on timekeeping
- All employees are required to complete timesheets, regardless if they are salaried or not
- Timesheets are based on actual time spent on a program or grant, not on the budget or estimates
- Suggestion: If possible, use your payroll company's timekeeping system

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Other important reasons to allocate time accurately

- Fully understand the cost of a program/grant
- Allows critical decision making that is mission-focused
- Staff management
- Transparency and equity issue
- Risk management - BOLI

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Time Worked vs. Time Not Worked

- Time Worked:
  - All time that an employee is required to be performing duties for the company
  - Work away from premises or at home
  - Break time such as rest periods
- Time Not Worked:
  - Paid leave
  - Lunch or dinner periods for non-exempt
  - Commute time

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Employee's Responsibility

- How do you get time sheets by the deadline every time?
- Accurately reporting time worked
- It is the employee's responsibility to sign his or her time record to certify the accuracy of all time recorded.
- REMEMBER: If an employee does not submit their timesheets as required, an Employer cannot delay payment to them.

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Supervisor's Responsibilities

- Certifying that time and effort recorded is accurate and allowable and submitted in a timely fashion [Fraud Alert Best Practice]
- Confirming proper alignment with cost objectives
- Preventing resources from being exhausted prior to the end of the funding period
- Ensuring certification does not take place before the end of the specified period

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Critical Step: Training and Education

✦ By guiding your staff through the need for
  of compliance, and providing complete
  information, your organization will have more time
  to direct their energies to meet your mission
✦ Improved employee engagement, explains the why
  & impact
✦ Less stressful monitoring visits of audits

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**Example of Time Keeping Record/ Time Sheet -
Employee (Step 1)**

2021-2022 Time Activity												
Employee Name, Title												
Pay Period	9/29/21	9/30/21	10/1/21	10/2/21	10/3/21	10/4/21	10/5/21	10/6/21	10/7/21	10/8/21	10/9/21	10/10/21
Name of Program 1												
Project Name and Funding Source 1	2.00		3.00	1.00			2.00		5.00	1.00		
Project Name and Funding Source 2												
Name of Program 2												
Project Name and Funding Source 1												
Project Name and Funding Source 2	5.00	4.00	5.00	5.00			5.00	4.00	3.00	4.00		
Name of Program 3												
Project Name and Funding Source 1	1.00	4.00		2.00		8.00	1.00	4.00		3.00		
Project Name and Funding Source 2												
ADMINISTRATION and FUNDRAISING												
Administration (General or not Project Specific)												
Fundraising												
TOTAL HOURS	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	0.00	0.00
ENTER ACTUAL HOURS BY ACTIVITY FOR EACH PAY PERIOD												

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Allocation of staff expenses

▪ Staff expenses are allocated to programs and grants based on timesheets
▪ Regardless of the number of hours, the staff member's expense is divided
  according to the percentage of time they allocate to a program or grant
▪ These staff expenses should be allocated accordingly in your financial software

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Example of Time Keeping Record/ Time Sheet – Accounting Side (Step 2)

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Procurement

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Procurement Activities

- Create a written procurement policy
- Read all grants and contracts to ensure that your procurement policy meets standards
- Fully document procurement activities
- Avoid conflict of interest by staff, leadership, and board

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Federal Funding Procurement Requirements

- Guidelines are outlined in OMB Uniform Administrative Requirements (2 CFR Part 200).
- Purchases under $10k are considered micro-purchases
  - Is the price fair and reasonable?
  - Distribute equitably among suppliers
- Purchases between $10k and $250k are considered small purchases
  - Is the price fair and reasonable?
  - Have you obtained price or rate quotes in writing from an adequate number of qualified sources? (at least three)
- Purchases over $250k require sealed bids
  - In addition to all of the above, the bids must be publicly announced

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Questions?

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Thank You!

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