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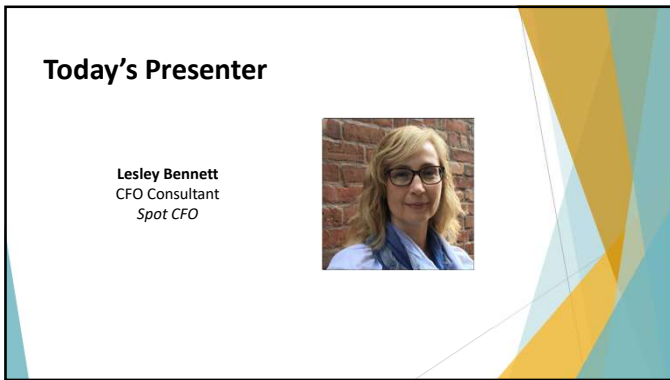
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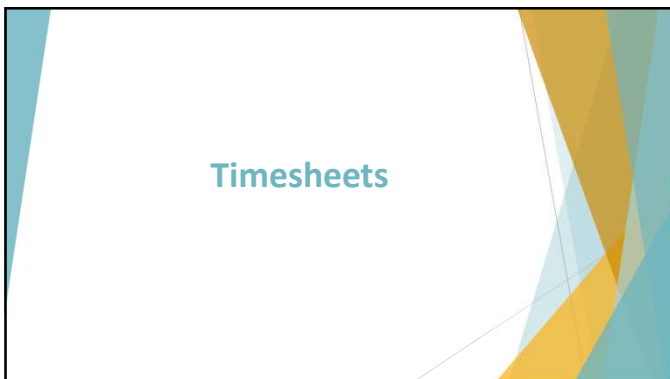
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### Agenda & Goals

- 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 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	8/29/21	9/5/21	9/12/21	9/19/21	9/26/21	10/3/21	10/10/21	10/17/21	10/24/21	10/31/21	11/7/21	11/14/21
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	5.00	4.00	5.00	5.00			5.00	4.00	5.00	4.00		
Project Name and Funding Source 2												
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												
<b>ADMINISTRATION and FUNDRAISING</b>												
Administration (General or Not Project Specific)												
Controlling												
<b>TOTAL HOURS</b>	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00	8.00
<b>ENTER ACTUAL HOURS BY ACTIVITY FOR EACH PAY PERIOD</b>												

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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)

Employee Name, Title	Accounting Only										Total Hours	% of Total Hours
	8/24/21	8/31/21	9/7/21	9/14/21	9/21/21	9/28/21	10/5/21	10/12/21	10/19/21	10/26/21		
<b>Name of Program 1</b>												
Project Name and Funding Source 1	2.00	3.00	1.00			2.00	3.00	1.00			14.00	0.19
Project Name and Funding Source 2											0.00	-
<b>Name of Program 2</b>											0.00	-
Project Name and Funding Source 1	5.00	4.00	5.00	5.00			5.00	4.00	3.00	4.00	35.00	0.45
Project Name and Funding Source 2											0.00	-
<b>Name of Program 3</b>											0.00	-
Project Name and Funding Source 1	1.00	4.00	2.00			8.00	0.00	4.00		3.00	23.00	0.32
Project Name and Funding Source 2											0.00	-
<b>ADMINISTRATION and FUNDRAISING</b>											0.00	-
Administration (General or not Project Specific)											0.00	-
Traveling											0.00	-
<b>TOTAL HOURS</b>	8.00	8.00	8.00	8.00	0.00	8.00	8.00	8.00	8.00	0.00	72.00	1.00
ENTER ACTUAL HOURS BY ACTIVITY FOR EACH PAY PERIOD												

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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!**

Lesley Bennett  
CFO Consultant  
*Spot CFO*

Contact Info:  
lbennett@nonprofitoregon.org



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The mission of the Nonprofit Association of Oregon is to strengthen the collective voice, leadership, and capacity of nonprofits to enrich the lives of all Oregonians.

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