

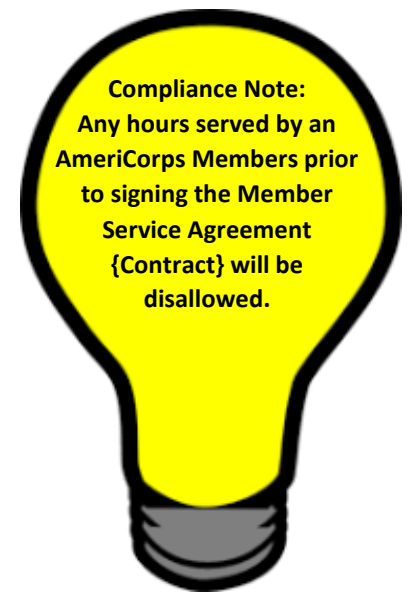
Guide to Timekeeping

I. Member Timesheets	Page 1
II. Program Staff Timesheets	Page 7

I. Member Timesheets

Member timesheets are the official record of time and attendance in service, training, and fundraising. The timesheet is used to document a Member's eligibility for in-service benefits (e.g. living allowance) and post-service benefits (e.g. education award). Failure of the AmeriCorps Member to record time and attendance could result in disallowance of all benefits received including (but not limited to) the living allowance and the education award.

The AmeriCorps Program must have a timekeeping system that is compliant with 2 CFR §200.430 as well as any additional requirements set by the Missouri Community Service Commission (MCSC). Programs with multiple sites must have a written monitoring plan included in the organization's policies and procedures to document that Members are providing service at these sites as well. **The program's timekeeping policy should be outlined in the Member Contract** and training must be provided to AmeriCorps Members to ensure the accurate and timely submission of timesheets during the term of service. Training should also be provided to the Site Supervisors who monitor Member service activities as well as review and approve Member timesheets.



Compliance Note:
Any hours served by an AmeriCorps Members prior to signing the Member Service Agreement {Contract} will be disallowed.

Note: Professional Corps Programs Only

If a Professional Corps program wants to follow the timekeeping practice of its profession and certify that Members have completed the minimum required hours, excluding sick and vacation days, it must get advance approval from CNCS. If a Professional Corps program that receives formula funding from a State Commission wants to follow the timekeeping practices of its profession and certify that Members have completed the

minimum required hours (excluding sick and vacation days), it must get advance written approval from the State Commission.

Program Responsibilities

The program director is required, at a minimum, to:

- Ensure that each Member has the opportunity to successfully complete the term of service;
- Plan the term of service – taking into account holidays, calendar breaks of the service site (e.g., Spring Break), national days of service, and opportunities to make up missed hours; and
- Provide for meaningful training and direct service activities.

The AmeriCorps Program should note that a Member must serve the minimum number of hours noted below in order to be eligible to earn an education award:

Term	Minimum # of Hours
Full-Time	1,700
Three Quarter Time	1,200
Half-Time	900
Reduced Half-Time	675
Quarter-Time	450
Minimum-Time	300

The Program may require Members to serve an additional number of hours as a safeguard. This requirement should be reasonable (e.g., requiring full-time Members to serve a minimum of 1720 hours during the term of service) and outlined in the Member Contract.

General Member Timesheet Instructions

1. Members should **complete the timesheets on a daily basis**.
2. Hours are to be recorded in **15-minute increments**, using these fractions:
 - a. [15 minutes = **.25**] [30 minutes = **.50**] [45 minutes = **.75**]
[60 minutes = **1.00**]
3. Members should **submit timesheets regularly** per the Program’s timekeeping policy.
4. Site Supervisors should **verify the accuracy of the service hour totals**.

- a. Only hours served must be documented.
 - b. **Lunch breaks do not count** as service hours unless the lunch hour includes structured activities like speakers and trainings.
 - c. Training time **cannot exceed 20%** of the aggregate hours for all Members.
 - d. Fundraising is **limited to 10%** of the individual Member hours.
5. Timesheets must be **signed and dated by both the Member and the Site Supervisor**.
- a. Member timesheets **may not be signed prior to the last day in the pay period** (*i.e., Member timesheets cannot be signed in advance of service being completed*).
6. Timesheets **must be completed with permanent ink**; especially signatures. It is strongly recommended that signatures be signed in blue ink to identify it as an original signature.
7. **Do not use "white out" to correct mistakes.** Line through the error, write in the correct number, and initial the correction.

Compliance/Accountability. To ensure compliance with timekeeping requirements, the Program should take the following preventive measures:

1. Provide clear and concise written timekeeping policies and procedures;
2. Format timesheets to align with the timekeeping requirements outlined in federal and state guidelines;
3. Regular and thorough review of Member timesheets by the Site Supervisor prior to approval;
4. Periodic sampling of Member files to ensure timesheets are properly maintained and;
5. Periodic review of Member timesheets for accuracy.

Manual Timesheets

Member timesheets must accurately record the number of hours they accrue during a time period while performing their duties and clearly distinguish the hours as service, training, or fundraising. These primary classifications of hours are defined as follows:

Classification of Hours	Definition/Example(s)
Service	Direct service activities and related planning; special service projects during national days of service; volunteer coordination activities; etc.
Training	Personal, professional, and civic development activities such as training specific to direct service activities, First Aid/CPR, citizenship training, disaster response training, Life after AmeriCorps, etc. <i>Note: No more than 20% of aggregate Members' hours should be dedicated to training.</i>
Fundraising	Fundraising related to the AmeriCorps Program's direct service activities; activities must adhere to 45 CFR §2520.40-45. <i>Note: No more than 10% of an individual Member's hours should be dedicated to fundraising.</i>

Manual timesheets must adhere to the following standards:

1. Timesheets should have an original signature by both the AmeriCorps Member and the Site Supervisor.
2. Hours in service, training, or fundraising should be calculated correctly.
3. Hours in service, training, or fundraising should be separated.
4. Description of activities, if applicable, should be clear and concise.
5. Training and fundraising hours should not exceed the allowable limits.
6. Timesheets should support eligibility to earn the Segal AmeriCorps Education Award.
7. Timesheets should be maintained in the Member record/file.

Electronic Timesheets

The Missouri Community Service Commission requires programs to use their web-based electronic timekeeping system; unless the Program is approved to use their own web-based timekeeping system due to reasons that would make it challenging for a Program to use both systems. Requests not to use the MCSC's timekeeping system must be submitted in writing to their assigned Program Officer. The same guidelines outlined for manual timesheets applies to electronic timesheets – including access restrictions, security, confidentiality, and retention of records.

For any other electronic timekeeping system used in addition to the MCSC's web-based system, the following minimum standards must be met to be considered by MCSC for approval:

1. A **written policy** must be in effect establishing the use of the electronic timekeeping system as the agency's system of record for AmeriCorps Members and/or staff.
2. A secure, verifiable electronic signature system must:
 - a. Identify and authenticate a particular person as the source of the electronic signature and;
 - b. Indicate such person's approval of the information contained in the electronic message.
3. The system must not allow changes to the electronic record once appropriate electronic signatures have been applied unless there is a clear, auditable record of the revision(s).
4. The validity and integrity of the record must not be compromised. The electronic storage procedures and system must ensure the safekeeping and security of records including:
 - a. Unauthorized changes and erasures of records;
 - b. Only authorized persons have access to records;
 - c. Prevention of physical damage to records;
 - d. A system is in place for back-up and recovery of records and;
 - e. Easy retrieval of records in a timely fashion.

Sample Manual Timesheet

Capital City AmeriCorps
 1234 Volunteer Lane
 Jefferson City, MO 65101
 PH: (573) 635-0000
 FAX: (573) 635-9999
 Email: capitalcitynfp@yahoo.com

For program administration use only:

 Hours entered into system on: _____

Member Name: _____
Title: _____
Department: _____

Project Name: _____
Period: _____
Supervisor: _____

Member Service Log											
Day	Dates	Morning Hours			Afternoon Hours			Total Hours	Total Activity Hours		
		In	Out	# of Hours	In	Out	# of Hours		Direct Service	Training	Fundraising
Monday	06/01/20	8:00	12:00	4	1:00	5:00	4	8			8
Tuesday	06/02/20	8:00	12:00	4	1:00	2:00	1	5		5	
Wednesday	06/03/20	8:00	12:00	4	1:00	5:00	4	8			
Thursday	06/04/20	8:00	12:00	4	1:00	8:00	7	11	11		
Friday	06/05/20	8:00	12:00	4	1:00	4:00	3	7	7		
Saturday	06/06/20										
Sunday	06/07/20										
Monday	06/08/20	9:00	12:00	3	1:00	5:00	4	7		7	
Tuesday	06/09/20	8:00	12:00	4	1:00	3:00	2	6	6		
Wednesday	06/10/20	8:00	12:00	4	1:00	5:00	4	8	8		
Thursday	06/11/20	8:00	12:00	4	1:00	5:00	4	8	8		
Friday	06/12/20	8:00	12:00	4	1:00	4:00	3	7	7		
Saturday	06/13/20										
Sunday	06/14/20										

By signing below, I hereby attest that the time record on this timesheet is true and accurate to the best of my knowledge.

 Member Signature

 Supervisor's Signature

 Date

 Date

II. Program Staff Timesheets

All staff salaries and wages charged to the CNCS grant must be supported by signed time and attendance records and well-documented to ensure accountability of those funds. **The timekeeping system for program staff must be compliant with 2 CFR §200.430.** The mishandling of funds may require the program to reimburse those funds back to the State Commission. Therefore, it is extremely important that you have a solid system in place to track staff time worked on the activity directly and indirectly related to the CNCS grant. It is also imperative that timesheets are maintained so that personnel costs remain visible for easier adjustments, supervisors find it less complicated to keep track of who worked what project and the hours spent, and that the program remains in compliance.

Allocating CNCS funds and match requirements must be allowable, reasonable, and allocable for salaries, wages, and fringe benefits. **Unallowable activities such as general advertising, public relations, demonstrations, lobbying, or fundraising (includes writing grant applications to CNCS) will be not be reimbursed by the grant.** Staff time must be consistent with policies and procedures and applied uniformly. Whether direct or indirect costs, they must be ordinary and necessary for the operation of the grant. These costs must also be incurred specifically for the grant and treated consistently with other costs. This includes not shifting other federal funds to overcome the deficiency of the costs.

Electronic Timesheets

The Missouri Community Service Commission allows AmeriCorps sub-grantees to use electronic timekeeping systems as their system of record only by the Commission's review and approval; with the understanding that the same requirements outlined for the manual tracking of timesheets is applied to electronic timekeeping. This includes access restrictions, security, privacy, and retention of records. The following minimum standards must be met to be approved:

1. A written policy must be in effect establishing the use of the electronic timekeeping system as the agency's system of record for AmeriCorps Members and/or staff.
2. A secure, verifiable electronic signature system must:

- a. Identify and authenticate a particular person as the source of the electronic signature; and
 - b. Indicate such person's approval of the information contained in the electronic message.
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 - a. Unauthorized changes and erasures of records;
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Timekeeping Findings

The findings below are common audit findings from OIG audits of Corporation grants. The Corporation, through the Office of Grants Management or the Field Financial Management Center can provide assistance to you if your review of these findings indicates you need to strengthen your policies and procedures in a specific area. You should request that assistance through your assigned State Commission Program Officer.

1. Staff allocating time to more than one grant were not keeping timesheets that show actual time spent on each grant.
2. Lack of proper timekeeping systems.
3. No timesheets or activity reports maintained or retained.
4. No reconciliation between estimates and actual time (governments).
5. Non-compliance with OMB requirements.
6. Salaries and wages charged to the grant:
 - a. On the basis of budgeted amounts, instead of actual after-the-fact time (not allowed for non-profits).
 - b. Based on estimates (not allowed for non-profits).
 - c. Unsigned or unapproved timesheets by employee or supervisors.

- d. Staff percentage of time charged to 2 or more programs is greater than 100%.
 - e. Timesheet, sign-in/out sheets, and payroll do not match.
 - f. Signatures for employees and/or supervisors are not consistent.
7. Multiple timesheets prepared at the same time.
 8. Frequent use of white-out, changes or additions.
 9. Executive Director directed employee to record hours worked when they had not.

Preventing Timesheet Pitfalls

- 1) Review your written timekeeping policies and procedures-
 - a. Are they consistent with applicable OMB cost principles?
 - b. If not, implement changes immediately.

- 2) Is staff following the timekeeping policies and procedures?
 - a. Gather timesheets for all staff for current program year.
 - b. Review timesheets to ensure timesheets are completed and approved/signed as required.

Notify your assigned State Commission Program Officer to determine the appropriate process for corrective action. Once this process has been completed, review to decide if your internal process for timekeeping needs to be changed. If so, revise the written policies and procedures and implement staff training on proper procedures.