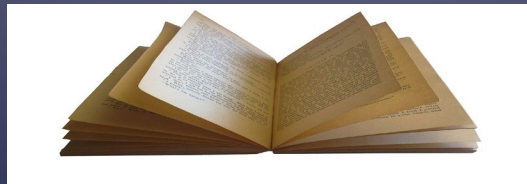


# RECORDING TIME

TIME & EFFORT

# What is the definition of time?

- › The measured or measurable period during which an action, process or condition exists or continues. (Duration)
- › The point or period when something occurs.
- › An appointed, fixed or customary moment or hour for something to happen , begin or end.



Per Merriam-Webster online dictionary



## What is time and effort?

- › Time and effort documents that grant funds , whether federal, state or local, are charged only for time actually worked on an allowable cost activity and ensures that only the grant funds pay for their proportionate share of personnel costs.
- › Who is required to have time and effort reports?
  - All Classified staff with salary and benefits charged directly to a federal award, state award or a combination of fund sources.

# WHAT DO WE LOOK FOR AS AUDITORS?



## Internal Controls

Internal Controls are policies and procedures put in place to ensure the continued reliability of the accounting system. They are designed to prevent fraud and identify weaknesses in the system .

- ❖ **Separation of Duties.** To ensure supervision and division of power. Each person should be assigned a specific role and responsibility.
- ❖ **Access Controls.** These ensure that a limited number of authorized staff has access to grant documents and folders. This includes appropriate accesses over accounting and payroll systems.
- ❖ **Periodic reconciliation.** This ensures the accuracy of financial information. Reconcile your information to the financial reports you are submitting.
- ❖ **Approval authority.** To ensure grant compliance and cost allocation. It is imperative to properly authorize expenditures.

# SAMPLE TIMESHEET

NAME  
ADDRESS  
ADDRESS

## Bi-weekly Time sheet

Check Date: 10-29-2019

Employee Name:  
Employee Title:

Pay Period:  
Supervisor:

Day of Week	S	S	M	Tu	W	Th	F	S	S	M	Tu	W	Th	F	Total Hours
Dates:	10/12/19	10/13/19	10/14/19	10/15/19	10/16/19	10/17/19	10/18/19	10/19/19	10/20/19	10/21/19	10/22/19	10/23/19	10/24/19	10/25/19	
Case Management			2.50				1.50			8.00		4.00		2.00	18.00
Juvenile Services			3.00				2.00				6.50		8.00	2.00	21.50
State's Attorney's Office			0.00				4.50					4.00			8.50
Administrative			2.50			8.00					1.50			4.00	16.00
Annual Leave															0.00
Sick Leave				8.00	8.00										16.00
Holiday															0.00
Leave: Other															0.00
<b>TOTAL</b>	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	80.00

Total Hours for the pay period: 80.00

By signing below I hereby attest that the time recorded on this time sheet is true and accurate to the best of my knowledge:

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# SAMPLE TIME & EFFORT TIMESHEET

**Time and Efford Time "SAMPLE"**  
**Weekly Time Sheet**

**Weekly Time Sheet**

**Merry December**                      **Family Services**

---

**Name**                                              **Contract / Project Name**  
**Allegheny County Court**                      **12/9/2019**

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**Client Name**                                      **Week Beginning**

DAY	DATE		START TIME	END TIME	DEDUCT LUNCH
MON	12/9	Admin	7:00am	12:00pm	
		Family Services Grant	1:00pm	5:00pm	
TUE	12/10	Admin	7:00am	9:00am	
		Family Services Grant	9:30am	5:00pm	
WED					
THU					
FRI					
SAT					
SUN					

**TOTAL FOR WEEK NEAREST ¼ HOUR**

- › Identifies employee, project and timeframe of work performed.
- › Segregates time as to how many hours are chargeable to the grant

# Reconciliation of Time Document

- › Signed & dated by employee
- › If it's a digital timesheet, that it can be traced back to the employee

Timesheet is complete per company guidelines

Reviewed and approved by an authorized individual

Times sheet matches payroll records

# QUESTIONS



Khalima S. Jacobs  
Staff Auditor, Internal Audit  
Internal Affairs Division  
Administration Office of the Courts  
187 Harry S. Truman Parkway  
Annapolis, MD 21401  
410-260-3689  
[khalima.s.jacobs@mdcourts.gov](mailto:khalima.s.jacobs@mdcourts.gov)

Solomon Ayele, CPA  
Director, Internal Audit  
Internal Affairs Division  
Administrative Office of the Courts  
187 Harry S. Truman Parkway  
Annapolis, MD 21401  
410-260-3674  
[solomon.ayele@mdcourts.gov](mailto:solomon.ayele@mdcourts.gov)



NAME  
 ADDRESS  
 ADDRESS

**Bi-weekly Time sheet**

**Check Date: 10-29-2019**

Employee Name:  
 Employee Title:

Pay Period:  
 Supervisor:

Day of Week	S	S	M	Tu	W	Th	F	S	S	M	Tu	W	Th	F	Total Hours
Dates:	10/12/19	10/13/19	10/14/19	10/15/19	10/16/19	10/17/19	10/18/19	10/19/19	10/20/19	10/21/19	10/22/19	10/23/19	10/24/19	10/25/19	
Case Management			2.50				1.50			8.00		4.00		2.00	18.00
Juvenile Services			3.00				2.00				6.50		8.00	2.00	21.50
State's Attorney's Office			0.00				4.50					4.00			8.50
Administrative			2.50			8.00					1.50			4.00	16.00
Annual Leave															0.00
Sick Leave				8.00	8.00										16.00
Holiday															0.00
Leave: Other															0.00
<b>TOTAL</b>	0.00	0.00	8.00	8.00	8.00	8.00	8.00	0.00	0.00	8.00	8.00	8.00	8.00	8.00	80.00

Total Hours for the pay period: 80.00

By signing below I hereby attest that the time recorded on this time sheet is true and accurate to the best of my knowledge:

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

NAME  
 ADDRESS  
 ADDRESS

**Bi-weekly Time sheet**

**Check Date: 11-12-2019**

Employee Name:  
 Employee Title:

Pay Period:  
 Supervisor:

Day of Week	S	S	M	Tu	W	Th	F	S	S	M	Tu	W	Th	F	Total Hours
Dates:	10/26/19	10/27/19	10/28/19	10/29/19	10/30/19	10/31/19	11/1/19	11/2/19	11/3/19	11/4/19	11/5/19	11/6/19	11/7/19	11/8/19	
Case Management															0.00
Juvenile Services															0.00
State's Attorney's Office															0.00
Administrative															0.00
Annual Leave															0.00
Sick Leave															0.00
Holiday															0.00
Leave: Other															0.00
<b>TOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Hours for the pay period: 0.00

By signing below I hereby attest that the time recorded on this time sheet is true and accurate to the best of my knowledge:

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

NAME  
 ADDRESS  
 ADDRESS

**Bi-weekly Time sheet**

**Check Date: 11-12-2019**

Employee Name:  
 Employee Title:

Pay Period:  
 Supervisor:

Day of Week	S	S	M	Tu	W	Th	F	S	S	M	Tu	W	Th	F	Total Hours
Dates:	10/26/19	10/27/19	10/28/19	10/29/19	10/30/19	10/31/19	11/1/19	11/2/19	11/3/19	11/4/19	11/5/19	11/6/19	11/7/19	11/8/19	
Case Management															0.00
Juvenile Services															0.00
State's Attorney's Office															0.00
Administrative															0.00
Annual Leave															0.00
Sick Leave															0.00
Holiday															0.00
Leave: Other															0.00
<b>TOTAL</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00	0.00

Total Hours for the pay period: 0.00

By signing below I hereby attest that the time recorded on this time sheet is true and accurate to the best of my knowledge:

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_

# FINANCIAL WORKBOOK TOOLS FOR MANAGING FINANCIALS 101

## FYXX BUDGET

Income		Expense	
<b>Government Grants</b>		<b>Personnel</b>	
County Grant	\$ 5,000	<i>Executive Director</i>	
Department of Juvenile and Family Services	\$ 27,795	Salary	\$ 40,000
MACRO Grant	\$ 75,000	Employer Paid Taxes (.0765)	\$ 3,060
	<b>\$ 107,795</b>	<i>Intake Coordinator</i>	
<b>Foundation / Private Grants</b>		Salary	\$ 32,000
Local Management Board	\$ 5,500	Employer Paid Taxes (.0765)	\$ 2,448
Community Foundation	\$ 6,500	<i>Volunteer Coordinator</i>	
Rotary Club	\$ 2,000	Salary	\$ 32,000
	<b>\$ 14,000</b>	Employer Paid Taxes (.0765)	\$ 2,448
<b>TOTAL Grants - Restricted Funds</b>	<b>\$ 121,795</b>	<b>TOTAL PERSONNEL</b>	<b>\$ 111,956</b>
<b>Earned Income</b>		<b>Program Expense</b>	
Training Contracts	\$ 2,500	Training	\$ 500
Anger Management	\$ 3,000	Supplies for training	\$ 250
	<b>\$ 5,500</b>	Volunteer recognition	\$ 500
		Mileage	\$ 250
<b>Other Income</b>			<b>\$ 1,500</b>
Donations	\$ 10,000	<b>Office Expense</b>	
Annual Event	\$ 1,000	Telephone / Internet	\$ 1,200
	<b>\$ 11,000</b>	Utilities	\$ 2,500
		Rent	\$ 12,000
<b>TOTAL - Unrestricted Funds</b>	<b>\$ 16,500</b>	Office supplies	\$ 2,000
		Equipment rental	\$ 3,200
			<b>\$ 20,900</b>
		<b>Professional Fees</b>	
		Audit	\$ 5,000
		Consultant	\$ 889
			<b>\$ 5,889</b>
		<b>General / Administrative</b>	
		Meeting Expense	\$ 250
		Dues / Subscriptions	\$ 300
		Insurance	\$ 2,500
			<b>\$ 3,050</b>
<b>Total Income</b>	<b>\$ 138,295</b>	<b>Total Expense</b>	<b>\$ 143,295</b>
		Variance	<b>(\$5,000)</b>

ORGANIZATION NAME, ADDRESS

**Bi-weekly Time sheet**

**Check Date: 10-29-2019**

Employee Name: \_\_\_\_\_ Pay Period: \_\_\_\_\_

Employee Title: \_\_\_\_\_ Supervisor: \_\_\_\_\_

Day of Week	S	S	M	Tu	W	Th	F	S	S	M	Tu	W	Th	F	Total Hours
Dates:	10/12/19	10/13/19	10/14/19	10/15/19	10/16/19	10/17/19	10/18/19	10/19/19	10/20/19	10/21/19	10/22/19	10/23/19	10/24/19	10/25/19	
Case Management			2.50				1.50			8.00		4.00		2.00	<b>18.00</b>
Juvenile Services			3.00				2.00				6.50		8.00	2.00	<b>21.50</b>
State's Attorney's Office			0.00				4.50					4.00			<b>8.50</b>
Administrative			2.50			8.00					1.50			4.00	<b>16.00</b>
Annual Leave															<b>0.00</b>
Sick Leave				8.00	8.00										<b>16.00</b>
Holiday															<b>0.00</b>
Leave: Other															<b>0.00</b>
<b>TOTAL</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>0.00</b>	<b>0.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>8.00</b>	<b>80.00</b>

Total Hours for the pay period: \_\_\_\_\_ 80.00 \_\_\_\_\_

By signing below I hereby attest that the time recorded on this time sheet is true and accurate to the best of my knowledge:

Employee Signature: \_\_\_\_\_ Date: \_\_\_\_\_

Supervisor's Signature: \_\_\_\_\_ Date: \_\_\_\_\_



# Cash Projection

Cash projections - FYXX	JUL 15TH	JUL 30TH	AUG 15TH	AUG 30TH	SEP 15TH	SEP 30TH	OCT 15TH	OCT 30TH	NOV 15TH	NOV 30TH	DEC 15TH	DEC 30TH	JAN 15TH	JAN 31ST	FEB 15TH	FEB 28TH	MAR 15TH	MAR 31ST	APR 15TH	APR 30TH	MAY 15TH	MAY 31ST	JUNE 15TH	JUNE 30TH	Projected	
<b>Government Grants</b>																										
County Grant		833		833		833		833		833		833		833		833		833		833		833		837	10,000	
Department of Juvenile and Family Services								6,949					6,949							6,949						20,847
MACRO Grant			18,750						25,000						23,750											67,500
<b>Foundation / Private Grants</b>																										
Local Management Board		5,500																								5,500
Community Foundation			6,500																							6,500
Rotary Club		2,000																								2,000
<b>Earned Income</b>																										
IEP Facilitation					600		300		450		150		150		300			150			450		450			3,000
Anger Management		250		250		250		250		250		250		250		250		250		250		250		250		3,000
<b>Other Income</b>																										
Donations			1,000		1,000			1,000			1,000		1,000		1,000				1,000				1,000		2,000	10,000
Annual Event																					1,000	5,000				6,000
<b>REVENUE TOTAL</b>	<b>2,000</b>	<b>6,583</b>	<b>26,250</b>	<b>1,083</b>	<b>1,600</b>	<b>1,083</b>	<b>300</b>	<b>9,032</b>	<b>25,450</b>	<b>1,083</b>	<b>1,150</b>	<b>1,083</b>	<b>150</b>	<b>9,032</b>	<b>24,050</b>	<b>2,083</b>	<b>-</b>	<b>1,233</b>	<b>1,000</b>	<b>8,032</b>	<b>1,450</b>	<b>7,083</b>	<b>450</b>	<b>3,087</b>	<b>134,347</b>	
<b>Personnel</b>																										
Salary & Wages (includes FICA)	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	8,612	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	4,306	8,612	4,306	4,306		111,956
Volunteer Corps							1,375						1,375						1,375						1,375	5,500
<b>Program Expenses</b>																										
Training					250															250						500
Supplies for training				125															125							250
Volunteer recognition		250										250														500
Mileage			50					50		50					50						50					250
<b>Office Expenses</b>																										
Telephone / Internet		100		100		100		100		100		100		100		100		100		100		100		100		1,200
Utilities	208		208		208		208		208		208		208		208		208		212		208		208		208	2,500
Rent		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		1,000		12,000
Office supplies	160		170		160		160		170		160		170		160		170		170		170		170		180	2,000
Equipment rental		267		267		267		267		267		267		267		267		267		267		267		263		3,200
<b>Professional Fees</b>																										
Auditor								5,000																		5,000
Consultant				889																						889
<b>General / Administrative</b>																										
Meeting Expense																			250							250
Dues / Subscriptions																				300						300
Insurance		208		208		208		208		208		208		208		208		208		208		208		208		2,500
<b>EXPENSES TOTAL</b>	<b>4,674</b>	<b>6,131</b>	<b>4,734</b>	<b>6,895</b>	<b>4,924</b>	<b>5,881</b>	<b>11,049</b>	<b>5,931</b>	<b>4,684</b>	<b>10,187</b>	<b>4,724</b>	<b>6,131</b>	<b>6,059</b>	<b>5,881</b>	<b>4,724</b>	<b>5,881</b>	<b>4,684</b>	<b>6,131</b>	<b>6,488</b>	<b>6,131</b>	<b>4,734</b>	<b>10,183</b>	<b>4,694</b>	<b>7,260</b>	<b>148,795</b>	
<b>Projected cash</b>	<b>10,826</b>	<b>11,278</b>	<b>32,794</b>	<b>26,982</b>	<b>23,658</b>	<b>18,860</b>	<b>8,111</b>	<b>11,212</b>	<b>31,978</b>	<b>22,874</b>	<b>19,300</b>	<b>14,252</b>	<b>8,343</b>	<b>11,494</b>	<b>30,820</b>	<b>27,022</b>	<b>22,338</b>	<b>17,440</b>	<b>11,952</b>	<b>13,853</b>	<b>10,569</b>	<b>7,469</b>	<b>3,225</b>	<b>(948)</b>		

Bank balance at month end: \$ 16,000.00  
 Outstanding Checks \$ (2,500.00)  
 Outstanding Deposits 0  
 Adjusted cash balance \$ 13,500.00