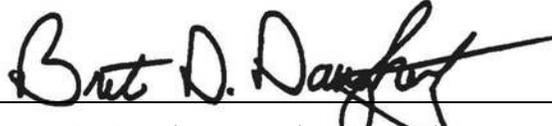




## Department Policy No. FIN-113-19

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| <b>Title:</b>                 | Time and Effort Reporting  |
| <b>Authorizing Source:</b>    | RCW 43.88<br>WAC 357.28  |
| <b>References:</b>            | Fair Labor Standards Act (FLSA)<br>OMB Circular A-87 (for federal awards issued prior to December 26, 2014), Cost Principles for State, Local, and Indian Tribal Governments<br>2 CFR 200.430 & 431 Compensation – personal services and fringe benefits<br>State Administrative & Accounting Manual (SAAM), including but not limited to Chapter 20, Internal Control; Chapter 50.20, Federal Compliance, Cost Allocation, and Indirect Cost Recoveries<br>WFSE Collective Bargaining Agreement<br>WPEA Collective Bargaining Agreement<br><a href="#">MIL Form 806</a> , Certification of Time and Effort<br>Military Department Timesheet |
| <b>Information Contact:</b>   | Payroll Manager<br>Building #20B, (253) 512-7374   |
| <b>Effective Date:</b>        | August 2, 2006   |
| <b>Mandatory Review Date:</b> | November 1, 2027   |
| <b>Revised:</b>               | November 1, 2023   |
| <b>Approved By:</b>           | <br>Bret D. Daugherty, Major General<br>The Adjutant General<br>Washington Military Department Director  |

### Purpose

To provide requirements related to positive time reporting and time and effort reporting.

## Scope

This policy applies to all state employees of the Washington Military Department. This policy does not apply to National Guard members on State Active Duty (SAD) who are covered by the Standard Operating Procedure (SOP) titled The Federal/State Funds in Response to a State Emergency.

## Policy

The Fair Labor Standards Act mandates that overtime eligible employees complete a time tracking document to ensure compliance with federal law. This is known as positive time reporting. Positive time reporting accounts for the actual hours worked, leave taken, and overtime earned. Employees who work on more than one activity, which includes activities associated with a federal grant, are required to complete time and effort reporting. The Military Department Timesheet meets the requirement to complete both positive time reporting and time and effort reporting.

A. The following employees must complete timesheets:

1. All overtime eligible employees.
2. Employees performing activities directly supporting multiple state and/or federally reimbursed programs.

Employees charging their time to a single program index and not overtime eligible are not required to submit timesheets.

B. Timesheets must:

1. Account for the total activity of the employee (e.g., time worked, overtime, annual leave, sick leave, compensation time, etc.)
2. Reflect a distribution of the actual activity of each employee.
3. Be submitted to the Payroll office semi-monthly within deadlines established by Payroll <https://stateofwa.sharepoint.com/sites/mil-payroll/SitePages/Home.aspx>

C. Employees will be asked to certify that the information contained on their timesheet is true and accurate to the best of their knowledge. With this certification, employees indicate their timesheets are accurate. If an employee has concerns that they are being asked to report hours incorrectly, the employee should discuss the concerns with their chain of command and/or the Payroll Office before signing the timesheet. If an employee fails to properly account for time worked, it can lead to corrective and/or disciplinary action up to dismissal and/or an ethics violation.

D. Supervisors/managers are responsible for ensuring their employees' timesheets and certifications are accurate and received by the Payroll Office within established deadlines.

- E. Employees who are permanently assigned to activities directly benefiting a *single* federally reimbursed program shall complete a periodic certification ([MIL Form 806](#)) to confirm the time spent during the specified period was in support of the specified federal program. Certification shall:
1. Include the signature of the employee and supervisor.
  2. Be submitted to payroll staff quarterly.

## Procedures

### A. Timesheet Requirements

1. Overtime eligible employees and employees performing activities directly benefiting multiple state and/or federally reimbursed programs must submit a semi-monthly timesheet to their supervisor/manager for approval.
  - a) Each calendar year, the Payroll Office will post timesheet due dates on: <https://stateofwa.sharepoint.com/sites/mil-payroll/SitePages/Home.aspx>
  - b) Semi-monthly timesheets will be hand carried to the Payroll Office or emailed to [Leave.Slip@mil.wa.gov](mailto:Leave.Slip@mil.wa.gov) by the established deadline posted on SharePoint.
  - c) The timesheets must:
    - 1) Reflect the actual hours worked by activity;
    - 2) Have accurate coding;
    - 3) Include all leave taken/overtime received; and
    - 4) Reflect that time worked was within the approved work hours or supported by approved overtime or exchange time forms.
  - d) Detailed instructions for completing a timesheet can be accessed through the following link: [Timesheet Instructions](#).
2. The Payroll Office will review all timesheets for discrepancies and contact employees and/or their supervisors to obtain additional information or corrections as necessary.
  - a) The Payroll Office may request additional information or corrections to timesheets verbally or by email, at payroll staff's discretion.
  - b) The Payroll Office will specify deadlines required for the delivery of requested information.
  - c) Employees and supervisors will promptly provide the Payroll Office with requested information or corrections.

### B. For employees whose salaries and benefits are distributed among specific activities for more than one federal or non-federal award, budget estimates may be used, if:

1. The system for establishing the estimates produces reasonable approximations of the activity performed.

2. Significant changes in the work activity are captured on the Timesheet.
  3. During timesheet review, the supervisor or manager compares allocations with the activities performed to ensure reasonableness.
- C. Employees whose work benefits a *single* specified federal program and are not overtime eligible may do a Time and Effort Certification in lieu of a timesheet.
1. Employee completes the Time and Effort Certification MIL Form 806.
  2. Employee submits the certification to their designated supervisor.
  3. Supervisors review the certificate for accuracy, then sign and date if accurate and complete. If the certification is not accurate or complete, returns to the employee for modification.
  4. Supervisors must ensure that certifications are submitted to the Payroll Office by the last day of October (quarter July-September), January (quarter October-December), April (quarter January-March), and July (quarter April – June)
  5. Supervisors must ensure that the Payroll Office is notified of changes in permanently assigned activities, prior to the close of the payroll period in which the change occurred.
  6. The Payroll Office will retain the certification for a period defined under the Department records retention schedule.