



# WASHINGTON MILITARY DEPARTMENT POLICY

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Finance Division Policy 02-005-06

TIME AND EFFORT REPORTING

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This policy supersedes all previous Military Department policies and documents of same or similar name prior to the effective date of this policy.

1. **PURPOSE:** To provide direction related to time and effort reporting required for the distribution of expenditures and collection of federal revenue. Time and effort reporting establishes a record of the activities performed by an employee that benefit state and/or federal programs.
2. **APPLICABILITY:** This policy applies to all state employees of the Military Department that perform activities directly benefiting multiple state and/or federal programs and employees that are assigned to perform activities directly benefiting a single federal program. National Guard members placed on State Active Duty (SAD) are covered by a Standing Operating Procedure (SOP) titled The Federal/State Funds in Response to a State Emergency.
3. **REFERENCES:**
  - a. State Administrative and Accounting Manual (SAAM) 50.20
  - b. Office of Management and Budget (OMB) Circular A-87, Attachment B, Section 11
  - c. MIL Form 806, Certification of Time and Effort
  - d. Finance Division Procedure 02-005A-06, Time and Effort Reporting-Certification
  - e. Finance Division Procedure 02-005B-06, Timekeeping Requirements
4. **POLICY:**
  - a. Employees performing activities directly benefiting multiple state and/or federal programs shall complete timesheets to support the distribution of expenditures to programs benefiting from the activity. Timekeeping activities shall:
    - (1) Reflect a distribution of the actual activity of each employee;
    - (2) Account for the total activity of the employee (e.g., overtime, annual leave, sick leave, comp time);
    - (3) Support the semi-monthly payroll and be submitted to payroll staff within deadlines established by the Accounting Manager.
  - b. Employees that are either permanently assigned to activities directly benefiting a single federal program shall complete a periodic certification to confirm that 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/or supervisor;
  - (2) Support the assignment of work activities; and
  - (3) Be submitted to payroll staff at least quarterly.
- c. Supervisors are responsible for ensuring that their employees' timesheets and certifications are accurate and received by payroll staff within established deadlines.
- d. Any question as to the need for an employee to submit a timesheet or certification will be directed to the Payroll Office.

Procedures are hereby incorporated as part of this policy.

  
Timothy J. Lowenberg  
Major General  
The Adjutant General  
Director, Washington Military Department

August 2, 2006  
Date