

# Time Tracking One-Pager

This document provides time tracking guidance for all Bipartisan Infrastructure Law (BIL) grant recipients.<sup>1</sup>



## TIME TRACKING REQUIREMENTS

BIL program recipients are required to comply with federal standards and regulations regarding time tracking and record retention. Per the Department of Commerce Financial Administration Standard Terms and Conditions, grantees must comply with three sections of 2 CFR 200, noted in **Table 1**.

*Table 1: 2 CFR 200 Time Tracking Requirements*

2 CFR 200.430	Requires that charges to federal awards for salaries and wages must be based on records that: among other things, <ol style="list-style-type: none"> <li>1. Represent the work performed;</li> <li>2. Support a system of internal controls that are incorporated in the official records of the grantee;</li> <li>3. Reflect the total activity for which the employee is compensated by the grantee;</li> <li>4. Comply with the established accounting policies and practices of the grantee;</li> <li>5. Ensure salaries/wages are distributed in alignment with specific activities and/or cost objectives.</li> </ol>
2 CFR 200.334	Requires that grantees retain records three years from submission (exceptions apply, including for equipment and property, and you may be required to retain certain records for longer. Generally, the National Telecommunications and Infrastructure Agency [NTIA] recommends <a href="#">keeping all records until grant closeout</a> ).
2 CFR 200.302	Requires that, among other things, grantee financial management system(s) be sufficient to prepare financial reporting, track funds in relation to expenditures, and trace compliance with all federal terms and conditions, statutes, and regulations required by the federal government.



## COMMON SUPPORTING DOCUMENTS

**Figure 1** highlights common supporting documents for time tracking. Note, state policy may require or suggest additional documents separate from these examples.

*Figure 1: Supporting Documents for Time Tracking*



Time Sheets



Time Certifications



Payroll Reports



W2 or 1099 Forms



## COMPENSATION FOR PERSONAL SERVICES

As noted in 2 CFR 200.430, total compensation for personal services paid to individual employees must be reasonable according to the work performed on the project. For example, when looking at hourly rates, the rates must be consistent with those paid by the grantee for similar work. If there is no in-house comparison available, the grantee must use comparable market rates.

<sup>1</sup> This document is intended solely to assist recipients in better understanding the BIL grant programs and the requirements set forth in the Notice of Funding Opportunity (NOFO) for these programs. This document does not and is not intended to supersede, modify, or otherwise alter applicable statutory or regulatory requirements, or the specific application requirements set forth in the NOFO. In all cases, statutory and regulatory mandates, and the requirements set forth in the NOFO, shall prevail over any inconsistencies contained in this document.



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## TIME RELATED IN-KIND MATCHES

If completing a time related in-kind match, the match must be verifiable from the grantee's records and must be at a reasonable rate as highlighted in the prior section. Keeping accurate records ensures the time related in-kind match is compliant.



## SPLIT TIME: CHARGING FOR MULTIPLE AWARDS

BIL program grantees should understand that employees must accurately account for time spent when completing award activities. State employees will often split time across state projects and multiple federal awards; as a result, grantees must be able to produce detailed records listing the hours and minutes spent on BIL projects. In order to determine the amount charged, the recipient should multiply the time worked on the BIL projects by the employee rate(s), as seen in **Tables 2** and **3**.

$$\text{TIME WORKED ON BIL GRANT} \times \text{RATE} = \text{AMOUNT CHARGED TO BIL GRANT}$$

**Example 1:** Employee A works 25 hours at \$30/hour on BEAD items and 15 hours on DE items at \$30/hour. How should the recipient charge their time?

*Table 2: Charging Time for Multiple Programs Under BIL*

BEAD TIME CHARGED	DE TIME CHARGED
25 hours x \$30 = \$750 charged to BEAD	15 hours x \$30 = \$450 charged to DE

**Example 2:** Employee B works 30 hours on a BIL grant at a rate of \$30/hour and then works 10 hours on non-BIL grant. How much time should Employee B charge to the BIL project?

*Table 3: Charging Time For Multiple Awards*

BIL GRANT TIME CHARGED
30 hours x \$30 = \$900 charged to BIL Grant

\*Note non-BIL grant related hours, including separate state activities, should NOT be charged to the BIL award.



## ADDITIONAL RESOURCES

- [Department of Commerce Financial Assistance Standard Terms and Conditions](#)
- [National Science Foundation: Documentation of Personnel Compensation](#)
- [Office of Justice Programs: Time and Effort Tracking Guide Sheet](#)



## ADDITIONAL QUESTIONS

Please reach out to your assigned Federal Program Officer regarding any additional time-tracking questions.