

**TIMEKEEPING REQUIREMENTS IN SUPPORT OF SALARIES, WAGES AND RELATED COSTS
FOR HSO PROGRAM MANAGEMENT and PLANNING & ADMINISTRATION and SUBGRANTEES***

Scenario	Documentation Required	Regulation
1. Charges on more than one award (cost objective) E.G. 402, 154, 164 SAFETEA-LU 410, 405, 408, 2010..., MAP-21 405b, 405c, 405d, 405e	After-the-Fact Personnel Activity Report (PAR)	2 CFR 225, Appendix B, 8h (4)
2. Charges solely for work on a single award or cost objective	Semi-annual certifications**	2 CFR 225, Appendix B, 8h (3)
3. Charges solely to a 402 award for work on multiple priority areas E.G. 402AL, 402OP, 402MC***	After-the-Fact PAR or Before-the-Fact charge distribution based on proportional work, number of projects, and/or funds managed	2 CFR 225, Appendix B, 8h (3)(4)
4. Charges to the grant program when an employee works on a Federal award and a non-Federal award; an indirect cost activity and a direct cost activity; an unallowable activity and a direct or indirect cost activity;	After-the-Fact PAR	2 CFR 225, Appendix B, 8h (4) a - e
5. Charges the salary and related costs for SHSO employees to a combination of planning and administration functions and program management functions	Accurate time records (E.G. an PAR) showing actual time spent on each function; Record keeping system must be approved by NHTSA	23 CFR 1252.5 (c) (3) (d)

**subgrantees are subject to the same requirements as the primary award recipients (2 CFR 225. Appendix A, A, 3b)*

this requirement can be met through certain payroll codings and time and attendance certifications pursuant to payroll authorizations. For example, if (1) employees work in a dedicated function; (2) **their potential assignment to multiple programs/activities is not within the authority, function, or purview of the supervisor responsible for certifying payroll time and attendance; and (3) the employee is coded to a dedicated function not benefitting multiple functions or programs, the payroll certification shall be accepted in lieu of the semi-annual certification of time and effort

**** Charges to a 402 award but spends time working on other awards E.G., SHSO employee spends time working on other awards such as 405, 406, 408, 410, 154, 164 but charges all time to 402 (time billed to 402 must reflect the corresponding priority program area (OP, TR, AL,)).*