

SAM - ALLOCATION OF COSTS

TIME REPORTING

9205

(New 03/10)

Time may be reported by one or more of the following methods:

1. Continuous Positive Time Reporting

The employee prepares a time report in which he identifies how he used all of his time during the period.

2. Continuous Exception Time Reporting

The employee identifies only the time he spends on other than his normal work.

3. Sample Time Reporting

During a time period which is representative of the organizational unit's work mix, each employee prepares a positive time report or an exception time report. Based on a tabulation of these time reports, a time charging pattern is derived which is used until it is considered appropriate to take another sample, i.e., when the time charging pattern is no longer deemed to be representative of the organizational unit's work mix.

4. Other

A department may wish to exempt certain employees or employees in an organizational unit from preparing time reports when their total effort is spent on a single program. In these situations, personal services may be charged directly to the program benefiting from employee activities.