

45 C.F.R. § 1635.4

What are LSC's timekeeping standards?

(a) Recipients must base allocations of salaries and wages on records that accurately reflect the work performed. These records must:

- (1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- (2) Be incorporated into the recipient's official records by no later than the end of the employee's pay period, generally every two weeks;
- (3) Reflect the total activity for which the recipient compensates the employee;
- (4) Encompass within the grantee's case management system both LSC-funded and all other direct cost activities compensated by the recipient, but may include the use of subsidiary records as defined in the recipient's written policies;

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