

# Federal Grants – Time & Effort Reporting

Special Education Team  
WI Department of Public Instruction

5/12/2010

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## What is time and effort reporting?

- Must demonstrate = If employee is paid with federal funds, then employee worked on that specific grant program
- Establishes in an audit that allowable costs were maintained

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## OMB Circular A-87

### Attachment B

#### # 11. Compensation for personnel services

- In general, salaries and wages of employees who work on federal programs may be paid with federal funds as long as appropriate "time and effort" records are maintained

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## Accountability is the Trend

- These are not new requirements
- Focus on accountability and transparency
  - OIG audits of LEAs uncovered millions of unallowable costs charged to grants
- Fiscal component added to OSEP's verification process
- Message from the Office of Inspector General: Relying on the Single Audit is not sufficient

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## Responsibilities of the SEA

- Distribute funds to LEAs;
- Review and approve applications;
- **Provide technical assistance;**
- Evaluate the performance of projects;
- Ensure resolution of Single Audits; and
- **MONITOR SUBRECIPIENTS**

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## Time & Effort Reporting

- Who must complete?
  - ALL employees funded with federal dollars
  - Not contractors or vendors
- Time and effort reporting is required when any part of an individual's salary is:
  - Charged to a federal program
  - Used as match for a federal program

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## Time & Effort Reporting

- Location of the records
  - Kept by the sub-recipient
  - Subject to review
    - Audits
    - Monitoring
    - IDEA Complaints
- No official format

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## Failure to Comply

- Largest audit finding of education programs
- Unallowable costs are subject to repayment
- Harvey School District OIG Audit:  
<http://www.ed.gov/about/offices/list/oig/auditreports/fy2009/a05h0025.pdf>

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## Types of Time Reporting

- Semi annual certification
  - Kept by individuals with a "single cost objective"
  - Completed at least every six months
- Personnel Activity Reports (PARs)
  - Kept by individuals with "multiple cost objectives"
  - Completed at least monthly

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## Types of Cost Objectives

- Single cost objective
  - Individual works solely on a single program
    - Special Education
- Multiple cost objectives
  - Individual works on different programs
    - Special Education and Regular Education

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## Single Cost Objective

- Dedicated to a singular purpose
- Completes semi-annual certifications
  - Signed off by the employee or supervisor with first-hand knowledge of the work at least every six months

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## Semi-Annual Certification

- Must include
  - Employer's Name
  - Employee's Name
  - Employee's Position
  - Federal Program Title (CFDA #)
  - Reporting Period
  - Description of the single cost objective
  - Employee or Supervisor's signature / date

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## Semi-Annual Certification

- Signed by the employee
- OR
- Signed by the supervisor
  - Flexibility allows for multiple sign-off of employees with single cost objectives
- ALWAYS signed after-the-fact

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## Sample of a Semi-Annual Cert

\*\*\*Janesville School District Semi-Annual Certification Form\*\*\*

This is to certify that the following individuals have worked 100% of their time from July 1, 2009 through December 31, 2010 (FY 2010) under the IDEA (CFDA 94.027) cost objective:

Ensure that all children with disabilities have available to them a free appropriate public education that emphasizes special education and related services designed to meet their unique needs and prepare them for further education, employment, and independent living.

**SCHOOL: MONROE ELEMENTARY**

<u>Name</u>	<u>Position</u>
Susan Felt	Speech & Language Pathologist
Lynette Vlasak	Occupational Therapist
Matthew Dasse	LD Teacher

I have first-hand knowledge of the work performed by these individuals.

Rebecca Hill, Principal, Monroe Elementary

Signature: *Rebecca Hill* Date: *01/15/2010*

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## Multiple Cost Objectives

- Employee's with multiple focus areas
- Completes personnel activity reports (PAR)
  - Completed at least monthly
  - Demonstrates the amount of actual time spent working on the federal grant objective

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## Personnel Activity Reports (PAR)

- Must include
  - Employer's Name
  - Employee's Name
  - Employee's Position
  - Federal Program Title (CFDA #)
  - Reporting Period
  - Break-out of the employee's work schedule
  - Employee's signature / date

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## PARs must:

- Be completed after-the-fact
- Reflect actual work performed (not budgeted)
- Must account for total activity of employee
- Be completed *at least* monthly
- Signed and dated by employee

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## Accounting for Total Activity

\*\*\*Janesville School District Personnel Activity Report\*\*\*

Employee: Jay Binstock Title: Psychologist  
 Reporting Period: April 1-30, 2010 Fiscal Year: 2010

Cost Objective	Program	Distribution of Time	# of Hours of Time
Special Education	IDEA Flow-Through / CFDA 84.027	15%	26.5
Special Education	Non-Federal Activities (audible costs)	70%	123
Regular Education	Non-Federal Activities	15%	26.5
Indirect Time	Vacation / Sack Leave	0%	0
		100%	176

I hereby certify this report is an after-the-fact determination of the total activity and actual effort expended for the period indicated, and I have full knowledge of 100% of these activities.

Signature: Jay Binstock Date: 05/03/2010

PARs are "after the fact" and the signature date must reflect this. A supervisor's signature is not required.

There must be supporting documentation demonstrating how these hours were determined.

There is 176 total work hours in the month of April.

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## PARs Documentation

- There must be documentation to verify underlying basis of report
  - Actual effort, not estimated effort
  - Consult supporting documentation when completing monthly report
    - Calendar, work product, time log
  - Audits have specifically looked at what documentation / system was used to complete the PARs

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## Forms for PARs

- There is no standard form
- It is the responsibility of the LEA to put into place their own systems of accountability following the guidelines in Circular A-87
- Work with what you already have – with a tweak, do you meet the requirements?

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## Multiple Cost Objective – Single Funding Source

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|---|--|
| <b>CFDA 84.027-Flow-through</b>                                   | <b>CFDA 80.031 - Preschool</b>                                   |
| ■ Special Education and related services to children ages 3 to 21 | ■ Special Education and related services to children ages 3 to 5 |
| ■ Coordinated Early Intervening Services                          | ■ Equitable Services Proportionate Share                         |
| ■ Equitable Services Proportionate Share                          |  |

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## TIME & EFFORT EXAMPLES

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### Single Funding Source Single Cost Objective

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- *A teacher providing only special education services 100% of the day is charged 100% to the IDEA grant.*

Funding Source: **IDEA Only**  
Cost Objective: **Special Education Only**  
Reporting Type: **Semi-Annual Certification**

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### Multiple Funding Sources Single Cost Objective

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- *A special education teacher is funded with IDEA funds and funds eligible for state special education categorical aid.*

Funding Source: **IDEA, Local & State**  
Cost Objective: **Special Education Only**  
Reporting Type: **Semi-Annual Certification**

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### Multiple Funding Sources Single Cost Objective

- *An early childhood special education teacher is funded 80% with flow-through and 20% with preschool entitlement funds.*

Funding Source: **IDEA 611 & IDEA 619**

Cost Objective: **Special Education Only**

Reporting Type: **Semi-Annual Certification**

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### Multiple Funding Sources Multiple Cost Objectives

- *A teacher provides special education to students 60% of the time (funded by IDEA) and bilingual instruction to English Language Learners 40% of the time.*

Funding Source: **IDEA & Local**

Cost Objective: **Special Ed and ELL**

Reporting Type: **PARs**

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### Single Funding Source Multiple Cost Objectives

- *A school psychologist works 50% of the day with special education and 50% of the day providing coordinated early intervening services (CEIS).*

Funding Source: **IDEA 611**

Cost Objective: **Special Ed and CEIS**

Reporting Type: **PARs**

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**Some brief words  
about payroll**

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**When “reconciliation” is required**

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- IF: Payroll is processed based on budgeted or estimated time and activities...
  
- THEN: Payroll records must be compared to time and effort reports *at least quarterly*.

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**When is an  
accounting adjustment required?**

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If the difference is 10% or more:

- Payroll charges must be adjusted at the time of the comparison.
- **AND:** The following quarter’s estimates must be adjusted to more closely reflect actual activity.

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## When is an accounting adjustment required?

If the difference is less than 10%:

- No action required until the end of the year.
- **BUT:** At year-end the 10% threshold does not apply - in the final quarter, payroll charges for the year must be adjusted to reflect actual time spent as supported by time and effort reports.

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## Frequently Asked Questions

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### Question #1

- ***Didn't Wisconsin Act 221 eliminate the necessity for time and effort reporting of school psychologists, nurses, social workers, and guidance counselors?***

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## Act 221?

- No - Act 221 is related to **state** funding
- All individuals funded with federal funds must keep time and effort records in compliance with OMB Circular A-87

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## Question #2

- **How do we document professional development attendance?**

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## Professional Development...

- Develop a policy for documentation of tracking professional development
  - Sign-in sheets
  - Verify that those charged to the grant actually attended the professional development
  - Follow whatever system you create!!

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### Question #3

- ***Are substitute teachers or other temporary personnel required to keep time and effort records? How are their salaries charged?***

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### Substitutes...

- Yes
- Options:
  - Keep track of substitute staff in the same manner as tracking professional development salaries / stipends: have the subs sign off on a time and effort record after the period of work is complete
  - Could the substitute qualify as a single cost objective?

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### Question #4

- ***If an employee has a supplemental contract in addition to a teaching contract, allowing them to work at a different job after school, e.g., athletic coach or tutor, is the employee required to keep time and effort records for the supplemental contract?***

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## Supplemental Contracts...

- Single contract
  - One set of time and effort records that reflects 100% of the employees time
- Supplemental contracts
  - Determine cost objective for each contract
    - Single – Semi-annual certification
    - Multiple – PARs

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## Question #5

- **What if a school psychologist is only funded with IDEA to provide three weeks of service during the month of June to provide extended school year services? Does she have to keep PARs for the whole year?**

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## Limited time period...

- No, would not have to keep PARs for the whole year for a short-term activity. Only keep PARs for the time period the activity takes place and is funded.

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## Question #6

- ***Can someone have a single cost objective, but still perform duties such as study hall monitoring or recess duty?***

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## Recess Duty...

- If the amount of "other duties" is equitable to the assignments of other like employees not funded by grants, and the amount of time dedicated to these duties are a small percentage compared to the individual's normal work schedule, then it will not change the individual's status as a single cost objective.

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## Question #7

- ***How do you do monthly personnel activity reports for school staff who only work nine months but are paid out over twelve months?***

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## Nine month employees...

- PARs are only required for the time period that the individual works – so a 9 month employee, even if paid out over 12 months, would keep records for when the activities actually occurred.

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## Question #8

- **How do office staff or special education administrators keep track of time?**

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## Time tracking

- Your district should determine the best method for time and effort reporting and mandate this through policies and procedures. Addressing reliable source materials would be a best practice.

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### Question #9

- We have a teacher who's single cost objective is CEIS, but we only charge a percent of her salary to a federal grant. Would this be monthly reporting or semi-annual certification?

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### CEIS...

- PARs would be required
  - The CEIS objective covers intervention-based services for students who have been identified as at risk for failure but have not been identified as students with disabilities.
    - Very specific service recipients
    - Does not cover universal activities
    - May not supplant Title I activities

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### Question #10

- Does a staff member charged to project 011 have to keep time/effort records?

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## Project 011

- "011" is the project code for Wisconsin state special education categorical aid
  - Not federal funding
  - No time / effort reporting required for state funding unless directed by the program to do so
- "340" is one of the project codes for federal funding
  - If charged to 011 and 3\*\*, time/effort required

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## Question #11

- **Our school psychologist is full-time and part of his salary is covered by flow-through. The school psychologist normally completes his reports and other special education paperwork beyond the school day. How should we be documenting these activities that go beyond the work day but are a part of the regular school-day contract?**

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## Salaries employees...

- Account for 100% of the individual's time
- OMB does not direct, but tracking hours would be the easiest way to do this
- To determine cost allocation, compare the hours worked for the federal objective against the contracted work hours.

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### Question #12

- We have a staff member who is charged to a grant but on maternity leave...how do we keep PARs for this individual?

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### Documenting Leave...

- Maternity leave, vacation, sick leave, personal days, etc., should be prorated to the funding source in the same manner as the regular work day
- In instances of long absences (maternity leave), use either the budgeted FTE or the previous quarter's actual FTE

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### Question #13

- We might not have been doing time and effort reporting absolutely correctly...could we recreate time and effort reporting for past months and have teachers sign off using the current date?

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## Catching up...

- Must be based on reliable source documentation
- Don't falsify signature dates
- Review your procedures for time and effort reporting
- Train all staff on the procedures!

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## For additional information

- IDEA Funding Technical Assistance:  
<http://dpi.wi.gov/sped/lpp-budgets.html>
- Time & Effort Reporting TA Document:  
<http://dpi.wi.gov/sped/pdf/time-effort-TA.pdf>

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