

Federal Time & Effort Reporting Requirements

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Allowable Costs

“Allowable Costs” refers to items of cost, that in general, are costs that can be funded with federal grant dollars if the cost fits within a framework of responsible stewardship of public funds.

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Federal Uniform Grant Guidance

**Overarching
Federal Rules**

**Subpart E-
Cost Principles**

**Law:
2 CFR Part 200**

The Uniform Grant Guidance lists 55 “items of cost” that receive clarification regarding the allowability of charging to federal funds. Items include:

- Supplies
- Recruitment
- Remodeling and Construction
- Equipment
- Travel
- Compensation

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Compensation- Personnel Services



**Compensation –
Personnel Services**

2 CFR § 200.430

Uniform Grant Guidance addresses appropriate internal controls to support grant charges.

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Grant Objectives = Cost Objectives

Cost objectives drive the level of detail that must be kept as “supporting documentation” for personnel grant charges.

- Dependent on the objectives of Federal funding source.
- Does not have anything to do with how the position is funded.

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Single or Multiple Objectives

Single Objective = Singular Purpose

- A position dedicated to a singular purpose

Multiple Objectives = Variety of Assignments

- A position in which the work can be delineated:
 - Working with students with and without IEPs
 - General instruction and also providing academic interventions
 - School Psychologist and Multi-Levels of Support Coordinator

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Time & Effort Documentation

Time & Effort Documentation

§200.430 (i) Standards for Documentation of Personnel Expenses

Charges to federal awards must be based on records that accurately reflect the work performed.

These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- Be incorporated into the official records of the subrecipient.
- Reasonably reflect the total activity for which the employee is compensated by the subrecipient, not exceeding 100% of compensated activities.

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Procedures/Personnel Costs

- Subrecipient develops the procedures.
- Use same procedure for all federal grants, as it must be incorporated into the official documents.
- Identify “single cost objective” staff per grant – meaning 100% of the person’s time could be charged to a particular grant (based on the grant’s objectives).
- For all others, determine how the business office will know the accurate amount to claim.

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Procedures for Single Cost Objective

Subrecipient develops the procedures and uses it for all federal grants

Single Cost Objective = Simplified Procedures

Suggestion:

Maintain job descriptions that demonstrate the allowability of 100% of the position's compensation

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Procedures for Multiple Cost Objectives

Multiple Cost Objectives = Detailed Procedures

Suggestions:

- Class Schedules
- Time sampling

Would not qualify as "acceptable" procedures:

- Job description percentages
- Percentage based on federal grant budgeted amount

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Procedures for Short-Term Work

Types of Work:

- Short-term substitute teachers
- Substitute paraprofessionals
- Extended contract time

Time sheets would be acceptable documentation:

- However, make sure the time sheet identifies the work and possibly even the funding source, especially with substitutes

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Time & Effort Documentation

Time & Effort Documentation

§200.430 (i)
Standards for
Documentation
of Personnel
Expenses

- Documentation records should be adjusted in a timely manner if there are significant changes in the employee's work activity
- Comply with the subrecipient's established accounting policies and practices
- All necessary adjustments must be made such that the final amount charged to the Federal award is **ACCURATE, ALLOWABLE, and PROPERLY ALLOCATED**



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How do you know
you could claim
\$10,000 for this
position?

Here is the set
schedule and 15% of
the person's week is
dedicated to reading.

That's Awesome!
Thank you.

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Procedures / Personnel Costs

Determine if the time necessary maintaining supporting documentation is worth charging as a direct cost onto a Federal grant:

- **EASY!** – Set schedule outlining a staff person's work (special education in the morning / behavioral interventions for all students in the afternoon)
- **EASY!** – Time sheets for substitute teachers
- **DIFFICULT!** – Bookkeeper works on 4 different federal grants plus local budgeting. Individual would need to keep time on each funding type to determine allowable grant charge

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De Minimis “Other Duties as Assigned”

An individual who qualifies as a single cost objective under a Federal program may be assigned general school duties, such as study hall, lunchroom duty or recess, 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.

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Time & Effort – Stimulus Funds

The federal stimulus funds under the ESSER and GEER grants do not have a “supplement / not supplant” provision, meaning that existing costs can be funded with these federal funding sources without violating a S/NS requirement.

With this established, we believe that individuals who are funded with ESSER or GEER funds are a single cost objective because 100% of their time could be funded with the stimulus funds.

Stimulus Objectives: Public Education Response to COVID-19

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Test Your T&E Knowledge

Position: School Nurse

Work / Funding Description:

This individual was funded 25% through ESSER I to provide COVID health screening to students and staff. The remainder of their time was providing services to students with IEP-related health needs.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Speech / Language Pathologist

Work / Funding Description:

Provide speech & language services to students with IEPs and parentally placed private school students with services plans.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: School Psychologist

Work / Funding Description:

75% is dedicated to providing services to students with IEPs and funded with IDEA-Flow-through; 25% is managing the LEA's implementation of a Positive Behavioral Intervention system and funded with IDEA-CEIS (voluntary set-aside).

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Early Childhood Special Education Teacher

Work / Funding Description:

This teacher's compensation is split between DEA flow-through formula funds (80%) and preschool formula funds (20%).

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Special Education Paraprofessional

Work / Funding Description:

100% dedicated to providing services to students with IEPs; other duties include lunchroom and recess monitoring all of students 2 to 3 times per week (this is a rotational assignment). SCED0

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Reading Interventionist

Work / Funding Description:

100% dedicated to providing services to students who are struggling with literacy and not meeting benchmarks. Compensation is paid for 75% from IDEA's Comprehensive Coordinated Early Intervening Services set-aside (CCEIS) and 25% Fund 10 local dollars.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Slide 21

SCED0 "of all students"

Shomberg, Constance E. DPI, 2022-02-25T16:02:15.376

Test Your T&E Knowledge

Position: Bookkeeper

Work / Funding Description:

Manages the budgets and claims for all the Federal grant programs the LEA receives, including Medicaid Billing.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Reading Specialist

Work / Funding Description:

Works with students with greatest academic needs in reading but 35% of their time is spent coaching new teachers in an elementary school implementing a Title I Schoolwide program. This person's cost is being paid for 65% from Title I, Part A and 35% Title II, Part A.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Middle School Math Teacher

Work / Funding Description:

50% of the teacher's FTE is 7th grade math and the other half dedicated to interventions at the private school for students identified with the greatest needs in math. The public school time is paid with local funds, with Title IV covering the equitable services.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Professional Development Coach

Work / Funding Description:

An LEA hired one professional development coach to work with teachers in TI schools with ESSA identifications.

The coach is paid 50% from Title II and 50% from Title IV.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Test Your T&E Knowledge

Position: Cross Categorical Special Education Teacher

Work / Funding Description:

This teacher's compensation is split between IDEA flow-through formula funds and local funds that will be submitted for state special education categorical aid reimbursement.

**SINGLE
COST OBJECTIVE**

**MULTIPLE
COST OBJECTIVE**

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Technical Assistance

Time and Effort Reporting Requirement - Federal Grants

<https://dpi.wi.gov/wisegrants/uniform-grant-guidance/allowablecosts>

**Checklist for Time & Effort Supporting Documentation
Written Procedures**

<http://bit.ly/allowable-costs-checklist> (page 2)

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