

Wood County Board of Developmental Disabilities

PROCEDURE

Procedure #: 02-WLS-ALL-0873 (AD)
Effective Date: 09-27-16
Person Responsible: Director of Children's Services

Subject: Time and Effort
Last Revision:

Approvals/Date:

Brent Bowen 10/12/16
Superintendent, WCBDD Date

Deanne Flick 10.14.16
Department Director Date

The following definitions will apply:

Single Cost Objective – A function, organizational subdivision, contract or grant or other activity for which cost data are needed and for which costs are incurred.

REQUIRED DOCUMENTATION

The purpose of semi-annual certification and time-and-effort documentation is to support amounts charged to a federal program, therefore, the type of documentation required is based on the funding source.

1. Semi-annual certifications are allowed when an employee's compensation is funded by only one federal grant. An employee funded by a federal grant and the general fund would fall under this category.
2. Time and effort documentation is used when an employee's compensation is funded by more than one federal grant.
3. The substitute system of collecting time and effort is used when an employee's compensation is funded by more than one federal grant.

SUPPORT OF SALARIES AND WAGES

1. Charges to Federal awards for salaries and wages, direct or indirect costs, will be based on documented payroll.
2. No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.
3. Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications. These certifications will be prepared semi-annually and will be signed by the employee having first-hand knowledge of the work performed by the employee.
4. Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by time-and-effort documentation which meets the standards shown below in #5, unless a statistical sampling system or other substitute system has been approved. Such documentary support will be required where employees work on:
 - a. More than one Federal award,
 - b. A Federal award and a non-Federal award,
 - c. Two or more indirect activities which are allocated using different allocation bases, or
 - d. An allowable activity and a direct or indirect cost activity.
5. Personnel activity reports or equivalent documentation must meet the following standards:
 - a. They must reflect an after the fact distribution of the actual activity of each employee,
 - b. They must account for the total activity for which each employee is compensated,
 - c. They must be prepared at least monthly and must coincide with one or more pay periods, and
 - d. They must be signed by the employee.
 - e. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
 - i. The system for establishing the estimates produces reasonable approximations of activity actually performed;
 - ii. At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity report are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and
 - iii. The budget estimates or other distribution percentages are revised at least quarterly.

SUBSTITUTE TIME-AND-EFFORT REQUIRED SUPPORT DOCUMENTATION

Proposed substitute time-and-effort documentation submitted to ODE for review and approve needs to incorporate the following:

1. A brief description internal controls that assures the expenditures charged are accurate and properly allocated;
2. The employees schedule that reflects the total activity (both federal and non-federal) that is being compensated; and
3. Sample certification, see Attachment A that incorporates the requirements that include the following:
 - a. IRN
 - b. Name of Educational Entity
 - c. County
 - d. Employee
 - e. Position
 - f. Certification Period

- g. Type of Schedule (daily, weekly, etc.), see Attachment B
 - h. List of Program or Cost Objective including the Distribution of Time
4. Once the documentation has been approved, the Time-and-Effort Substitute System Certification and the employee's School Year Schedule need completed yearly, with the Schedule being completed prior to the school year and the Certification being completed at year end.

References: 2 C.F.R. Part 225 – Formerly OBM Circular A-87
Grants Management Guidance 2014-002

Attachment A: Time-and-Effort Substitute System Certification Sample

Attachment B: Acceptable Employee Schedule Sample

Policy: 01-WLS-ALL-0207

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Time-and-Effort Substitute System Certification Sample

IRN: _____

Name of educational entity: _____ County: _____

Employee: _____

Position: _____

Certification Period: ____ / ____ / ____ through ____ / ____ / ____

Type of Schedule: ___ Daily ___ Weekly ___ Biweekly ___ Other: _____

Program or Cost Objective	Distribution of Time
Title I	45%
Special Education	10%
Non-federally funded activity	45%
TOTAL	100%

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Employee Signature

Date

I certify that I have first-hand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the certification period.

Supervisor Signature

Date

Acceptable Employee Schedule Sample

20xx – 20xx SCHOOL YEAR SCHEDULE

IRN: _____

Date: ____/____/____

Name of educational entity: _____

County: _____

Employee: _____

Position: _____

Monday	Tuesday	Wednesday	Thursday	Friday
8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum	8:00-8:30 Consult with staff regarding Title I students/curriculum
8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break
8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support
9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading
10:00-10:30 Small group math	10:00-11:00 2 nd grade Title I reading/math	10:00-10:30 Small group math	10:00-11:00 2 nd grade Title I reading/math	10:00-10:30 Small group math
10:30-11:00 2 nd grade Title I reading/math		10:30-11:00 2 nd grade Title I reading/math		10:30-11:00 2 nd grade Title I reading/math
11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break
11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up	11:30-11:45 Individual special ed. student catch-up
11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math
12:35-1:05 Small group writing	12:35-1:05 Small group writing	12:35-1:05 Small group writing	12:35-1:05 Small group writing	12:35-1:05 Small group writing
1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break
1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep
1:40-2:30 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math
2:30-3:30 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning	2:30-3:30 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning	2:30-3:30 Title I lesson planning and student learning plan follow-up