

New Charter Training – ESS (May 30, 2019)



LEA/External Users



What is covered in this overview?





Requirements for Time Distribution Records

Purpose

- Requirements set forth under **Uniform Grant Guidance (UGG) 2 CFR §200.430 Compensation** – personal services and previously under **Circulars Number A-87 and A-122** issued by the White House's Office of Management & Budget (OMB)
- By signing an annual **General Statement of Assurance (GSA)**, subgrantee agrees accountability to the USA and State of Arizona – this includes Title 34 of the Code of Federal Regulations (CFR), Sections 76-85
- Each subrecipient is responsible for implementing **sufficient internal controls**

Standards for Documentation of Personnel Expenses

- Time & Effort documentation must be maintained for all employees whose salaries are:
 - Paid in **whole or in part with Federal funds** 2 CFR §200.430(i)(1)
 - Used to **meet a match/cost share requirement** 2 CFR §200.430(i)(4)



Time & Effort Documentation

Personnel Activity Report (PARs)

- If an employee works on multiple activities or cost objectives, salary and wages must be supported by a **personnel activity report (PAR)** or equivalent documentation
- Such employee works on either of these:
 - More than one Federal award
 - A Federal award and a non-Federal award
 - An indirect cost activity and a direct cost activity
 - Two or more indirect activities that are allocated using different allocation bases
 - An unallowable activity and a direct or indirect cost activity

A PAR must...

- Reflect an **after-the-fact distribution** of the actual activity of the employee
- Account for the **total activity** for which each employee is compensated
- Be prepared **at least monthly** and coincide with one or more pay periods
- Be **signed by the employee**

Semiannual Certifications

- Must be prepared **at least semiannually**
- Must be **signed & dated** by the employee or supervisory official having first-hand knowledge of the work performed
- **Include a statement** that the employee worked solely on that program for the period covered by the certification

Stipends, Supplemental Contracts, Extra Hours

- The following Time & Effort documentation may be used in specific situations:
 - A **signed stipend** for performing a federal award job duty or a **signed after-the-fact certification of performance**
 - A **signed supplemental contract** that stipulates a specific federal program job duty/assignment
 - Multiple federal award **program supplemental contracts/stipends must be supported by PARs** documenting actual time spent on each objective
 - **Sign-in/attendance logs** may be used for extra hour pay related to a work performed for a federal award program

Substitute System for Time & Effort

Reporting

- LEA wanting to use the substitute system must provide ADE with a **management certification** certifying that:
 - only eligible employees will participate in the substitute system
 - the system used to document employee work schedules includes sufficient controls to ensure schedules are accurate
- The management certification:
 - **must include a full disclosure** of any deficiencies with the system or challenges with implementing the system
 - may be used by auditors and ADE when conducting audits and monitoring of the substitute time-and-effort system

Eligibility for Substitute System

- **To be eligible** to document Time & Effort under the substitute system, employees must:
 - Currently work on a schedule that includes multiple activities/cost objectives supported by monthly PARs;
 - Work on specific activities/cost objectives based on a predetermined schedule; and
 - Not work on multiple activities/cost objectives at the exact same time on their schedule (i.e. a teacher providing intervention instruction to eligible Title I students and special education students during a single class period)

Eligibility for Substitute System Cont.

- In lieu of PARs, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the standards under section (3)
- **Employee schedules must:**
 - Indicate the specific activity/cost objective the employee worked on for each segment of the employee's schedule;
 - Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
 - Be certified at least semiannually and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee

Example 1

- Ms. Ann is a teacher who is paid 40% with Title III fund and 60% with M & O fund. What kind of time & effort documentation would you maintain for her?
- Semiannual Certification

Example 2

- Mr. Gabe is an instructional coach paid under Title II 50% of his work time and as a teacher paid under Title I the other 50% of his work time. What kind of time & effort documentation would you maintain for him?
- Personnel Activity Report (PAR)

Example 3

- Mr. Nick is a teacher who is teaching Title I students 100% of the regular work hours. He attends a training after his regular work hours that was recommended for him as he needs to improve his technology knowledge. What kind of time & effort documentation would you maintain for him?
- Sign-in sheet



Templates

Semiannual Certification

Individual Semi-Annual Time and Effort Certification

Name of LEA _____

Fiscal Year _____

Start Date _____ End Date _____

[The Office of Management and Budget \(OMB\) Circular A-87, Attachment B, Item 8 \(h\) \(3\)](#) states that where employees are expected to work solely (100%) on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually (at least every six months) and will be signed by the employee or a supervisory official having first-hand knowledge of the work performed by the employee.

LEAs must keep the semi-annual certification documentation on file in their respective offices. Employees working on multiple activities or cost objectives, must document their work according to the distribution of their salaries or wages through personnel activity reports (monthly Time and Effort Logs) instead of semi-annual certifications.

I, _____, certify that 100% of my time was spent performing
(Employee's First Name, M.I. and Last Name)

_____ duties and responsibilities during the period of
(Federal Funding Source / Cost Objective)

time specified above.

Employee's Signature

Date Signed

Supervisor's Signature

Date Signed

Certification for Additional Work

LEA Name _____

Time and Effort Certification and Payment Support for Additional Work

Date: _____

Employee Name: _____

Position: _____

School/Department: _____

- Stipend
- Training
- ESY/Summer School
- Substitute
- Contract Addendum
- Other: _____

Type of work completed/reason for payment: _____

Description of work completed (*be specific*): _____

Work Start Date: _____ Estimated completion date: _____

Hours Worked: _____ Rate of Pay: _____ Total to be paid: _____

Account/Funding Code: _____

Employee signature: _____

Date: _____

Supporting documentation attached:

- Copy of event description (brochures, syllabus, etc.)
- Sign-in sheets
- Supplemental Contracts
- Other: _____

Authorization for Additional Work

This confirms that the work as agreed to by _____ was completed on _____.
(Employee Name) (Date work was completed)

Final and total payment is due and approved by: _____

Supervisor's Signature: _____ Date: _____



IDEA Reimbursement Requests

Quick Navigation Tips

Reimbursement Requests

Humboldt Unified District (130222000) Public District - FY 2019

Select the appropriate Fiscal Year } 2019 ▾ } Select the Funding Application

IDEA Consolidated – Entitlement ▾

Grant	
<u>IDEA - Basic</u>	} Select the specific grant
<u>IDEA - Preschool Grant</u>	

- **Reimbursement Requests (RRs) can be created only if:**

- The original funding application is approved by the director (SEA Director Approved status)
- Previous RR must be in Accounting System Paid status

User Role(s)

- Reimbursement Requests (RRs) require only one user role in GME: **LEA Business Manager**
- This user can initiate, edit, and submit RRs for **all** SEA Director approved grants
- Users unable to access Reimbursement Requests should contact their organization's **LEA User Access Administrator**

IDEA RR Key Notes

- **Reimbursement Requests (RRs) can be created only if:**
 - The original funding application is approved by the director (SEA Director Approved status)
 - Previous RR must be in Accounting System Paid status
 - **Documentation** for all **IDEA Preschool RRs** is required, for **IDEA Basic** only if you request **20% or more** of your allocation
 - If you request **10% or more** of your allocation in an RR, **justification** via Create Comment is required
 - Review Assurances to ensure compliance with federal/state laws, rules, and regulations



Q & A



Other Resources

Need assistance?

Grants Management Resource Library

Program Area & Grant Information

GME User Resources/Training

Grants Management Staff

Grants Management Hotline
602-542-3901

Grants Management Email
grants@azed.gov

ADEConnect

ADESupport Call Center
602-542-7378

ADESupport Email
adesupport@azed.gov