UGGI Consistent Time and Effort Reporting for Federal Programs
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Minnesota Department of Education
MASBO November 2019

Ten Minnesota Commitments to Equity

1. Prioritize equity.
2. Start from within.
4. Go local.
5. Follow the money.
7. Monitor implementation of standards.
8. Value people.
10. Give students options.

Do we really need to do this?
Is it really necessary to keep track of staff’s work activities that are paid with federal funds like ESEA Title programs, Special Education funds, Nutrition funds and Carl Perkins funds?
**Introduction**

Why do we monitor time and effort?

What is the difference between recording state and federal time and effort?

All employees paid with federal funds must document time and effort to support the payroll expenditures.

**Federal Compensation Requirements**

Allowable to the extent that total compensation:

- Is reasonable
- Follows laws and/or rules or written policies and meets the requirements of Federal statute
- Is fully supported
- Based on records that accurately reflect the work performed

Uniform Grant Guidance 2 CFR §200.430(a)
Federal Time and Effort Records

Records must:

• Be supported by a system of internal controls
• Be accurate, allowable, and properly allocated
• Be incorporated into official records
• Show total activity

Substantive Support

Support records must:

• Include all activities
• Comply with accounting policies established by the school’s policy
• Support distribution of the employee’s salary or wages among specific activities or cost objectives

Budget estimates alone do not qualify support for charges

The District’s Fiscal Management

Reflective questions about personnel expenditures:

• Have we used work activity records to determine or confirm what’s charged to the Federal award?
• Can we prove that program expenses are accurate?
• What internal controls does our organization have to protect from fraud and misuse?
Does our organization have clearly written fiscal procedures and adequate records to support expenses?

Basic Requirements for Supporting Personnel Costs

1. Identify the employee, position and workplace.
2. Identify the reporting period (month OR start and end date).
3. Report all actual work activity, federal and nonfederal, by each cost objective.
   - A cost objective is an activity that must be tracked and reported.
   - Total must equal 100% (Use percentages, not hours, for salaried employees.)
   - Record for hourly employee must report total hours worked each day.
   - Maintain employee schedules and calendars, clearly identifying employee and dates.
4. Certify, when reporting period is over, that the report is reasonably accurate.
5. Use work activity reports to ensure accuracy of amount charged to award.

Work Activity Report

- Employee name: Mary Smith
- Employee position: Teaching Intervention Teacher
- School name: Lincoln Elementary and St. Mary’s
- Reporting period: Nov-Dec

2. Identify reporting period by month(s) OR the start and end dates.
3. Report all work, federal and non-federal, by cost objectives.
   - Must equal 100%.
4. Certify the report accurately represents the work activity performed during the reporting period.
5. Can be signed/certified by either the employee or supervisor with first-hand knowledge of the employee’s work.

10/30/2019
Single Federal Cost Objective

Definition of Single Cost Objective: a single function or a single grant or a single activity

- May be one cost objective even when paid from more than one funding source.
- Could I pay this employee fully from each funding source if I needed to?
- Would all activity be eligible under each funding source?

Example of a single cost objective
Federal Cost Objective Examples

Examples of multiple cost objectives to be supported:
- More than one Federal award
- A Federal award and non-Federal award
- An unallowable activity and a direct or indirect cost activity

Multiple Federal Cost Objectives

Definition of Multiple Cost Objectives: multiple functions or multiple grants or multiple activities.
- Activities cannot be paid in full by any funding sources paid to the individual.
- Certain activities ineligible for certain funding sources.

Example of multiple cost objectives:
Things to Remember

Takeaways:
All employees funded with federal grants need a detailed schedule
Assign responsibility to ensure records are completed and maintained
Communicate schedule changes
Ask for technical assistance if needed
Document!

Questions?

Thank you!

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