

**TIME AND EFFORT
REPORTING FOR PERKINS**
May 2024

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SESSION OBJECTIVES

- Review federal guidance for personal compensation
- Identify common pitfalls related to federal grant personnel costs
- Discuss documentation of time and effort
- Look at an example personnel activity report
- Answer participant questions

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WHY IT MATTERS...

2023

- \$8,879,367 in Personnel Costs Budgeted

51% of Perkins

- Estimated ~70% federal grant funds

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WHAT IS A PERSONNEL COST?

Personnel

- Stipends
- Tutors/Interpreters/ Hourly Employees
- Faculty/Instructors/WBL Coordinators/ Simulation Center Staff
- Direct administrative charges for grant management for personnel working on grant
- Employee reviewing/making curriculum updates
- Employee delivering training
- Substitutes

Not Personnel

- Contracts with firms or individuals who are not paid as employees for any work by the organization
- Travel costs incurred by an employee
- Memberships or registrations

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WHEN IS TIME & EFFORT REPORTING REQUIRED?

Anytime an employee is paid
in whole (easy) or in part
(harder) with federal dollars

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PERSONAL COMPENSATION 2 CFR § 200.430

- Compensation Costs Allowable if:
 - Costs support Perkins Act objectives (Section 135)
 - Costs are reasonable for services rendered & follow policy
 - Costs are consistently applied (federal or non-federal pay is same)
 - Personnel appointment is made according to internal policies
 - **Costs are documented**

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BUT S/HE ONLY WORKS ON CTE...

- Documentation must support the distribution of the employee's salary or wages IF
 - “the employee works on more than one Federal award;
 - A Federal award and non-Federal award;
 - An indirect cost activity and a direct cost activity;
 - Two or more indirect activities which are allocated using different allocation bases;
 - Or an unallowable activity and a direct or indirect cost activity.

So basically everyone...

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STANDARDS OF DOCUMENTATION 2 CFR § 200.430(I)

“Charges to Federal awards
for salaries and wages must be
based on records that
accurately reflect the work
performed.”

****Note: Work PERFORMED; not work *planned*****

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TIME & EFFORT REPORTING 2 CFR § 200.430

- Personnel Activity Report (PAR in guidance)
 - Required if employee works on **multiple activities or cost objectives**
 - PAR must:
 - Reflect **after-the-fact** distribution of time (i.e. timesheet)
 - Account for TOTAL activity for which employee was paid
 - Be prepared monthly (minimum) AND coincide with pay periods
 - Be signed by employee
 - Recommend signed by supervisor for internal control purposes

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COST OBJECTIVE

- What is a Cost Objective? (9/2012 ED DCL)
 - “Function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred”



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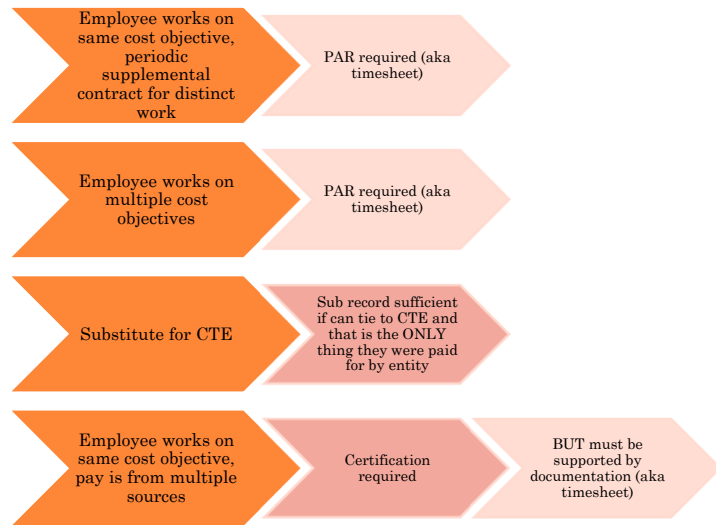
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T & E (CONTINUED)

- 9/2012 ED Dear Colleague Letter permits a substitute system for documenting time and effort IF employee works on a consistent schedule on the same (single or multiple) cost objectives.
 - Semiannual certification required
 - Signed by employee
 - Signed by supervisor
 - Significant deviations must be documented using a PAR (timesheet)

In audit, the semiannual certification would need to be supported by something (schedules, contracts, sign-in sheets)!

T&E DOCUMENTATION DECISION TREE



T & E FOR TUTORS (ADMIN HANDBOOK)

Must be for CTE students ONLY

Individual or Group

- Individual: must demonstrate that each hour was with a CTE student
- Group tutoring: At least one student must be CTE

Documentation must:

- Match hours worked to students served
- Confirm that students meet CTE student definition
- Match Perkins payroll costs

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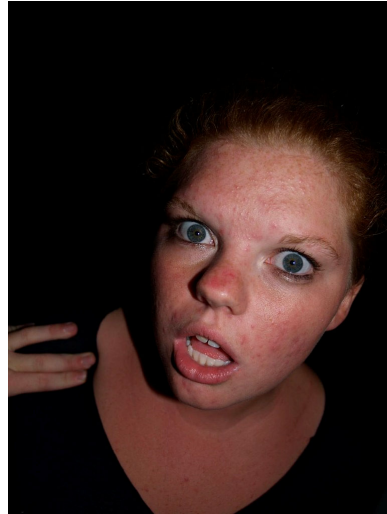
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TUTORING (CONT.)

- Postsecondary CTE student
 - Postsecondary student enrolled in 6+ CTE credits in the semester they receive tutoring
 - Postsecondary student with a declared CTE major/minor
 - Postsecondary student, who, in the term they receive tutoring is enrolled in 50%+ CTE courses
- Secondary CTE student
 - Any student enrolled in a CTE course

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COMMON PITFALLS (PERKINS SPECIFIC)

- Not including personnel costs in the grant application
- Not tracking time and effort as required
 - Not tracking 100% of time
 - Not documenting time
 - Not tracking CTE related work/students (in this context)
- Paying employees based on budget estimates
- Not understanding allowable activities & costs

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PERSONNEL ACTIVITY REPORT

VOLUNTEER CHRISTIAN COLLEGE AND OCCUPATIONAL EDUCATION CENTER
Time Report

PERIOD ENDING	EMPLOYEE NAME	EMPLOYEE BANNER ID (5#)																															
8/31/2016	EMPLOYEE SIGNATURE:	DATE:	SUPERVISOR APPROVAL:																														
			DATE:																														
CHARGE CODE	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Total Hours	% of Total
O1																															0	0.0000	
O2																															0	0.0000	
O3																															0	0.0000	
O4																															0	0.0000	
P																															0	0.0000	
S																															0	0.0000	
H																															0	0.0000	
M																															0	0.0000	
All Hours	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	

Actual Hours Worked 0

CHARGE CODE LEGEND

Web Codes:
 O1 General Fund
 O2 CTA
 O3 OCR
 O4 Other

Insert as many work codes necessary to properly record the segregation of your time

General: Complete this form daily and submit it monthly if your salary is partially or completely funded by any grant funds such as CTA, RESAP and general fund. Fill it out according to how you actually spend your time in increments of no less than one quarter hour.

1. Fill in the period ending (MAYBE(Y)), your name, and your employee Banner ID.
 2. Fill in the total actual hours you worked each day using one or more of the available work codes. (This may or may not match your budgeted hours.) For example, if you worked a 9 hour day at 9 hours should be reflected on your time sheet. If you worked on a Saturday, your time sheet should reflect this as well. For questions, see your supervisor.
 3. Fill in any leave hours you took using one of the 4 available leave codes.
 A. Confirm that the sum of your work and leave hours add correctly. Show this each day and getting the month total.

HOW THE PROCESS IDEALLY WORKS

- Documented procedure for entire organization that applies to all grant funded employees
- HR & Finance teams can identify which personnel are grant funded
- Grant Manager signed off on person being hired PRIOR to hiring
- Employee notified they are grant funded and provided training on documenting time and effort
- Timesheets completed with each pay period
 - Signed by employee AND supervisor
- Finance does reconciliation of budget to actual AND Grant Manager sees this for budgeting and grant management purposes

Personnel Costs are obligated at the time the employee performs the work

