

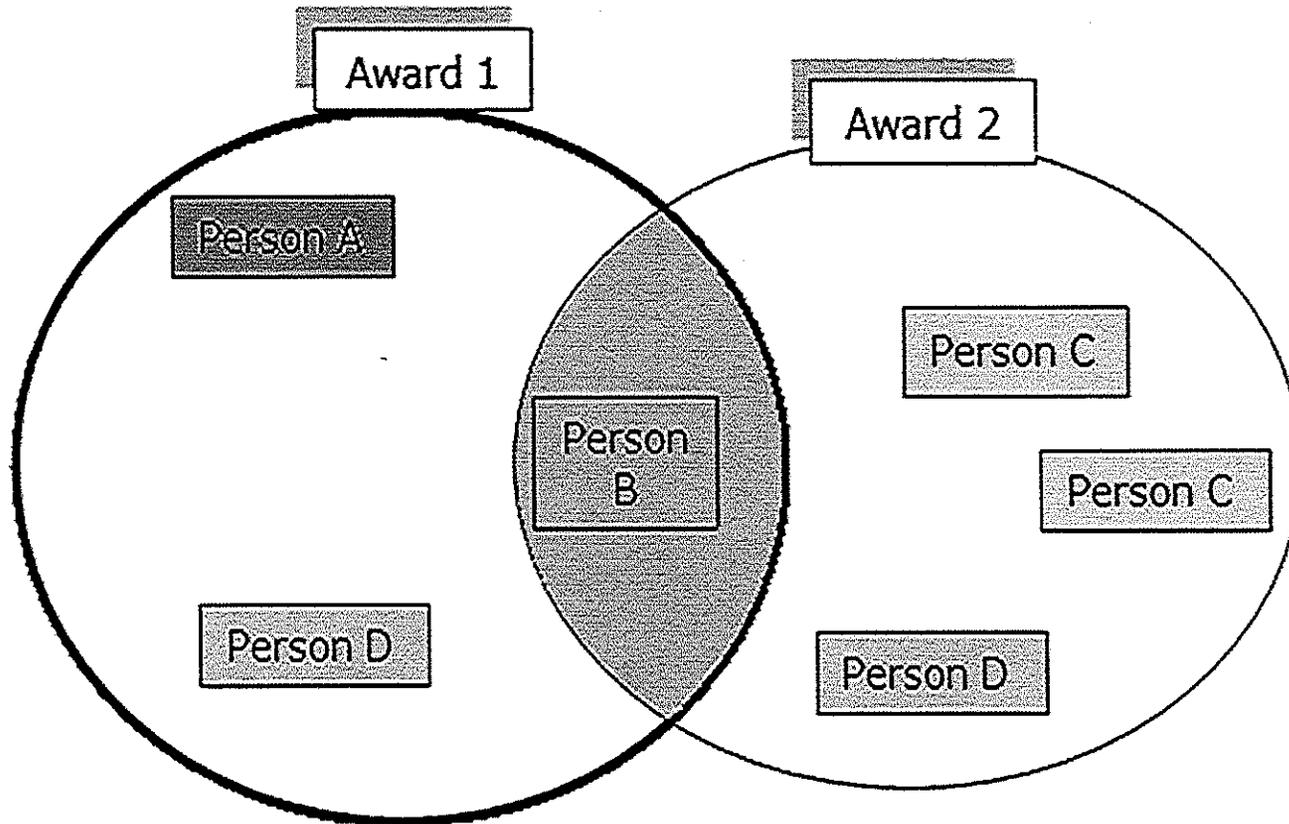
# Time and Effort Reporting

## PAR vs. Semi-Annual Certification

<b>Decision Making Rubric</b>		<b>COST OBJECTIVE</b>	
		<b>Single</b>	<b>Multiple</b>
<b>GRANT AWARDS (or funding source)</b>	<b>Single</b>	<i>Semi-Annual Certification (A)</i>	<i>PAR (C)</i>
	<b>Multiple</b>	<i>Semi-Annual Certification (B)</i>	<i>PAR (D)</i>

# Time and Effort Reporting

## Decision Making Graphic



Purpose: to document actual scenarios of employees charged to the federal grants, to recommend appropriate time and effort documentation, based on cost principles, and discussion with OIG, and to determine MDE's official position on what is required.

Based on discussions with OIG, John Andrejack of MDE OSE and research we have determined for the following situations what the appropriate time and effort documentation is required for IDEA Special Education grants. These are scenarios that we have actually seen in the field and are not necessarily all scenarios.

Scenario	MDE requirement	Justification for Time and Effort requirement.
Employee is paid with one grant ( FT, PS, EOSD or TS) and local funds, and does same job all day long.	Semi	Section h(3) The employee works solely on one federal award and activity. In this situation the federal award does not cover the entire salary.
Employee is paid with one grant and local funds, but does 2 activities. (i.e. .45 FTE is TS coordinator, .55 FTE is administrator)	PAR	Section h(4)(e)-an unallowable activity and a direct or indirect cost activity
Employee is paid with FT and TS as a TS Coordinator only	Semi	Based on OIG, TS and FT are same federal award (Part B 611 CFDA#84.027). Section h(3) applies.
Employee is paid with FT and EOSD as a Planner/Coordinator only	Semi	Based on OIG, EOSD and FT are same federal award (Part B 611 CFDA#84.027). Section h(3) applies
Employee is paid with EOSD as Planner/Coordinator and local dollars as a non Special Ed Compliance Officer	PAR	Section h(4)(e)-an unallowable activity and a direct or indirect cost activity
Employee is paid with EOSD as Planner/Coordinator, TS as a TS Coordinator, and FT (EOSD and TS are different activities)	PAR	Definition of 'cost objective' is 'activity', PAR is necessary when working on more than one cost objective.
Employee is paid with FT and PS, and teaches PS kids part time, kids over 5 part time.	PAR	Two different CFDA numbers, two different federal awards, two different activities. Section h(4) applies.
Employee is paid with FT and PS, teaches PS kids all day	Semi	Based on discussion with OIG, although these are different federal awards, the activities are the same, and can not be determined as to when they are working on one grant verses the other.
Employee is paid with FT, but part time at public school, part time at private school. Cost objective is different at private school (PROPORTIONATE SHARE).	PAR	Definition of 'cost objective' is 'activity', PAR is necessary when working on more than one cost objective. Section h(4) applies.
Employee is paid with FT under <b>Coordinating Early Intervention Services</b> budgeted line item, and works with targeted students 50%, works with GE students 50% paid with GF.	PAR	Definition of 'cost objective' is 'activity', PAR is necessary when working on more than one cost objective. Section h(4) applies.
Employee is paid with FT as Sp Ed teacher and is a non Special Education class advisor paid with local dollars.	PAR	Section h(4)(e)-an unallowable activity and a direct or indirect cost activity
Employee is paid with FT as Sp Ed teacher as 1.0 FTE, and does 'extra duty' that is not charged to the grant.	Semi	The employee works solely on one federal award and activity for salary. Extra duty is a stipend. Section h(3) applies.
Employees that work on MAPS grants part of the time and work on other similar non Special Ed activities part of the time (i.e. Secretary)	PAR	Section h(4)(e)-an unallowable activity and a direct or indirect cost activity
<b>NEW:</b> Employee is a paraprofessional, paid with FT .50 FTE and State Aid .50 FTE	PAR	Per Allowable Cost Guide, a PAR is necessary when paraprofessionals are not 100% funded on SE4096. (State rule)

Legend

FT = Flowthrough

PS = Preschool

TS = Transition Services

EOSD = Enhancing Opportunities for Students with Disabilities