

# SELDA Closeout and Review

Amber McCollum – Program Manager

# Reminders for the End of the Year

- Time and Effort
- MOE
- Excess Cost
- State funds and HCG/RRG end June 30<sup>th</sup>
- Federal Grants end September 30<sup>th</sup>
- Completion Reports submitted 30 days after grant periods end
- Subgrant tabs
- Last minute expenditures

# What is Time and Effort? (2 CFR 200.430)

- *“Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed.”*
- Time and effort reporting is required when any part of an individual’s salary is:
  - Charged to a federal program in whole or part
  - Used as a match for a federal program

# Time and Effort Reporting

## Time and Effort Flexibility

Upon legal consultation, in 2017-2018, GaDOE is allowing increased flexibility with time and effort as follows:

- Type 1: Period Certification
  - Single Cost Objective
  - May be completed twice a year OR once a year as detailed in LEA's written procedures
  - Supporting documentation is still required
  - Signed after the fact by employee or supervisor with knowledge of the work performed
  - May be completed by for an individual or group (both forms available on GaDOE Website)
- Type 2: Personnel Activity Report (PAR) also known as time logs
  - Multiple Cost Objectives
  - Can be submitted to the supervisor quarterly or monthly as detailed in LEA's written procedures

Flexibility for time and effort must be addressed in the LEA's internal controls

# Time and Effort: Cost Objective (2 CFR 200.28)

- Program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc.
  - Single cost objective: benefits one program or grant
  - Multiple cost objectives: benefits more than one program or grant

# Time and Effort Resources

- Federal Programs Handbook – guidance and sample forms in Appendix E

# Maintenance of Effort

- State funds are generally expended through June and reported on the DE046 in September. Please make sure that MOE expenditures are in the special education program codes before they are reported.
- MOE expenditures cannot be reported in 9990.

# Subgrant Tabs in Completion Reports

- CCEIS/Optional CEIS (both 611 Flowthrough and 619 Preschool)
- Carryover CCEIS or CEIS
- Proportionate Share



# Final Budget Amendments

- Generally amendments must be completed by June 15<sup>th</sup>.

Questions?





# Contact Us

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