



Travel and Time and Effort

Taffe Bishop

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Division of Finance, Office of Local Finance*

Michael Gateley

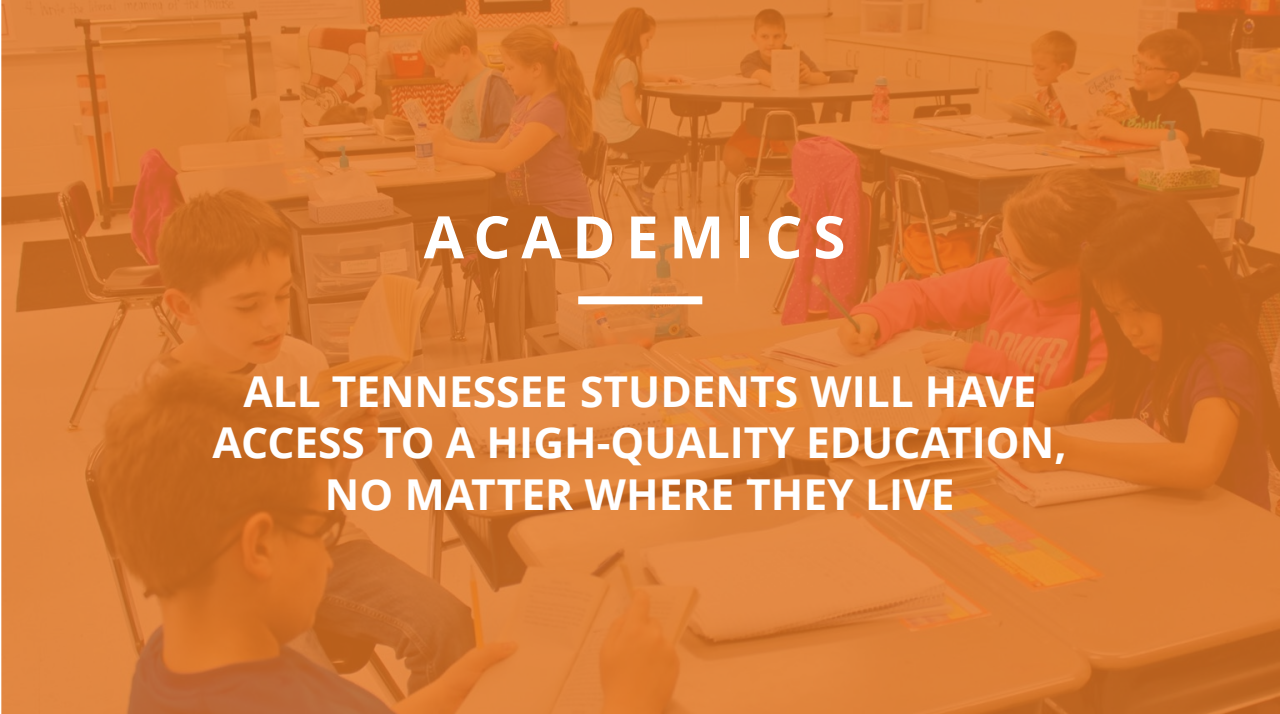
*Perkins Compliance Manager
Office of Districts and Schools, Federal Programs and Oversight*





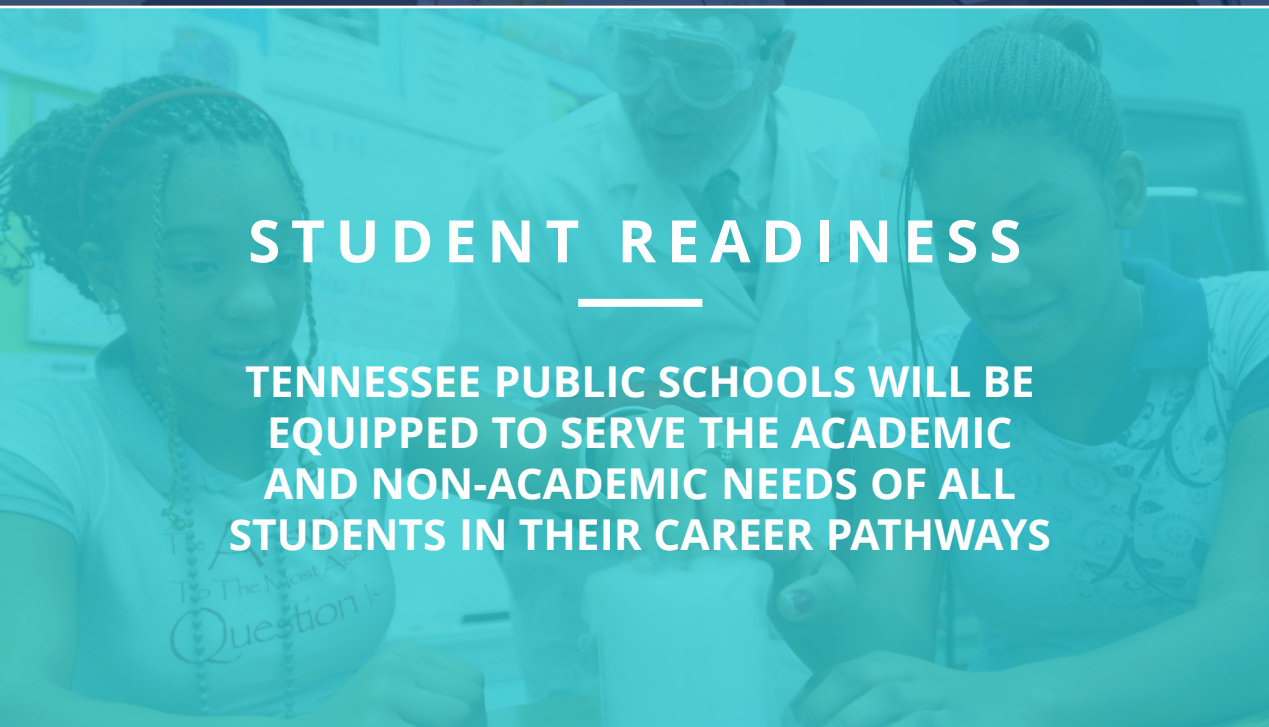
BEST FOR
ALL

We will set all students on a path to success.



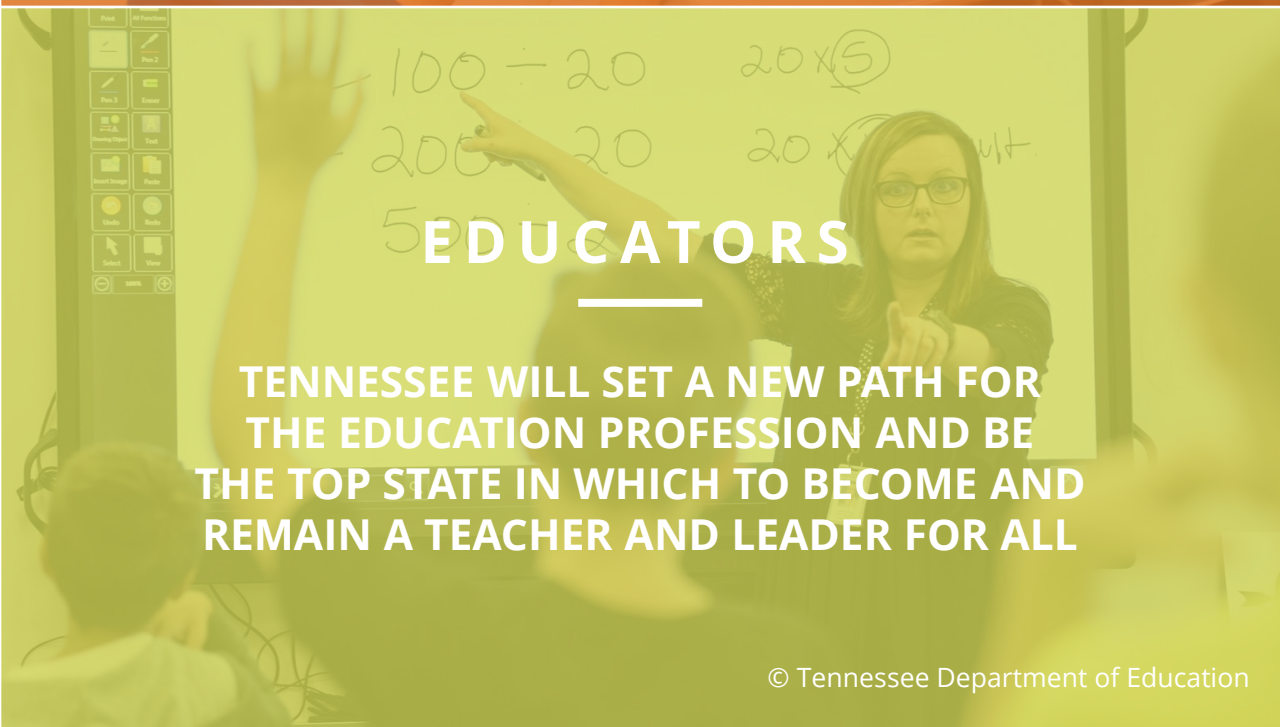
ACADEMICS

ALL TENNESSEE STUDENTS WILL HAVE ACCESS TO A HIGH-QUALITY EDUCATION, NO MATTER WHERE THEY LIVE



STUDENT READINESS

TENNESSEE PUBLIC SCHOOLS WILL BE EQUIPPED TO SERVE THE ACADEMIC AND NON-ACADEMIC NEEDS OF ALL STUDENTS IN THEIR CAREER PATHWAYS



EDUCATORS

TENNESSEE WILL SET A NEW PATH FOR THE EDUCATION PROFESSION AND BE THE TOP STATE IN WHICH TO BECOME AND REMAIN A TEACHER AND LEADER FOR ALL



Norms and Expectations

- Take calls and necessary communications outside of the session room.
- Remain engaged.
- Ask questions at conclusion of presentation.
- Complete the session survey before exiting.
- All session slide decks will be available in ePlan > TDOE Resources > Fiscal – District Technical Assistance> 2023 Annual Fiscal Workshop.
- Visit a team member at the registration table if you have questions about the conference.





Agenda

- Monitoring Trends
- Policies and Procedures
- Travel
- Time and Effort
- Resources



Monitoring Trends



Monitoring Trends

- During FY23 Results-Based Monitoring, Time and Effort and Travel were frequently discussed topics.
- Review Policies and Procedures
 - Up-to-date
 - Compliance with EDGAR and UGG
- Policies and Procedures must be published and available to all staff.
- Policies and procedures serve as a guide for new staff and a reminder to all staff.

Policies and Procedures

Policy or Procedure? What's the Difference?

- **Policy:** a guiding principle used to set direction in an organization
 - Changes infrequently
 - Generally states who, what, when, and why
 - Broad and general
 - Generally adopted to help implement laws
- **Procedure:** a series of steps to be followed as a consistent and repetitive approach to help implement policy and/or accomplish an end-result
 - Continuously updated and improved
 - Specifically states who, what, when, and why
 - Offers detailed description of activities



Policy

[REDACTED] County Board of Education			
Monitoring: Review: Annually, in September	Descriptor Term: Expenses and Reimbursements	Descriptor Code: 2.804	Issued Date: 02/18/19
		Rescinds: 2.804	Issued: 05/22/14

1 *General*

2 The Board shall review expense allowances and reimbursement guidelines annually.


3 **SCHOOL PERSONNEL and BOARD MEMBERS**

4 School personnel who incur expenses in carrying out their authorized duties will be reimbursed upon
5 submission of an approved voucher and supporting receipts.

6 Expenses for travel will be reimbursed when the travel has the advance authorization of the
7 Superintendent of Schools or his or her designee. Reimbursement rates for mileage reimbursement shall
8 be established at the time the Board approves the budget for the upcoming year, but will be no greater
9 than the State or Federal government rate. The rate will be used for the entire budget year, unless (1) the
10 state and federal rates fall below that rate or (2) the state or federal rate increase by 10% or more during
11 that budget year. In such event, the Superintendent of Schools may modify the reimbursement rates
12 during the budget year to reflect the change. Except for authorized per diem charges, all reimbursement
13 claims must be supported by adequate documentation which includes actual receipts. When possible,
14 travel related payments should be made directly to vendors by the central office of the Board of
15 Education.



Procedure

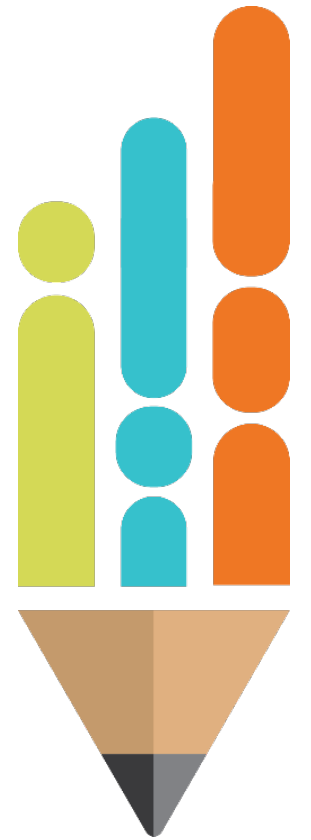
 County Board of Education Standard Operating Procedure		
Effective Date: 8/10/12; Rev. 7/1/2019	2.516p	Comprehensive Travel Procedures Page 1 of 5
<p>The following procedures should be followed regarding any employee travel done on behalf of the Board of Education. Authorization for travel will not be granted and expenses will not be reimbursed until travel is completed and the reimbursement claimed is in accordance with these procedures and any approved exceptions thereto.</p> <p>I. GENERAL REQUIREMENTS</p> <ol style="list-style-type: none">1. Prior authorization is the basis for reimbursement for the necessary travel expenses incurred by employees of the Board. All travel, including overnight/out-of-state travel, conducted on the Board's behalf, must be authorized in advance of the travel date by the proper administrator (Assistant Superintendents, Department heads, Principals and finally the Finance Department) regardless of funding.2. The limits on travel expenses set forth herein are maximum amounts above which reimbursements cannot be made. WCS employees, when traveling, should be as monetarily conservative as circumstances permit.3. Full utilization of county-owned vehicles should be the primary consideration where travel is concerned. Where an employee has been assigned a county-owned vehicle for their use, travel should be completed using that designated form of transportation, bar extenuating circumstances (imposed by the employer). The extenuating circumstance of not using their county-provided vehicle must be explained and approved by the associated department and finance department in advance		



Travel

Travel 2 CFR §200.475

- Travel costs are the expenses for employees who are in travel status on official business of the non-Federal entity.
 - Transportation
 - Lodging
 - Subsistence
 - Related items
- Such costs *may* be charged on an actual cost basis, a per diem or mileage basis in lieu of actual costs incurred, or a combination of the two.
- The method used *must* be applied to the entire trip and not to selected days of the trip and allowed in like circumstances in the non-Federal written travel reimbursement policies.



Travel

- Travel costs *may* be charged on actual, per diem, or mileage basis.
- Travel charges *must* be consistent with entity's written travel reimbursement policies/procedures.
- LEA must retain documentation that participation of the individual is necessary for the project.





Conference Registration

- **May we reimburse travelers for an advanced payment of a conference or training registration fee? (41 CFR § 301-74.23)**
- **Yes**, you may reimburse travelers for an advanced discounted payment for a conference or training registration fee as soon as you have approved their travel to that event, and they submit a proper claim for the expenses incurred.





Conference Registration

- **What is the traveler required to do if he/she is unable to attend an event for which they were reimbursed for an advanced discounted payment of a conference or training registration fee? (41 CFR § 301-74.24)**
- In all cases where a traveler is unable to attend an event for which a discounted registration fee was paid and reimbursed in advance of the event, the traveler must seek a refund of the registration fee and repay the agency with any refund received.





Conference Registration

- **What is the traveler required to do if he/she is unable to attend an event for which they were reimbursed for an advanced discounted payment of a conference or training registration fee? (41 CFR § 301-74.24)**
- If no refund is made, the agency must absorb the advanced payment if the traveler's failure to attend the event was caused either by an agency decision or for reasons beyond the employee's control that are acceptable to the agency, e.g., unforeseen illness or emergency.
- If no refund is made, and the traveler's failure to attend the scheduled event is due to reasons deemed inexcusable by the agency, the traveler must repay the agency for the amount advanced.



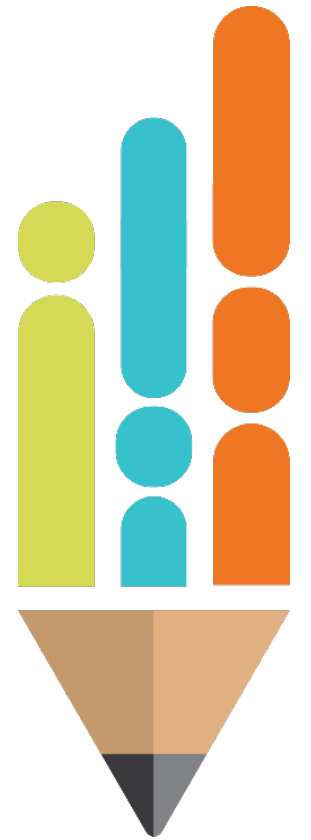
Tips

- Ensure policy, procedure, and form are consistent and indicate reimbursement rates for:
 - Mileage
 - Per diem
 - Lodging
- Needs approval of program director
- Reimbursement must be after the travel occurs



Discussion

- A teacher is attending a conference from June 28- July 1, 2023. What fiscal year should the expenditures be paid from?
 - Best practice is to split the travel reimbursement between the two years: June travel in FY23 and July travel in FY24.
- A district's travel policy states that reimburse mileage based on the "State" rate. The travel form indicates that mileage is reimbursed at \$0.47 per mile. Is that correct?
 - No, the State of TN uses the IRS mileage rate which is currently \$0.655.



Time and Effort



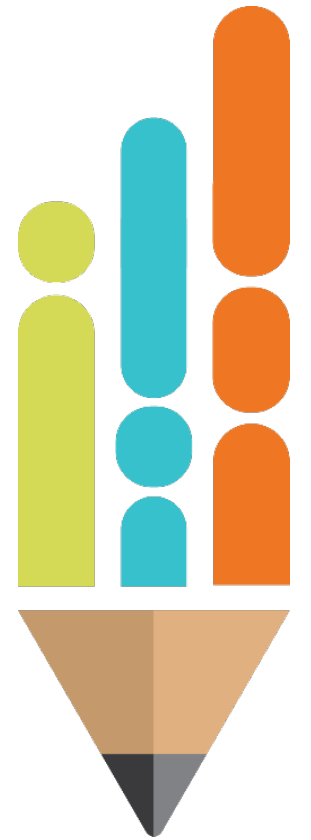
Compensation 2 CFR §200.430

- Compensation for personal services includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the Federal award, including but not necessarily limited to wages and salaries.
- Compensation may include fringe benefits.



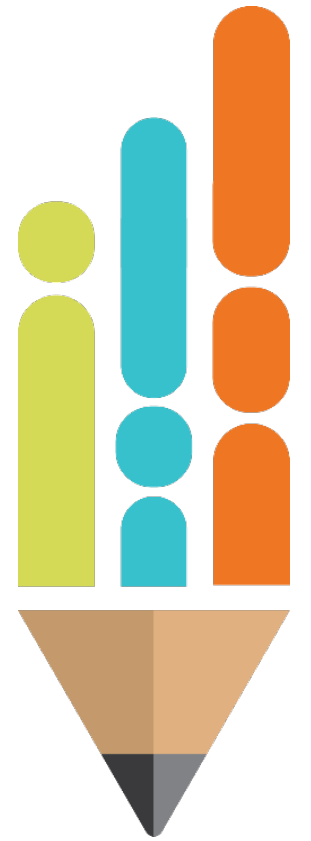
Who needs to keep Time and Effort?

- **All** employees whose salaries are paid in whole or in part with federal funds.



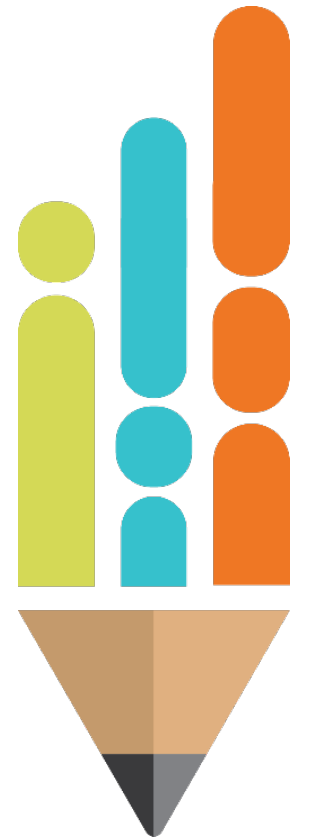
Time and Effort

- Charges (salaries, wages, stipends, bonuses, benefits) to Federal awards must be based on records that accurately reflect the work performed. 2 CFR §200.430(i)(1)



Minimum Standard for Documentation

- Must be supported by a system of internal controls which provides reasonable assurance that charges are accurate, allowable and allocable (**written procedures**);
- Must be incorporated into official records;
- Must reasonably reflect total activity for which the employee is compensated;
- Must encompass all activities (federal and non-federal);
- Must comply with all established accounting policies and practices; and
- Must support distribution among specific activities or cost objectives.



Cost Objective 2 CFR §200.1 Definitions

- A 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.



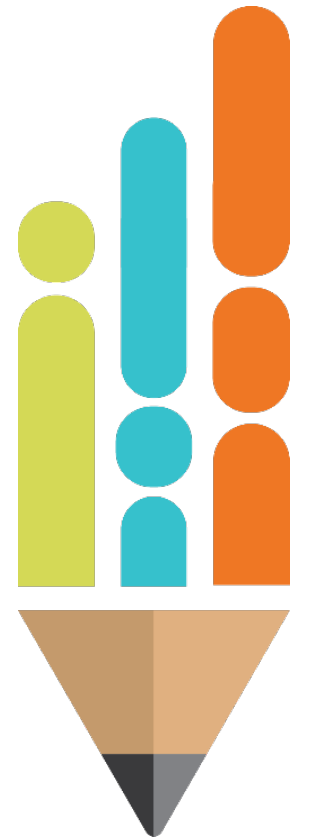
Types of Time and Effort Records

- Semi-Annual Certification-employee with 100% of time on one federal grant or cost objective
- Personnel Activity Report (PAR)-employee with time on more than one federal grant, or federal and non-federal funds, or more than one cost objective
- Time Sheet



Semi-Annual Certification

- Employee with work funded 100% by single cost objective or federal grant
- Must be completed at least every 6 months
 - July 1- December 31, 20xx. dated **after** Jan. 1, 20xx
 - Jan. 1-June 30, 20xx, dated **after** July 1, 20xx
- Signed by employee (or supervisor with direct knowledge of work being performed)
- Be after-the-fact-distribution of actual activity
- Account for 100% of employee's activity



Example Semi-Annual

SAMPLE Semi-annual certification format

District Letterhead

Semi-Annual Certification for Salaries & Wages Charged to Grants

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. § 200.430(i)(1)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

This is to certify that _____ has worked 100% of his/her time for the period of January 1, 20xx, to June 30, 20xx, on the _____ grant program.

The information recorded on this form is true and correct to the best of my knowledge.

Blanket Certification

District Letterhead

Semi-Annual Certification for Salaries & Wages Charged to Federal Grants

Grant Title:

Grant Number:

Funding Source:

Supervisor:

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. § 200.430(i)(1)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

I understand that the positions(s) filled by the following employees are supported entirely by funds from the federal award listed above. I certify that 100% of the job duties of the employee(s) were related to activities in compliance with this grant award during the period from January 1, 20xx, through June 30, 20xx.

The information recorded on this form is true and correct to the best of my knowledge.

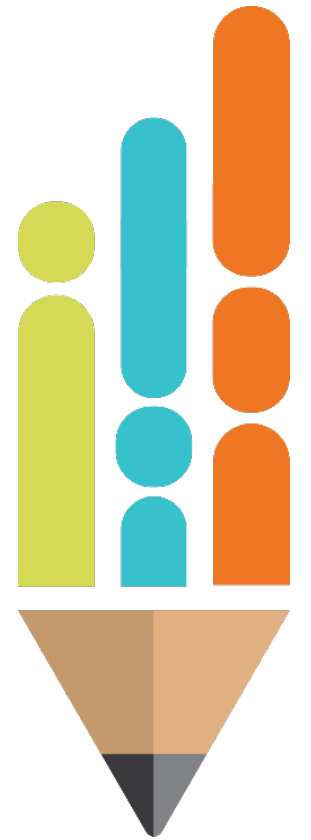
Employee Name

Position Title

Funding %

Personnel Activity Report (PAR)

- Employee is funded partially on one or more grant cost objectives, by two federal grants, or by one federal and one non-federal grant
- Must be completed monthly and coincide with pay periods
- Must be supported by records (calendars, written records of activity for each day/week)
- Must be signed by employee
- Must be after-the-fact distribution of actual activity, not a budget estimate
- Must account for 100% of employee's activity



Correct Sample PAR

Holly Hadden
Name First/Last

Office of General Counsel
Title

July
Month

2018
Year

Signature

Supervisor's Initial

DIRECT TIME PROGRAM NAME	Account for all time worked per day. (Minimum of 1/4 hour increments)																															TOTAL HOURS	TOTAL %	
	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			
IDEA Title I Funded		2.0	2.0		0.0	2.0			0.0	4.0	1.5	0.0	0.0			7.0	7.0	7.5	6.5	0.0				3.0	3.0	3.5	1.5	0.0			2.0	0.0	52.5	33.33%
Incentive other funding source(s) below:																																		0.00%
General Funds		5.5	5.5		7.5	5.5			7.5	3.5	6.0	7.5	7.5			0.5	0.5	0.0	1.0	7.5				4.5	4.5	4.0	6.0	7.5			5.5	7.5	105.0	66.67%
																																	0.0	0.00%
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																																		0.00%
																																		0.00%
SUBTOTAL	0.0	7.5	7.5	0.0	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	157.5	100.00%
INDIRECT TIME																																		
Sick Leave																																	0.0	#DIV/0!
Holiday																																	0.0	#DIV/0!
Annual Leave																																	0.0	#DIV/0!
Prof. Development																																	0.0	#DIV/0!
Other (Describe)																																	0.0	#DIV/0!
SUBTOTAL	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	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	0.00%	
GRAND TOTALS	0.0	7.5	7.5	0.0	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	7.5	7.5	7.5	7.5	0.0	0.0	7.5	7.5	157.5	100.00%

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. (2 CFR 200.430-431)
 Time must be documented in hours, not percent.
 This form is to be completed only by staff that are "split-funded": partially funded through a federal grant award and partially funded through another funding source (such as general funds, another federal grant such as special education funds or Title III, etc.)

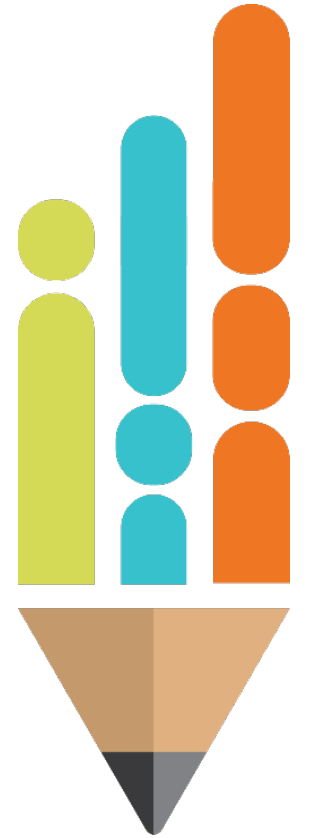
Incorrect Sample

DIRECT TIME	Account for all time worked per day.																															TOTAL HOURS	TOTAL %		
	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				
Title I Funded	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	62.0	26.67%	
Incentive funding																																		0.00%	
source(s) below:																																		0.00%	
General Funds	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	3.0	93.0	40.00%		
Special Education	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	0.5	15.5	6.67%		
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SUBTOTAL	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	5.5	170.5	73.33%	
INDIRECT TIME																																			
Sick Leave	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	62.0	100.00%	
Holiday																																			0.00%
Annual Leave																																			0.00%
Prof. Development																																			0.00%
Other (Describe)																																			0.00%
SUBTOTAL	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	2.0	62.0	26.67%	
GRAND TOTALS	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	7.5	232.5	100.00%	

Reconciliation Procedures

- Reconcile actual costs to budgeted distributions
- Conduct reconciliations of Semi-Annual Certification forms and PAR forms with budgeted distributions
- Make any necessary adjustments (Journal Entries) to federal award based on reconciliation.

2 CFR §200.430



Discussion

- A teacher is paid from GP funds. The teacher works after-school in a program funded by Title I. Does this teacher need to keep time and effort documentation? If so, what type?
 - Yes, either a time sheet or a semi-annual cert.
- A teacher is split funded- GP part of the day and Title I part of the day. The teacher's duties are the same throughout the day. Does this teacher need to keep time and effort documentation? If so, what type? Why?
 - Yes, Semi-annual Cert. One cost objective.



Resources

TDOE Resources in ePlan

- Fiscal - District Technical Assistance
 - + 2023 Annual Fiscal Workshop
 - + 2022 Spring Fiscal Workshop
 - + Cross-Cutting Fiscal Materials
 - + Templates for Uploading into ePlan
 - + Year-end Close One Pagers
 - Accounting for Education Technology Expenditures
 - TN Comptroller of the Treasury: Chart of Accounts
 - CCEIS for Spring Fiscal Workshops
 - Federal Revenue Codes and Sub-funds
 - FY22 Daily Rates for Residential Mental Health Facilities
 - Local Education Agencies 2021 Health Insurance Benefits
 - Local Finance Office Hours Link
 - Per Pupil Expenditure Reporting_FAQ FY20
 - Prior Period Expense Entries - Journal Entries
 - Release of Funds Form
 - Resolution to Transfer to Federal Projects - Template
 - Returning Funds to the State
 - SNS Methodology Monitoring 2020-21
 - State Minimum Salary Schedule FY2022-23
 - State Minimum Salary Schedule FY2021-22
 - Summer Learning Camp 2023 Economically Disadvantaged Percentages
 - TN Compass December 1 Report
 - TISA Calculator



Office Hours

▪ Local Finance

Tuesdays 10 - 11 a.m. CT | 11 a.m. - 12 p.m. ET.

Join via Microsoft Teams: [Click HERE to join the meeting](#)

Meeting ID: 224 112 731 254 | Passcode: X47t4h

Or Call in (Audio only): [+1 \(615\) 270-9704](#) | Phone Conference ID: 916 098 92#

▪ Federal Programs and Oversight (FPO)

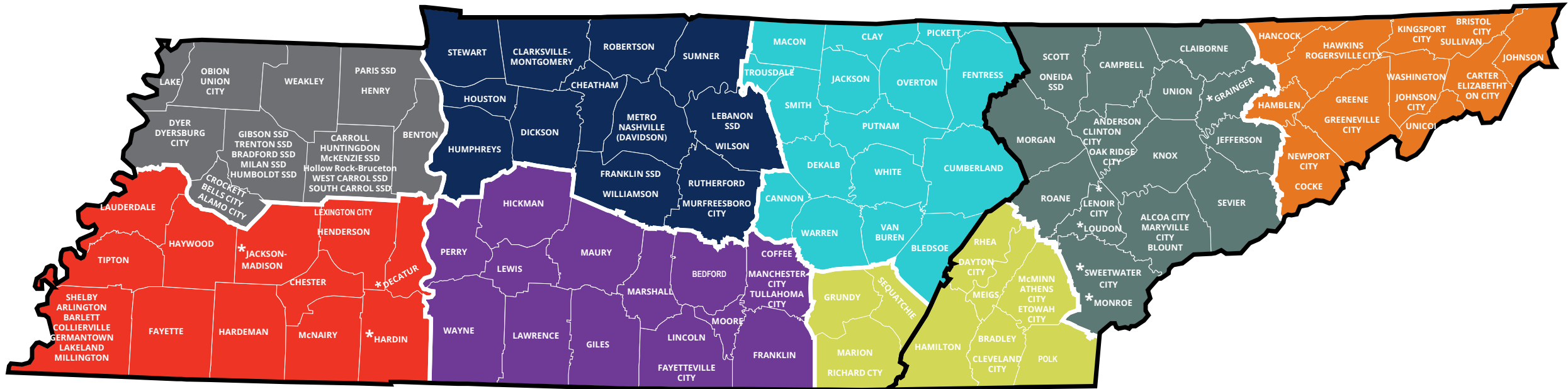
Mondays from 12 - 1 p.m. CT | 1 - 2 p.m. ET

Dates and login information for FPO office hours can be found [here](#).



Regional Finance Consultant District Map

As of 5/1/2023



← CENTRAL TIME ZONE | EASTERN TIME ZONE →

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Holly Kellar		Rob Mynhier		Taffe Bishop		Jill Lewis	
Holly.Kellar@tn.gov		Robert.Mynhier@tn.gov		Taffe.Bishop@tn.gov		Jill.Lewis@tn.gov	

*Districts that are assigned to a finance consultant in a different CORE region.

Regional Finance Consultant District Assignment

As of 5/1/2023

Northwest	Southwest	Mid Cumberland	Upper Cumberland	South Central	Southeast	East TN	First TN
Holly Kellar		Rob Mynhier		Taffe Bishop		Jill Lewis	
Holly.Kellar@tn.gov		Robert.Mynhier@tn.gov		Taffe.Bishop@tn.gov		Jill.Lewis@tn.gov	
Districts: Alamo City Bells City Benton County Bradford SSD Carroll County Crockett County Dyer County Dyersburg City Gibson County SSD Henry County Hollow Rock-Bruceton SSD Humboldt SSD Huntingdon SSD Lake County McKenzie SSD Milan SSD Obion County Paris SSD South Carroll SSD Trenton SSD Union City Weakley County West Carroll SSD	Districts: Achievement Schools Arlington SSD Bartlett SSD Chester County Collierville SSD Fayette County Germantown SSD Hardeman County Haywood County Henderson County Lakeland SSD Lauderdale County Lexington City McNairy County Millington Shelby County Tipton County WTSD	Districts: Cheatham County Charter Schools Commission Dickson County Dept. of Children Services Dept. of Corrections Franklin SSD Houston County Humphreys County Lebanon SSD Metro-Nashville Montgomery County Murfreesboro City Robertson County Rutherford County Stewart County Sumner County TN School for Blind Williamson County Wilson County *Jackson-Madison County	Districts: Alvin York Institute Bledsoe County Cannon County Clay County Cumberland County DeKalb County Fentress County Jackson County Macon County Overton County Pickett County Putnam County Smith County Trousdale County Van Buren County Warren County White County	Districts: Bedford County Coffee County Fayetteville City Franklin County Giles County Hickman County Lawrence County Lewis County Lincoln County Manchester City Marshall County Maury County Moore County Perry County Tullahoma City Wayne County *Decatur County *Hardin County	Districts: Athens City Bradley County Cleveland City Dayton City Etowah City Grundy County Hamilton County Marion County McMinn County Meigs County Polk County Rhea County Richard City Sequatchie County *Lenoir City *Loudon County *Monroe County *Sweetwater City	Districts: Alcoa City Anderson County Blount County Campbell County Claiborne County Clinton City Jefferson County Knox County Maryville City Morgan County Oak Ridge Oneida SSD Roane County Scott County Sevier County TSDK Union County	Districts: Bristol City Carter County Cocke County Elizabethton City Greene County Greeneville City Hamblen County Hancock County Hawkins County Johnson City Johnson County Kingsport City Newport City Rogersville City Sullivan County Unicoi County Washington County *Grainger County

*Districts that are assigned to a finance consultant in a different CORE region.

Finance Division Contacts



Chief Financial Officer

Maryanne.Durski@tn.gov

Director of Local Finance

Holly.Kellar@tn.gov

Fiscal Director/Director of Local Disbursements

Spencer.Yonce@tn.gov

LEA Data Support

Karen.Justice@tn.gov

Finance Data Analyst

Meribeth.B.Carpenter@tn.gov

Regional Finance Consultants

Robert.Mynhier@tn.gov (615) 238-1008

Jill.Lewis@tn.gov (629) 259-1645

Taffe.Bishop@tn.gov (423) 677-1405

Holly.Kellar@tn.gov (731) 991-4234

Federal Reporting/Nutrition

Andrew.Mccluskey@tn.gov

FPO Divisional Coordinator Map



West

ESEA: Lynn Dotson
IDEA: Janet Michelle Mansfield

Middle

ESEA: (Vacant) Heather Farley
IDEA: Brett Printz

East

ESEA: Henry LaFollette
IDEA: Melanie Lamberson

20 LEAs with Largest Enrollment

ESEA: Heather Farley
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Resources

- Tennessee Department of Education [Education \(tn.gov\)](https://www.tn.gov)
- Tennessee State Board of Education [Rules, Policies and Guidance \(tn.gov\)](https://www.tn.gov)
- ePlan TDOE Resources <https://eplan.tn.gov/>
- Electronic Code of Federal Regulations [eCFR :: Home](https://www.ecfr.gov/)
- Tennessee Code Annotated [Tennessee Code Unannotated – Free Public Access | Main Page \(lexis.com\)](https://www.lexis.com)
- Tennessee Comptroller of the Treasury [Manuals \(tn.gov\)](https://www.tn.gov)
- Tennessee Consolidated Retirement System <https://treasury.tn.gov/Retirement/Information-and-Resources/TCRS-Overview-and-Self-Service>
- Tennessee General Assembly [Legislation - TN General Assembly](https://www.tn.gov)
- County Technical Assistance Service (CTAS) Record Retention <https://www.ctas.tennessee.edu/eli/departments-education-records>

Fraud, Waste or Abuse

Citizens and agencies are encouraged to report fraud, waste, or abuse in State and Local government.

NOTICE: This agency is a recipient of taxpayer funding. If you observe an agency director or employee engaging in any activity which you consider to be illegal, improper or wasteful, please call the state Comptroller's toll-free Hotline:

1-800-232-5454

Notifications can also be submitted electronically at:

comptroller.tn.gov/hotline



Thank You!