



RWHAP TA Webinar

Indiana State Department of Health

November 13, 2018

11:00 am – 12:00 pm



Indiana State
Department of Health



zoom

- Please enter the agency name and list all participants in the "chat" room

Helpful Hints

- Press esc to exit full screen
- Hover over the top to change "view" options
- Place yourselves on "mute" until you're ready to pose a question or make a comment
- Use the "chat" room to pose questions and make comments
- Meeting will be **recorded** and available for sharing after the meeting



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Agenda

- Introductions
- Time and Effort Reporting
- Answers to YOUR Questions
- Announcements
- Q & A
- Next call





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Time and Effort Reporting



Let's Talk About Time and Effort!

- What is Time and Effort?
- Is it required? And for whom?
- How do I do it?
- How do I verify it?
- How do I reconcile it?



What is Time and Effort?

- Time and Effort reporting assures that any compensation for salaries, wages and benefits (not contractors) charged to federal awards is *based on records that accurately reflect the **work performed***.
- Time and Effort is supported by a system of internal controls that *reasonably assure* that charges are accurate, allowable and properly allocated
- Time and Effort is *supported by policies and procedures* within the organization
- Time and Effort procedures must include a review process where employees and their supervisors make sure the hours they report are equal to the actual hours worked and billed correctly



Is it required? And for whom?

- Short Answer: Yes, it is required.
- **45 CFR 75.430 – “Personal Services” (HHS Awards)**
 - [eCFR – Code of Federal Regulation 45 CFR 75](#)
- **2 CFR 200.430 – “Compensation – personal services” (Federal Awards)**
 - [eCFR – Code of Federal Regulations \(2 CFR 200\)](#)
- Time and Effort reporting is required when any part of salaries, wages or benefits are paid with federal funds
 - This is a federal requirement, not just a Ryan White requirement.



How do I do it?

- Time and Effort reporting must:
 - Account for 100% of employee's compensated time
 - Not exceed 1 FTE
 - Separately record multiple federal grants/projects
- Non-federal sources do not have to be documented in detail, but can be a lump sum balance of compensated time
 - For example, state funds, private funds or program income can be one category



How do I do it?

- Time sheets capture hours for each funding stream and each category
 - Ryan White Part B
 - Core Medical Services
 - Support Services
 - Administration
- Sample Signature Language: “I/we certify that to the best of our knowledge the above allocation of time spent performing Federal, State and other program duties is true and accurate”
 - Signed by Employee AND Supervisor



How do I do it?

Let's look at an example of a time sheet that captures Time and Effort

Time & Effort Log: Monthly Example

Personnel Time and Effort Report

Employee Name: _____

Employee Number: _____

Date Range: _____

Date		Funding Source 1			Funding Source 2			Funding Source 3				Funding Source 4	Total Hours
		RW Part A			RW Part B			RW Part C				Non-Federal Funding (all sources)	
		Core	Support	Admin	Core	Support	Admin	Medical	Support	CQM	Admin		
2	Monday	2			2	2	1					1	8
3	Tuesday	2			2	2	1					1	8
4	Wednesday	2			2	2	1					1	8
5	Thursday	2			2	2	1					1	8
6	Friday	2			2	2	1					1	8
9	Monday	2			2	2	1					1	8
10	Tuesday	2			2	2	1					1	8
11	Wednesday	2			2	2	1					1	8
12	Thursday	2			2	2	1					1	8
13	Friday	2			2	2	1					1	8
16	Monday	2			2	2	1					1	8
17	Tuesday	2			2	2	1					1	8
18	Wednesday	2			2	2	1					1	8
19	Thursday	2			2	2	1					1	8
20	Friday	2			2	2	1					1	8
23	Monday	2			2	2	1					1	8
24	Tuesday	2			2	2	1					1	8
25	Wednesday	2			2	2	1					1	8
26	Thursday	2			2	2	1					1	8
27	Friday	2			2	2	1					1	8
30	Monday	2			2	2	1					1	8
Total Hours		42	0	0	42	42	21	0	0	0	0	21	168
Percentage		25%	0%	0%	25%	25%	13%	0%	0%	0%	0%	13%	

We certify that to the best of our knowledge the above allocation of time expended performing Federal, State, and other program duties is true and accurate

Employee Signature _____

Supervisor Signature _____



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How do I verify it?



- The agency's financial manager should administer the procedure, provide orientation and training, and perform periodic reviews to ensure compliance
- Managers/supervisors with first-hand knowledge of employees' work are responsible for ensuring the time and effort tracking/reporting is compliant (and signing off on the employees' Time and Effort Report)
- Employees are responsible for following the procedures and accurately tracking/reporting (and signing their Time and Effort Report)





How do I verify it?

- Agency must have a way of verifying the accuracy of the time and effort reports
 - No federally prescribed method as this can vary depending on position and agency
- Documented methods and procedures for how supervisors verify actual hours worked
- Supporting documentation that reasonably assures costs were accurate and properly allocated
 - Signed time Sheets/personnel activity reports
 - Employee schedules or calendars
 - Meeting minutes, Monthly log of standing meetings
 - Project management tracking
 - Workload reports
 - Health record notes
 - Patient productivity reports
 - Documented patient service encounters





How do I verify it?

- Unacceptable supporting documentation includes:
 - Estimates based on patient population
 - Percentages written into a job description
 - Unreconciled projections or budgets on their own
 - Time studies (only allowable for state, local and tribal government)
- Certify Time and Effort reporting on a regular schedule
 - Monthly
 - Semi-annually (if one cost code, fixed salary – i.e. Admin support)



How do I reconcile it?

- The agency must have a system in place to verify that actual time worked is consistent with the allocations of time and effort allocated in the budget.
- The budget should be reviewed and adjust salary/wage/benefit allocations “periodically” (at least quarterly)
 - Procedure should document this process and frequency of adjustments
- Remember, Time and Effort Reporting is based on actual time worked, NOT budgeted allocations.



Checklist for Success!

- Budget should include estimated FTE and compensation
- Employee Time and Effort log (timesheet, time card, etc.) reflects actual hours worked and under the appropriate funding streams/categories
- Supervisor reviews to verify actual hours worked and gives approval
- Reconciliation with budget (at least quarterly): must be updated to reflect actual hours worked, not estimated hours
- Document Time and Effort reporting policies and procedures
- Maintain supporting documentation for site visits and audits



Resources

- **45 CFR 75.430** - [eCFR – Code of Federal Regulation 45 CFR 75](#))
- **2 CFR 200.430** - [eCFR – Code of Federal Regulations \(2 CFR 200\)](#)
- TargetHIV Website: [Time & Effort Reporting for Ryan White HIV/AIDS Program: Parts C & D](#) (Hey, it's on YouTube!)
- Cindy Battiato, ISDH Contracts and Rebates Manager
 - E-mail: CyBattiato@isdh.IN.gov
 - Phone: (317) 233-7971







Answers to YOUR Questions



IMPORTANT

ANNOUNCEMENT



- 2018 Supplemental Expenses: Due by Nov. 15
 - CAREWare Contract is moving through State Contracts Department
 - Final Stages of Hiring 4 Positions
 - Monthly Progress Report: Due November 30
 - Open Enrollment Ends: December 15, 2018
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- Next TA call: January 15, 2018 11-12 pm ET
 - Next Subrecipient Meeting: February 19, 2019 Virtual





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Mark Schwering
Ryan White Part B Program
Director
317-233-7189
mschwering@isdh.in.gov



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