

Title IV-D Time Documentation Instructions

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I. Introduction

Employees and contractors who perform child support staff functions must document their work efforts to determine the share of Title IV-D funding reimbursement for personnel costs. Time documentation is one of the factors used to determine the appropriate Title IV-D share of other line items. If the Cooperative Reimbursement Program (CRP) agreement providers do not maintain appropriate documentation, personnel and other costs will be disallowed.

II. Forms

A. Personnel Activity Report (PAR) (daily time log)

All employees performing multiple duties as described in IV-D Memorandum 2012-012 must use this form to capture their total work efforts and the portion spent on child support duties. A PAR must be prepared for each day of a pay period. If a PAR is not completed, all time will be disallowed. The PAR must be signed by the employee. The CRP agreement provider must keep the PAR on file locally as supporting documentation for the Billing Pay Period Worksheet and PER.

B. Billing Pay Period Worksheet

This form serves two purposes:

1. It summarizes the time reported on the PAR for multiple-activity employees for the month's pay periods. Providers with bi-weekly pay periods must reflect two pay periods of data for 10 months and three pay periods of data for the other two months of the contract period. The individual's various percentages are calculated at the bottom of the form and transferred onto the PER.
2. It serves as a certification by Prosecuting Attorney (PA) employees who perform 100% child support functions. Employees certifying their time must include all dates within the pay periods and enter 100% in the child support percentage box at the bottom of the form.

The Billing Pay Period Worksheet must be signed and dated by the employee whose work is being documented on the form. The CRP contract provider must keep the document on file locally as proof of certification and as back-up documentation to the PER.

C. Personnel Expense Report (PER)

This form is used to calculate the personnel costs and the various percentages needed to calculate the other line items for the completion of the DHS-286 form. The form must include all Friend of the Court (FOC) employees who work within the IV-D reporting office for the month, including those employees who perform non-child support work. PA offices may summarize all non-child support staff on one line. The PER is an official Office of Child Support (OCS) form, and no other version will be accepted. Additional pages of the PER should be used in order to include all required staff.

The form requires reporting of the pay periods included in the reporting month. The county financial officer is required to sign the form to attest to the accuracy of the financial information and calculations. A supervisor with direct knowledge

of employees' work must also sign the PER to certify the work effort of employees designated as 100% child support and/or administrative staff.

The PER must be submitted as a supporting document with each DHS-286 form.

Note: As of fiscal year 2011, the PER is completed in EGrAMS. EGrAMS incorporates all of the requirements identified above.

D. Title IV-D Cooperative Reimbursement Actual Expenditure Report (DHS-286)

This form is used for billing OCS in the Department of Human Services. It summarizes all eligible provider costs and reflects the portion of those costs that are eligible for reimbursement through Title IV-D funding. The form is two-sided, with instructions on the back. The front of the form reflects the same line items as the CRP budget.

As of fiscal year 2011, the DHS-286 is completed in EGrAMS.

III. Full-Time Equivalent (FTE)

FTE is defined as the total hours an employee was hired to work divided by the maximum number of hours that employee would work in a work year to be considered full time as defined by county or state practice. For example, if an employee was hired to work as a permanent full-time employee for 40 hours per week and the work year is defined as 2,080 hours (40 hours per week x 52 weeks), then the employee would be one FTE. If the same employee was hired to work 20 hours per week, (s)he would be one-half of an FTE. The FTE is calculated at the time the employee is hired or there is a status change (example: part-time to full-time) and should agree to the FTE assigned for purposes of the county organizational chart.

FTE is not used to calculate the personnel costs that appear on a PER. An FTE is used to calculate the IV-D percentage on the PER. The IV-D percentage in turn is used to determine the IV-D amount of the other line items (Data Processing, Other Direct, Central Services and Other Income) on the DHS-286. The proper assignment of an FTE to each staff person listed on the PER is critical to ensure that there is an accurate relationship between the FTE counts and the other line item (non-personnel) costs that appear on the DHS-286.

For the most part, FOC or PA offices assign staff who only work out of a particular location (or locations) and only do FOC or PA work. The personnel costs as well as the non-personnel costs for the assigned staff are included in the budget for that office. It is straightforward in these circumstances to use the method identified in the first paragraph of this section above to assign FTEs to each person. The FTE count of the assigned staff is readily available, and the relationship between the FTE count and the non-personnel costs is easily maintained. Note that some of the assigned staff complete a PAR; however, their FTE is not determined based upon a PAR percentage. These FOC or PA offices may use temporary employees and

contract employees. IV-D Memorandum 2012-012 describes how to assign FTEs to temporary employees and contract employees.

It is possible that employees may be assigned to work in one location but their personnel costs are funded by more than one budget (for example, an FOC/court administrator working out of the FOC office). In this circumstance, an FTE must be assigned based upon the entire time the employee was hired to work for the county/state, not on the PAR percentage (just as all the others working at that location). The assignment of the FTE in this manner maintains the relationship between the non-personnel costs being incurred at that location and the FTE. Note that in order to maintain the appropriate relationship between costs and FTE, staff must ensure that the counts used for allocations in the indirect cost plan correspond to the FTE counts used on the PER.

If an employee who is not one of the assigned staff of the FOC or PA (for example, a referee who works for the Circuit Court) and therefore is not associated directly with the FOC or PA office costs, and the employee does child support work, then (s)he must not be assigned an FTE.

If the office that performs the child support work is made up of employees who perform other work such as probate or other family matters (sometimes referred to as family court) then the assignment of an FTE to each person must be done to maintain the proper correlation between FTEs and the non-personnel costs that appear on the DHS-286. The FTE instructions above are designed to address the general practice; they do not directly address all of the possible capabilities of personnel accounting systems, pay, budget and cost accumulations that may exist in a family court situation. In these circumstances, the contractor must contact his/her OCS contract manager in writing for the appropriate method to assign FTE. OCS will respond in writing with a description of how the FTE must be assigned.

The personnel costs that appear on the PER must correspond to the FTE. Since the FTE represents the entire time the employee was hired to work, then the personnel costs must be the entire amount paid related to that time. Note that in the circumstances where no FTE is assigned per instructions (for example, a referee who works for the Circuit Court or a temporary staff person filling in for a staff person on leave) the personnel costs must be the entire amount paid in order to ensure the appropriate costs are billed based upon the PAR.

IV. IV-D Caseload Percentage (FOC only)

Effective for the DHS-286 submitted for the month of April 2012 and thereafter, the IV-D caseload percentage derived from the Michigan Child Support Enforcement System (MiCSES) *Functional Prototype Queries* (FPRO) screen using the FPERCENT report will not be used to calculate the personnel costs.

The Title IV-D caseload percentage is the number of cases that qualify as IV-D compared to the total number of open cases in the county's caseload. MiCSES calculates the county's caseload percentage. The percentage is retrieved from the MiCSES *Functional Prototype Queries* (FPRO) screen using the FPERCENT

report. Once calculated, this percentage is listed on the DHS-286 form in Section B, Line 3, Column II. A copy of the FPERCENT report must be submitted with the DHS-286.

As of fiscal year 2011, the DHS-286 is submitted in EGrAMS, and the case information from the FPERCENT report is entered on the Caseload worksheet in EGrAMS.

V. Completing the Required Time Documentation

A. Personnel Activity Report (PAR)

All employees who work on multiple activities or cost objectives as described in IV-D Memorandum 2012-012 must complete a daily PAR. Each employee required to complete a PAR must document the county, his/her name, type of office, billing month, pay periods, the time the workday ends and begins, case numbers, type of work (child support, parenting time and custody, non-child support, or undesignated – see the table below for descriptions of the work that falls under each category) and function (see the PAR for these descriptions). The employee must summarize the results for each category of work, and sign and date the form. For purposes of this document, case functions for Attorney General (AG), FOC, and PA employees are divided into three categories: child support, non-child support, and parenting time and custody.

Categories of Casework

Collection, accounting, distribution and enforcement work on court orders for child support and alimony included in the child support order (FOC) (AG)	Prior to the first day of the first pay period beginning in April 2012, Child Support
Collection, accounting, distribution and enforcement work on court orders for child support and alimony included in the child support order (FOC) (AG) other than on a case designated as an "L" type case on MiCSES	After the first day of the first pay period beginning in April 2012, Child Support
Collection, accounting, distribution and enforcement work on court orders for child support and alimony included in the child support order (FOC) (AG) on a case designated as an "L" type case on MiCSES	After the first day of the first pay period beginning in April 2012, Non-Child Support

Medical support enforcement work on court orders for child support (FOC)	Prior to the first day of the first pay period beginning in April 2012, Child Support
Medical support enforcement work on court orders for child support (FOC) on "L" type cases	After the first day of the first pay period beginning in April 2012, Non-Child Support
Medical support enforcement work on court orders for child support (FOC) other than "L" type cases	After the first day of the first pay period beginning in April 2012, Child Support
Dispute resolution on parenting time and custody orders (FOC) (PA)	Parenting Time and Custody
Alimony-only and/or spousal support collection or enforcement (FOC)	Prior to the first pay period beginning in April 2012, Child Support (This activity is defined as child support work for the purposes of IV-D Memorandum 2012-012 and time documentation only.)
Alimony-only and/or spousal support collection or enforcement (FOC) (<u>Note:</u> these are included in the cases designated as an "L" type case on MiCSES discussed above)	After to the first day of the first pay period beginning in April 2012, Non-Child Support
Paternity establishment, child support case establishment (PA)	Child Support
All other duties	Non-Child Support

B. Billing Pay Period Worksheet

The PAR results for each day of the pay periods within the month being billed are transferred from the daily PARs to the Billing Pay Period Worksheet. The Billing Pay Period Worksheet totals for the pay periods included in the month are calculated. Next, the child support, parenting time and custody, and non-child support percentages are calculated. The various percentages are calculated by dividing each category of hours worked by the total hours worked less the undesignated hours. The child support percentage will show 100% for PA employees designated as 100% child support staff.

C. Personnel Expense Report (PER)

The next step in the process is to complete the PER. Note: As of fiscal year 2011, the PER is completed in EGrAMS. EGrAMS incorporates all of the

requirements described below. The PER is a worksheet used to calculate the costs that will appear on the personnel line of the DHS-286 and calculate the IV-D percentage that is used to determine the amount of the other line items on the DHS-286. The PER is divided into three sections:

- Non-Administrative
- Administrative
- Contractor

PER Non-Administrative Section

Instructions for completion:

Note: Use additional pages if necessary to include all staff for this section.

List each person in the office, indicate whether (s)he performs child support duties or not, and enter his/her corresponding salary and fringe amount for the pay periods included in the reporting month. Contractor and 100% administrative employees are excluded from this section.

Enter the employee's name and job title. If the employee completes a PAR, enter TD, or if the employee certifies his/her time as 100% IV-D, enter CERT in Column C.

Transfer the child support and parenting time and custody percentages for each employee from the monthly Billing Pay Period Worksheet to the corresponding columns on the PER.

Enter the FTE count of each individual in the FTE Count column of the PER.

Enter information for court administrators and temporary employees as described in sections D and E of IV-D Memorandum 2012-012.

FOCs will enter the caseload percentage for any PER submitted for months prior to the month of April 2012. Effective for any PER submitted for April 2012 and any month thereafter, FOCs will enter 100%. The AG and PAs will enter a 100% caseload percentage.

To calculate the non-administrative IV-D FTE:

- Providers will multiply the FTE count by the child support percentage and then by the caseload percentage.

To calculate the non-administrative parenting time and custody FTE (FOC only):

- Multiply the FTE count by the parenting time and custody percentage.
- Note: AG and PAs will not have entries for parenting time and custody.

To calculate non-administrative IV-D personnel costs:

- FOCs will multiply the child support percentage by the IV-D caseload percentage, then by the salary and fringe amount.
- AG and PAs will multiply the child support percentage by the salary and fringe amount.

To calculate the parenting time and custody personnel costs (FOC only):

- Multiply the parenting time and custody percentage by the salary and fringe amount.
- Note: AG and PAs will not have any entries for parenting time and custody.

To calculate non-administrative, non-IV-D personnel costs:

- FOCs will subtract the IV-D and parenting time and custody share of personnel costs from the salary and fringe amount.
- AG and PAs will subtract the IV-D share of personnel costs from the salary and fringe amount.

Total the FTE, IV-D, and parenting time and custody FTE counts. Enter the results on the subtotal non-administrative line.

To calculate the non-administrative IV-D percentage:

- AG, FOCs and PAs must divide the total IV-D FTE count by the total FTE count.

To calculate the non-administrative parenting time and custody FTE percentage (FOC only):

- Divide the total parenting time and custody FTE by the total FTE count.

PER Administrative Section (FOC Only)

Instructions for completion:

Note: Use additional pages if necessary to include all staff for this section

List each employee who performs 100% administrative duties as described in Section C of IV-D Memorandum 2012-012 with his/her respective salary and fringe amounts. Indicate the employee as administrative by entering ADMN in Column C of the PER.

Enter the FTE count of each individual in the FTE Count column of the PER.

Enter the IV-D FTE percentage from the non-administrative section. Do not enter the caseload percentage because it was included as a factor in the non-administrative section for the overall IV-D FTE percentage.

Enter the parenting time and custody FTE percentage from the non-administrative section.

To calculate administrative IV-D personnel costs:

- Multiply the non-administrative percentage by the salary and fringe amount.
- Note: AG and PAs will not have any entries for the administrative section.

To calculate administrative parenting time and custody personnel costs (FOC only):

- Multiply the non-administrative parenting time and custody percentage by the salary and fringe amount.
- Note: AG and PAs will not have any entries for the administrative section.

To calculate administrative non-IV-D personnel costs:

- Subtract the IV-D and parenting time and custody share of personnel costs from the salary and fringe amount.
- Note: AG and PAs will not have any entries for the administrative section.

Total the FTE, IV-D FTE, and parenting time and custody FTE counts, and enter the results on the subtotal administrative line.

PER Contractor Section

Instructions for completion:

Note: Use additional pages if necessary to include all staff for this section.

List each contracted and/or temporary staffing agency employee (non-county employee) with his/her respective salary and fringe amounts for the pay periods included in the reporting month on the PER. Refer to Section F of IV-D Memorandum 2012-012 for policy governing these employees.

Indicate whether the employee completes time documentation on a PAR by entering TD, or if the employee certifies his/her time as 100% IV-D by entering CERT in Column C.

Employees listed in the contractor section do not receive an FTE count and are not included in the overall or IV-D FTE counts.

Complete the Child Support % column as follows:

- If the contractor completes a PAR, transfer the child support, non-child support, and parenting time and custody percentages from the monthly Billing Pay Period Worksheet to the corresponding columns on the PER.
- If the contractor performs 100% child support duties, then indicate 100% in the Child Support % column.

Unless the contractor functions as administrative support staff, FOCs will enter the caseload percentage for any PER submitted for months prior to the month of April 2012. Effective for any PER submitted for the month of April 2012 and any month thereafter, FOCs will enter 100%. If the contractor functions as administrative support staff, then (s)he would follow the same rules as described in the PER administrative section above. AG and PA contractors will enter a 100% caseload percentage.

To calculate contractor IV-D personnel costs:

- For FOC contractors functioning as non-administrative staff, multiply the child support percentage by the IV-D caseload percentage, then by the salary and fringe amount.
- For AG and PA contractors functioning as non-administrative staff, multiply the child support percentage by the salary and fringe amount.

To calculate contractor parenting time and custody personnel costs (FOC only):

- Multiply the parenting time and custody percentage by the salary and fringe amount.
- Note: AG and PAs will not have any entries for parenting time and custody.

To calculate contractor non-IV-D personnel costs:

- FOCs will subtract the IV-D and parenting time and custody share of costs from the total salary and fringe amount.
- AG and PAs will subtract the IV-D share of costs from the total salary and fringe amount.

D. Completion of the PER and Transfer of Data to the DHS-286

Note: As of fiscal year 2011, the PER is completed and all data transferred to the DHS-286 in EGrAMS. EGrAMS incorporates all of the requirements described below. Total all columns on the PER. Complete the non-IV-D calculations section near the bottom of the PER. Transfer the various IV-D and non-IV-D totals to the corresponding places for the FTE Positions and Personnel lines onto the DHS-286.

To calculate staff time percentages:

- For IV-D FTEs, divide the total IV-D FTE count by the total FTE count.

- For parenting time and custody FTEs, divide the total parenting time and custody FTE count by the total parenting time and custody FTEs.

Transfer the results to the corresponding places for staff percentages onto the DHS-286.

VI. Staff Time Percentage Allocation

The staff time percentages calculated above are used to allocate the other line items on the DHS-286.

The IV-D FTE count is used to determine the allocation of state-supplied computer equipment.