

Time and Effort

Title I, Part A



Time & Effort

- **What Is It?**
 - Documentation supporting a person's time spent working
 - It serves as a receipt for payroll expenditures
- **Why?**
 - Required by EDGAR when salary is charged to a federal program or used as a match for a federal program;
 - General Provisions and Assurances

Exceptions

1. Employees Devoted to Indirect Cost Activities
2. Employees Devoted to Ed-Flex Waiver Programs
3. Schoolwide Campuses that Consolidate Funds

EXCEPTIONS

Exceptions

1. **Employees devoted to Indirect Cost Activities**
(paid 100% from indirect cost pool)
 - Indirect costs = costs shared among multiple funding sources that cannot easily be distributed among those funding sources
 - Example: Admin. Asst. working for federal director who is over multiple programs

Exceptions

2. **Employees devoted to programs covered by Ed-Flex Waiver**
 - a. Statewide Administrative Waiver: Certification that Employee is funded from single fund source/cost objective
NOTE: Waiver allowable as long as employee's signed (signed by both employee & supervisor) job description clearly states the employee is assigned 100% to the program/cost objective

Exceptions

Ed-Flex Programs

- Title I-A
(Improving Basic Programs)
- Title I-C
(Education of Migratory Children)
- Title I-D
(Neglected/Delinquent)
- Title II-A
(Supporting Effective Instruction)
- Title III-A
(English Acquisition)
- Title IV-A
(Student Support & Academic Enrichment)
- Title V-A, Sub. 2
(Rural & Low Income grant)
- Carl D. Perkins
(Vocational & Technical Education Act)

Exceptions

3. **Schoolwide campuses that consolidate funds**
 (Full Consolidation - this does not apply to campuses that consolidate “Federal Consolidation” or “Title I Only”)

Full Consolidation	Federal Consolidation	Title I ONLY
Employees paid 100% from SW pool are NOT req'd to maintain time & effort	Employees paid 100% from SW pool MUST maintain semi-annual certification <u>unless</u> campus consolidates funds from Ed-Flex programs.	

Payroll Cost: Allowable Charge

Before Charging Payroll:

- Include the position in the payroll costs portion of the grant application
- Receive TEA approval via NOGA

After Charging Payroll:

- Ensure accounting system permits tracing of payroll costs
- Maintain supporting documentation



Single Cost Objective

All of the employee's activities are aligned with **one program**. The employee may be paid out of more than one fund.

Example 1:

A paraprofessional who supports Title I, Part A activities all day
(Payroll: 100% Title I-A)

Example 2:

An interventionist who serves low achieving students
(Payroll: 50% Title I & 50% Local funds)

Multiple Cost Objectives

The employee's activities are aligned with multiple programs.

Example 1:

A paraprofessional who...

- **Morning:** supports Title I, Part A
- **Afternoon:** works only with Bilingual /ESL students

(Payroll: 50% Title I-A; 50% Title III-A)

Example 2:

An interventionist who...

- **3 periods:** serves general education low achieving students
- **3 periods:** Special Education "resource" teacher

(Payroll: 50% Title I-A; 50% IDEA-B)

Types of Time & Effort

- Semi-Annual Certification
- Personnel Activity Report (PAR)
- Substitute System of Time & Effort

Semi-Annual Certification

Required:

- Employer's Name
- Employee's Name & Position
- Name of Program/Cost Obj.
- Reporting Period
- Statement re: solely on the program
- Dated signature: employee or supervisor with firsthand knowledge

Semiannual Certification

Fiscal Year: _____
 Start Date: _____
 End Date: _____

Employer: _____
 Employee Name: _____
 Employee Position: _____
 Federal Program Funding Source or Cost Objective: _____

I, _____, certify that 100% of my time was spent performing _____ duties and responsibilities during the period specified above.

 Employee's Signature

 Supervisor's Signature

 Date Signed

 Date Signed

Personnel Activity Report (PAR)


Required:

- Employee's actual activity
- Employee's signature

Additionally:

- Completed AFTER work performed
- Account for TOTAL paid activity
- Complete at least monthly - coincide with one or more pay periods
- Align with supporting documentation

No specific format required, but all employees must use the same form

TIME AND EFFORT FOR SPLIT FEDERALLY FUNDED PERSONNEL					
Name _____				Month _____	
Directions:					
1. Enter Funding Source and Percentage					
2. Place X by weekend dates.					
3. Enter hours worked per day for each funding source and/or absence hours paid					
4. Sign and submit to supervisor					
Funding Source	Program #1	Program #2	Program #3	Absence Hours	Total Hours
Percentage	33%	33%	33%		
1					
2					
3					
4					
					
30					
31					
Monthly Totals	0	0	0		0
Percentage	#DIV/0!	#DIV/0!	#DIV/0!		
Total Hours Worked	0				
I hereby certify that these are the actual hours worked for the programs reflected.					
Employee Signature				Date	
Supervisor Signature				Date	

Substitute System of Time & Effort

Allows eligible employees to use semiannual certification rather than a PAR.

Eligible Employees:

- Work on a set schedule
- Schedule includes multiple cost objectives
- Employee does not work on multiple cost objectives at the exact same time

How to Use:

- LEA applies via Management Certification Form annually
- Employee completes schedule (*incl. time spent on each program*)
- Employee completes certification (*after work complete; at least every 6 mo.*)

TEA forms: www.tea.texas.gov Search "*Substitute System*"

Substitute System, Continued

Management Certification Form

Apply Annually

- Submission by Sept. 15 - fall, spring, summer semesters
- Submission by Dec. 15 - spring and summer semesters
- Submission by May 15 - summer semester

TEA forms: www.tea.texas.gov
 Search "Substitute System"



Department of Grants Compliance and Oversight
 2017-2018 Management Certification
 Substitute System of Time-and-Effort Reporting for LEAs

Name of LEA County-District Number

Certifications

- In using the substitute system for time-and-effort reporting, the LEA certifies the following:
- Only eligible employees will participate in the substitute system. To be eligible, employees must meet all of the following criteria:
 - a. Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports.
 - b. Work on specific activities or cost objectives based on a predetermined schedule.
 - c. Not work on multiple activities or cost objectives at the exact same time on their schedule.
 - The system used to document employee work schedules includes sufficient controls to ensure that the system is accurate.
 - Any significant deviations from an employee's established schedule (i.e., a difference from the certified schedule of 10% or greater) requires that the employee submit an updated certification.
 - The LEA will maintain a signed and dated Substitute System of Time-and-Effort Certification form and a current, completed schedule for each eligible employee.
 - The LEA will maintain a list of all prior and current employees eligible to participate under the substitute system of time-and-effort reporting.
 - The LEA will maintain a historical and current list of eligible employees participating under this system.
 - The LEA has received and read the sample form developed by TEA for the substitute system of time-and-effort reporting by eligible employees, and it understands the form meets the minimal requirements of TEA auditors.

This certification may be used by auditors and TEA oversight personnel when conducting audits and subrecipient monitoring of the substitute time-and-effort system.

Disclosures

Describe any known deficiencies with the system of documenting employee work schedules.

Describe any challenges implementing the substitute system.

Name of Superintendent

Superintendent Signature and Date

Time & Effort

Does this employee have to keep Time & Effort?

Is she/he an employee?			
I don't know	No	Yes	
Ask HR	<i>Time & Effort NOT Required</i>	Is she/he paid with federal funds?	
		No	Yes
		Salary Used for Match?	Is she/he:
			1. Devoted to Indirect Cost Activities? 2. Devoted to Ed-Flex Waiver Programs? 3. Devoted to SW Campus that consolidates funds?
		No	Yes
		Yes	No
		<i>Time & Effort NOT Required</i>	<i>Time & Effort Required</i>
		<i>Time & Effort Required</i>	<i>Time & Effort NOT Required</i>

When Time & Effort is Required...What Type?

Description	Single Cost Objective	Multiple Cost Objectives or Multiple Federal Programs	Multiple Cost Objectives or Multiple Federal Programs
	Duties/Schedule consistent and 100% aligned with Federal Program	Schedule is not set – duties vary from day to day	Schedule is set - consistent from day to day/week to week
Type of Time & Effort	Semiannual Certification	Personnel Activity Report (PAR) monthly	Personnel Activity Report (PAR) OR Semiannual certification through Substitute System* *if LEA has applied for this*

Scenarios

Example:	Type of Time & Effort
<p>Paraprofessional devoted entirely to Title I (Single cost objective: 100% Title I-A)</p>	<p>Not required: Ed-Flex! <i>(Job Description Req'd!)</i></p>
<p>Paraprofessional devoted entirely to Special Education (Single cost objective: 100% IDEA-B)</p>	<p>Semi-Annual Certification</p>
<p>Administrative Assistant devoted entirely to Indirect Cost activities (Multiple cost objectives: 100% Indirect Cost Pool)</p>	<p>Not required: Indirect Cost Pool <i>(Job Description)</i></p>

Scenarios

Example:	Type of Time & Effort
<p style="text-align: center;">Teacher - 75% core instruction; 25% interventionist (NOT single cost objective: 75% Local funds; 25% Title I funds; Set Schedule)</p>	<p style="text-align: center;">PAR or Substitute System* <i>*if applied for the semester</i></p>
<p style="text-align: center;">Pre-Kindergarten Teacher Morning = Local funds; Afternoon = Title I funds (Single cost objective: 50% Local funds; 50% Title I funds; Set Schedule)</p>	<p style="text-align: center;">Not required: Ed-Flex! <i>(Job Description Req'd!)</i></p>

Scenarios

Example:	Type of Time & Effort
<p align="center">Instructional Coach - works with all teachers on campus</p> <p align="center">(LEA REAP/Transfers Title II and Title IV into Title I; Single cost objective: 50% Title I funds; 25% Title II funds; 25% Title IV funds; No set schedule)</p>	<p align="center">Not required: Ed-Flex! <i>(Job Description Req'd!)</i></p>
<p align="center">Instructional Coach - works with all teachers on campus</p> <p align="center">(LEA REAP/Transfers Title II and Title IV into Title I; Single cost objective: 25% Local funds; 25% Title I funds; 25% Title II funds; 25% Title IV funds; No set schedule)</p>	<p align="center">Not required: Ed-Flex! <i>(Job Description Req'd!)</i></p>

Documentation

- **Semi-Annual Certification**
 - **Job Description** - signed annually, funding sources specified - *keep on file locally*
 - **Semi-Annual Certificate** - signed at least once per six months - *keep on file locally*
- **Ed-Flex**
 - **Job Description** - signed annually, funding sources specified - *keep on file locally*



Documentation

- **Personnel Activity Report (PAR)**
 - Job Description - signed annually, funding sources specified - *keep on file locally*
 - Daily Activity Log - *signed at least monthly*
- **Substitute System of Time & Effort**
 - Management Certification Form - apply annually;
SUBMIT TO TEA
 - Job Description - signed annually, funding sources specified - *keep on file locally*
 - Employee Schedule - maintain an accurate schedule identifying time spent in each program
 - Semi-Annual Certificate - signed at least once per six months - *keep on file locally*



Consequences of Noncompliance

- **Misuse**: May place grant funds at risk of being misused
- **Audit finding**: Citations related to time & effort are most often-questioned costs
- **Risk Level**: High-Risk grantee status (potential enforcement actions)





For Additional Support:

Contact your local
Education Service Center.

Follow this link for the name of
your ESC Contacts.

[https://tea.texas.gov/regional_
services/esc/](https://tea.texas.gov/regional_services/esc/)

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