

In September 2012 the U.S. Department of Education provided guidance to potentially ease some burden on Time and Effort Reporting.

The two major pieces of this guidance clarify the definition of Single Cost Objectives and changes within allowing Substitute Systems.

### **Single Cost Objectives:**

It is possible for an employee to work on a single cost objective even if the employee works on more than one Federal award or on a Federal award and a non-Federal award.

The key to determining whether it is a single cost objective is whether the employee's salary and wages can be supported in full from each of funding sources indicated.

If an employee is working on a single cost objective, even if split funded, a semi-annual certification may be filled out.

### **Examples of Single Cost Objectives:**

- A math teacher is split 50% Title IA and 50% General Fund
- An elementary teacher who is paid through the General Fund, but is also paid with Title IA to provide after- school tutoring for low-achieving students
  - Although the teacher could not be paid with Title IA funds to provide elementary education, the portion of time spent on after school tutoring is clearly separated from her teaching position by her schedule

### **Substitute Systems:**

Employees who have schedules: that do not change from week to week, carry out the same duties for the same amount of time each pay period, and submit the same documentation every month, may be able to use a Substitute System that allows them to certify semi-annually. This system must be approved by CDE to be used.

To be eligible to document time and effort under the substitute system, employees must:

- Currently work on a schedule that includes multiple activities or cost objectives that must be supported by personnel activity reports;
- Work on specific activities or cost objectives based on a predetermined schedule; and
- Not work on multiple activities or cost objectives at the exact same time on their schedule.

Under the substitute system, in lieu of personnel activity reports, eligible employees may support a distribution of their salaries and wages through documentation of an established work schedule that meets the following standards.

Employee schedules must:

- Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
- Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
- Be certified at least semi-annually and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.

Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified. The effective dates of any changes must be clearly indicated in the documentation provided.

Any significant deviations from an employee's established schedule, that require the employee to work on multiple activities or cost objectives at the exact same time, including but not limited to lengthy, unanticipated schedule changes, must be documented by the employee using a personnel activity report that covers the period during which the deviations occurred.

In permitting an LEA to use the substitute system, CDE must approve, a sample of the substitute system, and a management certification that:

- Certifies that only eligible employees will participate in the substitute system and that the system used to document employee work schedules includes sufficient controls to ensure that the schedules are accurate; and
- Includes a full disclosure of any known deficiencies with the system or known challenges with implementing the substitute system

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

Type of Cost Objective	Documentation
Employee works on a Single Cost Objective	Semi-Annual Certification
Employee works on Multiple Cost Objectives	Personnel Activity Report
Employee works on Multiple Cost Objectives Schedules that do not change	Substitute System Semi-Annual Certification

**Sample Certifications:**

**Sample Semi-Annual Certification**

*(Can be signed by either the employee OR a supervisor with direct knowledge of work performed)*

I, Samantha Smith, certify that I worked 100% of my time on the Title IA program for the period of January 1, 2012 – June 30, 2012.

Signature  Date 6.30.2012

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**Sample PAR (Personnel Activity Report)**

*(Must be signed by the employee)*

Monthly Certification

I, Samantha Smith, certify that for the month of January 2012 I spent my time working on the following programs:

Title IA	50%
State Programs	<u>50%</u>
Total	100%

Signature  Date 2/1/12

**Sample Substitute System**

(Must be signed by the employee **AND** a supervisor with direct knowledge of work performed)  
Semi Annual Certification

**Employee:** Samantha Smith  
**Position:** Instructional Assistant  
**School:** Lincoln Elementary  
**Certification Period:** 1/1/2012 – 6/30/2012

**Type of Schedule:**

Daily  
 Weekly  
 Biweekly  
 Other: \_\_\_\_\_

<b>Program or Cost Objective</b>	<b>Distribution of Time</b>
Title IA	42%
IDEA Part B	13%
Local Funds	<u>45%</u>
TOTAL	100%

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Employee Signature Samantha Smith Date 6/30/12

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Supervisor Signature James Beentel Date 6.30.2012

**Sample work schedule for Substitute System**

<b>Monday</b>	<b>Tuesday</b>	<b>Wednesday</b>	<b>Thursday</b>	<b>Friday</b>
8:00 - 8:30 Consult with staff regarding Title I students	8:00 - 8:30 Consult with staff regarding Title I students	8:00 - 8:30 Consult with staff regarding Title I students	8:00 - 8:30 Consult with staff regarding Title I students	8:00 - 8:30 Consult with staff regarding Title I students
8:30 - 8:45 Break	8:30 - 8:45 Break	8:30 - 8:45 Break	8:30 - 8:45 Break	8:30 - 8:45 Break
8:45 - 9:15 Special Ed Support	8:45 - 9:15 Special Ed Support	8:45 - 9:15 Special Ed Support	8:45 - 9:15 Special Ed Support	8:45 - 9:15 Special Ed Support
9:15 - 10:00 Small group reading	9:15 - 10:00 Small group reading	9:15 - 10:00 Small group reading	9:15 - 10:00 Small group reading	9:15 - 10:00 Small group reading
10:00 - 10:30 Small group math	10:00 - 11:00 2nd grade Title I reading/math	10:00 - 10:30 Small group math	10:00 - 11:00 2nd grade Title I reading/math	10:00 - 10:30 Small group math
10:30 - 11:00 2nd Grade title I reading/math		10:30 - 11:00 2nd Grade title I reading/math		10:30 - 11:00 2nd Grade title I reading/math
11:00 - 11:30 Lunch Break	11:00 - 11:30 Lunch Break	11:00 - 11:30 Lunch Break	11:00 - 11:30 Lunch Break	11:00 - 11:30 Lunch Break
11:30 - 11:45 Individual special ed student catch up	11:30 - 11:45 Individual special ed student catch up	11:30 - 11:45 Individual special ed student catch up	11:30 - 11:45 Individual special ed student catch up	11:30 - 11:45 Individual special ed student catch up
11:45 - 12:30 Small group math	11:45 - 12:30 Small group math	11:45 - 12:30 Small group math	11:45 - 12:30 Small group math	11:45 - 12:30 Small group math
12:30 - 1:00 Small group writing	12:30 - 1:00 Small group writing	12:30 - 1:00 Small group writing	12:30 - 1:00 Small group writing	12:30 - 1:00 Small group writing
1:00 - 1:30 Break	1:00 - 1:30 Break	1:00 - 1:30 Break	1:00 - 1:30 Break	1:00 - 1:30 Break
1:30 - 2:00 Title I prep	1:30 - 2:00 Title I prep	1:30 - 2:00 Title I prep	1:30 - 2:00 Title I prep	1:30 - 2:00 Title I prep
2:00 - 2:30 First grade Title I reading/math	2:00 - 2:30 First grade Title I reading/math	2:00 - 2:30 First grade Title I reading/math	2:00 - 2:30 First grade Title I reading/math	2:00 - 2:30 First grade Title I reading/math
2:30 - 3:30 Title I lesson planning and student learning plan	2:30 - 3:30 Title I lesson planning and student learning plan	2:30 - 3:30 Title I lesson planning and student learning plan	2:30 - 3:30 Title I lesson planning and student learning plan	2:30 - 3:30 Title I lesson planning and student learning plan

