



Illinois State Board of Education

100 North First Street • Springfield, Illinois 62777-0001
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Christopher A. Koch, Ed.D.
State Superintendent of Education

BULLETIN NO. 02-10

TO: School District Superintendents
School District Title I, Part A Directors

FROM: Monique Chism, Division Administrator, Innovation and Improvement

RE: Time and Effort Requirements

Contact: Melina Wright, Division Supervisor, 312-814-2220, mewright@isbe.net

Time and Effort Reporting

The federal law requires all employees, including teachers, paraprofessionals, and other staff that are paid with federal funds to document the time and effort they spend within that program. The portion of the federally paid salary should be reflective of the time and effort the individual has put forth for that federal program. For instance, if a Title I teacher spends 100% of his/her time working with Title I students and on Title I responsibilities, then 100% of his/her salary is to be paid with Title I funds. On the other hand, if an individual is working as a principal 50% of the time and 50% as the coordinator for another program, only 50% of his/her salary is paid from Title I. The remaining 50% would be paid from district funding. The purpose of documenting time and effort is to ensure that a district does not use federal funds to compensate an employee for time spent on any other program.

Time and effort reporting guidelines are specified in the U.S. Office of Management and Budget (OMB) Circulars [A-87](#) and [A-133](#). The circulars provide instructions to auditors performing Single Audits of states, local governments, and non-profit organizations. OMB-87 establishes standards for charging employee compensation for federal grants. OMB A-133 lists the compliance requirements for federal education programs, including Title I Part A. Districts that receive other federal funds, such as Reading First, Migrant, Homeless, Neglected and Delinquent, Title II A, Title II D, Title III, Title IV A, Title V, Coordinated School Health, etc., must also ensure their employees are documenting their time and effort.

School districts are required to maintain auditable "time and effort" documentation that show how each Title I employee spent his or her compensated time. Such documentation are written, after-the fact (not estimated or budgeted) documentation of how the time was spent. Time and effort reports should be prepared by any Title I staff with salary charged (1) directly to a federal award, (2) directly to multiple federal awards, or (3) directly to any combination of a federal award and other federal, state or local fund sources.

- **Semi-annual certifications are required for Title I personnel whose compensation is funded solely from the Title I grant.** These certifications document that he/she has been working solely in activities supported by the Title I grant (although some district policies require monthly reports for such personnel). The certification must (1) cover a semi-annual period (e.g., September-January and February-June, or September-February and March-August), (2) identify Title I as the program, and (3) be signed and dated by an employee and supervisor having first-hand knowledge of the work performed by the employee.

- **Monthly reports are required for Title I personnel whose time is charged in part to Title I and in part to other revenue sources (split-funded staff).** These reports document the portions of time and effort dedicated to Title I and to other revenue sources. Such records must (1) be completed after-the-fact, (2) account for the total time for which the employee is compensated, (3) be prepared at least monthly, (4) coincide with one or more pay periods, and (5) be signed by the employee and countersigned by an administrator or supervisor.
- **Stipends (and other supplemental contracts) must also be reported.** Record stipends on semi-annual certifications or monthly reports, whichever is utilized for the particular employee. Alternatively, permitted documentation includes (1) a signed supplemental contract that stipulates Title I work activity, (2) sign-in attendance logs approved by the supervisor (e.g., pay for professional development activities), and (3) employee time/pay slips that specify "Title I" and are approved by the supervisor.

When is time and effort documentation required?

All individuals being paid with federal funds must document their time and effort, no matter the percentage of time they are paid or if they are working in a Title I targeted assistance or schoolwide program. An employee dedicating 5% of his/her time to a federal program must document time and effort just as an individual employed 100% to a federal program would have to document time and effort. The difference is the type of documentation that each employee is responsible to complete.

What type of documentation is required?

- *Permanent Schedule* – A permanent schedule is most often used for teachers or individuals who are being paid with federal funds and hold a fixed schedule every day of the week. For instance, a Title I teacher's schedule could document that he/she is being paid 100% with federal funds and 100% of his/her day is dedicated to Title I programming. A teacher who was 50% Title I and 50% reading coach could also use this method if his/her schedule was consistent, day after day. Permanent schedules should be on file and updated throughout the school year.
- *Periodic Certification* – Districts who have full-funded federal personnel or those that are partially funded with federal funds must have individuals submit an assurance every six months (at a minimum) documenting that the amount of time they worked for each particular federal program. This certification should also include documentation of time spent on the federal program (such as a copy of daily planner, schedules, time sheets, daily logs). A sample assurance could state, "From January 1, 2007 to June 30, 2007, Jane Doe spent 100% of her time on Title I Part A instructional activities as evidenced by the enclosed schedule." – Signed by employee and supervisor.
- *Daily Log* – Individuals who work less than 100% for a particular federal program and whose schedule changes from day to day have the option of logging their time spent in the federal program each day. For instance, a principal who is paid 75% from the district for principal duties and 25% from Title I to coordinate the district's Title I program could keep a daily log of the time spent on principal duties versus Title I coordinator duties. An individual in this situation does not hold a fixed schedule as principal duties are irregular and cannot be scheduled. Daily logs must be signed by the employee and their supervisor.
- *Monthly Certification* – Individuals who are funded from multiple funding sources can document their time and effort through monthly documentation. For this method, an assurance including time documentation would be submitted monthly. This sample assurance could state, "For the month of October 2007, Jane Doe spent 50% of her time on Title I Part A instructional activities and 50% on general fund instructional activities as evidenced by the enclosed schedule." – Signed by employee and supervisor.

What if there are differences?

If there are differences in the amount of time that an individual is reporting and what is actually being paid, adjustments must be made in the payroll to accurately reflect the time and effort spent on a particular federal program.

What are the repercussions if employees do not document their time and effort?

When districts are monitored, federally paid employees will be asked to submit documentation of their time and effort. If no documentation or inadequate information is provided, the district will be cited as being out of compliance. During recent U.S. Department of Education (ED) monitoring of states and school districts, more extreme action has been taken. The ED and state auditors have required districts across the nation to reimburse the federal government for paying salaries without adequate time and effort justification. Time and effort problems can also result in an increased risk of audit findings and questioned costs.

What are some things to watch out for? (1) failing to recognize that a change in position, duties or funding may result in a change in time and effort reporting; (2) failing to provide training to staff who are responsible for completing and/or approving time and effort documentation; (3) reporting time according to how the ratios were budgeted without regard to how the individual actually worked; (4) time and effort reports not reviewed and signed by appropriate staff; (5) entire days' schedule not accounted for (for federal program time reported); or (6) lack of appropriate time and effort records for employees compensated through supplemental contracts, stipends, extra hours, etc.

Title I Semi-Annual Certification

District: _____

Semi-Annual Period: 8/2010 – 12/2011

1/2011 – 7/2011

I certify that I have been working solely in activities supported by the Title I grant for the semi-annual period indicated above.

Name	School	Signature

This report is an after-the-fact determination of actual effort expended for the Title I program for the semi-annual period indicated above.

Title I Director's Signature Date

Title I Monthly Time and Effort Record for Split-Funded Staff

District: _____

School: _____

Payroll Month: _____

Indicate the percentage of time you worked for the month charged to Title I and other program areas. The total must equal 100%. Then sign the form. The payroll month coincides with one or more pay periods. The record is an after-the-fact determination of actual effort expended for the payroll month and the signer has full knowledge of and can support 100% of these activities, if requested.

Name	Position	Activities		Signature
		% Title I	% Other	

This report is an after-the-fact determination of actual effort expended for the programs charged for the payroll period. The employees signing this record have full knowledge of and can support 100% of these activities.

Supervisor's Signature

Supervisor's
Title

Date

