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## Introduction to Time and Effort Federal and State Requirements

Local education agencies (LEAs) must maintain records that reflect the work an employee performed when an employee whose salary and fringe benefits are supported, in whole or in part, with federal funds. The 2 CFR Part 200 Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards potentially gives LEAs the option to move away from periodic certifications if their payroll, human resources, and related systems can generate accurate records that meet specific criteria.

Since U.S. Department of Education (US ED) has not yet provided guidance about the kinds of records and systems that will meet federal requirements, LEAs should continue to maintain their current time and effort documentation. The following provides the specific requirements the Delaware Department of Education (DDOE) is requiring until additional federal guidance is issued. There is no specific format required for the documentation.

## Semiannual Certification

### *Applicability*

1. Completed for each employee who works solely on a single federal award or cost objective:
  - a. Semiannual certification may be appropriate documentation for an employee who is split-funded but working on only one cost objective.
    - 1) The key to determining whether an employee is working on a single cost objective is whether the employee's salary and fringe benefits can be supported in full from each of the federal awards on which the employee is working or from the federal award alone if the employee's salary is also paid with nonfederal funds.
  - b. The certification is completed after work has been performed or after the fact.
  - c. Examples of a single cost objective include:
    1. Title I, Part A funds and state compensatory education funds:

An LEA supports a supplemental math teacher to serve low-achieving students with 50% Title I, Part A funds and 50% state compensatory education funds. Teaching math to low-achieving students is a single cost objective, because it can be fully supported under Title I, Part A. Only a semiannual certification, therefore, is required even though the employee's salary is supported by a federal award and a nonfederal award.
    2. Title I, Part A funds and local funds:

A teacher in a Title I schoolwide school is paid with local funds to teach first grade in the morning to decrease class size for reading and is paid with Title I, Part A funds to teach a supplemental reading recovery class in the afternoon. (The school has a sufficient number of first-grade teachers to meet the requirements of ESEA section 1114(a)(2)(B). Because the part-time, first-grade teacher is not needed in order to provide the basic education program in the schoolwide program school, her salary could be supported with Title I, Part A funds, even though it is not. Similarly, her salary for providing reading recovery could be supported with Title I, Part A funds. Both her functions, therefore, are fully supportable with Title I, Part A funds, and the schoolwide program constitutes a single cost objective. Only a semiannual certification, therefore, is required even though the teacher's salary is supported by a federal award and local funds and she conducts two different activities.

3. IDEA 611 and 619 of the Individuals with Disabilities Education Act (IDEA):

A preschool special education teacher is funded with 50% IDEA section 611 funds and 50% with IDEA section 619 funds. Teaching preschool special education is an allowable activity under both IDEA sections 611 and 619. Accordingly, the teacher is performing a single cost objective even though she is supported with funds from two separate federal awards; therefore, she need only file a semiannual certification.

4. Title I, Part A funds and comprehensive early intervening services (CEIS) funds under IDEA:

A teacher works with low-achieving students and is supported with 60% Title I, Part A funds and 40% CEIS funds. Teaching low-achieving students is a single cost objective, because it can be fully supported under both Title I, Part A and CEIS. Only a semiannual certification, therefore, is required even though the employee's salary is supported by two federal awards.

5. Title I, Part A funds and local funds:

An LEA supports an elementary school teacher with local funds but pays her with Title I, Part A funds to provide after-school tutoring for low-achieving students. Although the teacher could not be paid with Title I, Part A funds to provide elementary education, the portion of her time spent on after-school tutoring is easily separated from her teaching position by her schedule. Accordingly, the teacher's after-school tutoring is a single cost objective, and she need only file a semiannual certification for the time she works in the after-school program supported by Title I, Part A funds.

6. State leadership funds under the Carl D. Perkins Career and Technical Education Act of 2006 (Perkins IV) and state funds:

A state curriculum specialist who develops new career and technical education (CTE) courses and initiatives is funded 50% with Perkins IV funds reserved under section 112(a)(2) for state leadership and 50% with state general funds. CTE curriculum development is a single cost objective, because it can be fully supported with state leadership funds under Perkins IV. Only a semiannual certification is required even though the employee's salary is supported by a federal award and state funds.

## ***Form Requirements***

1. Prepared at least semiannually:

- a. LEAs and principals are not held to specific timeframes for documentation; however, most LEAs choose to prepare the documentation in two, 6-month increments.
- b. Signed by the employee **or** supervisory official having firsthand knowledge of the work performed by the employee.

## **Monthly Time and Effort Certifications**

### ***Applicability***

1. Employees working on two or more cost objectives must complete a personnel activity report (PAR) or equivalent documentation.
  - a. Examples of multiple cost objectives include:
    - 1) More than one federal award;
    - 2) A federal award and a nonfederal award;
    - 3) An indirect cost activity and a direct cost activity;
    - 4) Two or more indirect activities that are allocated using different allocation bases;
    - 5) An unallowable activity and a direct or indirect cost activity.

### ***Form Requirements***

1. Reflect an after-the-fact distribution of the actual activity of each employee.
2. Account for the total activity for which each employee is compensated.
3. Be prepared at least monthly and coincide with one or more pay periods.
4. Be signed by the employee.
5. The description of the activities conducted under the federal award must be of sufficient detail to fully demonstrate the connection of the activity to the intent and purpose of the federal award.