

## Time-and-Effort Reporting – Substitute System Certification

State educational agencies (SEAs) are authorized to approve local educational agencies (LEAs) to use a substitute system for time-and-effort reporting in accordance with the following guidelines.

### System Guidelines

- 1) To be eligible to document time and effort under the substitute system, employees must:
  - 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; and
  - c. Not work on multiple activities or cost objectives at the exact same time on their schedule.
- 2) 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 in (3) below.
- 3) Employee schedules must:
  - a. Indicate the specific activity or cost objective that the employee worked on for each segment of the employee's schedule;
  - b. Account for the total hours for which each employee is compensated during the period reflected on the employee's schedule; and
  - c. Be certified at least semiannually and signed by the employee and a supervisory official having firsthand knowledge of the work performed by the employee.
- 4) Any revisions to an employee's established schedule that continue for a prolonged period must be documented and certified in accordance with the requirements in section (3). The effective dates of any changes must be clearly indicated in the documentation provided.
- 5) 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. States should put forth guidelines and examples for what constitutes a significant deviation from an employee's established schedule that would warrant an individual reverting to a personnel activity report.

The LEA must provide disclosure of known deficiencies with the system or known challenges with implementing the substitute system (provide on a separate document, if applicable).

I certify the substitute system meets all of the required guidelines, only eligible employees will participate in the system and there are sufficient controls in place to ensure that the schedules used as supporting documentation for salaries charged to the federal programs are accurate.

Superintendent/Authorized Signature: \_\_\_\_\_

Date: \_\_\_\_\_