



SOUTH CAROLINA
DEPARTMENT OF EDUCATION

Quick Guide: Title II, Part A Time and Effort Documenting Personnel Expenses Funded by Title II, Part A

This quick guide is not intended to replace the Title II, Part A LEA Handbook or Federal Law or Guidance

The guidance below is intended to assist LEAs in appropriately documenting personnel expenses for individuals for whom any part of their salary and wages is charged to Title II, Part A. Charges to Title II, Part A for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated
- Be incorporated into the official records of the non-Federal entity
- Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities
- Support the distribution of the employee's salary or wages among specific activities or cost objectives if the employee works on more than one Federal award; a Federal award and non-Federal award

EDGAR, 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards - Section 430.

SAMPLE SCENARIOS TO ASSIST TITLE II, PART A LEA COORDINATORS IN DETERMINING DOCUMENTATION FOR PERSONNEL EXPENSES			
Personnel Expenditure	Funding Source(s)	Job Description	Sample Records
Salary for Core Academic Content Class Size Reduction Teacher	Wholly Funded by Title II, Part A	Title II, Part A class size reduction (CSR) teacher reducing class size. (CSR teacher must be included in approved budget; and, corresponding required documents must be on file.)	<ul style="list-style-type: none"> • Semi-Annual Certification identifying the teacher name, school, fund source and authorizing signature. • School Master Schedule that aligns with the class size reduction worksheet designating segments reduced.
Salary for Core Academic Content Class Size Reduction Substitute Teacher	Wholly Funded by Title II, Part A	Substitutes for class size reduction (CSR) teacher. (Substitutes for CSR teachers must be included in the approved budget.)	<ul style="list-style-type: none"> • Periodic Certification identifying the substitute teacher, date(s) worked, fund source and authorizing signature. • Allowability Documentation: Documentation that connects the name of the substitute teacher, name of the CSR teacher, date(s) of absence, amount paid substitute, and funding source. • Procedures for daily pay rate for substitutes.
Stipends for Core Academic Content Teacher, Assistant Principal or Principal Completing Professional Learning	Wholly and Partially Funded by Title II, Part A	Stipend for completing professional learning. (Stipend for professional learning must be included in the approved budget.)	<ul style="list-style-type: none"> • Periodic Certification identifying the staff member name, date(s) worked, fund source and authorizing signature. • Allowability Documentation (wholly funded): Documentation that connects the name of the staff member, position (if teacher must include grade/ content), site/school, date(s) of absence, title of professional learning activity, evidence of staff member's attendance during off contract hours, amount of stipend to be paid and evidence of allowability of the professional learning activity attended.

Salary for Instructional/ Academic Coach or Professional Learning Specialist	Wholly Funded by Title II, Part A	Core academic content Instructional/ Academic Coach or Professional Learning Specialist conducting allowable professional learning. All job duties allowable under all funding sources. (Position must be included in approved budget; and, corresponding, required documents must be on file.)	<ul style="list-style-type: none"> Semi-Annual Certification identifying the staff member name, job title, site/school, fund source, and authorizing signature.
Salary for Instructional/ Academic Coach or Professional Learning Specialist	Partially Funded by Title II, Part A and other funding source(s)	Core content Instructional/ Academic Coach or Professional Learning Specialist with some allowable duties and additional job duties not allowable under Title II, Part A. (Position must be included in approved budget; and, corresponding, required documents must be on file.)	<ul style="list-style-type: none"> Time Log: List of daily work activities (specific enough to determine allowability) for Title II, Part A and all other fund sources that make up part of regular salary. Must include total hours worked for each funding source and percentage of total time worked allocated to each funding source. Must include authorizing signature. (Total percentage of work must not exceed 100%)

Salary for Staff Providing Professional Learning Outside Regular Contract Time	Wholly Funded by Title II, Part A	PL or Curriculum Staff, School Administrator, or Teacher Leader provides Title II, Part A Allowable Professional Learning on Core Academic Content or Best Practices Outside of Contracted Hours (Professional Learning Payment must be included in approved budget; and, corresponding, required documents must be on file.)	<ul style="list-style-type: none"> • Periodic Certification identifying the staff member name, job title, date(s) and authorizing signature. • Allowability Documentation: Documentation that connects the name of the staff providing professional learning with the dates and times of professional learning to verify occurrence outside of contract hours, attendance roster, site/school, amount of payment to staff for providing professional learning and evidence of allowability of the professional learning activity provided.
Financial Incentive	Title II, Part A	Core Academic Content Teacher, Assistant Principal or Principal (Financial Incentive must be included in approved budget)	<ul style="list-style-type: none"> • Not subject to time and effort documentation; but must be documented in compliance with federal grant and local state guidance.

Any job description that includes “other duties as assigned” indicates the possibility of multiple-cost objectives and therefore the position must be documented by a time log of daily work activities. For questions, please contact the Title II, Part A State Coordinator.