



**TECHNICAL COLLEGE SYSTEM OF GEORGIA  
OFFICE OF ADULT EDUCATION**

**TIME AND EFFORT REPORTING SYSTEM:  
POLICIES & PROCEDURES**

***EMPLOYEE HANDBOOK***

*July 1, 2020*

## TABLE OF CONTENTS

I.	Governing Law.....	1
A.	Federal Regulations.....	1
II.	Adult Education & Family Literacy Act: Activities & Cost Objectives.....	2
A.	State Activities .....	2
B.	Local Activities .....	4
C.	Local Administrative Costs.....	5
D.	Cost Objectives .....	6
III.	Time & Effort Forms .....	7
A.	About the Time & Effort Forms.....	7
B.	Instructions for Completing the Semi-Annual Certification Forms.....	9
C.	Instructions for Completing the Work Activity Report .....	11
IV.	Supervisor Responsibilities .....	12
V.	Questions .....	13
	APPENDIX A.....	14
	APPENDIX B.....	16
	APPENDIX C.....	17

## ABOUT THE TIME & EFFORT REPORTING SYSTEM

The Office of Adult Education (OAE) at the Technical College System of Georgia (TCSG) implemented the Time & Effort Reporting System in 2020. This system applies to all OAE employees as well as employees of any adult education providers paid in full or in part with Adult Education & Family Literacy Act (AEFLA) federal or state matching funds. This system's objective is to ensure that an employee's actual time and effort spent on grant awards or cost objectives, under the Adult Education and Family Literacy Act ("AEFLA"), reflects the breakdown of time and effort used to support that employee's salary. This system's purpose is to account for and allocate the cost of OAE and adult education provider employee salaries and related expenses among State and federal programs, as applicable. As a cost accounting system, it allows TCSG to determine, in a uniform and documented manner, the cost of staff effort put forth on AEFLA programs. Finally, this system provides a reliable method for supervisors to oversee employees' time and effort – ensuring that OAE and adult education providers are in compliance with State and federal program requirements. The system is relatively simple to implement. It will not be effective and reliable; however, without employees' full commitment to its requirements.

### I. GOVERNING LAW

#### A. FEDERAL REGULATIONS

In accordance with the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR § 200.430), all employees who are paid in full or in part with federal funds must keep specific documents demonstrating their time spent on grant-related activities. In addition, employees who are paid from State or other funds, but whose salaries are used for cost sharing or matching, must also keep time and effort documentation.

2 CFR § 200.430 specifies that charges to federal awards for salaries/wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated (e.g., coincides with pay periods, reflects leave, verified by supervisor, consistent with agency policies, etc.);
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally-assisted and all other activities compensated by the agency on an integrated basis;
- Comply with the established accounting policies and practices of the agency; and
- Support the distribution of the employee's salary or wages among specific activities or cost objectives.

Budget estimates will be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the work that will actually occur. **However, budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards. Therefore, if the percentage of time reported for a specific federal project or cost objective differs from the original estimate, the salary charges must be reconciled to match the actual reported time.** This reconciliation must occur at least quarterly, and if actual effort significantly deviates from original budgeted time, the supervisor must redirect the effort of the employees or seek a budget amendment.

Time and Effort documentation must be retained in accordance with TCSG's record retention policy. Time & Effort Certifications should be supported by additional records that further support the time entered in their certifications, such as desk calendars or written records of activity for each day/week, pay period, etc.

## II. ADULT EDUCATION & FAMILY LITERACY ACT: ACTIVITIES & COST OBJECTIVES

### A. STATE ACTIVITIES

AEFLA, under Title II of the Workforce Innovation and Opportunity Act (WIOA), includes two specific set asides at the State level: **administration (AEFLA Section 221)** and **State leadership (AEFLA Section 223)**.

#### STATE ADMINISTRATION

Under AEFLA Section 221, State administration includes:

- The development, implementation, and monitoring of the relevant components of the unified or combined State plan under WIOA;
- Consultation with other appropriate agencies, groups, and individuals that are involved in, or interested in, the development and implementation of adult education and family literacy activities; and
- Coordination and nonduplication with other federal and State education, training, correction, public housing, and social service programs.

#### STATE LEADERSHIP

AEFLA Section 233 defines State leadership activities to include the following required and permissible adult education and literacy activities to develop or enhance the adult education system of the State.

#### STATE LEADERSHIP REQUIRED ACTIVITIES

- The alignment of adult education and literacy activities with other core programs and one-stop partners, including eligible providers, to implement the strategy identified in

the unified or combined State plan under WIOA, including the development of career pathways to provide access to employment and training services for individuals in adult education and literacy activities.

- The establishment or operation of high quality professional development programs to improve the instruction provided pursuant to local activities, including instruction incorporating the essential components of reading instruction as such components relate to adults, instruction related to the specific needs of adult learners, instruction provided by volunteers or by personnel of a State, and dissemination of information about models and promising practices related to such programs.
- The provision of technical assistance to eligible providers of adult education and literacy activities receiving AEFLA funds, including:
  - The development and dissemination of instructional and programmatic practices based on the most rigorous or scientifically valid research available and appropriate, in reading, writing, speaking, mathematics, English language acquisition programs, distance education, and staff training;
  - The role of eligible providers as a one-stop partner to provide access to employment, education, and training services; and
  - Assistance in the use of technology, including for staff training, to eligible providers, especially the use of technology to improve system efficiencies.
- The monitoring and evaluation of the quality of, and the improvement in, adult education and literacy activities and the dissemination of information about models and proven or promising practices within the State.

#### **STATE LEADERSHIP PERMISSIBLE ACTIVITIES**

- The support of State or regional networks of literacy resource centers.
- The development and implementation of technology applications, translation technology, or distance education, including professional development to support the use of instructional technology.
- Developing and disseminating curricula, including curricula incorporating the essential components of reading instruction as such components relate to adults.
- Developing content and models for integrated education and training and career pathways.
- The provision of assistance to eligible providers in developing and implementing programs that achieve the objectives of this title and in measuring the progress of those programs in achieving such objectives, including meeting the State adjusted levels of performance.
- The development and implementation of a system to assist in the transition from adult education to postsecondary education, including linkages with postsecondary educational institutions or institutions of higher education.
- Integration of literacy and English language instruction with occupational skill training, including promoting linkages with employers.
- Activities to promote workplace adult education and literacy activities.

- Identifying curriculum frameworks and aligning rigorous content standards that:
  - Specify what adult learners should know and be able to do in the areas of reading and language arts, mathematics, and English language acquisition; and
  - Take into consideration the following:
    - State adopted academic standards.
    - The current adult skills and literacy assessments used in the State or outlying area.
    - The primary indicators of performance.
    - Standards and academic requirements for enrollment in nonremedial, for-credit courses in postsecondary educational institutions or institutions of higher education supported by the State or outlying area.
    - Where appropriate, the content of occupational and industry skill standards widely used by business and industry in the State or outlying area.
- Developing and piloting of strategies for improving teacher quality and retention.
- The development and implementation of programs and services to meet the needs of adult learners with learning disabilities or English learners, which may include new and promising assessment tools and strategies that are based on scientifically valid research, where appropriate, and identify the needs and capture the gains of such students at the lowest achievement levels.
- Outreach to instructors, students, and employers.
- Other activities of statewide significance that promote the purpose of this title.

## **B. LOCAL ACTIVITIES**

OAE, as a pass-through entity of federal AEFLA funds, provides local adult education providers federal and state matching funds for the following adult education and literacy activities as outlined in WIOA Section 203 (2):

- Adult education,
- Literacy,
- Workplace adult education and literacy activities,
- Family literacy activities,
- English language acquisition activities,
- Integrated English Literacy and Civics Education,
- Workforce preparation activities, or
- Integrated Education and Training.

In addition, OAE awards funds under AEFLA Section 225 and AEFLA Section 243 for the following activities:

- **Section 225: Corrections Education:** Funds provided under AEFLA Section 225 must be used for educational programs for criminal offenders in correctional institutions and for other institutionalized individuals, including academic programs for: adult education and literacy activities; special education, as determined by the eligible agency; secondary school credit; integrated education and training; career pathways; concurrent enrollment; peer tutoring; and transition to re-entry initiatives and other postrelease services with the goal of reducing recidivism.
- **Section 243: Integrated English Literacy & Civics Education:** Funds provide under AEFLA Section 243 must prepare adults who are English language learners for, and place such adults in, unsubsidized employment in in-demand industries and occupations that lead to economic self-sufficiency; and integrate with the local workforce development system and its functions to carry out the activities of the program.

### C. LOCAL ADMINISTRATIVE COSTS

Per Section 233 of WIOA, local programs must spend at least 95 percent of their funds for carrying out adult education and literacy activities (programmatic costs) and no more than 5% for administrative costs including: planning, administration (including carrying out the requirements of section 116), professional development, and the activities described in paragraphs (3) and (5) of WIOA section 232. The chart below provides some examples of programmatic vs. administrative costs. *Please note this chart is not exclusive of every possible programmatic or administrative cost:*

Programmatic vs. Administrative Costs	
Programmatic Costs	Administrative Costs
<ul style="list-style-type: none"> <li>• Instructor, instructional lead, and instructional aide salaries</li> <li>• Career services/transition coordinator salary</li> <li>• Career services events and supplies</li> <li>• Student course materials and equipment (books, laptops, etc.)</li> <li>• Instructor equipment and supplies</li> <li>• Rent and utilities for buildings where classes are held</li> <li>• Program administrator salary (<i>portion that includes creating instructional tools, data analysis, conducting instructional observations, conducting intake or orientation or working with students</i>)</li> <li>• Salary for staff members that conduct intake, orientation, or provide other support directly to students</li> <li>• Coordinating strategic partnerships with community organizations</li> </ul>	<ul style="list-style-type: none"> <li>• Indirect costs (requires a negotiated indirect cost rate)</li> <li>• Planning (budgeting, writing grant renewal applications, or other clerical/bookkeeping work)</li> <li>• Salary related to data entry</li> <li>• One-stop infrastructure costs</li> <li>• Professional development</li> <li>• Rent and utilities for buildings that house administrative staff</li> </ul>

#### **D. COST OBJECTIVES**

Both OAE staff administering AEFLA activities and local program employees funded in full or in part with adult education federal or state matching funds must record their time according to the specific cost objective using the codes below. State-level staff must include whether or not the effort went toward State administration or State Leadership activities. Local programs must include whether the effort went towards programmatic or administrative activities.

##### **State Matching Fund Cost Objective Codes**

- **01938:** State Matching Funds (Program)
- **01938001:** State Matching Funds (Administrative)
- **01938NM:** State Non Matching Funds (OAE System Office Staff Only)

##### **Federal Cost Objective Codes**

- **2641A:** Federal 231 General Adult Education (Program)
- **2641A001:** Federal 231 General Adult Education (Administrative) (*Local programs*)
- **2661A:** Federal 225 Corrections (Program)
- **2661A001:** Federal 225 Corrections (Administrative)
- **2671A:** Federal 243 Integrated English Language & Civics Education (Program)
- **2671A001:** Federal 243 Integrated English Language & Civics Education (Administrative)
- **2651A:** Federal State Leadership (*OAE staff only*)
- **2621A:** Federal State Administrative (*OAE staff only*)



### III. TIME & EFFORT FORMS

#### A. ABOUT THE TIME & EFFORT FORMS

Per 2 CFR § 200.430, each employee's time and effort certification must reasonably reflect the total activity for which the employee is compensated, not exceeding 100% of compensated activities and must encompass both federally-assisted and all other activities compensated by the agency on an integrated basis. Time and effort certifications should also reflect leave. If an employee is paid from multiple funding sources, leave should be paid in alignment with the percentage of the employee's salary paid from each funding source.

These forms are the mechanism by which employees will document the actual time spent on individual grant program cost objectives. This form will be executed by participating employees during the designated reporting months, but must be completed, signed, and dated after the end of the reporting period. Any time a supervisor signs a time & effort form, that supervisor must have direct, first-hand knowledge of the work performed by the employee. At the state level, OAE must retain the original copies. At the local level, the adult education program must retain the original copies. Both OAE and local adult education providers must retain the forms in accordance with TCSG's record retention policy.

There are two types of time and effort certifications: **Time and Effort Semi-Annual Certifications** and **Time and Effort Work Activity Reports**. The specific type of time and effort certification an employee will complete depends on if they are paid from one or multiple funding sources and if their work supports one or multiple cost objectives. The chart below details when and how often to use each certification.

Time & Effort Certification Requirement Chart				
Certification	Form Located in . ..	Use When an Employee . . .	Must be completed. ..	Other Requirements
Time and Effort Semi-Annual Certification	<a href="#">Appendix A</a>	<ul style="list-style-type: none"> <li>Is <b>paid 100% from one funding source</b> (either federal funds or state matching funds), and</li> <li>Supports a <b>single cost objective</b></li> </ul>	Every 6 months (December and June)	Must: <ul style="list-style-type: none"> <li>Be verified by the employee and signed by the employee's supervisor</li> <li>Reflect an after-the-fact distribution of the actual activity; and</li> <li>Account for the total activity for which each employee is compensated.</li> </ul>
	<a href="#">Appendix B</a>	<ul style="list-style-type: none"> <li>Is paid from <b>multiple funding sources</b>, and</li> <li>Supports a <b>single cost objective</b></li> </ul>		
Time and Effort Work Activity Report	<a href="#">Appendix C</a>	<ul style="list-style-type: none"> <li>Is paid <b>from multiple funding sources</b> (federal funds, state matching funds, and/or other funds), and</li> <li>Supports <b>multiple cost objectives</b></li> </ul>	Monthly and Reconciled Quarterly (October, January, April, July)	Must: <ul style="list-style-type: none"> <li>Be prepared at least quarterly and coincide with one or more pay periods;</li> <li>Be signed by the employee and employee's supervisor</li> <li>Reflect an after-the-fact distribution of the actual activity, not a budget estimate; and</li> <li>Account for the total work activity for which each employee is compensated.</li> </ul>

## **B. INSTRUCTIONS FOR COMPLETING THE SEMI-ANNUAL CERTIFICATION FORMS**

The **Time and Effort Semi-Annual Certifications** are available as fillable PDF documents on [OAE's website under the Policies, Guidance & Laws Section](#). Employees and supervisors can submit these documents electronically and sign the documents electronically or by hand. The semi-annual certification forms in Appendices A and B must be completed every six months. One reporting period runs from July 1 through December 31, and the other runs from January 1 through June 30. Both reports must be reviewed, completed, and signed after the last day of the report period.

### **Appendix A: Semi-Annual Certification Form: Multiple Employees, One Funding Source, One Cost Objective**

Supervisors overseeing employees whose salary is 100% paid from one funding source will use the certification form included in [Appendix A](#). Supervisors must certify that employees who are paid 100% from one funding source worked 100% percent of their time on a single cost objective. Supervisors must indicate employees' actual effort, not budgeted amounts. To complete the form, follow the steps below:

1. Using the fillable sections in the certification statement, indicate the beginning and end of the reporting period by providing the appropriate dates in (ex: July 1, 2020 – December 31, 2020).
2. Provide each employee's name, position, and the funding source of their salary to indicate that 100% of that employee's time was spent on that activity. Please use the drop down to select the appropriate code for the funding source.
3. Certify through e-signature and fillable text that the information recorded on this form is true and correct to the best of your knowledge. You must provide your printed name and signature via e-signature and the date via fillable text.

As noted above, at least quarterly, supervisors must review whether the actual effort is aligned with the budgeted amounts for employees. If not, the supervisor must redirect the effort or seek a budget amendment.

### **Appendix B: Semi-Annual Certification Form: Multiple Funding Sources, One Cost Objective**

Employees whose salary is charged to multiple funding sources, but whose work supports one cost objective will use the certification form included in [Appendix B](#). Employees must indicate actual effort, not budgeted amounts. Employees must certify that they worked 100% of their time on a single cost objective by giving the time period for which they worked, but must also include the funding sources for their salary during this reporting period. To complete the form, employees

must follow the steps below:

1. Under Funding Source, select the funding sources that support your salary. If you select “other” please note the funding source.
2. Using the fillable sections in the certification statement, indicate the beginning and end of reporting period by providing the appropriate dates (ex: July 1, 2020 – December 31, 2020).
3. Certify through e-signature and fillable text that the information recorded on this form is true and correct to the best of your knowledge. Employees must provide their printed name and signature via e- signature and the date via fillable text, and the supervisor must provide their printed name and signature via e-signature and the date via fillable text.

### C. INSTRUCTIONS FOR COMPLETING THE WORK ACTIVITY REPORT

Employees whose salary is charged to multiple funding sources and whose work supports multiple cost objectives will use **The Time & Effort Work Activity Report** form located in [Appendix C](#). The Time & Effort Work Activity Report is available as an excel spreadsheet on [OAE's website under the Policies, Guidance & Laws Section](#). Employees and supervisors can submit the form electronically and sign the signature page either electronically or by hand. Once completed and signed, the signed form should be saved as a PDF. The work activity report in Appendix D must be completed monthly. To complete the form, please follow the steps below:

1. One the **Work Activity Report Tab (Appendix C, page 2)**, enter your name in line 3 and the reporting period, including the specific dates (ex: June 1, 2020 – June 30, 2020) in line 4.
2. In Line 7, select the funding sources that support your salary. If you select “other,” please provide additional details in Rows 5 and 6.
3. In Column B, enter the date. In Columns C - D, enter the number of hours worked for each cost objective on that date.
4. The **Certification Page (Appendix C, page 1)** will automatically populate the total hours and percentages worked towards each cost objective based on the number of hours you enter into the Work Activity Report Tab.
5. At the end of the month, both the employee and supervisor must sign, either electronically or by hand, the Certification Page of the Work Activity Report to certify that it accurately represents the employee's time and effort distribution.

Please note, these forms also require the employee to provide information on the number of leave hours that were taken during the reporting period. Leave should be paid in alignment with the percentage of the employee's salary paid from each funding source. The five categories for leave are:

- **Sick Leave:** indicates time away from the office due to personal or family illness;
- **Annual Leave:** indicates time away from the office for personal time or vacation;
- **Holiday Leave:** indicates time spent on leave during official State holidays (such as Christmas, Labor Day, etc.);
- **Administrative Leave:** indicates time spent on leave for official purposes other than holidays (mentoring, jury duty, etc.); and
- **Other:** any time spent on leave not covered under the other categories.

**As a reminder, if the percentage of time reported for a specific cost objective differs from the original estimate, the salary charges must be reconciled to match the actual reported time.**

#### **IV. SUPERVISOR RESPONSIBILITIES**

Supervisors play an integral role in ensuring the accuracy of the Time and Effort Reporting System. Therefore, supervisors are responsible for the following:

- Supervisors must ensure that their own reported effort and the effort of all direct reports charged to the federal award are accurate and reflect the work actually performed.
- If the supervisor notices that the actual effort for that period deviates from the anticipated/budgeted effort, the supervisor must either redirect the employee's efforts or bring the deviation to the attention of the appropriate division leadership to either adjust the funding source or redirect the employee's efforts.
- If reason exists to question the accuracy of the employee's reporting, the supervisor should discuss the form with the employee and make any necessary adjustments. Once the reporting for the period is determined to be accurate, the supervisor must sign the form.
- In the rare instance when an employee and the employee's supervisor disagree over the content of the employee's report/certification, the division's senior leadership will resolve the conflict. An employee or supervisor may bring the issue to the attention of senior leadership. If leadership is unable to resolve the issue, the question must be elevated to the Office of Adult Education's Director of Accountability.
- If an employee's actual efforts require changes to the non-federal entity's approved budget, supervisors must contact their program administrator who can request a budget amendment through OAE's budget amendment procedures.
- If the employee is on leave when the certification is due, the supervisor must make sure the Work Activity Report accurately reflects the employee's time and effort, in accordance with State and federal rules, and submit the form. The supervisor must document any time the employee worked on a recognized cost objective before taking leave and the amount of leave time taken. If the employee is on leave for the entire reporting period, the supervisor must still ensure the proper form is completed, and the leave taken during this period will be allocated to the federal awards in a way that is commensurate with the employee's effort in the prior reporting period.

## V. QUESTIONS

If there are any questions regarding any of the information included in this manual, please contact Rebecca Ellis, OAE's Director of Accountability at [rellis@tcsge.edu](mailto:rellis@tcsge.edu) or 404.576.9797.

[illegible]



Employee Name	Position	Funding Source	Funding %
			100%
			100%
			100%
			100%
			100%
			100%

\_\_\_\_\_  
Printed Name of Supervisor

\_\_\_\_\_  
Signature of Supervisor

\_\_\_\_\_  
Date



**APPENDIX B**  
**TECHNICAL COLLEGE SYSTEM OF GEORGIA**  
**OFFICE OF ADULT EDUCATION**

**SEMI-ANNUAL CERTIFICATION FORM**  
**ONE EMPLOYEE, ONE COST OBJECTIVE, MULTIPLE FUNDING SOURCES**

*This certification form is to be used by employees whose salary is charged to multiple funding sources, but whose work supports one cost objective.*

**Grant Title:** Adult Education & Family Literacy Act

**Grant Number:** 84.002A

**Funding Source 1:**

**Funding Source 2:**

**Funding Source 3:**

**Other, please note:** \_\_\_\_\_

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. § 200.430(i)(1)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

This document is to certify that I worked 100% of my time for the period of \_\_\_\_\_ to \_\_\_\_\_ on **one cost objective** that supported allowable activities under the Adult Education & Family Literacy Act (AEFLA).

The information recorded on this form is true and correct to the best of my knowledge.

\_\_\_\_\_  
Printed Name of Employee

\_\_\_\_\_  
Signature of Employee

\_\_\_\_\_  
Date

\_\_\_\_\_  
Printed Name of Supervisor

\_\_\_\_\_  
Signature of Supervisor

\_\_\_\_\_  
Date

## APPENDIX C

# TIME & EFFORT WORK ACTIVITY REPORT CERTIFICATION ONE EMPLOYEE, MULTIPLE FUNDING SOURCES, MULTIPLE COST OBJECTIVES

Technical College System of Georgia: Office of Adult Education				
Time and Effort Work Activity Report Certification				
<i>This certification is to be used by employees whose salary is charged to multiple funding sources and multiple cost objectives.</i>				
<p>All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. § 200.430(i)(1)) Charges to federal awards for salaries/wages must be based on records that accurately reflect the work performed. <b>Please note, this form will automatically populate based on the hours the employee enters in the Work Activity Report Tab. If you are unable to sign the form electronically, please print the form and sign it by hand, or print it as a PDF and electronically sign the PDF form. Please be sure to save both tabs for your records.</b></p>				
Employee Name:		0		
Reporting Period (Quarter):		0		
Work Activity Report Summary				
Hours Worked				
Funding Source	Number of Hours Worked	Overall % of Time		
0	0.00	#DIV/0!		
0	0.00	#DIV/0!		
0	0.00	#DIV/0!		
<b>Total Hours Worked</b>		<b>0.00</b>	<b>#DIV/0!</b>	
Leave Taken				
Leave Type	Hours Taken	Overall % of Time		
Sick	0.00	#DIV/0!		
Annual	0.00	#DIV/0!		
Holiday	0.00	#DIV/0!		
Administrative	0.00	#DIV/0!		
Other	0.00	#DIV/0!		
<b>Total Hours of Leave Taken</b>		<b>0.00</b>	<b>#DIV/0!</b>	
<b>Total Hours</b> <small>(including hours worked and leave taken)</small>		<b>0.00</b>	<b>#DIV/0!</b>	
Signatures				
Employee Signature				
<i>I certify that I performed work consistent with the above schedule and distribution percentages during the certification period.</i>				
Employee Name:		<div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;">X</div> Employee Signature		
Date:				
Supervisor Signature				
<i>I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and distribution percentages during the certification period.</i>				
Supervisor Name:		<div style="border-bottom: 1px solid black; width: 100px; margin: 0 auto;">X</div> Supervisor Signature		
Date:				

[illegible]