

Table for Time & Effort Determination for Reporting

	1 Cost Objective 1 Federal Source	1 Cost Objective 1 Federal & 1 Local	1 Cost Objective 2 or more Federal	2 or more Cost Objectives Local & Federal Federal & Federal with consistent schedule	2 or more Cost Objectives Local & Federal Federal & Federal With a variable schedule
Minimum Reporting	Semi Annual Certification (SA)	SA	SA	SA	Personal Activity Report (PAR)
Who signs	Employee or Supervisor	Employee or Supervisor	Employee or Supervisor	Employee & Supervisor	Employee
Salary Employee Methods	SA	SA	SA	SA with work schedule	Monthly PAR
Hourly Employee Methods	SA or (PAR) or (ALT)	SA or (PAR) or (ALT)	SA or (PAR) or (ALT)	SA with work schedule Or (PAR) or (ALT)	Monthly PAR or ALT

SA – Semi-Annual Certification completed twice a year.

PAR – Monthly Personnel Activity Report that must be prepared at least monthly and coincide with one or more pay periods.

ALT – Alternative method can be used such as a timesheet **or** consistent schedule accompanied by a SA that contains all the required components listed below. Timesheets must be signed by the employee.

Cost Objective is your work activity.

Examples of Cost Objectives: One Cost Objective would be working in Title IA for all your time. Two Cost Objectives would be splitting your time between Special Education and Title IA or Curriculum Coordinator and ESEA Administrator.

All forms of time and effort reporting must: 1) identify the school name and/or district; 2) identify the employee and their position; 3) include the cost objective; 4) **Not to exceed a 6 month reporting period**; 5) include an affirmation statement (certification statement) that accounts for **100%** of the employee's time and effort (activity); 6) Be signed and dated after the fact (after the end date of the reporting period); Documents may be signed by the employee or a supervisor with first hand knowledge of the work being performed.