# Table for Time & Effort Reporting

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| --- | --- | --- | --- | --- | --- |
|  | 1 Cost Objective  I 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 (SAC)** | **SAC** | **SAC** | **SAC** | **Personal Activity Report (PAR)** |
|  |  |  |  |  |  |
| **Who signs** | Employee or supervisor | Employee or supervisor | Employee or supervisor | Employee **&** Supervisor | Employee |
|  |  |  |  |  |  |
| **Salary Employee**  **Methods** | SAC | SAC | SAC | SAC with work schedule | Monthly PAR |
| **Hourly Employee**  **Methods** | SAC  or (PAR) or (ALT) | SAC  or (PAR) or (ALT) | SAC  or (PAR) or (ALT) | SAC with work schedule  Or (PAR) or(ALT) | Monthly PAR  or ALT |

**SAC** – 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 SAC if it contains all the required components. 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 NCLB Administrator.

**All forms of time and effort reporting (PAR or SAC) must:** **1)** identify the school name and/or district; **2)** identify the employee; **3)** include the cost objective by identifying position and/or grant; **4)** include a period of time (not to exceed 6 months); **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);

(Updated 1/26/2017)