

New IDEA Directors

Time and Effort

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What is time and effort reporting?

- Any employee funded by federal and state grants must document the time they spend working on the grant's objectives.
- All employees charged with federal grants must maintain time and effort reporting.
- Documentation must reflect "actual" time spent by employees on awards being charged.
- The federal **time-and-effort** reporting requirement comes from the US Department of Education's (USDE) Education Department General Administrative Regulations (**EDGAR**). **EDGAR** requires employees who work on multiple activities or cost objectives to document their **time and effort** in one of two ways:

Semi-Annual Certifications/Assurances

For employees who work solely on a single Federal program or cost objective, charges for their salary must be supported by periodic certifications/assurances that the employee worked only on that program for the period covered by the certification/assurances. The certification/assurance must be prepared at least semi-annually and signed by the employee and supervisory official with firsthand knowledge of the work performed by the employee. Semi-Annual certifications should be dated July 1- Dec. 31 and Jan. 1- June 30.

PARs – Personnel Activity Reports

For employees who work in more than one Federal program or cost objective, charges for their salary must be supported by monthly personnel activity reports that the employee worked the assigned programs for the period covered by the PARs. The PARs must be prepared at least monthly and signed by the employee and supervisory official with firsthand knowledge of the work performed by the employee.

Recommended Deadlines:

- Semi-Annual Certification/Assurance filed in district personnel files twice annually.
- PARs filed in district personnel files by the middle of next month after completion.

Available Resources:

- Assigned Regional Finance Consultant
- Assigned FPO Regional Coordinator
- In ePlan > TDOE Resources > ESSA Information, Guidance, PPTs and Webinars > ESEA Forms > Certification of Employment Personnel Activity Forms (template)

Action Steps & Recommended Timeline:

- Have all staff complete the Semi-Annual Certification/Assurance at least twice a year, signed and dated after the last working day of the time frame reported.
- Have all staff requiring a PAR – Personnel Activity Report to complete at least monthly, signed and dated after the last working day of the time frame reported.
- Compile and file all forms at the district level as personnel records.