**Oregon Department of Education (ODE)**

**Annual District Application for Funds under Part B (IDEA)**

**TIME AND EFFORT REPORTING – FREQUENTLY ASKED QUESTIONS**

This document is intended to address frequently asked questions concerning Fiscal assurance #6 (Time and Effort Reporting) in the Annual IDEA Statement of Assurances.

**Question 1: What is “Time and Effort” Reporting?**

Federal regulations require that any salaries and wages charged to a federal award(s) must be based on documentation that meets the following criteria in order to be allowable charges to the award(s):

* The employee’s time must be documented in writing.
* The documentation should reflect the actual time spent by the employee on activities of the federal program(s) being charged.
* The period covered by the documentation may not exceed one month unless a *substitute (or alternate) system* that meets the guidelines is in place.  The documentation should account for all of the employee’s time for the period covered.
* The documentation should be signed by the employee and supervisory official having firsthand knowledge of the work performed by the employee.
* This requirement applies to all federal awards and sub-awards, including those received directly from the Federal government, unless specifically exempted by the Office of Management and Budget (OMB).

**Question 2: Who needs Time and Effort reports?**

Time and Effort reports should be prepared for any employee with salary and wages that are charged:

* Directly to a federal award.
* Directly to multiple federal awards.
* Directly to any combination of a federal award and other federal, state or local fund sources.

**Question 3: When can a substitute or alternate system be used to document an employee’s time and effort?**

In lieu of monthly personnel activity reports, an employee on a *fixed* schedule may submit two documents on a semi-annual basis – one certifying the funding sources being charged and the other showing the established fixed schedule. A document showing the established fixed schedule in most educational settings would be the employee’s daily schedule of duties.

**Question 4: What determines whether an employee must record and maintain documentation monthly or semi-annually?**

It depends on cost objective and the employee’s schedule. The criteria are as follows:

1. Semi-Annual Certification – An employee for whom salary and wages are charged directly to a *single* Federal award or to a *single* cost objective (e.g., work on a single program such as special education. See Question 5 below) may report and document time and effort through a semi-annual certification that is completed every six months.
2. Personnel Activity Report (PAR) – An employee who is paid from multiple federal awards or multiple cost objectives and who has a *varied* schedule must be report time and effort monthly via a personnel activity report (PAR).
3. Substitute or Alternate System - Employees, who are paid from multiple federal awards or multiple cost objectives ***and*** have a *fixed* schedule, may report time and effort in one of two ways:
4. Monthly personnel activity report (PAR), or
5. Via a substitute (or alternate) system whereby two documents are used to certify time and effort on a semi-annual basis.
	1. The first document must certify the funding sources being charged, and
	2. The second document must show the established fixed schedule.

For example, a document showing the established fixed schedule in most educational settings would be the employee’s daily schedule of classes and duties

**Question 5: What is a “single cost objective”?**

 A single cost objective is:

* A single work activity that may be funded by one or more fund sources.
* Single cost objectives include a single federal grant award or a combination of federal Special Education and state funds.

**Question 6: What are the requirements for a Semi-Annual Certification?**

For allowable staff funded 100% with IDEA funds, a semi-annual certification is required to be maintained on each of these employees. Here is a link that provides an example of what is required for [semi-annual certification](https://www.oregon.gov/ode/schools-and-districts/grants/ESEA/Documents/Sample%20Semi-Annual%20Certification%20Form.docx).

**Question 7: What are the requirements for a Personnel Activity Report (PAR)?**

The PAR must:

* Reflect an after-the-fact distribution of the actual activity of the employee.
* Account for the total activity for which each employee is compensated.
* Be prepared at least monthly and coincide with one or more pay periods.
* Be signed by the employee.

**Question 8: Where can I find further guidance regarding time and effort reporting?**

Additional information and documentation is posted on the ODE [ESEA Federal Monitoring](https://www.oregon.gov/ode/schools-and-districts/grants/ESEA/Pages/ESEA-Monitoring.aspx) webpage under CC-H and CC-I.

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**Questions?**

If you have additional questions concerning your Annual IDEA Statement of Assurances, please contact ODE.IDEAAssurances@ode.state.or.us