**Federal Requirements for LEAs Using Title II, Part A Funds to Compensate Personnel**

*(Documentation is required when LEAs use federal funds to compensate employees)*

2 C.F.R. Part 200 (§200.430(i))

**Personnel Activity Reports (PARs) (often called Time Logs)**

When a LEA pays an employee’s salary/benefits from more than one funding source (more than one federal program or a federal program and a non-federal program), the employee must complete a form with detailed information, commonly referred to as a time log. The distribution of the employee’s salary must be supported by the time log. PARs must 1) account for actual and total activity (not just that of one fund source); 2) reflect work activities in enough detail to clearly indicate the work is allowable under each funding source; 3) be signed by the employee or the supervisory official having first-hand knowledge of the work performed by the employee (printed name must accompany signatures in order to determine who completed the form); and 4) be prepared after the fact, at least monthly and coincide with one or more pay periods. For guidance on the distribution of salaries of employees paid from more than one funding source, refer to *USDE Actions to Ease the Burden of Time and Effort Reporting* (September 2012).

The charges for an employee’s salary/benefits may be supported by the employee’s daily schedule in lieu of a time log, if

* There is a fixed daily schedule for the employee.
* There is an indication on the schedule which portion of the day is worked for each funding source.
* The schedule is signed monthly by the employee and the employee’s supervisor.
* Questions about when daily schedules may be used in lieu of time logs should be addressed to the Title II, Part A Education Specialist assigned to the LEA.

Personnel Activity Report (PAR)

Time Log for Multiple Cost Objective Employees

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| --- | --- | --- | --- | --- |
| Name |  | Month |  |  |
| Position |  |  |  |  |
|  |  |  |  |  |
| Day of Month | Title II, Part A Duties | No. of Hours | ***Insert Name of Program***Duties | No. of Hours |
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| Title II, Part A Monthly Total |  | ***Insert Name of Program***Monthly Total |  |
| Monthly % |  | Monthly % |  |
| YTD Total Hours |  | YTD Total Hours |  |
| YTD % |  | YTD % |  |
|  |  |  |  |
| Number of days in work year (ex. 180, 190, 200, 220, etc.) |  |
| Percent of salary paid by Title II, Part A |  |

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Employee Signature Supervisor Signature

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_

Personnel Activity Report (PAR)

Time Log for Multiple Cost Objective Employees

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| --- | --- | --- | --- | --- | --- | --- |
| Name |  | Month/ Year |  | Position |  |  |

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| --- | --- | --- | --- | --- | --- | --- |
| Day of Month | Title II, Part A Duties  | No. of Hours | ***Insert Name of Program***Duties | No. of Hours | ***Insert Name of Program***Duties | No. of Hours |
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| 31 |  |  |  |  |  |  |
| Title II, Part A Monthly Total |  | ***Insert Name of Program***Monthly Total |  | ***Insert Name of Program***Monthly Total |  |
| Monthly % |  | Monthly % |  | Monthly % |  |
| YTD Total Hours |  | YTD Total Hours |  | YTD Total Hours |  |
| YTD % |  | YTD % |  | YTD % |  |
|  |  |  |  |
| Number of days in work year (ex. 180, 190, 200, 220, etc.) |  |
| Percent of salary paid by Title II, Part A |  |

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Employee Signature Supervisor Signature

Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_ Date \_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_\_