



SOUTH CAROLINA

STATE DEPARTMENT OF EDUCATION

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 (PAR) (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) be completed monthly (after the fact); 2) account for actual and total activity (not just that of one fund source); 3) reflect work activities in enough detail to clearly indicate the work is allowable under each funding source; and 4) 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). 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 State Coordinator.

Personnel Activity Report (PAR)

Time Log for Multiple Cost Objective Employees

Name _____ Month _____

Position _____

Day of Month	Title II, Part A Duties	No. of Hours	Non-Title II Duties Duties	No. of Hours
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
23				
24				
25				
26				
27				
28				
29				
30				
31				
Title II, Part A Monthly Total			Non-Title II 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

Employee Signature

Supervisor Signature

Date _____

Date _____