

# IDEA Time and Effort Reporting

## Purpose

2 CFR §200.403

Personal service costs charged to IDEA must meet the same allowability requirements as any other cost under a federal grant. Charges to Federal awards for salaries and wages must be based on records that accurately reflect the work performed. LEA must have Internal control mechanisms to document the allocability of salaries and benefits charged to a federal grant.

## Factors Allowing Personal Services

- Necessary, reasonable, and allocable.
- Consistent with policies and procedures.
- Adequately documented.
- Incurred during the approved budget period.
- Remuneration paid currently or accrued, for services of employees rendered during the period of performance of a federal award.
- Includes wages and salaries. May also include benefits to the extent that the costs satisfy specific requirements.
- Reasonable for the services rendered.
- Conform to the established written policy of the non-federal entity.
- Follow an appointment made in accordance with a non-federal entity's laws and/or rules or written policies and meets the requirements of federal statutes.

## Documentation

- Semi-annual certifications
  - Employees working on special education programs and paid with a single funding source.
  - Employees working on special education programs and paid partially with a combination of IDEA funds or general funds.
- Personnel Activity Reports (PAR)
  - Employees working on multiple programs and consequently paid with multiple funding sources.
  - Typically, a combination of one or more federal grants or general funds.
- Substitute processes
  - A timesheet system, work schedules officially documented that do not change throughout the school year, and other statistical methods.