

**Missouri Department of Elementary & Secondary Education
Time and Effort Reporting Guidelines**

Cost Objective	Criteria	Documentation Required
Single Cost Objective	<ul style="list-style-type: none"> • Employee works solely on a single Federal award or cost objective 	<p>Semi-annual certification</p> <ul style="list-style-type: none"> • Must be prepared at least semi-annually; and • Must be signed after-the-fact by the employee or a supervisory official having firsthand knowledge of the work performed by the employee.
Multiple Cost Objectives	<ul style="list-style-type: none"> • More than one Federal award; • Federal award & non-Federal award; • Indirect cost activity & direct cost activity; • Two or more indirect activities that are allocated using different allocation bases; or • Unallowable activity & a direct or indirect cost activity. 	<p>Personnel activity reports (PAR)</p> <ul style="list-style-type: none"> • 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 & coincide with one or more pay periods; and • Must be signed after-the-fact by the employee & a supervisory official having firsthand knowledge of the work performed by the employee.
Multiple Cost Objectives w/ Fixed Schedule (Substitute System)	<ul style="list-style-type: none"> • Currently work on a schedule that includes multiple activities or cost objectives that must be supported by monthly personnel activity reports; • Work on specific activities or cost objectives based on a predetermined schedule; and • Not work on multiple activities or cost objectives at the exact same time on their schedule. 	<p>Substitute System Certification & Fixed Schedule</p> <ul style="list-style-type: none"> • Indicate the specific activity or cost objective that the employee worked on for each segment of the employee’s schedule; • Account for the total hours for which each employee is compensated during the period reflected on the employee’s schedule; and • Be certified at least semi-annually & signed by the employee & a supervisory official having firsthand knowledge of the work performed by the employee.
Stipend and Extra Duty Pay	<ul style="list-style-type: none"> • Pay for extra work beyond an employee’s regular contract 	<p>Written Agreement</p> <ul style="list-style-type: none"> • Indicates the extra work to be performed; • Date(s) of performance; • Amount to be paid to the employee; and • Must be signed by the employer & the employee to show the acceptance of the terms. <p>AND</p> <p>Semi-annual Certification or PAR</p> <ul style="list-style-type: none"> • See and follow requirements above