



## Time Accounting Guidelines

### **BACKGROUND**

The Federal Education Department General Administrative Regulations (EDGAR) governs the administration of federal grants to education programs. Being a recipient of federal and state funding resources, the district is required to implement regulations and controls that serve the purpose of ensuring that the intended results of these funding sources are achieved. Time accounting, a documentative regulation, ensures that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable funding source requirements.

Time accounting documents are monitored and reviewed by each responsible department on a quarterly basis with the support of the Business Services Department. The Program Director/Administrator is responsible for the distribution, collection, and retention of all employee effort reports. Individually reported data will be made available only to authorized auditors/reviewers.

The Code of Federal Regulations (CFR), Part 200 (the Uniform Guidance) and the California School Accounting Manual (CSAM), Procedure 905, have outlined principals and requirements of time accounting documentation, upon which we have written the guidelines that follow.

### **WHO MUST COMPLETE TIME ACCOUNTING DOCUMENTATION?**

Time accounting documentation is required for all employees whose salaries and wages are paid, in part or in full, from restricted resources, both federal and state. These restricted resources include the entirety of the 3000—9999 range, except 8150, in the State's Standardized Account Coding Structure (SACS) resource. Positions are flagged to identify the required type of documentation for each employee funded from federal and state resources.

- Title I Part A (Resource 3010)
  - Must be used to supplement the basic program
  - Site employees cannot participate in administrative or clerical duties
  - Intent is to provide support for low income students to become academically proficient in State Standards
  
- Title II Part A (Resource 4035)
  - Increase the academic achievement of all students by helping schools and district
  - Improve teacher and principal quality through professional development and other activities
  
- Title III EL (Resource 4203)
  - Support to ensure English learners in California, attain English proficiency
  - Support so that English learners develop high levels of academic attainment in English
  - Support so that English learners meet the same challenging state academic standards as all other students



## Time Accounting Guidelines

Local Control Funding Formula (LCFF) Site Allocations (Resource 0000; 0090; 0100) are considered State “general” funds – not categorical. Employees funded with only LCFF do not participate in time accounting. **Time Accounting is ONLY required if LCFF is combined with Title I, II, III, IV.**

### **TYPES OF TIME ACCOUNTING DOCUMENTATION**

These two categories of employees correspond with the two methods of time accounting documentation:

- **Periodic (Semiannual) Certification:** Single-funded employees’ supervisory must bi-annually sign a document that certifies that employees worked solely towards the cost objective of the resource from which their salary and wages are funded (CSAM 905-2).
- **Personnel Activity Report:** Multi-funded employees must complete a monthly activity distribution log known as the Multi-Funded Time Accounting Log (CSAM 905-4).

### **EMPLOYEE GUIDELINES**

All employees who are fully or partially funded by federal categorical dollars (resource codes 3000-5999) must complete their time documentation on the approved forms. The type of documentation required depends on how the employee is funded and how many different grant activities (cost objectives) are worked. Semi-annual or monthly reports are completed after the work period. Examples of categorically funded employees include classroom aides; teachers/resource teachers; community liaisons, some nurses, psychologists and counselors; and many other classified and certificated employees. There are several time accounting forms to use depending on funding sources, work activities and schedule. Employees must fill out only one form that fits their position. Employees will be provided direction on most appropriate PAR form to complete, or they may contact State & Federal Program staff at [timeaccounting@stocktonusd.net](mailto:timeaccounting@stocktonusd.net).

### **SUPERVISORY STRUCTURE**

Each Program Director/Administrator must ensure that all state and federally funded employees are familiar with time documentation guidelines and are complying with these requirements. For Program Directors/Administrators, this means becoming proficiently acquainted with their allocated resources and their respective guidelines pertaining to salary and wage expenditures and allowable activities.

Each responsible department receives, records, and stores time accounting documentation. In addition, each department maintains a master roster of employees from whom time documentation is required, and has implemented internal procedures for ensuring employee and supervisor awareness of responsibilities and timeliness with the same.

**If documents are not submitted on time, the supervisor will be contacted and reminded to submit the documentation. Failure to comply with deadlines may result in disciplinary action as well as loss of funding.**



## Time Accounting Guidelines

### **TIME CERTIFICATION FOR SINGLE COST OBJECTIVES (SEMI ANNUAL)**

#### **Single-Funded Employees with Single Cost Objective**

If an employee is considered single-funded, the supervisor will sign the “Semi-Annual Certification” form twice a year, which is submitted after the completion of each six-month work period. Single-funded is defined as when an employee’s work schedule does not vary monthly and is paid from 100% state or federal funding. Some examples of these employees may be Instructional Coaches, Instructional Assistants, or resource teachers at one school site working on one goal area on a set schedule.

The employee or supervisory official must submit a Time Certification for Single-Funded Employees, semi-annually documenting that the employee worked 100% on only one project/cost objective for the time period listed. These certifications should not be signed and dated until after the employee has worked the certification period.

- 1.) A July-December Semi-Annual Certification is signed in January.
- 2.) A January-June Semi-Annual Certification is signed in May/June before leaving for summer break.

#### **Multi-Funded Employees with Single Cost Objective**

If a multi-funded employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they may complete the SEMI-ANNUAL CERTIFICATION twice a year. In order to use this form, the employee MUST submit one accurate work schedule with each Semi-Annual Certification form. The schedule must include information such as time periods, grades, and subjects.

### **PERSONNEL ACTIVITY REPORT FOR MULTI-FUNDED EMPLOYEES (PAR)**

If the employee’s work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document daily activities, identify each program for which work was performed, and the daily time dedicated to each program. The total documented time for the day should equal to the actual hours worked.

If an employee is considered multi-funded, they will sign the completed “Multi-Funded Time Accounting Log” soon after each monthly pay period. Multi-funded is defined as an employee who is partially funded by federal, state, or local grants.

When completing this form, allocate total hours worked in increments of no less than 15 minutes (.25) and total percentage of hours spent in each program/activity code. Include hours for any paid day; i.e. vacation days, sick days, etc. Do not include hours for non-contract or non-program days. Please note total hours worked for the month. The PAR must reflect 100% of approved time compensated for each employee.



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### **PROGRAM DIRECTOR/ADMINISTRATOR RESPONSIBILITIES**

The direct supervisor signing any of the time-reporting forms must have first-hand knowledge of the work performed by the employee. After approving the form, he/she will forward the document to the Time Accounting Program Technician.

#### *Personnel Activity Report/ Multi-Funded Time Accounting Log*

- The supervisory responsible for directly overseeing the duties performed by the multi-funded employee collect the PARs each month.
- The supervisor will review the actual hours worked by the employee within each program as reported under the “Hours Worked” column and check this against the employee’s work calendar or other similar document. In the event, the employee’s hours worked are not in alignment with the funding sources identified, the supervisor will work with the employee to verify the duties being conducted are actual to the funding source. If that is not the case, the supervisor will provide support to the employee to modify the duties being performed to ensure they align to the appropriate funding percentage.
- For multi-funded employees on a pre-determined (set) schedule of duties, such as teachers, their calendar should indicate specific blocks of time allocated to certain duties. For example, a teacher operating an intervention class during a specified period and core classes during the other periods must be able to provide a calendar that indicated this by class period.
- For multi-funded employees, not on a set schedule, time spent on specific projects may be documented on a monthly calendar or other type of schedule as agreed upon by the supervisor as long as the time worked per project is clearly supported.
- Ultimately, it is the supervisor’s responsibility to ensure that the employee is working the actual hours reported on the PAR. His/her signature indicates that all hours were verified against supporting documentation.
- The employee is required to return appropriately completed and signed effort reports to the Time Accounting Program Technician by the 15<sup>th</sup> of the month following the monthly period.

#### *Semi-Annual Certification*

- The supervisor responsible for directly overseeing the duties performed by the grant-funded employee collects the time-certification document twice a year. In the event, the employee’s hours worked are not in alignment with the funding sources identified, the supervisor will work with the employee to verify the duties being conducted are actual to the funding source. If that is not the case, the supervisor will provide support to the employee to modify the duties being performed to ensure they align to the appropriate funding percentage.



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- The supervisor reviews the information on the form and confirms that the employee spent all his/her time working on the program indicated.
- Any changes to the time period shown at the top of the must be initial by the supervisory official signing the certification to indicate approval.
- Supervisors are required to return appropriately completed and signed effort reports to the Time Accounting Program Technician by the 15<sup>th</sup> of the month following the semi-annual period.

### **STATE & FEDERAL DEPARTMENT RESPONSIBILITIES**

The following internal review process will ensure compliance:

- The Time Accounting Program Technician will review the time and effort report and confirm appropriate verification. The Time Accounting Program Technician will complete a cover sheet verifying reconciliation of actual time/effort to budgeted time/effort for employee groups, and then provide reports to Business Services.
- The Time Accounting Program Technician will reconcile actual hours worked and percentage of hours worked per program as reported on the time reporting forms to actual charges within the accounting system. The Time Accounting Program Technician will work with the Program Director/Administrator to resolve any discrepancies. The Program Director/Administrator must initial any corrections that are made to the forms.
- Any salary reallocations or adjustments resulting from time and efforts reports will be made as determined by the Time Accounting Program Technician and the Business Services Department's Budget Analyst on a quarterly basis.

### **BUSINESS SERVICES RESPONSIBILITIES**

The Budget Analyst will receive PAR and Time Certification reports from employees whose funding percentages vary beyond 10% of time worked.

- The Budget Analyst will prepare payroll journal entries necessary to correct any variance of more than 10% the PAR or Time Certification reports are received.
- At the close of each fiscal year, the Business Services Department Budget Analyst will make final budget reconciliations to ensure final salary expenditures match time and effort as reported over the year. Evidence of salary reallocations must accompany a modified effort report which will be reviewed by the Budget Analyst and maintained on file.



## Time Accounting Guidelines

### **RECONCILIATION PROCESS**

Personnel Activity Report (PAR):

1. State and Federal Programs collects the PAR form from all employees that are required to complete it. The department ensures that all forms are received, are complete, and provides copies to the Business Services.
2. The Business Analyst reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Site Administrators and Directors are notified of discrepancies between resource allocation and time on calendars.
3. State and Federal Programs and Budget Services meet to review any variance in excess of 10% and provide recommendations to their respective Assistant Superintendent (Cabinet member).
4. Assistant Superintendent meets to review, discuss, and provide course of action for discrepancies. Budget Services moves expenditures and/or updates the budget to align with the PAR per Assistant Superintendent's authorization and direction.
5. Reconciliation occurs quarterly in July, October, January and April, to coincide with each budget or actuals reporting period.

Semi Annual Certification:

1. State and Federal Programs collects the Semi-Annual form from all employees that are required to complete it. The department ensures that all forms are received, are complete, verifies the single cost objective, and provides copies to the Business Services, Budget Analyst.
2. The Business Services, Budget Analyst reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual agrees to the budgeted funding distribution. Site Administrators and Directors are notified of discrepancies between resource allocation and time on semi-annual forms.
3. State and Federal Programs and Budget Services meet to review discrepancies between Semi-Annual certification and payroll expenditure ledger and provide recommendations to their respective Assistant Superintendent (Cabinet member).

### **EMPLOYEE TRAINING**

Time Accounting training materials and forms can be found at:

<https://www.stocktonusd.net/Page/10561>

Time Accounting presentations are given in August/September of each year and updated throughout the year through the Site Administrator Newsletter and at various focused meeting (i.e. Principal Meetings, Program Specialist Meetings, Language Development Office, Curriculum Meetings and Educational Services Meetings).



## Time Accounting Guidelines

Employees are encouraged to contact State & Federal Programs with training requests and questions.

A PAR Technical Assistance workshop is given each fall. Please contact the State & Federal Office for directions on how to generate a position control report from Bi-Tech to determine funding percentages. If you have any questions on compliance or form completion, please contact State and Federal Programs at 209-933-7000, ext. XXXX or by email at: [timeaccounting@stocktonusd.net](mailto:timeaccounting@stocktonusd.net).

Direct supervisors and State & Federal staff will provide training to new employees at the beginning of the school year or within one month of assignment for new hires, on time and effort reporting procedures to be followed based on assignment, cost objective and funding.