

## Time Accounting Log Instructions

The following instructions will help you complete the mandated Time Accounting Log. The mandate to complete this Time Accounting Log is because your position is in part funded by state and/or federal dollars.

### Step 1: Obtain Funding Source and Percentage

Obtain your funding source and percentage from either:

- 1) your annual notification from the district's State and Federal Director (sent via email and provided during training) and/or
- 2) your program supervisor.

## Step 2: Locate the Time Accounting Log

Locate the Time Accounting Log document on the district's State and Federal webpage

<https://www.stocktonusd.net/Page/438>.



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### STATE & FEDERAL PROGRAMS

- > [Program Homepage](#)
- > [LEA Plan](#)
- > [School Site Council](#)
- > [Every Student Succeeds Act \(ESSA\)](#)
- > [Single Plan for Student Achievement \(SPSA\)](#)
- > [Federal Programs and Parent Involvement](#)
- > [Personnel Activity Report/Time Accounting](#)

### ABOUT STATE & FEDERAL PROGRAMS

The role of the State & Federal Programs office is to ensure ongoing compliance with State, Federal, and Local laws and regulations by providing the necessary resources and support. District personnel is also available to provide technical assistance and support as it relates to matters pertaining to school committees.

Additional specific information and individualized assistance is available.



**STATE & FEDERAL PROGRAMS**

- > Program Homepage
- > LEA Plan
- > School Site Council
- > Every Student Succeeds Act (ESSA)
- > Single Plan for Student Achievement (SPSA)
- > Federal Programs and Parent Involvement
- > Personnel Activity Report/Time Accounting

**PERSONNEL ACTIVITY REPORTING/TIME ACCOUNTING**

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.

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.

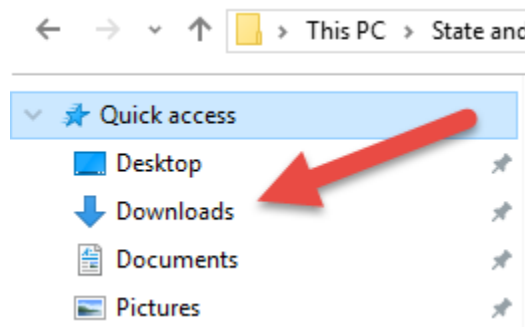
**WHO MUST COMPLETE TIME ACCOUNTING DOCUMENTATION?**

**TIME ACCOUNTING RESOURCES**

[2018-2019 Time Accounting Log](#)

[Time Accounting Log Instructions](#)

- Click on the link.
  - The Excel document will automatically download into your Downloads folder.



- Open your Downloads folder and locate the Excel document titled “Time Accounting...”
- Open the document, then Save As to a designated folder on your computer.
- Locate document on your computer, then right click and select Rename.
  - Rename the document in the following naming convention:

Month Year Time Accounting Log – Last Name First Name Employee ID

**August 2017 Time Accounting Log – Smith Jane 10010000**

- Double click document to open and begin editing.

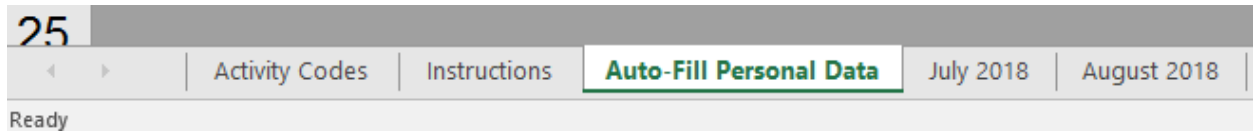
Example: Work performed in August would require the Time Accounting Log for August, even though the document is completed and submitted in September.

### Step 3: Enter Personal Identifying Information

To simplify the data entry in the “Time Accounting Log...”, a tab was created with fields that capture all personal identifying information and replicates onto each monthly tab. Therefore, you will not need to repeatedly enter the information for each month when completing the time accounting log.

The following actions will guide you in entering your personal identifying information:

- Locate the tab “Autofill Personal Data” (third tab from the left) and select



In the worksheet type over the text following in the color (blue-gray) shaded cells:

- Name (Row 1)
- Position (job title) (Row 3)
- School/Department (Row 5)
- Employee ID (Row 7)

<b>Name:</b>	Insert Name
<b>Position:</b>	Insert Position
<b>School/Department:</b>	Insert School Site or Department
<b>Employee ID:</b>	Insert Full Employee ID Number

## Step 4: Funding Source and Percentage

Locate your funding source and percentage provided to you at training or by your program supervisor. Pinpoint the purple shaded area on the memo and the Time Accounting Log.

To complete:

- 1) Enter (type over) the directions in the purple shaded "Federal Funding Source1" field located in the "Autofill Personal Data" (third tab from the left). This action will autofill on each monthly Time Accounting Log worksheet.

9	<b>Federal Funding Source1 (A10):</b>	Insert Federal Funding Source Provided from Memo
10		

- 2) Enter (type over) the directions in the purple shaded "Federal Funding Source1 Percentage" field located in the "Autofill Personal Data" (third tab from the left). This action will autofill on each monthly Time Accounting Log worksheet.

Important Note: The percentage must be a whole number. For example, 50% should be entered as 50, not .5.

11	<b>Federal Funding Source1 Percentage (%):</b>	0.00
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- 3) Repeat the process for the orange shaded fields as described above.

13	<b>Non-Federal Funding Source2 (A22):</b>	Insert Non- Federal Funding Source Provided from Memo
14		
15	<b>Non-Federal Funding Source2 Percentage (%):</b>	0.00
16		

- 4) Repeat the process for the green shaded fields as described above.

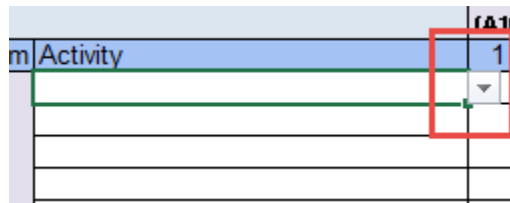
17	<b>Other Federal or Non-Federal Funding Source3 (A34):</b>	Insert Other Federal or Non-Federal Funding Source Provided from Memo
18		
19	<b>Other Federal or Non-Federal SourceFunding 3 Percentage (%):</b>	0.00

## Step 5: Selecting Activity

There is a Time Accounting Log for each month; all activity codes have been prefilled to reduce the data entry for the person completing the logs.

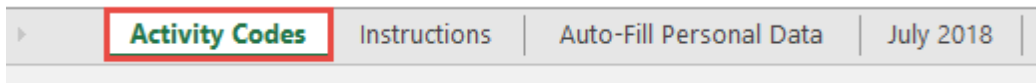
Typically:

- 1) The purple shaded section is federal program related; therefore, “TA – TK” activity codes were prepopulated.
- 2) The orange shaded section is non-federal program related; therefore, “NA – NI” activity codes were prepopulated.
- 3) The green shaded section is reserved for the rare occasion an employee is split funded three-ways. The activity codes were not prepopulated. If the employee has a third funding source, the appropriate activity codes meeting the funding source should be selected from the dropdown menu.



Activity	CAIF
	1

In the spreadsheet, select the “Activity Codes” tab.



Use the information contained in the “Activity Codes” tab to select which activity code/heading that best relates to the activities worked over the course of the month. The activity heading has been broadened to allow the Time Accounting Log to be used by various staff.

For the purposes of this instructional document, the activities have been divided into two categories based on “Title I, II, III” or “Titled” funded activities vs. Non “Title I, II, III” or Non “Titled” activities.

Non “Title I, II, III” Activities	“Title I, II, III” Activities
NA - English Learners Program	TA - SSC/SPSA
NB - State Mandated Testing	TB - Intervention Programs
NC - Master Schedule, Student Placement	TC - Local Assessments
ND - Core Materials Management/Library	TD - Data Analysis/Reporting/Distribution
NE - Student Assistance Program (SAP)	TE - Afterschool Program
Meetings	TF - Supplemental Bilingual Staff Support
NF - Assist the Principal in duties	TG - Supplemental Support and
NG - Resolve network and software issues	Interventions
NH - Communicate with Administrators	TH - Parent Involvement Activities
and Teachers	TI - Technical support for instructional
NI - Other Duties	technology and software
	TJ - Training/Demonstration of
	activities/processes
	TK - Other



## Step 6: Recording Hours Worked

Review your calendar and the activities that you have conducted over the course of the month.

For the first day worked in the month, record the number of hours for the activity or activities completed for the day. For example, if the first day worked in the month is August 1<sup>st</sup> you will record the hours in column D for rows 10 – 15 and/or 17 – 22 as it applies and repeat for all the days worked.

**Please note: The hours recorded on the Time Accounting Log must accurately reflect ALL work performed by the employee for 100% of the hours worked on that day.**

In the example below, the employee worked 6 hours per day and the hours were split based on the duties recorded on the employee’s calendar. Based on the information provided the employee has a 40/60 split in funding from Title I/LCFF respectively.

Stockton Unified School District Multi-Funded Time Accounting Log		August 2017																															Total Hours	Percentage %							
Resource and Program	Activity	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 I	H- Support SSC/SPSA (Title I)	2																																						4.00	
	L- After school Program Coordination (Title I)		1		6			6		6	6																													4.00	
	O- Parent Involvement Activities (Title I)											3																												3.00	
	I- Coordinate Intervention Programs (Title I)																										1	0.25	1											1.25	
<b>Title I Totals</b>																																	13.00	0.40	0.04						
LCFF	C- Master Schedule, Student Placements (Non Title II)	2									3		2																											5.00	
	F- Assist the Principal in duties (Non-Title II)											1																												1.00	
	G- Other Duties (Non-Title II)																																							2.00	
<b>LCFF Totals</b>																																	8.00	0.60	0.00						
<b>Pay Period Totals</b>																																	21.00	1.00	0.00%						

I hereby certify that the above information reflects the total activity for which the employee is compensated and the actual time worked by the employee on each activity or cost objective.

Employee Signature	Date	Supervisor Signature	Date
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**10 and 11 month Employees:** When completing Time Accounting Logs for the months of June and July, if there are no work hours a Time Accounting Log is STILL required. To complete the Time Accounting Log, either enter zero (0) for each day or simply handwritten “Did Not Work”.

**Balancing Time Accounting Log:** Ideally, balancing of hours worked is conducted throughout the month as the Time Accounting Log is completed daily or weekly. However, there may be times when the hours worked are heavier in one funding source over another, yet you are required to complete the Time Accounting Log accurately based on the hours and activities worked.

Business Services will review the Time Accounting Logs periodically and will made financial adjustments for that specific period of time.

## Step 7: Recording Holiday, Vacation, Sick Hours

During the course of your work schedule, the use of holiday, vacation and sick hours occur.

The Time Accounting Log, has a section to record these hours beginning on Row 53:

53		Holiday=H							
54		Sick/Personal Necessity Leave=S							
55		Vacation=V							
56									
57		<b>Pay Period Totals</b>	0.00	0.00	0.00	0.00	0.00	0.00	0.00

To ensure the hours are recorded accurately and consistently, the Time Accounting Log has been programmed to include reminders and validations.

For example: In Row 53 for Holiday hours, the first column allows for a numerical value ("6") to be entered; however, second column generated an error message when the alphabetic value ("H") is entered.

The screenshot shows a Microsoft Excel window with an error message box. The error message reads: "This value doesn't match the data validation restrictions defined for this cell." Below the message are buttons for "Retry", "Cancel", and "Help". In the background, a spreadsheet is visible. Row 53 shows "Holiday=H" with a value of "6.00" in the first column and "H" in the second column. A yellow tooltip is displayed over the "H" cell, containing the text: "Insert numerical vaule only. Insert number value. Round value to the nearest quarter. 1, 1.25, 1.5, 1.75...".

**Please note: Numerical values are only allowed when entering hours worked, holiday, vacation or sick hours.**

## Step 8: Approvals and Submissions

After completing Steps 1 – 7, the Time Accounting Log must be printed in color, signed and dated by the employee, then forwarded to the employee's program supervisor by the 5<sup>th</sup> of each month. The employee's program supervisor is the person who has direct knowledge of the duties performed for the reporting period. It is encouraged to provide your calendar to the program supervisor as a frame of reference and supporting documentation.

Following the review by the program supervisor the printed color copy of the Time Accounting Log must be signed, then scanned (in color) and e-mailed to: [timeaccounting@stocktonusd.net](mailto:timeaccounting@stocktonusd.net) by the 15<sup>th</sup> of each month.

**Please note: No paper copies or black/white scanned documents will be accepted.**