

WILLOWS UNIFIED SCHOOL DISTRICT Office of the Superintendent

Management Report

DATE:

April 7, 2016

AGENDA TOPIC: Guidance for Time Accounting: Policy, Procedures, & Forms

PRESENTER:

Ellen Hamilton, Director of State & Federal Programs

BACKGROUND INFORMATION:

An employee who works solely on a single cost objective (i.e., a single federal program whose funds have not been consolidated in a single account) must furnish a semi-annual certification that he/she has been engaged solely in activities supported by the applicable source in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements.

An employee who works on multiple activities or cost objectives (i.e., in part on a federal program whose funds have not been consolidated in a single account and in part on federal programs supported with funds consolidated in a single account or on activities funded from other revenue source) must maintain monthly time and effort distribution records in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements. The employee must document the portion of time and effort dedicated to:

- a. The federal program and
- b. Each program or other cost objective supported by either consolidated federal administrative funds or other revenue sources.

http://www2.ed.gov/policy/fund/guid/uniform-guidance/index.html http://www.cde.ca.gov/sp/sw/rt/swpfaq.asp#quest19

RECOMMENDATION:

Approval of the Guidance for Time Accounting is needed to assure that all employees follow protocol. Approval is required. .





Mort Geivett Superintendent

Julie Soeth
Administrative Assistant

Debby Beymer

Director of Business Services

Ellen Hamilton

Director of State & Federal Programs

Dina Ibrahim

District
Bookkeeper/Payro
II/
Cafeteria
Coordinator

Nekki Bateman

Accounts Payable Attendance/Accou nt Clerk

Board of Education

Jeromy Geiger Alex Parisio James Ward Michelle Knight Gina Taylor

823 West Laurel St Willows, CA 95988 (530) 934-6600 Fax (530) 934-6609 http://www.willowsunified.org

Guidance for Time Accounting

- a. An employee who works solely on a single cost objective (i.e., a single federal program whose funds have not been consolidated in a single account) must furnish a semi-annual certification that he/she has been engaged solely in activities supported by the applicable source in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements.
- b. An employee who works on multiple activities or cost objectives (i.e., in part on a federal program whose funds have not been consolidated in a single account and in part on federal programs supported with funds consolidated in a single account or on activities funded from other revenue source) must maintain monthly time and effort distribution records in accordance with the Uniform Administrative Requirements, Cost Principles, and Audit Requirements. The employee must document the portion of time and effort dedicated to:
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Internal Procedures for using Multi-funded and Single-funded forms

- 1. The Director of State & Federal Programs will distribute forms and due dates to each school sites at the beginning of the school year. Each Site Administrator must ensure that all federally funded employees are familiar with the time documentation guidelines and are complying with these requirements.
- 2. The Director of State & Federal Programs will collect, review and retain forms. Follow up will occur with employees and school principals/administrators if forms are not submitted on time.

Board Approved: April 7, 2016



FEDERALLY FUNDED EMPLOYEE TIME DOCUMENTATION

Documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable federal program requirements. The resource codes involved with federal programs reviewed by CDE and that require time accounting forms are 3000-5999, Title I Part A & D; Title II Part A, Title III LEP, 21st Century Grant. (We do not have 21st Century Grant).

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.

There are two time accounting forms to use depending on funding sources, work activities and schedule. Employees must fill out only one form that fits their position.

TIME ACCOUNTING FORMS: SEMI-ANNUAL CERTIFICATION AND PERSONNEL ACTIVITY REPORT (PAR)

- SEMI-ANNUAL CERTIFICATION If an employee works 100% on one activity and is paid through one federal funding source only, they will sign this form twice a year, which is submitted after each six month work period.
- 1.) January (July-December)

2.) June/July (January-June)

• PERSONNEL ACTIVITY REPORT (PAR) – Multiple Funding and Multiple Cost Objectives
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. District employees with variations in their daily work activities must
complete the PERSONNEL ACTIVITY REPORT.

All multi-funded employees must complete PARs on a monthly basis.

REQUIRED REVIEW AND APPROVAL CYCLE:

Personnel Activity Report (PAR): At the end of each month, the employee signs and submits their PAR completed, to their supervisor for review. The supervisor must date and sign the PAR after the end of the month and submit by the 10th to the Director of State and Federal Programs.

All forms must be sent either hard copy to: State and Federal Programs through the District mail OR Scanned and emailed to: ehamilton@willowsunified.org



Semiannual Certification

TO BE USED BY EMPLOYEES WHO PERFORM SERVICES FOR A SINGLE PROGRAM

Pending Ending:		Fiscal Year:		
Employee Name:		Division/Department:		
	BUDGE	ET ALLOCATION		*
Program Title	Acco	unt/Resource Code	Per	cent Effort
	_			
I hereby certify that for the period indica	this report is an a	fter-the-fact determination l knowledge of 100% of t	n of actual his activit	effort expended y.
Employee Signature	 Date	Supervisor Sign	ature	Date

1. Due Dates:

2. A copy of the completed activity report should be retained within each division to support all payroll charges to federal programs. These files will be subject to periodic internal audit as well as annual independent audit.

Willows Unified School District Directions for Personnel Activity Report (PARs)

Directions

Classified Staff: Record your hours

on this monthly time log.

Certificated Staff: Single/Multi-funded, calculate number of hours worked for each funding source based on a 7 hour

Coordinators: based on a 7.5 hour day

Activity Code Table

Of the number of hours you worked from each funding source, estimate how many were spent on activities in each of the following areas:

Direct Services

- 1. Working with students
- 2. Correcting student work
- 3. Classroom clerical assignments
- 4. Classroom activities (groups, field trips)
- 5. Supervising personnel
- 6. Coaching staff
- 7. Professional Development
- 8. Information Prep: agendas, reports
- 9. Working with assessment data
- 10. Providing information to parents
- 11. Developing school newsletters
- 12. Provide Technical Assistance

Parent Involvement

- 13. Interaction with parents at school
- 14. Assisting w/parents in-services
- 15. Translating/interpreting
- 16. Home visits
- 17. Other: Explain

Time Example:

60% of 7 hr day is $7 \times .6 = 4.2$ Hours 40% of 7 hr day is $7 \times .4 = 2.8$ hours

Your hours must match with your contract.

Funding Source Code:

Title I- 3010 REAP- 4126

PAR forms are due to the Director of State & Federal Programs, Ellen Hamilton, by the 10th of every month.

Willows Unified School District 2015-2016

TIME ACCOUNTING RECORD: Personnel Activity Report

Name:			Title:										Š	choo	l De	School/Department:	ent:					<u></u>	ay P	Pay Period:			
Resource Program	Program	Activity or Cost Objective	-	3	3 4	2	9	7 8	9 10	10 11	12	13	14	15 16	17	18	19 20	7	22	23 24	1 25	26	27 2	28 29	30	31 Tot	Total Hours
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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.

SUPERVISOR SIGNATURE	
DATE	
EMPLOYEE SIGNATURE	

DATE

<u>Directions:</u>
To be completed each pay period
Enter time in half hour increments
Enter funding source in program column
Enter one activity or cost objective per row under the Activity column

California Department of Education Nutrition Services Division

SAMPLE PERSONNEL ACTIVITY REPORT

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EMPLOYEE	EMPLOYEE SIGNATURE						DATE		σ	UPER	VISOR	SUPERVISOR SIGNATURE (Optional)	ATURE	= (Opti	onal)					П			DATE	ш	
Directions: Complet Time inc Enter fur Only one	rections: Complete at least monthly Time increments must refit Enter funding source in Prr Only one employee per Pe	rections: Complete at least monthly Time increments must reflect actual time worked Enter funding source in Program column Only one employee per Personnel Activity Report Enter one activity per row in the Activity column																							