



**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. .



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Guidance for Time Accounting

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- 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: _____

BUDGET ALLOCATION

Program Title	Account/Resource Code	Percent Effort
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_____	_____	_____
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I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and I have full knowledge of 100% of this activity.

_____	_____	_____	_____
Employee Signature	Date	Supervisor Signature	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 day.

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.**

