

Millbrae School District – State and Federal Programs



Federal Time Accounting Guidelines 2020-21 Personnel Activity Reports (PAR) Semi-Annual Certification Semi-Annual Certification with Schedules

BACKGROUND

The Federal Education Department General Administrative Regulations (EDGAR) governs the administration of federal grants to education programs. Recipients of federal grants are required to implement internal controls that safeguard the integrity of their programs to achieve intended results. Time documentation is required to ensure that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable program requirements. EDGAR requires all employees who are fully or partially funded by federal programs to prepare and maintain time documentation. Non-compliance results in audit findings reported both to the state and federal governments will result in loss of funding. These time documents will be reviewed during both our annual financial audit and by California Department of Education (CDE) during Federal Program Monitoring (FPM).

PROGRAM/SITE MANAGER RESPONSIBILITIES

Each program/site manager must ensure that all federally funded employees and their supervisors are familiar with the time documentation guidelines and are complying with these requirements. Please review the Employee Guidelines outlined below.

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 Immigrant, Title III EL, and Title IV (*if allocated by CDE*).

ESEA

Title I Part A (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 (4035)

- To 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 (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

Local Control Funding Formula (LCFF) Site Allocations (0000,0801)

- 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

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/reading teachers; and many other classified and certificated employees.

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)

1. SEMI-ANNUAL CERTIFICATION for EMPLOYEES FUNDED WITH 100% and with ONE RESOURCE

If an employee works 100% on one activity and is paid through one federal funding source only, the employee (or their supervisor) this form twice a year, which is submitted after each six-month work period. Some examples of these employees may be instructional aides or reading teachers at one school site working on one goal area on a set schedule.

- (July-December) - Due in January
- (January-June) - Due in June

2. SEMI-ANNUAL CERTIFICATION with SCHEDULE FOR MULTI-FUNDED SITE BASED EMPLOYEES (Substitute System of Time Accounting)

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.

3. PERSONNEL ACTIVITY REPORT (PAR)– Calendar for 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.

All multi-funded, multiple cost objective employees must complete PARs on a monthly basis.

1. PARS must be submitted after the work month by the 10th of the following month.

2. Cannot be submitted or signed after the last day of the following month.

REQUIRED REVIEW AND APPROVAL CYCLE:

Personnel Activity Report (PAR): After the last day 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 of the following month. **PARS cannot be signed or submitted after the last day of the following month.**

Semi-Annual Certification: This form must be submitted in January (covering the July-December work period) and June (covering the January – June work period). In June, Semi-annuals can be signed on the last day of work for the employees' school year.

FORM SUBMISSION:

All original forms to be submitted to: District Office (Attn: Supervisor of Business Service)

EMPLOYEE TRAINING:

Time Accounting training materials and forms can be found on the District Website.

Time Accounting presentations are given in August of each year and updated throughout the year at Principal's Meetings. Employees are encouraged to contact Educational Services or Business Office with training requests and questions.

Please contact the Supervisor of Business Services for directions for a copy of a position control report to determine funding percentages.

If you have any questions on compliance or form completion, please contact Chief Business Official at 650-697-5693 ext. 041.

RECONCILIATION PROCESS

Personnel Activity Report (PAR):

1. Director of Educational Services/Business Office collect 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 Office (Attn: Supervisor of Business Services).
2. The Supervisor of Business Services reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Principals/and or Director of Educational Services are notified of discrepancies between resource allocation and time on calendars.
3. Director of Educational Services and Supervisor of Business Services meet to review any variance in excess of 10% and provide recommendations to their respective Department/Site Directors.
4. Cabinet meets to review, discuss, and provide a course of action for discrepancies. Supervisor of Business Services moves expenditures and/or updates the budget to align with the PAR per Educational Services authorization and direction.
5. Reconciliation occurs quarterly in July, October, January and April, to coincide with each budget or actual reporting period.

Semi Annual Certification:

1. Director of Educational Services/Business Office collect 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 Supervisor of Business Services.
2. The Supervisor of Business Services reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual agrees to the budgeted funding distribution. Principals are notified of discrepancies between resource allocation and time on semi-annual forms.
3. Director of Educational Services & Supervisor of Business Services meet to review discrepancies between Semi-Annual certification and payroll expenditure ledger and provide recommendations to their respective Department/Site Directors.