BACKGROUND
In May of 2004, the Federal Office of Management and Budget (OMB) issued revised Circular No. A-87. This Circular establishes federal expenditure rules, including specific requirements for federally funded employee time documentation. The 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. The Circular 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 and will result in loss of funding. These time documents will be reviewed during both our annual financial audit and by 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 LEP, 21st Century Grant.

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 I Part D (3025)
• provides financial assistance to educational programs that serve students who are neglected, delinquent, or at-risk

Title II Part A (4035)
• to increase the academic achievement of all students by helping schools and district
  o improve teacher and principal quality through professional development and other activities
  o ensure all teachers are highly qualified.

Title III LEP (4203)
• to ensure English learners in California, attain English proficiency,
• that English learners develop high levels of academic attainment in English, and
• that English learners meet the same challenging state academic standards as all other students
21st Century After School (5970)

- provides opportunities for communities to establish or expand activities before and after school that focus on:
  - Improved academic achievement
  - Enrichment services that reinforce and complement the academic program, and Family literacy and related educational development services

Local Control Funding Formula (LCFF) Site Allocations 0007; 0009

- Considered State “general” funds – not categorical (any combination of 0000, 0007, 0009)
- Employees funded with only LCFF do not participate in time accounting.
- Time Accounting is required if LCFF is combined with Title I, II, or III

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 federal aides; teachers/resource teachers; community liaisons, some nurses, psychologists and counselors; 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)

- **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. Some examples of these employees may be instructional aides or resource teachers at one school site working on one goal area on a set schedule.

  1.) January (July-December) 2.) June/July (January-June)

- **SEMI-ANNUAL CERTIFICATION FOR MULTI-FUNDED SITE BASED EMPLOYEES**
  If an 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 monthly schedule at the beginning of the year or when they start to use this form. Also, the description of services must describe the single cost objective or task.

- **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. District employees with variations in their daily work activities must complete the PERSONNEL ACTIVITY REPORT - CALENDAR.
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.

Semi-Annual Certification: This form must be submitted in January (covering the July-December 2015 work period) and June (covering the January – June 2016 work period). Please submit before leaving for summer break.

All forms must be sent either hard copy to:

    State and Federal Programs, Box 0725   OR

Scanned and emailed to: time-accounting@scusd.edu.

PROGRAM/SITE MANAGER RESPONSIBILITIES
The program/site manager must ensure that all federally funded employees and their supervisors are familiar with the federal programs and time documentation guidelines and are complying with these requirements.

FORMS & QUESTIONS
Blank forms are attached for your convenience. Forms are available on the Intranet at Offices and Departments, Budget Services, then select "Documents". Please distribute to your categorically funded staff. A Position Control Report may be obtained from State and Federal Programs to assist you in determining the funding resource of your staff.

If you have any questions on compliance or form completion, please contact State and Federal Programs at 643-9051.