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 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 our Categorical Program Monitoring (CPM).

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.

EMPLOYEE GUIDELINES

Instructions for Completion of the Personnel Activity Report

All employees who are fully or partially funded by federal categorical and/or special education dollars (resource codes 3000-5999 and 6500) must complete their time documentation every month. Time is documented daily, as work is performed. Examples of categorically funded employees include (but are not limited to): Special Education and NCLB (Title I) aides; teachers/resource teachers; community liaisons, some nurses, psychologists and counselors; and many other classified and certificated employees.

- If the employee’s work schedule does not vary monthly, time is documented on the PERSONNEL ACTIVITY REPORT – FORM 1. The employee must complete the total hours (or days) worked by program, and the percentage of hours (or days) worked by program to total hours (or days) worked on Form 1. Most school site employees use Form 1.

If the employee works exclusively on one program (such as NCLB (Title I) or Special Education), the employee would use Form 1 to document 100% of the time spent on that program.
If the employee’s work schedule varies daily or throughout the month, the employee should document daily activities on the PERSONNEL ACTIVITY REPORT – FORM 2. When completing Form 2, identify each program for which work was performed and the daily time dedicated to each program. The total documented for the day should equal to the actual hours worked. Many district office employees must complete Form 2 due to the variations in their daily work activities.

Required Review and Approval Cycle:

Within five days after the end of each month, the employee submits their completed, signed Personnel Activity Report (Form 1 and Form 2) to their supervisor for review and signature.

Retention and Submission of Completed Forms

Following review and approval by the supervisor, completed forms shall be retained on file at the school site or department. The October, January, and May forms are submitted by the supervisor to Budget Services, Box 804, by November 15, February 15, and June 14. The forms are filed by employee name and fiscal year.

Internal Compliance Review

The Budget Services Department will reconcile the submitted forms to a current position control report of federally funded employees to ensure that all required Personnel Activity Reports are completed and verify that the actual percentage of hours worked corresponds to each employee’s budget coding. Variances of greater than 10% will be reported to the Budget Services Director.

FORMS & QUESTIONS

Blank forms are attached for your convenience. Forms are available on the Intranet under the ISO – Process Management System. Select “Documents,” “Budget” and “Forms.” Please distribute to your categorically funded staff. A Position Control Report may be obtained from Budget Services to assist you in determining the funding resource of your staff.

If you have any questions on compliance, please contact Linda Cook at 643-9051. For form completion, you may contact Gerardo Castillo at 643-9405 or Gloria Chung at 643-7870. Please remember that Form 1 or Form 2 for the months of October, January, and May must be submitted to Budget Services at Box 804.

Attachments

cc: Superintendent
    Chief Accountability Officer
    Chief Academic Officer
    Assistant Superintendents
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Personnel Activity Report -- Form 1
(Federally Funded - Monthly Time Accounting)

Employee Name ____________________________________________
(Name as shown on payroll records)

School Name ____________________________________________

Department or Division ___________________________________
(if applicable)

Monthly Report ¹: From: ___________ To: ___________ School Year: ___________

<table>
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<tr>
<th>Funding Source</th>
<th>Percent of Effort ²</th>
<th>Hours/Days Worked</th>
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<td>□ Special Education</td>
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I hereby certify that this report is an after-the-fact determination of 100% of actual effort expended for the period indicated and I have full knowledge of all of these activities.

Employee Signature ___________________________ Date Signed ___________ Responsible Official ³ ___________________________ Date Signed ___________

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¹ Report must be prepared monthly
² Percent of employee's time performing activities funded by the federal program
³ Supervisory official having first-hand knowledge of the activity performed by the employee

Instructions:
(1) Indicate hours/days worked and percentage of hours worked by program for the month.
(2) Sign and date form. Submit to your supervisor at the end of each month.
(3) Supervisor signs form and sends October, January, and May forms to Budget Services, Box 804; other months are retained at the site for audit review.

This form will work well when an employee's time spent on federal programs is fairly predictable and does not vary much during the month. However, for those employees whose time is unpredictable and varies significantly from day to day, a more detailed personnel activity report (such as Form 2) may be appropriate.
SACRAMENTO CITY UNIFIED SCHOOL DISTRICT
Personnel Activity Report -- Form 2
(Federally Funded - Monthly Time Accounting)

Employee Name ____________________________________________ (Name as shown on payroll records)

School Name _____________________________ Department or Division _________________________ (if applicable)

Monthly Report ¹: From: ___ / ___ To: ___ / ___ School Year: ______

Funding Source
(Check ☒ all that apply)

| Program/Funding Source | 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 | Total |
|------------------------|---|---|---|---|---|---|---|---|---|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|----|-----|
| ☒ NCLB (Title I)       |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| ☒ Special Education    |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| ☐                        |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |
| ☐                        |   |   |   |   |   |   |   |   |   |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |    |

Hours/Days Worked

I hereby certify that this report is an after-the-fact determination of 100% of actual effort expended for the period indicated and I have full knowledge of all of these activities.

Employee Signature ___________________________ Date Signed ___ / ___

Responsible Official ² ___________________________ Date Signed ___ / ___

¹ Report must be prepared monthly
² Supervisory official having first-hand knowledge of the activity performed by the employee

Instructions:
(1) Indicate hours/days worked.
(2) Sign and date form. Submit to your supervisor at the end of each month.
(3) Supervisor signs form and sends October, January, and May forms to Budget Services, Box 804; other months are retained at the site for audit review.

This form will work well when an employee's time spent on federal programs is unpredictable and varies significantly from day to day. Please do not submit both forms.