Federal Time Accounting Guidelines

Personnel Activity Reports (PAR)
Technical Assistance

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

Federally Funded Personnel

In other words, PARs provide evidence that the percentage of time charged to the federal resource is spent doing work in the federal program.

Why is documentation needed?

Federal programs have laws and an intent. Documentation ensures that employees are working within the intent of the federal program.

It is OUR responsibility to prove that the funds are used appropriately for salaries.

Why is documentation needed?

- Time documents will be reviewed during both our annual financial audit and Federal Program Monitoring (FPM).

- Non-compliance results in audit findings and FPM reviews can result in loss of funding

Who must provide PAR documentation?

Any employee whose salary is partially funded with the following federal programs that are monitored by FPM:

- Title I (3010), II (4035), III (4203)
- 21st Century (4124)

ESEA Title I Part A

- Must be used to supplement the basic program

- Site employees can not participate in administrative or clerical duties

- Intent is to provide support for low income students to become academically proficient in State Standards

Title III LEP

- 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

Local Control Funding Formula (LCFF) Site Allocations

- **Time spent on LCFF activities must be recorded on PARs if LCFF is combined with Title I, II, III or 21st Century.**

- **Employees funded with only LCFF do not participate in time accounting.**

PROGRAM/SITE MANAGER RESPONSIBILITIES

The 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.

Two Important Principles in Time Accounting

1. **Funding Sources**
   - **Number of funding sources**
   - **Is at least one – Federal?**

2. **Cost objectives = work goals**
   - **Single cost objective**
   - **Multiple cost objectives**

PARs - Multiple Funding Sources

- Multiple federal grant programs

- A combination of federal and nonfederal programs

- Multiple duties, tasks, program objectives

Multi-funded Employees who complete PARs

- **Administrators** – who spend only a portion of their time overseeing Title I programs
- **Training Specialists** - coach, teach & provide PD at multiple sites
- **Nurses** - work at multiple tasks at multiple sites
- **Social workers** - work with parents, students
- **Site Instructional Coordinators** – multiple tasks
- **Learning Support Coordinators** – multiple tasks

Personnel Activity Report

- **Used when an employee's salary is funded by multiple federal programs or partially with federal programs & other sources**

- **It is a monthly calendar that shows the amount of time the employee has worked daily in each funding source**

- **The amounts of time are shown as whole hours or half hour increments**

Personnel Activity Report

- **Must be an accurate record of the hours spent working in the federal & other program(s)**

- **The hours must be tied to the activities**

- **Daily recording of hours ensure more accuracy.**

- **The completed calendar must be signed by the employee & supervisor AFTER the work has taken place**

Sacramento City Unified School District
Putting Children First

Steps in Creating and Completing PAR:

1. The employee know the funding sources and understand the duties associated with the resources.

2. The employee must identify activities or cost objectives that belong under each funding source. To do this, the intent of the federal funding source in the context of the other funding sources must be considered.

Examples of Activities in Funding Sources

Title I: Academic focus & LEA Plan Alignment

- Direct academic services to students
- Academic Counseling for students
- Screening and referring for support services
- Supervision of Title I funded staff
- Assessment & Data analysis
- Professional development
- Parent Involvement

Title III: Academic Support for LEP students

- Professional development about EL instruction
- Direct services to students
- EL parent involvement

Sacramento City Unified School District
TIME ACCOUNTING FOR MULTI - FUNDED PERSONNEL

School/Department:		Name:														Title:												Month/ Yr.			

Program	Activities for (month/yr)	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
	Holiday																																
	Sick Leave																																
	Vacation																																
	TOTAL																																

I hereby certify that the above information is a true and correct representation of the actual time spent by me in support and compliance of the above Federal and State Categorical programs and General Education

Month

Completing the PAR

 1. List the activities in each funding source in the column on the far left.

2. Record the actual time worked for each activity.

3. Record any days or partial time not at work.

Completing the PAR

4. PARs are signed and dated after the month worked as they are verification of the work already performed.

5. Employee must sign as well as the employee's supervisor who must verify that the work was done.

6. Each monthly calendar must be submitted MONTHLY to State and Federal Programs office, by the 10th of the following month and no later than the last working day of the following month to Time-Accounting@scusd.edu or by hard copy.

Fiscal Audit – Federal Program Monitoring

1. It's important that all PARs reflect actual, real work that is aligned to a calendar or log.

2. CDE reviewers have the option of interviewing sample employees
    a. Be prepared to describe how your duties benefit the Title I or other federal program
    b. You may be asked to provide a log or calendar for the sample month

Questions
and
Answers

For assistance with PAR: Contact State & Federal Programs   643-9051