Employee Time Accounting Guidelines

Siskiyou County Office of Education

August 2023

Siskiyou County Office of Education
Employee Time Accounting Guidelines

General Guidelines

Time and effort records are required to be maintained in accordance with Title 2, Code of Federal Regulations (2 CFR), sections 200.403 and 200.430, and the California School Accounting Manual 905, in order for salaries and wages to be allowable under all federal grant programs. Specifically, charges to federal awards for salaries and wages must be based on contemporaneous records that accurately reflect the work performed. The time and effort records must:

- Be supported by a system of internal controls which provides reasonable assurance charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which employee is compensated;
- Encompass all activities (federal and non-federal);
- Comply with established accounting policies and practices; and
- Support distribution among specific activities or cost objectives.

Budget estimates or percentages determined before the services are performed alone do not qualify as support to federal awards.

Furthermore, an LEA must also maintain appropriate records and cost documentation as required by 2 CFR sections 200.302 (financial management), 200.430(i) (standards for documenting personnel expenses), and 200.333 (retention requirements for records) to substantiate compensation costs charged to federal programs related to interruption of operations or services.

For example, if an LEA is closed and employees are unable to work, the time and effort records should reflect that the employee was on an authorized absence. In accordance with 2 CFR Section 200.431, authorized absences may be an allowable cost of the federal program provided that the cost is reasonable and all of the following criteria are met: (1) The leave is provided under established written leave policies; (2) the costs are equitably allocated to all related activities, both federal and non-federal; and (3) the accounting basis is consistently followed for both federal and non-federal funds. (Source: California Department of Education)

The most important rule to remember is that time accounting is always an after the fact report of how time was spent. It is not a plan. The time must be documented either while it is happening or after it has happened. For example, you may not prepare and sign a monthly report for your January time until after January.

Time accounting must report for all of your time. All of the time you report, whether in one program or many, must add up to 100% of the time for which you are compensated. This includes all overtime and stipends that are part of your regular position. See below for additional positions.

Time accounting must be prepared in a timely manner and must coincide with the pay period. For Siskiyou County Office of Education employees, this means that each time report must include all of the month or an entire six months depending on your reporting requirement.

The time accounting form must be signed by:

- Monthly reporting: the employee and the employee's supervisor;
- Semiannual reporting: either the employee or the supervisor who has direct knowledge of the work performed.

The signature of the supervisor must be a management employee, not a non-management supervisor. If the supervisor is signing a semiannual report, that supervisor must have direct knowledge of the employee's activities.

Once an employee certifies his or her hours, payroll changes may not be made to move salary either into or out of the resources that have been reported (Employees paid from a single cost objective, see below).

Employees that are required to report semiannually may report monthly, but, employees that are required to report monthly may not report semiannually.

Employee time accounting forms must be completed, signed and received by Business Services no later than 5 days after the end of the reporting period. Semiannual reports must be received by January 5 and July 5.

Once an employee has completed and signed their form, it should be submitted to their supervisor for review and approval. The supervisor will then submit the form to Business Services.

Semiannual Reporting Guidelines

Employees paid from a single cost objective - (i.e. Special Education, Transportation, SAFE, Early Head Start, Adult Education) the following guidelines should be used:

- Use the semiannual reporting form that includes a statement that the employee worked solely on the identified program for the period covered by the certification.
- Prepare a report every six months (July-December and January-June).
- The form must be signed and dated by either the employee or the supervisor who has firsthand knowledge of the work performed by the employee.
- Supervisor should verify they received a semiannual report for each employee.
- Return the form to Business Services by January 5 and July 5.

Monthly Reporting Guidelines

For those programs and employees subject to monthly reporting, the following guidelines should be used:

- Use the monthly reporting form that includes a statement that the form shows and after the fact reporting of actual effort expended on each of the programs shown for the period indicated.
- Prepare a report every fourth month **(September, January, May),** unless notified they must be completed monthly.
- The Certificated Bargaining Unit Agreement provides some flexibility over the work day. Unit members work 80 hours in each contracted ten-day work period inclusive of the lunch period set forth in Section 9.1.1 (which is 30 minutes), and should account for the overall hours for the period, rather than each day.
- The form must be signed and dated by the employee. The supervisor may not sign a monthly report in place of an employee.
- Sign, date and return the form to the supervisor for review and approval signature. The supervisor will submit to Business Services by the 5th of the month following the period reported. For example, the January report must be received by Business Services by February 5.
- Business Services will notify the employee's supervisor, as well as the Associate Superintendent if the report has not been submitted in a timely manner.
- See attached sample.

To record time or make adjustments to "time worked" on your Time Accounting Forms, please follow the examples below.

- Record time in ¼ hour increments. 15 minutes = .25
  30 minutes = .50
  45 minutes = .75
  60 minutes = 1.0

- Adjustments to Time Worked:

AL	Approved Leave		SL	Sick Leave
AOT	Approved Overtime		UNP	Unpaid Day
AT	Assigned Training		VAC	Vacation Day
BER	Bereavement Leave		WC	Worker's Comp
CA	Child's Activity		WOC	Work Out of Class
PN	Personal Necessity		L	Lunch
SH	School Holiday			

Time Accounting During Time of Emergency, Unexpected or Extraordinary Circumstances

Employees unable to work or working limited hours during a time of emergency must continue to maintain time accounting records. Time worked (either on site or at home) should be recorded, time not worked is recorded as Approved Leave (AL). Approved Leave established by federal, state or local Executive Orders follow the policies and procedures established in those Orders. Procedures will be the same for both full and part time employees, and short or long-term circumstances. Use of the established form (attached) and submission/approval method remain unchanged. Charges to federal and non-federal programs will be made based on the most recent prior period time accounting percentages. If job duties change due to workload shift, charges to federal and non- federal programs will be equitably allocated to all related activities and funding sources, both federal and non-federal.

Adjusting Payroll

Once we know how you spent your time, we need to make sure your pay matches your work.

For employees who complete a monthly time account certification form, we must check that distribution of payroll charges matches the distribution of actual duties. This must be done on a quarterly basis. If the difference between the payroll distribution and the actual duties performed is greater than 10%, the payroll must be adjusted immediately. If the difference is less than 10%, the payroll may be adjusted at year-end, but it must be adjusted.

For employees who complete a semiannual time accounting certification form, the payroll will also be verified to ensure that the program to which pay is charged is the program the employee worked on.

Duties Determine Payroll

The actual duties performed drive how the payroll distribution is ultimately recorded, not the other way around. The payroll distribution set up in Position Control and Payroll serves as an estimate of how charges will ultimately be distributed but the time accounting is the final determination. When estimating payroll distribution, keep the following in mind:

- The system for establishing estimates must produce reasonable approximations of the activities actually performed.
- Comparisons of actual costs to budgeted distributions based on the time accounting reports must be made each month for many programs due to program reporting requirements.
- The estimated distribution percentages must be revised at least quarterly if necessary to reflect changed circumstances.

Once time has been certified and payroll has been adjusted to match the certification, no additional adjustments to the payroll distribution may be made because the payroll must match the certification.

Summary of Procedures

To facilitate compliance with the rules mandated by federal and state laws, the following summary of steps should be followed:

- Use the forms provided by Business Services.
- Determine which employees must complete monthly reporting and which must complete semiannual reporting.
- Turn in 100% of the required forms. The Federal Education Department and the CDE expect 100% of the forms to be on file. 90% is not good enough.
- Review completed forms for accuracy prior to submission.
- Prepare a request for payroll expense distribution changes as required to ensure that payroll matches actual duties.
- Maintain records for 5 years. (Business Services will keep forms on file for the five-year period.)

Summary of Forms

Both semiannual and monthly forms are distributed to the affected employees. If you have any questions, please contact Business Services.

Business Services Contacts

The following people in Business Services may be contacted with questions regarding employee time accounting.

- Nadine Hittson: (530) 842-8411, or, nhittson@siskiyoucoe.net
- Jamie Cramer: (530) 842-8412, or, jcramer@siskiyoucoe.net

SAMPLE Time Accounting Form

See *Monthly Reporting Guidelines on Page 3*

Employee: Janet Von Parsnip

609 South Gold Street

Yreka, CA 96097

Time Period: May 1 - May 31, 2020

Employee Time Accounting Form

ADJ. = Adjustments to Time Worked

AOT	- Approved Overtime	SL	- Sick Leave
AT	- Assigned Training	UNP	- Unpaid Day
BER	- Bereavement Leave	VAC	- Vacation
CA	- Child's Activity	WC	- Worker's Comp
PN	- Personal Necessity	WOC	- Work Out of Class
SH	- School Holiday	L	- Lunch

Please record your time in ¼ hour increments.
15 minutes = .25; 30 minutes = .50
45 minutes = .75; 60 minutes = 1

						Funding Sources						
Date	In	Out	Total Time Worked	ADJ.	Reason	Funding Source	Funding Source #2	Funding Source #3	SAMPLE			
1	7:30	3:30	7.50	0.50	L	3.00	2.00	2.50				
2	xx	xx	xx	xx	xx	xx	xx	xx				
3	xx	xx	xx	xx	xx	xx	xx	xx				
4	8	4	7.50	0.50	L	0.50	3.00	4.00				
5	8	4	7.50	0.50	L	2.00	3.00	2.50				
6	7	3	7.50	0.50	L	2.00	3.00	2.50				
7	8	4	7.50	0.50	L	2.00	3.00	2.50				
8	7:30	3:30	7.50	0.50	L	3.00	2.00	2.50				
9	xx	xx	xx	xx	xx	xx	xx	xx				
10	xx	xx	xx	xx	xx	xx	xx	xx				
11	8	4	7.50	0.50	L	2.50	3.00	2.00				
12	8	4	7.50	0.50	L	2.00	2.50	3.00				
13	8	4	7.50	0.50	L	2.00	3.00	2.50				
14	8	4	7.50	0.50	L	3.00	2.00	2.50				
15	7:30	3:30	7.50	0.50	L	3.00	2.50	2.00				
16	xx	xx	xx	xx	xx	xx	xx	xx				
17	xx	xx	xx	xx	xx	xx	xx	xx				
18	8	4	7.50	0.50	L	0.50	3.00	4.00				
19	8	4	7.50	0.50	L	2.00	3.00	2.50				
20	8	4	7.50	0.50	L	2.00	3.00	2.50				
21	8	4	7.50	0.50	L	2.00	3.00	2.50				
22	8	4	7.50	0.50	L	3.00	2.00	2.50				
23	xx	xx	xx	xx	xx	xx	xx	xx				
24	xx	xx	xx	xx	xx	xx	xx	xx				
25	xx	xx	xx	xx	SH	xx	xx	xx				
26	8	4	7.50	0.50	L	2.50	3.00	2.00				
27	8	4	7.50	0.50	L	2.00	2.50	3.00				
28	8	4	7.50	0.50	L	2.00	3.00	2.50				
29	8	4	7.50	0.50	L	3.00	2.00	2.50				
30	xx	xx	xx	xx	xx	xx	xx	xx				
31	xx	xx	xx	xx	xx	xx	xx	xx				
			150.00		Totals:	44.00	53.50	52.50	0.00	0.00	0.00	0.00
					Percentage:	29%	36%	35%	0%	0%	0%	0%

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

Hrs Total: 150.00

% Total: 100.00%