



Kings Canyon Unified School District

Time and Effort Policy and Practices

BACKGROUND

The Federal Education Department General Administrative Regulations (EDGAR) governs the administration of federal grants to education programs. Being a recipient of both federal and state funding resources, the district is required to implement a time accountability policy, district practices, and internal controls to ensure that the goals of federal funding sources are achieved.

Time accounting, a documentative regulation, ensures that the district is properly charging salaries and wages in accordance with the applicable funding source requirements, goals, and objectives.

Time accounting documents are monitored and reviewed by each responsible school site or department on an ongoing basis with the support of the Educational Programs and Business Services departments. The Program Director/Administrator is responsible for the distribution, collection, and retention of all employee time accountability reports. Individually reported data will be made available only to authorized auditors/reviewers.

The Code of Federal Regulations (CFR), Part 200 (the Uniform Guidance) and the California School Accounting Manual (CSAM), Procedure 905, have outlined principles and requirements of time accounting documentation. The Kings Canyon Unified School District *Time and Effort Policy and Procedures* are based on these guidelines.

WHO MUST COMPLETE TIME ACCOUNTING DOCUMENTATION?

Time accounting documentation is required for **all employees whose salaries and wages are paid, in part or in full, from restricted federal resources (*categorical*)**. Staff are required to complete either Periodic (Semi-Annual) Personnel Certifications or Personnel Activity Reports (PAR), depending on their funding source/(s) and job duties.

EMPLOYEE GUIDELINES

All employees who are fully or partially funded by restricted federal dollars must complete their time documentation on district approved forms. The type of documentation required depends on:

- How the employee is funded; and
- How many different grant activities/duties (cost objectives) are worked.

Employees must only complete the forms that fit their position and funding.

Examples of KCUSD categorically funded employees might include: custodians, food service staff, intervention teachers, classroom aides, psychologists, parent engagement coordinator, instructional coach, and social workers.

TYPES OF TIME ACCOUNTING DOCUMENTATION

There are two methods of time accounting documentation:

1. SEMI-ANNUAL PERSONNEL CERTIFICATION

Single-Funded Employees with Single Cost Objective

A *single cost objective, single-funded* employee is defined as when an employee is paid 100% from federal funding, his/her work schedule does not vary monthly, and all employee activities are allowable under the funding source.

If an employee is considered single-funded, the director/principal will sign the ***Blanket Semi-Annual Certification form*** twice a year, documenting that the employee worked 100% on only one project/cost objective for the time period listed. These certifications should not be signed and dated until **after the employee has worked the certification period** (either July-December or January-June).

- 1.) The July-December Semi-Annual Certification is signed and submitted (both hard copy and scanned) in January.
- 2.) The January-June Semi-Annual Certification is signed and submitted (both hard copy and scanned) in June before leaving for summer break.

Multi-Funded Employees with Single Cost Objective

If a multi-funded employee works on one goal (or cost objective), their schedule does not change, and they stay in one location, they must complete the ***Semi-Annual Certification- Form S*** twice a year.

In order to use this form, the employee MUST maintain and retain **an accurate work schedule** with each Semi-Annual Certification form. The schedule must include information such as time periods and tasks.

2. MULTI-FUNDED EMPLOYEES- PERSONNEL ACTIVITY REPORT (PAR)

A Multi-funded employee is defined as an employee who is partially funded by federal, state, or local grants. If the **employee's work schedule varies** daily or throughout the month (multiple job objectives), 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 the actual hours worked.

If an employee is considered a multi-funded, multiple cost objective employee, they will sign the completed multi-funded time accounting log known as the ***Personnel Activity Report (PAR)*** immediately following each monthly pay period throughout the course of the year.

DIRECTOR/SITE ADMINISTRATOR RESPONSIBILITIES

The Director/Site Administrator signing any of the time-reporting forms must have first-hand knowledge of the work performed by the employee. After approving time reporting forms, he/she will sign the form verifying that the information is accurate and employees duties allowable in accordance with the federal resource goals and objectives.

Semi-Annual Certification (Majority of KCUSD school sites and departments)

- The Director/Site Administrator responsible for overseeing the duties performed by the single funded, single cost objective employee collects the Semi-Annual Certification document twice a year, in January and in June.
- In the event the employee's hours worked are not in alignment with the funding source identified, the supervisor will work with the employee to

adjust/verify their duties to ensure alignment with the funding source goals and the identified percentage of funding.

- The Director/Site Administrator reviews the information on the Semi-Annual Certification form and confirms that the employee spent all his/her time working on the program indicated.
- Director/Site Administrators are required to **scan the appropriately completed and signed Semi-Annual Certification report(s) and send a hard copy via intra-district** mail by the 15th of January/June (month following the semi-annual period).

Personnel Activity Report/ Multi-Funded Time Accounting Log (Very few employees district wide)

- The Director/Site Administrator responsible for overseeing the duties performed by the multi-funded employee shall collect each employee's PAR every month. It is recommended PAR forms are collected by the 5th of each month following the monthly activity period, to be reviewed with Ed Programs Dept.
- The Director/Site Administrator will review the actual hours worked by the employee within each program as reported. In the event the employee's hours worked are not in alignment with the funding sources identified, the supervisor will work with the employee to adjust/verify their duties to ensure alignment with the funding source goals and the identified percentage of funding.
- For multi-funded employees on a set schedule of duties, such as teachers, their calendar should indicate specific blocks of time allocated to certain duties. For example, a teacher operating an intervention class during a specified period and core classes during the other periods must be able to provide a calendar that indicates this by class period.
- For multi-funded employees not on a set schedule, time spent on specific projects may be documented on a monthly calendar or other type of schedule as agreed upon by the supervisor as long as the time worked per project is clearly supported.

- Ultimately, it is the Director/Site Administrators responsibility to ensure that the employee is working the actual hours reported on the PAR. His/her signature indicates that all hours were verified against supporting documentation.
- The employee is required to return the appropriately completed and signed Personnel Activity Report (PAR) report to their supervisor by the 4th of each month following the monthly activity period to be scanned to the Educational Programs Department. A hard copy should also be sent via intra-district mail.

STATE AND FEDERAL PROGRAMS DEPARTMENT RESPONSIBILITIES

The Educational Programs Department will manage the list of staff members required to submit time accountability forms, monitor submitted time accounting documents, and work with Business Services Department staff to complete the following compliance processes.

The following internal review process will ensure compliance:

- Educational Programs Staff will compile a list of staff members funded through federal resources for the upcoming school year prior to the first day of school.
- Educational Programs Staff will provide a Time Accountability Packet to all school sites and appropriate departments with the following supporting documents/resources:
 - District calendar with employee holidays
 - List of their staff members paid with federal resources, color coded by those requiring Semi-Annual Certification forms and those requiring Personnel Activity Reports (PARs)
 - Sample blank Semi-Annual Certification Forms and PARs
 - Copy of Procedure 905- Documenting Salaries and Wages
 - Current *KCUSD Time and Effort Policy and Procedures*.
- Educational Programs Staff will collect the time accountability documents from all sites/departments, review documentation to ensure all forms are complete (e.g. signatures, schedules, and calendars), and ensure that the

salaries and wages charged are accurate, allowable, and in alignment with program goals and objectives (January/June).

- Educational Programs Staff/Business Services Department will reconcile actual hours and percentage of hours worked per program as reported on the time accountability reports to actual charges within the accounting system.
- Educational Programs Staff will work with the Director/Site Administrator or the Business Service Department to resolve any discrepancies.

BUSINESS SERVICES RESPONSIBILITIES

- The Business Services Department will notify Educational Programs Staff of new hires throughout the year being funded through restricted state and federal resources, following bi-monthly board meetings.
- The Business Services Department will receive the PAR or semi-annual certifications reports from the Educational Programs Department for employees whose funding percentages vary beyond 10% of time.
- The Business Services Department will prepare payroll journal entries necessary to correct any variance of more than 10% (ten percent) on the PAR or semi-annual certifications reports received.
- At the close of each fiscal year, the Business Services Department will make final budget reconciliations to ensure final salary expenditures match time and effort as reported over the year. Evidence of salary reallocations must accompany a modified effort report which will be reviewed by the Business Service Department and maintained on file for seven years.

RECONCILIATION PROCESS

Semi-Annual Certification Report and Personnel Activity Report (PAR):

1. The Educational Programs Department collects the PAR/Semi-Annual Certification forms from all directors/site administrators of employees that are federally funded.

2. Educational Programs Staff will review the time accountability reports to confirm appropriate verification (e.g. signatures, schedules, and calendars) and ensure that the salaries and wages charged are accurate, allowable, and in alignment with program goals and objectives.
3. Educational Programs Staff will work with the Program Director/Site Administrator or the Business Service Department to resolve any discrepancies.
4. Educational Programs Staff and Business Services Department review each time accountability certification document and compares it to the actual payroll expenditure ledger to confirm **reported time activity agrees to the budgeted funding distribution.**
5. The Business Services Department will prepare payroll journal entries necessary to correct any variance of more than 10% (ten percent) on time certification reports received.
6. The Director of Fiscal Services communicates with the Educational Programs Administrator and the Assistant Superintendent to review, discuss, and provide a course of action for discrepancies.
7. Reconciliation for both time accountability reports occur in January and June.

EMPLOYEE TRAINING

Time Accountability training materials and forms can be found at:

www.kcusd.com/departments/educational-programs

Time Accountability information is provided to all site principals and program directors so that they can train all required staff in August/September of each school year. Additional presentations and support information will be provided throughout the year at Principals'/Directors' Meetings.

All new employees funded with federal funds will receive time accounting training at the beginning of the school year either one-on-one or in small groups. Training includes the clear definition of actual time worked versus budgeted time.

Employees are encouraged to contact the Administrative Assistant for Educational Programs or the Educational Programs Administrator with training requests and questions.