

FEDERAL GRANT FUNDS

Poway Unified School District Time Accounting Guidelines

The Federal law requires employees funded with Restricted programs to complete personnel activity reports to support Time Accounting documentation. Recipients of federal grants are required to implement internal controls that safeguard the integrity of their programs to achieve intended results. Time 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 Federal Education Department General Administrative Regulations (EDGAR) 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. This includes training school staff who are paid all or in part with federal funds on the basic purpose and intent of each federal program and why they are being paid, all or in part, with federal funds. Please review the Employee Guidelines outlined below.

EMPLOYEE GUIDELINES:

All employees who are fully or partially funded by federal categorical funds 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 instructional aides; teachers, resource teachers; parent liaisons, 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. The time accounting form must be certified by the proper designees (i.e employee and/or supervisor). The employee's supervisor must have direct knowledge of the employee's activities.

TIME ACCOUNTING FORMS: SEMI-ANNUAL CERTIFICATION AND PERSONNEL ACTIVITY REPORT (PAR)

SEMI-ANNUAL CERTIFICATION for EMPLOYEES FUNDED WITH 100%, ONE RESOURCE (See attached Exhibit A)

If an employee works 100% on one activity and is paid through one federal funding source only, for example an instructional aide or resource teacher that is working at one school site and working on one goal on a set schedule, they will sign this form (see attached exhibit A) twice a year, which is submitted after each six month work period.

For Poway Unified School District these will be completed in January for the July-December work period, and again in June for the January-June work period.

PERSONNEL ACTIVITY REPORT (PAR) - Calendar for Multiple Funding and Multiple Cost Objectives (see attached Exhibit D)

If an employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document their daily work schedule through a personnel activity report (PAR). The PAR (see attached exhibit D) should identify each program for which work was performed, and the daily time dedicated to

FEDERAL GRANT FUNDS (continued)

each program. The total documented time should account for the total activity for which each employee is compensated.

All multi-funded, multiple cost objective employees must complete PARs on a monthly basis.

REQUIRED REVIEW AND APPROVAL CYCLE:

Personnel Activity Report (PAR): After the last day 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 of the following month. **PARS should be signed or submitted by the last day of the following month.**

RECONCILIATION PROCESS**Semi Annual Certification:**

1. Program managers will collect the Semi-Annual form from all employees that are required to complete it and ensures that all forms are received, are complete, verifies the single cost objective, and provides copies to the Finance department.
2. The Finance department reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on semi-annual forms.
3. Any differences between the payroll distribution and actual duties performed must be adjusted unless the difference is within the de minimis benefit rule.

Personnel Activity Report (PAR):

1. Program managers will collect the PAR form from all employees that are required to complete it and ensures that all forms are received, are complete, and provides copies to the Finance department.
2. The Finance department reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on calendars.
3. Any differences between the payroll distribution and actual duties performed must be adjusted unless the difference is within the de minimis benefit rule.
4. Reconciliation occurs quarterly in July, October, January and April, to coincide with each budget or actuals reporting period.

Record retention

All certifications are filed in a binder by Fiscal Year and are retained in the District for a period of 5 years.

Exhibit A

POWAY UNIFIED SCHOOL DISTRICT
Semi-annual Certification for staff working on single cost objective
100% funded from one resource

Employee Name: _____
 School/Site: _____
 Position: _____
 Job description: _____

Single Cost Objective

| | | |
|--|---------------------|---------------------|
| This individual is budgeted and worked solely in the following program for the preceding six month period. | | |
| <u>Work Period</u> | <u>Program Name</u> | <u>Resource No.</u> |
| _____ To _____ | _____ | _____ |

Certification: 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 percent of these activities.

Signature of Employee: _____
 AND
 Supervisor's Signature: _____
 Supervisor's Name: _____

Date: _____
 Date: _____
 Supervisor's Title: _____

(Project Directors/Coordinators are required to maintain these time sheets for a period of five years)

