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August 2019

To: All employees funded federally in part or whole

From: Carol Mehochko, Academic Agent, Special Programs

Subject: Guidelines for Time Accounting – 2019-20 School Year

**Federal Time Accounting**

If federal funds are used for salaries, then time accounting records are required.  
If an employee is paid with federal funds, we must show that the employee worked on that specific federal program and cost objective.

The following three components must be met for acceptable use of federal funds:  
1. Necessary  
2. Reasonable  
3. Allocable (time proves allocability)

Types of Time Accounting:  
1. Semi-Annual  
2. Semi-Annual / Single Cost Objective  
3. Personnel Activity Report (PAR) Multi-funded

1.**Semi-Annual Certification: Funding 100% Title I**

All duties must be supplemental and allowable under a Title I program.  
If position is 100% Title I a Semi-Annual Time Accounting certification is completed twice a year.  
\*The job description is embedded in the form.  
Originals are kept at the school site.  
Site designee submits signed copies to State & Federal Programs after work is completed.

2. **Semi-Annual / Single Cost Objective: Funding % Title I (Federal) and % LCFF (non-Federal)**  
If a multi-funded position meets Semi-Annual Single Cost Objective criteria, a Semi-Annual Time Accounting Certification/Single Cost Objective form is completed twice a year. A schedule must be submitted with the Semi-annual  
Guidance from USDE Office of Chief Financial Officer:  
It is possible to work on a single cost objective even if an employee works on more than one Federal award or on a Federal award and a non-Federal award.  
The key to determining whether a position is a single cost objective is whether the employee’s salary and wages can be supported from the Federal award alone if the employee’s salary is also paid with non-Federal funds.  
Examples:  
• Coach – coaching sole role  
• Tutor – tutoring sole role

3. **Personnel Activity Report (PAR): Funding % Title I (Federal) and % LCFF (non-Federal)**  
Multi-funded personnel must provide a description of duties which supports cost distribution to each program (Title I & LCFF)  
Program resource codes, goal code(s), and percent of funding are recorded on the job description.  
Personnel Activity Report (PAR) Procedures  
All multi-funded personnel responsible for completing a PAR will:  
• Complete & submit one description of duties annually to State & Federal Programs.  
• Document their activities, per program, during their contracted hours on the Excel PAR Activity Report  
• Employee Print and sign completed Excel PAR Activity Report after the last working day of each month  
• Submit Excel PAR Activity Report monthly to site designee for principal to review and sign.  
• Site designee will submit copies all signed Excel PAR Activity Reports to State & Federal Programs by the 10th of the following month. (i.e. August PAR forms will be due September 10, 2019).  
  
**All personnel sign time accounting certifications AFTER work is performed.**  
**All original Time Accounting forms, with original signatures must be kept at school site for five years.**

**Procedures to Review Federal Positions:**  
A review of each federal funded position will occur annually.  
Each school will:  
1. Provide evidence of the identified need, alignment to LEA/SPSA goals, and intent of funding for each position.  
2. Submit an annual job description for each multi-funded position.  
3. Submit monthly Personnel Activity Records (PAR) for each multi-funded position.

District will:  
1. Review and confirm school steps 1-3.  
2. Conduct a semi-annual fiscal review to determine if funds are allocated appropriately/aligned to work performed.  
3. Make fiscal reconciliations if review results in misalignment.

\*If school is retaining the multi-funded position for the next school year, funding must be adjusted and reflected on the annual staffing form.

**Documentation for Title I Federally Funded Staff**



**Special Programs**

**Carol Mehochko**

Academic Agent, Special Programs

**Federal Time Accounting (cont’d)**

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• Complete & submit one description of duties annually to State & Federal Programs.  
• Document their activities, per program, during their contracted hours on the Excel PAR Activity Report  
• District Employees: Print and sign completed Excel PAR Activity Report after the last working day of each month; School Site Employees: Print and sign completed color coded monthly calendar after the last working day of each month  
• Submit Excel PAR Activity Report/Calendar monthly to site designee for principal to review and sign.  
• Site designee will submit copies all signed Excel PAR Activity Reports to State & Federal Programs by the 10th of the following month. (i.e. August PAR forms will be due September 10, 2019).

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