

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
- 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), and Title IV(4127)



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 Title IV.
- 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

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



Steps in Creating and Completing PAR:

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



Title III: Academic Support for LEP students

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



Millbrae School District

Personnel Activity Report

Agency Name: Millbrae School District	Site Name:	
Employee Name:	Month/Year:	Total Hours Per Day

Instructions: Please enter the number of hours to reflect a full day's work.

Instructions: Please enter the number of hours a resource has spent on each day's work.																																	
Describe Activity	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 Hours Per Month	Percent Charged
																															0	0	
																															0	0	
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Total Hours Worked Per Day	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0%

Please Note: Each day must equal the employee's total work hours per day. The holiday, sick, or vacation pay hours are calculated into the other activities based on the percent of time spent on those activities, so no percentage is shown in the spreadsheet for this time.

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. I understand that this information is being given in connection with the receipt of federal funds and that deliberate misrepresentation may subject me to prosecution under applicable state and federal criminal statutes.

Employee's Signature: _____ Date: _____

Supervisor's Signature: _____ Date: _____



Completing the PAR

- List the activities in each funding source in the column on the far left.
- Record the actual time worked for each activity.
- Record any days or partial time not at work.
- PARs are signed and dated after the month worked as they are verification of the work already performed.
- Employee must sign as well as the employee's supervisor who must verify that the work was done.
- Each monthly calendar must be submitted MONTHLY to the Millbrae District Office, by the 10th of the following month and no later than the last working day of the following month to (Tara Keith – Chief Academic Officer; Denice LaCroix-Supervisor of Business Services)



Fiscal Audit – Federal Program Monitoring

- It's important that all PARs reflect actual, real work that is aligned to a calendar or log.
- CDE reviewers have the option of interviewing sample employees
 - Be prepared to describe how your duties benefit the Title I or other federal program
 - You may be asked to provide a log or calendar for the sample month



Questions