

Delano Joint Union High School District Federal Time Accounting Guidelines 2021-22

Personnel Activity Reports (PAR) Semi-Annual Certification

PROGRAM/SITE ADMINISTRATOR RESPONSIBILITIES

Each program/site administrator must ensure that all employees funded in part or whole from federal funds are familiar with the time documentation guidelines and are complying with these requirements. Please review the Employee Guidelines outlined below.

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. The resource codes involved with federal programs reviewed by CDE and that require time accounting forms are 3000-5999, Title I Part A, Title II Part A, and Title III English Learner.

ESEA

Title I Part A (3010)

- Must be used to supplement the basic program
- Title I is intended to prioritize supplemental services to students who are lowest achieving in meeting the state academic standards.

Title II Part A (4035)

- to increase the academic achievement of all students by helping schools and district
 - improve teacher and principal quality through professional development and other activities

Title III English Learner (4203)

- support to ensure English learners in California, attain English proficiency,
- support so that English learners develop high levels of academic attainment in English
- support so that English learners meet the same challenging state academic standards as all other students

Title IV Student Support and Academic Enrichment (4127)

- activities to support safe and healthy students to include social-emotional education
- provide well-rounded activities (afterschool music program, etc.)

ESSER I, II, III (3210, 3212, 3213, 3214)

- Activities to mitigate the impact of COVID-19 and address pupil learning in particular of English learners, students with disabilities, pupils performing below grade level, and foster and homeless youth

Expanded Learning Opportunities Grant (3216, 3217, 3218, and 3219)

Local Control Funding Formula (LCFF)

COVID-19 In-Person Instruction Grant (7422)

Expanded Learning Opportunities Grant (7425)

- Considered State “general” funds – not categorical (resource 0000, 7422, and 7425)
- Employees funded with only LCFF, IPI, or ELO do not participate in time accounting
- Time Accounting is required if LCFF, IPI, or ELO is combined with Title I, Title II, Title III, Title IV, ESSER I/II/III, or ELO resource 3216, 3217, 3218, or 3219

EMPLOYEE GUIDELINES

All employees who are fully or partially funded by federal categorical dollars (resource codes 3000-5999) 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. Categorically funded employees include Learning Directors, academic coaches/resource teachers, teacher periods for class size reduction and instructional assistants.

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.

SEMI-ANNUAL CERTIFICATION

Employees who work on a single Federal award or a single cost objective (working at one school-site for a school-wide program plan activity), charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee. [2 CFR 225 (h)(3)]

Reporting periods:

January (for work performed July-December)

June/July (for work performed January-June)

The semi-annual certification must be sent either hard copy or e-mailed to Alicia Avalos, Office of Educational Services, at the district office no later than the month following the end of each reporting period.

PERSONNEL ACTIVITY REPORT (PAR) – Multiple Funding and Multiple Cost Objectives (activities)

Employees who work on multiple activities or multiple cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports. Such documentary support is required for employees who work on [2 CFR (h)(4):

- (a) More than one Federal award;
- (b) A Federal award and a non-Federal award

Personnel activity reports must:

- a. Reflect an after-the-fact distribution of the actual activity of each employee.
- b. Account for the total activity for which each employee is compensated,
- c. Be prepared at least monthly and must coincide with one or more pay periods, and
- d. Be signed by the employee and supervisor.
- e. Due by the 10th of the following month.

All forms must be sent either hard copy or e-mailed to Alicia Avalos, Office of Educational Services, at the district office.

FORMS & QUESTIONS

Blank forms are attached for your convenience. Electronic forms are available from Alicia Avalos. Please distribute to your categorically funded staff. Please contact Alicia Avalos at the Office of Educational Services for the position control reports to determine funding percentages.

If you have any questions on compliance or form completion, please contact Adelaida Ramos, Assistant Superintendent of Educational Services at 720-4125.