

EMPLOYEE TIME ACCOUNTING TRAINING



Today's Objectives

All Participants will be able to:

Identify who is required to complete time accounting (All federal-funded staff and, supervisors of federally-funded staff)

Identify the various time accounting documentation.

Know when time accounting documents are due

Understand the approval workflow through Informed K2

Code of Federal Regulations (CFR)

The Code of Federal Regulations (CFR) annual edition is the codification of the general and permanent rules published in the Federal Register by the departments and agencies of the Federal Government

2 CFR 200.403(a)

Any employee funded by federal grants must maintain documentation showing that their time is allocable to a federal program.

- [2 CFR 200.403\(a\)](#)

2 CFR 200.430(i)

Documentation must be based on records that accurately reflect the work performed (work performed = cost objective)

- [2 CFR 200.430\(i\)](#)



Federal Program Monitoring, 21-22

The LEA must provide evidence to substantiate that it transferred \$14,099,554.71 in unrestricted funds to reimburse the Federal Stimulus programs for the salaries and benefits that were not properly supported. Specifically, the LEA must reimburse \$1,341,472.34 to ESSER I – Resource Code 3210; \$12,148,988.27 to ESSER II – Resource Code 3212; \$276,043.78 to ESSER III – Resource Code 3213; \$304,859.66 ESSER III – Resource Code 3219; and \$28,190.66 to GEER I – Resource Code 3215. The evidence of these transfers must be uploaded in the CMT for review. Additionally, the LEA must update its time and effort policies and procedures to ensure that they include the procedures for properly documenting salaries and benefits charged to the Federal Stimulus funds. Furthermore, the LEA will need to provide training to staff on the updated policies and procedures and upload evidence of the training in the CMT for review, including the training presented and who attended the training.



WCCUSD Time Accounting Policy and Procedures

- As a recipient of federal funds, the West Contra Costa Unified School District (WCCUSD) must implement regulations and controls to ensure that the intended results of these funding sources are achieved.
- These salaries must be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable (under the rules of the federal grant), and properly allocated.
- Time accounting documentation is required for all employees whose salaries and wages are paid in part or whole from restricted resources, both federal and state funds.

Where can I find this policy?

The [Time Accounting Policy and Procedures](https://www.wccusd.net/domain/2606) is available on the district's website: <https://www.wccusd.net/domain/2606>

State and Federal Common Resources

By accepting federal funds we have an obligation to use them in accordance with the laws and regulations governing these funds.

XX - XXXX - XXXX - XXX - XXXX - XXXX - XXXXXX - X - XXXX

FUND - RESOURCE - OBJECT - SITE - GOAL - FUNCTION - MANAGER - PRJ YR - PROGRAM

Common Resources and Areas of Focus:

- 3010 - Title I - Programs only for High Poverty Schools
- 3310 - SP ED IDEA Basic Local Entitlement
- 3311 - SPED IDEA PART B Private School
- 4035 - Title II - Improving Instruction
- 4201 - Title III - Immigrant Students
- 4203 - Title III - Programs for English Learners
- 5310 - Child Nutrition
- 5630 - McKinney Vento (Homeless Youth)
- 6391 - Adult Education Program
- 7399 - Equity Multiplier



What work needs to be done? What Functions?

XX - XXXX - XXXX - XXX - XXXX - XXXX - XXXXXXX - X - XXXX
FUND - RESOURCE - OBJECT - SITE - GOAL - FUNCTION - MANAGER - PRJ YR - PROGRAM

Most Common Function Descriptions

- 1000 - INSTRUCTION
- 1110 - SPECIAL ED-SEPARATE CLASSES
- 1190 - SPECIAL EDUC OTHER SPEC INSTR
- 2100 - SUPERVISION OF INSTRUCTION
- 2140 - IN-HOUSE INSTR STAFF DEV
- 2495 - PARENT PARTICIPATION
- 2700 - SCHOOL ADMINISTRATION
- 3110 - GUIDANCE & COUNSELING SERVICES
- 3120 - PSYCHOLOGICAL SERVICES
- 3140 - HEALTH SERVICES
- 3150 - SPEECH & AUDIOLOGY SERVICES
- 3700 - FOOD SERVICES
- 4100 - SCHOOL SPONSORED CO-CURRICULAR
- 7300 - FISCAL SERVICES
- 7330 - ACCOUNTING



Who are the staff under you

- **Click on link and find your name**
- **Review your funding source**
 - 1.0 - Full time
 - .8 - 80% of full
 - .2 - 20% of full

[Time Accounting Employee Master PCN - August](#)



Types of Time Accounting Forms:

Monthly PAR Forms - for employees who work on multiple cost objectives = more than one focus for work

Job Duties are varied, split funded, partial positions, etc

***Fully completed Monthly PAR forms are due every 10th of the month**

Semi-Annual PAR Forms - for employees who work on a single cost objective = one type of focus for work

Job Duties are consistent, according to set schedule

***Fully completed Semi Annual PAR forms are due January 10th and July 10th**



Types of Time Accounting Forms:

The form completed depends on how the employee is funded and how many different grant activities (cost objectives) are worked.

3. General Timecard - when an employee is working a temporary or an hourly position

***Comments/Notes field: Description of work as it relates to funding program**

Time and Effort Accounting: Semi Annual Certification



Semi - Annual PAR Certifications

Single Cost Objective

- **A Quick Note:**
 - Although an employee is funded a certain way, the expectation is that the employee will work only on a single cost objective
 - Over the course of the month, all work must align consistently to the funding/resource requirements.

Semi Annual PAR Form

- Federally funded employees will complete the semi annual PAR form to submit to their immediate supervisor.
- Employees must be able to provide a consistent daily work schedule aligned to Federal program requirements, verified by supervisor.
- Immediate supervisors will review and certify the that employee's duties align with their funding.

Sample Duty Statement - Semi Annual

INST AIDE BILINGUAL

Instructional support to students, including

- individual support during whole class, direct instruction
- small group assistance, primarily in ELA and Math
- 1:1 instructional support in ELA and Math
- data analysis and to determine and/or use of data to support students' academic needs

Semi Annual Form Sample



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
1108 Bissell Ave Richmond, CA 94801
Time & Effort Accounting - Semi-Annual Form

1) This information will populate.

2) Check the information are correct.

3) Sign and submit

IMPORTANT: Semi Annual PAR form must be signed by the employee and supervisor in order to be in compliance.

☐ **First Semester:** July - December
(Due January 10th)

☐ **Second Semester:** January - June
(Due June 30th)

Employee Name: ETHEL MERTZ

ID number: 999999

Site/Department: TITLE I ELEMENTARY

Position: INSTRUCTIONAL COACH

Resource	Function	FTE	Percent FTE
3010	2140	1.000	100.00%

Duty Statement:

Instructional coach Professional development to support teachers and other instructional staff, including: - classroom observations - 1:1 coaching with staff on instructional practices - modeling of best instructional practices - support data analysis to identify areas of focus/success - support for alignment of instructional programs

Resource (if split funded)	Function	FTE	Percent FTE

Note: Attach your predetermined schedule or monthly calendar

*I hereby certify that the above information reflects the total activity for which the employee is compensated and the actual time worked by the employee on each activity.

☒ **Relevant Program Director/Supervisor**, check the box if the employee's funding **does not** align with the work performed.

*Employee's signature: *Ethel Mertz*

*Date: 1/2/2024

*Supervisor's signature: *Elementary Principal*

*Date: 1/3/2024

*Program supervisor's signature: *Title I Director*

*Date: 1/9/2024



Semi Annual Predetermined Schedule Samples

Sample 1



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
1108 Bissell Ave Richmond, CA 94801
Semi Annual PAR Back Up
Predetermined Schedule
2024 - 2025

Employee Name: Ethel Mertz Period Covered: **1st Semester (July to December)**
Position: Instructional Coach Site: Title I school
Resource: 3010 Title I 100%

Monday	Tuesday	Wednesday	Thursday	Friday
8:00-8:30 Cosult with staff regarding Title I	8:00-8:30 Cosult with staff regarding Title I	8:00-8:30 Cosult with staff regarding Title I	8:00-8:30 Cosult with staff regarding Title I	8:00-8:30 Cosult with staff regarding Title I
8:30-9:15 Model Small group reading	8:30-9:15 Model Small group reading	8:30-9:15 Model Small group reading	8:30-9:15 Model Small group reading	8:30-9:15 Model Small group reading
9:15-9:30 Break	9:15-9:30 Break	9:15-9:30 Break	9:15-9:30 Break	9:15-9:30 Break
9:30-10:30 Model Small group Math	9:30-10:30 Model Small group Math	10:30-11:00 Help plan Second-rade Title I reading/math	9:30-10:30 Model Small group Math	9:30-10:30 Model Small group Math
10:30-11:00 Second-grade Title I reading/math	10:30-11:00 Second-grade Title I math	11:00-11:30 Individual special ed catch up	10:30-11:00 Second-grade Title I math	10:30-11:00 Second-grade Title I reading/math
11:00-11:30 Individual special ed catch up	11:00-11:30 Individual special ed catch up	11:30-12:00 Small group writing	11:00-11:30 Individual special ed catch up	11:00-11:30 Individual special ed catch up
11:30-12:00 Plan Small group writing	11:30-12:00 Plan Small group writing		11:30-12:00 Plan Small group writing	11:30-12:00 Plan Small group writing
12:00-12:30 Lunch break	12:00-12:30 Lunch break	12:00-12:30 Lunch break	12:00-12:30 Lunch break	12:00-12:30 Lunch break

Sample 2



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
1108 Bissell Ave Richmond, CA 94801
Semi Annual PAR Back Up
Predetermined Schedule
2024 - 2025

Employee Name: Period Covered: **1st Semester (July to...**
Position: Food Service Aide Site: Kennedy High School
Resource: 5310 Nutrition 100%

	Monday	Tuesday	Wednesday	Thursday	Friday
Task 1	7:30-9:30 Preparing & Serving Breakfast	7:30-9:30 Preparing & Serving Breakfast	7:30-9:30 Preparing & Serving Breakfast	7:30-9:30 Preparing & Serving Breakfast	7:30-9:30 Preparing & Serving Breakfast
Task 2	9:30-11:30 Preparing & Serving Lunch	9:30-11:30 Preparing & Serving Lunch	9:30-11:30 Preparing & Serving Lunch	9:30-11:30 Preparing & Serving Lunch	9:30-11:30 Preparing & Serving Lunch
Task 3	12:00-3:30 Serving Lunch & Clean up	12:00-3:30 Serving Lunch & Clean up	12:00-3:30 Serving Lunch & Clean up	12:00-3:30 Serving Lunch & Clean up	12:00-3:30 Serving Lunch & Clean up
Task 4					
Task 5					
Task 6					
Task 7					
Total Daily Hour	7.5	7.5	7.5	7.5	7.5



Monthly Personnel Activity Report (PAR) Form



Monthly Personnel Activity Report (PAR) Form

The employee will need to complete the Monthly PAR form if:

- They work on multiple activities/cost objectives
- Their work schedule varies daily or throughout the month
- They work at multiple sites
 - They must document daily activities, identify each program for which work was performed, and the daily time dedicated to each program



Monthly PAR Certifications

Multiple Cost Objectives

A Quick Note:

- Although an employee is funded a certain way, the expectation is not that the employee will follow the exact break-down/ratio for their funding on a daily basis.
- Over the course of the month, the ratio should reflect the work performed (actual effort).
- If the work performed (actual effort) varies from the budgeted/planned amount, re-journaling made be necessary.



What is a Personnel Activity Report (PAR)?

- A document detailing the employee's **daily activities** by hours, or a report showing the total hours or percentage of hours spent on each categorical program or **cost objective**. Also known as **Time and Effort form**.

□ *A cost objective is “a set of work activities allowable under the terms and conditions of a particular funding source.”*

PAR documentation must:

- Reflect an after-the-fact distribution of the **actual activity** of each employee.
- Account for the **total activity** for each employee is compensated.

Where do I find it?

The Personal Activity Report (PAR) forms will be emailed to the employees subjected to time accounting.

Monthly Time Accounting Step by Step Instructions for Employees



Step 1

Backup Calendar completed daily by employee

***The FPM reviewer will request this if the employee is pulled during the review.**

Key notes:

- Keep a daily backup calendar
- Detail tasks performed
- Reflect actual hours spent on each task by cost objective



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
1108 Bissell Ave Richmond, CA 94801
Monthly PAR Back Up
2023 - 2024

	Total hours for the month	6.50	9.00	6.75	0.00	22.25 21 days	
Month: February 2024	LCAP 0670	Title I 3010	Title II 1035	TBD		Summary	
Date:2/1	Task	LCAP 0670	Title I 3010	Title II 1035	TBD	Resource	Date:2/1 # of Hours per resource
7:30-9:45	Planned for PD non Title I school	2.25				LCAP 0670	2.25
9:45-11:00	Prepare for PD for Title I school		1.25			Title I 3010	3.00
11:00-12:00	Planned for PD for Principals and teacher leaders			1.00		Title II 1035	2.25
12:00-1:00	LUNCH					TBD	0.00
1:00-2:45	Meet with Title I Principals		1.75	1.25			
2:45-4:00	PD for Pricipas and teacher leaders						
		2.25	3.00	2.25	0.00		7.50
Date:	Task	LCAP 0670	Title I 3010	Title II 1035	TBD	Resource	Date: # of Hours per resource
8:30-10:00	Model instruction for teachers at title I school		1.5			LCAP 0670	2.00
10:00-10:30	Support teacher at non title I school	0.5				Title I 3010	3.00
10:30-12:00	Teacher support for non title I school		1.5			Title II 1035	2.25
12:00-1:30	Classroom observation	1.5				TBD	0.00
1:30-2:30	LUNCH						
2:30-4:15	Planned PD with Pricipals and teacher leaders			2.25			
		2.00	3.00	2.25	0.00		7.25
Date:	Task	LCAP 0670	Title I 3010	Title II 1035	TBD	Resource	Date: # of Hours per resource
8:00-9:15	Model instruction for teachers at title I school		1.25			LCAP 0670	2.25
9:15-10:30	Support teacher at non title I school	1.25				Title I 3010	3.00
10:30-12:00	Planned for PD teacher leader			1.50		Title II 1035	2.25
12:00-1:00	LUNCH					TBD	0.00
2:00-3:00	Deliver PD for nonTitle I school	1					
3:00-4:15	Deliver PD for Title I school		1.25				

Step 2 Monthly PAR Form spreadsheet completed by employee

#1)
Check that your
information is
correct.

#3)
Document
the specific
activity you
completed.

#5) Keep an
eye on your
percent ages
so you can
shift how you
spend your
time if
needed.

#2)
Check
that your
funding is
correct.

#4)
Open
your
Google
Sheet
each day
to record
how you
spent
your
time.

PERSONNEL ACTIVITY REPORT-MONTHLY CERTIFICATION REPORT																																																			
EMPLOYEE INFORMATION				PROGRAM DESCRIPTION												FTE DESCRIPTION																																			
ID	123456			RESOURCE												FUNCTION												FTE												EFFORT %											
NAME	RICARDO, LUCY			0670-CENTRAL SUPPLEMENTAL CONCENTRATION												2140-IN-HOUSE INSTR STAFF DEV												0.300												30.000%											
TITLE	VICE PRINCIPAL AND INSTRUCTIONAL SUPPORT			3010-IASA-TITLE I BASIC												2140-IN-HOUSE INSTR STAFF DEV												0.400												40.000%											
SITE	852-LEARNING SUPPORT			4035-TITLE II NO CHILD LEFT BEHIND												2140-IN-HOUSE INSTR STAFF DEV												0.300												30.000%											
Contracted for	11 Mo			TBD												TBD												0.000												0.000%											
PAY PERIOD	February 2025			TBD												TBD												0.000												0.000%											
RESOURCE	FUNCTION	ACTIVITY (Job Duty Performed)	WEEK 1					WEEK 2					WEEK 3					WEEK 4					WEEK 5					TOTAL HOURS																							
			M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F																								
0670-CENTRAL SUPPLEMENTAL CONCENTRATION	2140-IN-HOUSE INSTR STAFF DEV	PLANNED AND DELIVER PD FOR PRINCIPALS ADN TEACHER LEADERS AT NON TITLE I SCHOOLS	2.5	2.25	2.25	5.50	5.50	7.50					7.50						2.25	2.25				2.25																											
3010-IASA-TITLE I BASIC	2140-IN-HOUSE INSTR STAFF DEV	PLANNED AND DELIVER PD FOR PRINCIPALS ADN TEACHER LEADERS AT TITLE I SCHOOLS: BAYVIEW, CHAVEZ, COLLINS, CORONADO, DOVER, FORD, GRANT, HIGHLAND, KING, LAKE & TARA HILLS	3.00	3.00	3.00			7.50					3.75						3.00	3.00	3.00			3.00																											
4035-TITLE II NO CHILD LEFT BEHIND	2140-IN-HOUSE INSTR STAFF DEV	PLANNED PD FOR PRINCIPALS AND TEACHERS LEADERS	2.5	2.25	2.25	2.00	2.00	7.50					3.75						2.25	2.25	4.50			2.25																											
TBD	TBD																																																		
TBD	TBD																																																		
PD DAY/NO SCHOOL DAY																																																			
HOLIDAY																																																			
SICK LEAVE																																																			
VACATION																																																			
PERIOD TOTALS			7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	7.50	0.00	0.00	0.00	0.00	0.00	7.50	7.50	7.50	7.50	7.50	0.00	0.00	0.00	0.00	0.00	39.50	32.25	33.25	0.00	0.00																			
PERCENTAGE TOTAL PER OBJECTIVE																																																			
37.619% 30.714% 31.667% 0.000% 0.000%																																																			

INFORMATION TO BE COPIED TO INFORMED K12 FORM					
RESOURCE	FUNCTION	BUDGETED FTE%	Budgeted Effort%	Actual Effort %	Difference %
0670	2140	30.000%	30.000%	32.619%	7.619%
3010	2140	40.000%	40.000%	30.714%	-9.286%
4035	2140	30.000%	30.000%	31.667%	1.667%
TBD	TBD	0.000%	0.000%	0.000%	0.000%
TBD	TBD	0.00%	0.000%	0.00%	0.00%

MONTHLY TOTALS	
HOURS REQUIRED	112.50
HOURS WORKED	105.00
DIFFERENCE	-7.50

Notes: Please document the specific activities (job duties performed) you completed under each funding source or function. You can refer to the "Guide" tab for examples of these activities.

2/17 PRESIDENTS' WEEK DISTRICT HOLIDAY (DISTRICT HOLIDAY)

*Your time should reflect the actual worked performed
*Your time should also reflect your payroll record



Sample Duty Statement - Monthly PAR

2024 - 2025 Duty Statement			
Name	LEFEBVRE, SUZANNE		
Job Title	COORDINATOR OF STATE AND FEDERAL		
Department	635 - STATE AND FEDERAL		
% FTE	Resource	Function	Assigned Duties
60.00%	3010 - IASA-TITLE I BASIC	2100 - SUPERVISION OF INSTRUCTION	Supervises the planning, implementation, and evaluation of state and federal programs to ensure and federal programs to ensure and federal programs to ensure and federal programs to ensure district objectives, student achievement, and adhere to all federal, state, and district requirements. Assists in preparing for compliance reviews and in responding to areas of non-compliance for state and federal programs.
20.00%	3182 - ESSA: SCHOOL IMPROVEMENT CSI	2100 - SUPERVISION OF INSTRUCTION	Supervises the planning, implementation, and evaluation of state and federal programs to ensure and federal programs to ensure and federal programs to ensure and federal programs to ensure district objectives, student achievement, and adhere to all federal, state, and district requirements. Assists in preparing for compliance reviews and in responding to areas of non-compliance for state and federal programs.
20.00%	0670 - CENTRAL SUPPLEMNTL/CONCENT	2100 - SUPERVISION OF INSTRUCTION	State program oversight (central/non-title I schools) including: (LCAP) - SPSA development - budget development - Review of expenditures to ensure compliance - LCAP development"
0.00%	TBD	TBD	
0.00%	TBD	TBD	

Informed K12 - Approval Workflow

Employee

Generate/ Certifies

- Log hours specific to work performed
- Complete and submit PAR forms via Informed K-12

Supervisor

Review/ Signs off

- Provide support to employee if percentages are off by reevaluating the federally and non-federally funded activities. (Monthly Only)
- Review PAR form against calendar/ spreadsheet to verify activities are aligned with the employee's funding and percentage. (Monthly Only)
- Sign and submit PAR form to the program director of the resource

Program Director

Preliminary Review

- Reviews the percentage of the activities of federally funded activities
- Forward completed PAR form to Business Services

Business Services

Reconciliation

- Reviews forms for completeness
- Completes reconciliation process such as salary adjustments if necessary if work performed (actual effort) varies from planned amount
- Files form and saves it for audit and review purposes.



Accuracy of Personnel Activity Report (PAR)

Accuracy of PARs

- Report actual and accurate information even if the actual effort percentage is off from your budgeted effort percentage.
- Completed PAR forms are legal documents subject to internal and external audit.

Falsification of PARs

- Erroneously certifying effort can be viewed as **fraud**.
- Do not certify the PAR unless it is correct.
- Could result in consequence as outlined in the **Federal False Claims Act**.

Admin/Supervisor/Manager Best Practices

- Review program responsibilities with all Federally funded staff at beginning of the school year.
- Work with staff to create and share backup calendar aligned to their allowable activities
- Check-in with staff intermittently to ensure that calendars remain consistent and aligned to the program goals.
- If staff are unable to consistently align work to the requirements, notify the program managers immediately.

Review of Main Points

- Certifications for employees must be signed by the employee and a supervisor with first hand knowledge of the employee's work.
- Employees are required to return signed and completed effort reports to their supervisor/program directors for review by the *10th of each month for employees on monthly PAR according to the payroll calendar
- Informed K-12 forms facilitates the routing to appropriate approvals and workflow.
- These documents represent the certification of work performed by employees and are important legal documents.
- The majority of the district's budget is spent on salaries, so it can be a huge liability if we have to pay back salaries due to time accounting findings.

Follow Up Training

- Admin/Supervisor - Make Up
- Semi - Annual Employee Training
- Monthly PARS Training
- Temp/Hourly - General Timecard using federal funds -
Supervisor/Manager Training
- Monthly Time & Effort Training

Training & Questions

- Time accounting training will be provided in August of each year and updated throughout the year at Principal and Secretary/Office Manager meetings.
- Continuous follow -up training will be provided for new employees
- Employees are encouraged to contact State & Federal Programs with training requests and questions.
- If you have any questions on compliance or form completion, please contact State and Federal Programs at (510) 307-4500 X 24925



Time and Effort Accounting Training Acknowledgement



WEST CONTRA COSTA UNIFIED SCHOOL DISTRICT
1108 Bissell Ave Richmond, CA 94801
Time & Effort Accounting Training Acknowledgement
2024 - 2025

General Guidelines of Time Accounting:
The Federal Education Department General Administrative Regulations (EDGAR) governs the administration of federal grants to education programs. As a recipient of federal funds, the West Contra Costa Unified School District (WCCUSD) must implement regulations and controls to ensure that the intended results of these funding sources are achieved. Specifically, the District must comply with the Uniform Administration Request, Cost Principles, and Audit Requirements to Federal Awards: 2 CFR Part 200.430(i) requirements for personnel expenses charged directly or indirectly against federally-sponsored projects. These salaries must be supported by a system of internal controls that provides reasonable assurance that the charges are accurate, allowable (under the rules of the federal grant), and properly allocated. This process ensures that salaries and wages are properly expended and that actual effort is consistent with the anticipated initial (budgeted) effort. The WCCUSD time and effort reporting policies are intended to meet this requirement.

Who Must Complete Time Accounting Documentation:
Time accounting documentation is required for all employees whose salaries and wages are paid in part or whole from restricted resources, both federal and state funds. These guidelines have been developed to ensure this information is presented to the employee and that each employee's duty statements and actual work done are aligned.

***The Policy and Procedures of Time Accounting can be found in the State and Federal Department of WCCUSD website.**

I acknowledge that I have attended the training for Time and Effort on _____.

Employee's Initial

Supervisor's Initial

Employee's Initial I acknowledge that my position is funded through federal funds, and my roles and duties are aligned with specifically authorized duties associated with funding.

Supervisor's Initial I acknowledge that my employee's position is funded by federal funds. Consequently, I will assign duties that strictly align with the purposes of this funding. Failure to adhere to the policies and procedures of time accounting may result in the position not being federally funded in the future.

*Employee's Name: *Position: *Site:

*Employee's Signature: *Date:

*Supervisor's Signature: *Date:

[Supervisor Time Accounting Training Acknowledgement](#)

