

West Contra Costa Unified School District
2024 - 25 State & Federal Time & Effort Procedures
Federal Time Accounting Guidelines
Personnel Activity Reports (PAR) Semi-Annual Certification

General Guidelines:

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.

Types of Time Accounting Documentation:

- Periodic (Semi-Annual) Certification:
 - When an employee performs duties considered a single cost objective (grant-specific activities) = one type of focus for work.
 - Includes a statement that the employee worked solely on the identified program for the period covered by the certification.
- Monthly/Personnel Activity Report (PAR)
 - When an employee performs duties considered to be multiple cost objectives (grant-specific activities) = more than one type of focus for work.
 - It includes a statement that the form shows an after-the-fact report of the actual effort expended on each program for the indicated period.
- General Timecard
 - When an employee is working a temporary or an hourly position, they will note the duties performed in the Comments/Notes field of the timecard.

Semi-Annual Reporting Guidelines:

If an employee works:

- 100% on one activity and is paid through one federal funding source only or
 - On one goal (or cost objective), they will sign this form twice a year and submit it after each six-month work period. The first form will cover the months of July - December, and the second form will cover January - June.
1. Employees working on a single cost objective must complete semiannual certifications in Informed K12. A supervisor or manager with firsthand knowledge of the employee's work may sign these certifications.
 - a. Certifications covering July to December are due by January 10th
 - b. Certifications covering January to June are due by July 10th
 - c. In addition, the supervisors must review and verify all effort reports associated with their sponsored project(s) using suitable means of verification that the reported work was performed.
 - d. Employees working on a single cost objective must provide screenshots of their calendars showing they work a consistently scheduled work day.
 - e. Reflect an after-the-fact distribution of the actual activity
 - f. Account for the total activity for which each employee is compensated.
 2. Employees must return appropriately completed and signed effort reports and Google calendars to their immediate supervisor for review. Relevant program directors and supervisors will receive an employee three times a year showing which employees must complete a form and the employee's resources and functions.
 - a. A blanket semi-annual certification can be completed if multiple employees work on a single cost objective. This certification must list those employees who worked on that single cost objective. The activities must be allowable to the program where the salaries are being charged and consistent with state and federal time and effort requirements.
 3. The relevant program director/supervisor will submit Semi-Annual Certification for single-funded employees, semi-annually documenting that the employee worked 100% on only one cost objective for the period listed. These certifications should not be signed until after the employee has worked the certification period. These reports are sent to Business Services by the end of July and January. Semi-annual certification reports should be sent to Business Services by the end of January and July of each fiscal year.
 - a. The relevant program director/supervisor ensures that the employee

follows a regular schedule, that their work aligns with their funding, and that their funding is correct.

4. The Business Services Coordinator/designee will review the time and effort report and confirm appropriate verification. The Business Services Coordinator/designee will keep all records.
5. At the close of each fiscal year, the Business Services Office will make final budget reconciliations to ensure final salary expenditures match time and effort as reported over the year. Any salary allocations or adjustments resulting from time and effort reports will be made as determined between the Business Services Office, the relevant program director, and the employee's supervisor.
6. Evidence of salary reallocations must accompany a modified effort report maintained by the Business Services Office.
7. The Chief Academic Officer will consult with the Associate Superintendent of Business Services, who will have final authority over decisions and adjustments.

Monthly/Personnel Activity Report (PAR)

1. If employees work on multiple activities or cost objectives, a PAR must support the distribution of their salaries or wages. For example, if an employee's work schedule varies daily or throughout the month and/or works at multiple sites, that employee must document daily activities, identify each program for which work was performed, and dedicate daily time to each program. The total documented time for the day should equal the actual hours worked. The PAR must reflect an after-the-fact distribution of the employee's actual activity. District employees with variations in their daily work activities must complete the PERSONNEL ACTIVITY REPORT-MONTHLY CERTIFICATION FORM.

The PAR must be completed monthly, and the work from each day must be reported within that month.

Procedures:

1. All multi-funded employees completing monthly reports will complete them in the Google sheet and print the Google sheet as a PDF at the end of the month.
2. At month-end the employee will enter his/her time in Informed K12 and will attach the PDF as backup to support the time entered.
 - a. A supervisor with firsthand knowledge of the employee's work may sign certifications for employees working on a multi-funded cost objective.

- b. In addition, the supervisors must review and verify all effort reports associated with their sponsored project(s) using suitable means of verification that the reported work was performed.
3. Employees must return appropriately completed and signed effort reports and Google calendars to their program directors for review by the 10th of each month. Relevant program directors can delegate the review to the supervisor. Relevant program directors and supervisors will receive an employee list twice a year showing which employees must complete a form along with the employee's resources and functions.
4. Relevant program directors/supervisors will send these reports to Business Services by the end of each month.
 - a. The relevant program director/supervisor ensures the work being performed, the individual is following a regular schedule, each employee receives one signed by the employee and supervisor, the employee's work aligns with their funding, and the employee's funding is correct.
5. The Business Services Coordinator/designee will review the time and effort report and confirm appropriate verification. The Business Services Coordinator/designee will keep all records.
6. Monthly PARs are reconciled quarterly through the Business Services Office. If the budget and actual variance are 10% or more, adjustments will be made at that time. If the variance is less than 10%, adjustments may be made once a year.
 - a. Any salary reallocations or adjustments resulting from time and effort will be determined between the Business Services Office, the relevant program director, and the employee's supervisor.
7. Evidence of salary reallocations must accompany a modified effort report maintained by the Business Services Office.
8. The Chief Academic Officer will consult with the Associate Superintendent of Business Services, who will have final authority over decisions and adjustments.

FORMS & QUESTIONS

Electronic forms of the semi-annual form and the monthly PAR are available through Informed K12. Please contact State and Federal Programs at (510) 307-4500 with any questions.

EMPLOYEE TRAINING:

- Time accounting training materials and forms can be found at wccusd.net.
- Time accounting training is provided at the beginning of each school year for all employee's, directors, supervisors, and site administrators. A record of individuals completing the training will be kept on file. State and Federal department will offer monthly check-ins and new employee training every month or as needed. In addition, updates will be provided at the meetings of the principal and secretary/office manager. Employees must contact State & Federal

Programs with training requests and questions.

- If you have any compliance or form completion questions, please contact State and Federal Programs at (510) 307-4500.

BUDGET RECONCILIATION PROCESS

Monthly and Semi-Annual Personnel Activity Reports (PARs):

1. The Coordinator of Business Services/designee reviews each monthly PAR and compares it to the actual payroll expenditure ledger to confirm that reported time activity agrees to the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on calendars.
2. State and Federal Programs, relevant program directors, and Business Services meet to review any variance over 10% and provide recommendations to their respective Cabinet members.
3. Cabinet members meet to review, discuss, and provide a course of action for discrepancies deviating from the adopted budgeting formula. Upon the direction provided by Cabinet, Business Services shall move expenditures and/or update the budget to align with the activities recorded on the continual PAR reporting.
4. For monthly and semi-annual reporting, reconciliation will be done semi-annually with necessary journaling of resources completed in February (July - December reporting) and at the end of July, at the close of books (January - June reporting). This shall be reviewed by the Director of State and Federal Programs and the Coordinator of Business Service.

To ensure that the district is complying with the federal timekeeping procedures, the district must have a foundation in place that supports compliance:

1. Cabinet members or their designees must ensure that plans are in place for each federal funding stream and are approved through the appropriate channels.

Split-funded defined:

A position funded by two or more resources that do not share the same function within the Standardized Account Code Structure (SACS). In particular, **federally funded resources such as those defined in Titles I through IV have significant time-accounting responsibilities and requirements and should not be split-funded whenever possible.** Any position approved to be split-funded must have a **completed duty statement** provided to the employee in that position at the start of each work year.

- a. Split-funding is not a best practice, and split-funded positions will fall into the soft-funding arena, which may be subject to notifications from March 15 to April 30.
 - b. **Site-funded positions, however, may use split funding due to limited resources if approved by the relevant program director, the State and Federal Programs Director, and the Associate Superintendent of Business Services.**
 - c. District-level positions have higher scrutiny and requirements because they are approved in a split-funded format. They will be reviewed yearly to determine whether they can remain under the funding model.
2. The site administrator/program director shall ensure that the Lead Internal Auditor has presented and approved an appropriate duty statement **and that State and Federal Programs** and Personnel requisitions have been submitted.
- a. Duty statements are not the same as job descriptions and should be general enough to allow staff to meet the needs outlined in each approved plan.
 - b. Site administrator/program director or designee must communicate to subordinate staff subject to PAR-form reporting before the first day of work what their roles and responsibilities are for the year and their funding stream.
 - c. The Director of State and Federal Programs and the Lead Internal Auditor will provide training about Federal Timekeeping requirements. This must be completed before the start of the new fiscal year. Refer to “EMPLOYEE TRAINING” above for more information.
 - d. All split-funded positions will need to be reviewed annually before March 1st to determine whether the position and funding are viable for the subsequent year and whether the duty statement aligns with the actual work being completed daily by the employee.

3. These procedures are intended to hold staff accountable, ensure that the district complies with federal program monitoring procedures year over year, and ensure that the funding source can continue to be used for this position.

EXTRA WORK PERFORMED

Any extra work performed subject to federal timekeeping must be recorded on a time card with a description of the work performed in the comments section. In addition, please follow the district procedures outlined in Bulletin P-4: Overtime/Compensatory Time/Extra Time.

West Contra Costa Adult Education

- The salaried admin/classified position would follow the district's semi-annual and monthly PAR reporting policy.
- The hourly/part-time adult education staff would follow the time card procedures outlined in the adult education handbook for time accounting.
 - Reference the Adult Ed Handbook for specific time & effort protocol and procedures.