

State and Federal Resources: Time Accounting Guidelines

Updated 07-20-2018

BACKGROUND

Fairfield-Suisun Unified School District (FSUSD) strives to be responsible, compliant, and accountable with the funds to which we have been entrusted; our financial stewardship is motivated by a belief, a belief embodied by a phrase that can be commonly heard in all corners of our district, a phrase that has become a pillar of our district culture: “It’s all about the kids!”

Being a recipient of federal and state funding resources, the district is required to implement regulations and controls that serve the purpose of ensuring that the intended results of these funding sources are achieved. Time accounting, a documentative regulation, ensures that the district is properly charging salaries and wages that are reasonable, necessary and allowable in accordance with applicable funding source requirements.

Time accounting documents are monitored and reviewed by FSUSD’s English Learners and Instructional Support Department (EL/IS) on a monthly basis and by the California Department of Education during Federal Program Monitoring (FPM) and audits. Non-compliance with time accounting requirements will result in audit findings reported both to the state and federal governments, and may result in loss of funding.

The Code of Federal Regulations (CFR), Part 200 (the Uniform Guidance) and the California School Accounting Manual (CSAM), Procedure 905, have outlined principals and requirements of time accounting documentation, upon which we have written the guidelines that follow.

I. WHO MUST COMPLETE TIME ACCOUNTING DOCUMENTATION?

Time accounting documentation is required for all employees whose salaries and wages are paid, in part or in full, from restricted resources, both federal and state. These restricted resources include the entirety of the 2000—9999 range in the State’s Standardized Account Coding Structure (SACS). Examples of employees include Community Outreach Liaisons, Teacher Consultants, Clinicians, Classroom Aides, Specialists, and many other classified and certificated employees. A full payroll report can be obtained to determine which employees are funded from federal and state resources.

These employees can be categorized in one of two ways based upon how they are funded:

1. Single-funded employees: Employees whose salary and wages are paid 100% from a restricted resource or whose cost-objective (work activity) is homogenous between resources (*CSAM 905-2*).
2. Multi-funded employees: Employees whose salary and wages are paid from multiple resources, including at least one restricted resource (*CSAM 905-4*).

II. TYPES OF TIME ACCOUNTING DOCUMENTATION

These two categories of employees correspond with the two methods of time accounting documentation:

1. Periodic (Semiannual) Certification: Single-funded employees must bi-annually sign a document that certifies that they worked solely towards the cost objective of the resource from which their salary and wages are funded.
2. Personnel Activity Report: Multi-funded employees must complete a monthly activity distribution log known as the Multi-Funded Time Accounting Log.

More details on these documents and their processes of completion follow.

III. SUPERVISORY STRUCTURE

Each program/site manager must ensure that all state and federally funded employees and their supervisors are familiar with time documentation guidelines and are complying with these requirements. For program/site managers, this means becoming proficiently acquainted with their allocated resources and their respective guidelines pertaining to salary and wage expenditures and allowable activities.

The English Learners and Instructional Support Department serves as a central hub to receive, record, and store time accounting documentation. Additionally, the EL/IS Department maintains a master roster of employees from whom time documentation is required, and has implemented internal procedures for ensuring employee and program/site manager awareness of responsibilities and timeliness with the same.

IV. EMPLOYEE REQUIREMENTS

It is the responsibility of employees who have been duly identified to complete their documentation along the applicable timelines listed below:

Semi-Annual Certification

If an employee is considered single-funded, they will sign the "Semi-Annual Certification" form twice a year, which is submitted after the completion of each six month work period.

- 1.) A July-December Semi-Annual Certification is signed in January, between the 1st and the 5th.
- 2.) A January-June Semi-Annual Certification is signed in June/July before leaving for summer break.

Personnel Activity Report/ Multi-Funded Time Accounting Log

If an employee is considered multi-funded, they will sign the completed "Multi-Funded Time Accounting Log" soon after each monthly pay period.

- The Multi-Funded Time Accounting Log must be submitted by the 5th of each (subsequent) month to the employee's supervisor for his or her signature.
- The signed Multi-Funded Time Accounting Log must be submitted by the 10th of each month to the EL/IS Department.

All forms must be sent to the English Learners and Instructional Support Department or scanned and emailed to the department's Secretary II desk (currently lisettec@fsusd.org).

V. SAMPLE FORMS/QUESTIONS AND CONCERNS

Program/site managers are designated for any questions an employee may have regarding this procedure. Unresolved concerns may be escalated to the Secretary II desk of the English Learners and Instructional Support Department.

Sample forms are included on the following pages.



Fairfield-Suisun Unified School District

SAMPLE-Multi-Funded Time Accounting Log

Name:		Title:											School/Department:										Pay Period:										Total Hours	Percentage %	
Resource and Program	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			
4203-Title III LEP	Title III LEP: Check-in/Support English learner students and families with community resources (e.g. Tutoring/health/legal/social emotional services)			3		1	1	1			2	1	2	1	1			2	1	4	3	S			2	1	3	2	2			1	39.50	0.33	
	Title III LEP: Check-in/support English learner students regarding attendance and grades			1.5	2										1							S				1									
0000- Unrestricted	Activity: Unrestricted			3.5	4	6	4	4			5	5	3	3	4			3	6	4	3	S			3	4	3	4	5			4	80.50	0.67	
																																		0.00	0.00
	Holiday=H																																		
	Sick/Personal Necessity Leave=S																																		
	Vacation=V																																		
Pay Period Totals		0.00	0.00	8	6	7	5	5	0.00	0.00	7	6	5	4	6	0.00	0.00	5	7	8	6	0	0.00	0.00	5	6	6	6	7	0.00	0.00	5	120.00	100.00%	

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 or cost objective.

Employee Signature	Date

Supervisor Signature	Date

Directions:
 To be completed each pay period (monthly)
MUST be submitted by the 5th of each month to Supervisor
MUST be submitted by the 10th of each month to the English Learners and Instructional Support Department
 If needed, enter labor time in half hour increments
 Select correct Resource and Program from drop down menu
 Enter one activity per row under activity column

Description

This is an unsigned sample of the Multi-Funded Time Accounting Log. Notice that this sample document reflects an after-the fact distribution of the actual activity of each employee. Resources and Programs on the left-most column may be selected from a drop down menu. Activities may be selected from a drop down menu or manually entered. Daily distribution of time for each work day is manually entered, and the embedded key can be used for non-work days. The total hours and percentages on the right-most column are automatically calculated.



**Fairfield-Suisun Unified School District
Single-Funded Employee Accounting Certification**

I, John Doe, certify that during the period from
July 1 2016 to December 31 2016

I have worked 100% of my time for the following categorical program(s)
Title I Part A (3010)

Please print and sign your complete name below:

Employee Name Printed and Signature	6/1/2016 Date
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Department/School	Position/Title
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Supervisor signature	Date
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This form is to be completed semiannually in December and June of each school year by all employees who are employed through only one categorical program and return to the English Learners and Instructional Support Department at the District Office

Description

This is an unsigned sample of the Semi-Annual Certification form. Notice the sample document states that the employee worked solely on a single federal or state program or cost objective during the period covered by the certification.

Works Cited

ELECTRONIC CODE OF FEDERAL REGULATIONS (CFR). U.S. Government Publishing Office, 15 Nov. 2016. Web. 17 Nov. 2016.

"CALIFORNIA SCHOOL ACCOUNTING MANUAL (CSAM)." *Definitions, Instructions, & Procedures*. California Department of Education, 2016. Web. 1 Oct. 2016.

"Master List of SACS Resource Codes." *Standardized Account Code Structure (SACS)*. California Department of Education, 12 Oct. 2016. Web.