
FRESNO COUNTY SUPERINTENDENT OF SCHOOLS**Internal Accounts Payable**
SCHOOLS TIME ACCOUNTING**POLICY STATEMENT**

As a recipient of federal funds, the Fresno County Superintendent of Schools ("FCSS") must comply with the Uniform Administrative Requirements, Cost Principles and Audit Requirements to Federal Awards. FCSS must also comply with reporting and documentation requirements when using various state-restricted funds. The federal funds and state-restricted funds are referred to collectively as "categorical funds."

Federal and state regulations require documentation for personnel expenditures charged directly or indirectly against categorical projects be supported by a system of internal controls which provide reasonable assurance that the charges are accurate, reasonable, necessary, and allowable in accordance with applicable program requirements. The following policies and procedures are intended to meet these requirements. These policies and procedures are not all-inclusive and cannot address all situations, but they can provide general information to assist with administrative grants management procedures.

EXECUTIVE/PROGRAM DIRECTOR RESPONSIBILITIES

Each Executive/Program Director (or designee) must ensure that all partially or fully categorically funded employees, their principals/supervisors, and the FCSS Finance officer for the program are familiar with FCSS time documentation guidelines and are complying with these requirements. Specific responsibilities of the Executive/Program Director include, but are not limited to, scheduling meetings with the Executive/Program Director, FCSS Finance officer for the program, and Principal/Supervisor to do the following:

- Review Time Accounting Procedures for the Department/Program
- Create a system to distribute, collect, review, approve, and retain time accounting documentation in a timely manner and according to policies and procedures
- Design and facilitate training for program employees who will be using the time accounting forms

EMPLOYEE RESPONSIBILITIES

Documentation is required to ensure that FCSS is properly charging salaries and wages that are reasonable, necessary, and allowable in accordance with applicable categorical program requirements. Specific responsibilities of the employee include, but are not limited to, the following:

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- Maintaining accurate/current time accounting forms which are to be signed and dated after the month or period worked, as verification of work already performed
- Turning in completed forms in a timely manner, and according to policies and procedures

All employees who are fully or partially funded by categorical dollars must complete time documentation in accordance with state and federal guidelines. Examples of categorically funded employees include classroom aides, teachers/resource teachers, community liaisons, some nurses, psychologists, and counselors; and many other classified and certificated employees. There are different accounting forms to use depending on funding sources, work activities, and schedules. The type of form required depends on how the employee is funded and how many different grant activities (cost objectives) are worked. Employees must fill out the form(s) that fits their position and must fill out the appropriate form(s) after the work period.

Periodic Certification

If an employee works solely on a single federal award or cost objective and/or is paid through one federal, state, or local funding source only, they need only complete a Periodic Certification. If an employee has a set schedule for the whole school year, the employee may complete a periodic certification encompassing the entire school year. If the employee does not maintain a set schedule for the entire school year, the periodic certification must be completed at least twice a year, which is submitted after each six-month work period. Some examples of these employees are instructional aides or resource teachers at one school site working on one goal area on a set schedule.

- Forms will be collected in January (July-December) and/or June/July (January-June).
- The FCSS timekeeping forms with instructions for use are available on Sharepoint.

Periodic Certification with Predetermined Schedule

If a multi-funded employee works on more than one cost objective and their schedule does not change, they may complete the Periodic Certification twice a year. In order to use this form, the employee **MUST** submit one accurate work schedule with each Periodic Certification form. The schedule must include information such as **time periods, grades, and subjects**.

- Forms will be collected in January (July-December) and June/July (January-June).
- The FCSS timekeeping forms with instructions for use are available on Sharepoint.

Please note, to be eligible to document time and effort under this substitute system, employees must meet the following guidelines:

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- Work according to a schedule that includes multiple activities or cost objectives that must otherwise be supported by monthly PARs.
- Work on specific activities or cost objectives according to a **predetermined schedule**.
- Not work on multiple activities or cost objectives at the exact same time on their schedule.

Personnel Activity Report (PAR)

If a multi-funded employee works on more than one cost objective, and the employee's work schedule varies daily or throughout the month, the employee should document daily activities, identify each program for which work was performed, and the daily time dedicated to each program. The total documented time for the day should be equal to the actual hours worked.

- All multi-funded, multiple cost objective employees must complete PARs on a monthly basis.
- PARs must be submitted in a timely manner after the conclusion of each work month.
- The FCSS timekeeping forms with instructions for use are available on Sharepoint.

Employees working under **non-federal programs** may use a different form as approved by the Executive/Program Director.

Blanket Periodic Certification

Where multiple employees work 100% on the same goal (or cost objective), the Blanket Certification may be used as the documentation for all employees who worked on the cost objective.

1. Forms will be collected in January (July-December) and June/July (January-June).
2. The FCSS timekeeping forms with instructions for use are available on Sharepoint.

Periodic Certification or Personnel Activity Report for Employees Funded with more than One Resource

If an employee works 100% on one cost objective and is paid through more than one federal, state, or local funding source, they may sign either (1) the appropriate FCSS timekeeping form twice a year, which is submitted after each six-month work period, or (2) the Personnel Activity Report (PAR). The decision for which form is most appropriate will be provided by the Executive/Program Director and FCSS Finance officer in charge of the program.

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- If using the Periodic Certification, forms will be collected in January (July-December) and June/July (January-June).
- If using the Personnel Activity Report (PAR) Certification, employees must complete PARs monthly. PARS must be submitted in a timely manner after the conclusion of each work month.
- The FCSS timekeeping forms with instructions for use are available on Sharepoint.

TIME & EFFORT UNDER EXTRAORDINARY CIRCUMSTANCES

During extended periods of emergency or extraordinary circumstances, the County Superintendent will take necessary steps to adjust time and effort reporting to meet the immediate health and safety needs of students and staff while ensuring documentation is maintained to support the use of categorical funds during the emergency period.

REQUIRED REVIEW AND APPROVAL PROCEDURES

1. When the Executive/Program Director receives a federal or restricted state grant award, they will work with the FCSS Finance officer in charge of the program and prepare a projected distribution of effort for the expected duration of the grant. This will be based on the budget proposed for the program and should be provided to the Assistant Superintendent or Designee in the required format. The Executive/Program Director or the FCSS Finance officer will provide this projection with the grant paperwork and budget to the Internal Finance Office.
2. Principals/Supervisors will provide training to new employees on time and effort reporting procedures to be followed based on their assignment and funding.
3. Each employee receiving this report shall complete the actual time and/or percentage of effort for the given time period. They will sign the effort report to verify and obtain appropriate signatures.
4. All multi-funded employees completing monthly reports must sign their own individual effort reports. Principals/Supervisors are responsible for reminding employees (via monthly email, for example), ensuring that multi-funded employees complete these reports, and reviewing them upon receipt.
5. Principals/Supervisors are required to return all appropriately completed and signed effort reports to the Executive/Program Director or the FCSS Finance officer in charge of the program in a timely manner after the conclusion of each work month.
6. The Executive/Program Director will review the time and effort report, confirm appropriate verification, and store it for audit and compliance monitoring.

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7. At the close of each fiscal year, or sooner if significant discrepancies occur, the FCSS Finance officer in charge of the program will make final budget reconciliations to ensure final salary expenditures are consistent with time and effort as reported over the year.
8. Evidence of salary reallocations must accompany a modified effort report which will be maintained on-site.

RECONCILIATION PROCESS***Personnel Activity Report (PAR):***

1. Principal/Supervisor collects the PAR form from all employees that are required to complete it. The Principal/Supervisor ensures that all forms are received and complete and provides copies to the Executive/Program Director and FCSS Finance Officer for the Program.
2. **Each** reporting period, and at the close of each fiscal year, the FCSS Finance officer in charge of the program will make final budget reconciliations to ensure final salary expenditures match time and effort as reported over the year.
3. Reconciliation occurs periodically to coincide with each budget or actuals reporting period.
4. Executive/Program Directors and FCSS Finance officer in charge of the program will meet to review any variance more than 10% and provide recommendations. FCSS Finance officer in charge of the program move expenditures and/or update the budget to align with the PAR per the Executive/Program Director's authorization and direction.

Periodic Certifications:

1. Principal/Supervisor collects the appropriate Periodic Certification form from all employees that are required to complete it. The Principal/Supervisor ensures that all forms are received, are complete, and are accurate, and provides copies to the Executive/Program Director and FCSS Finance Officer for the Program.
2. At the close of each fiscal year, the FCSS Finance officer in charge of the program will make final budget reconciliations to ensure final salary expenditures match time and effort as reported over the year.
3. Executive/Program Directors and FCSS Finance officer in charge of the program will meet to review discrepancies between Periodic Certification and payroll expenditure ledger and provide recommendations. FCSS Finance officer in charge of the program move expenditures and/or update the budget to align with the PAR per the Executive/Program Director's authorization and direction.

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EMPLOYEE TRAINING

Principals/Supervisors will provide training to new employees about the time accounting procedures to be followed based on their assignment and funding.

ANNUAL TIME ACCOUNTING FORM MAINTENANCE AND DISTRIBUTION

Prior to the start of the school year, the Executive/Program Director will ensure that approved forms are used and completed in compliance with the Annual Time Accounting Form Maintenance and Distribution Instructions available on Sharepoint.

Applicable Policies/Administrative Regulations include:

To the extent any provision set forth in this SIP conflicts with any provision in a Superintendent and County Board Policy, a County Superintendent Policy, or a County Superintendent Administrative Regulation, the provision set forth in the policy or administrative regulation shall govern.

Adopted: 06/21/2023

Amended: 02/25/2025

Legal References

Code of Federal Regulations, Title 2
200.430 Compensation – Personal Services

Management Resources

<https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>

[California School Accounting Manual, Procedure 905, Documenting Salaries and Wages](#)