



Cabrillo Point Academy

Time and Effort Policy & Procedures

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TIME AND EFFORT POLICY AND PROCEDURES - FEDERAL FUNDS

Federal law requires employees funded with Restricted programs to complete timesheets to support Time Accounting documentation. Recipients of federal grants are required to implement internal controls that safeguard the integrity of their programs to achieve intended results. Time documentation is required to ensure that the school is properly charging salaries and wages that are reasonable, necessary, and allowable in accordance with applicable program requirements. The Federal Education Department General Administrative Regulations (EDGAR) requires all employees who are fully or partially funded by federal programs to prepare and maintain time documentation.

PROGRAM/SITE MANAGER RESPONSIBILITIES

Each program/site manager must ensure that all federally funded employees and their supervisors are familiar with the time documentation guidelines and are complying with these requirements. This includes training school staff who are paid all or in part with federal funds on the basic purpose and intent of each federal program and why they are being paid, all or in part, with federal funds. Please review the Employee Guidelines outlined below.

EMPLOYEE GUIDELINES

All employees who are fully or partially funded by federal categorical funds 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 assigned. Semi-annual or monthly reports are completed after the work period. Examples of categorically funded employees include instructional aides; teachers, resource teachers; counselors; parent liaisons, and many other classified and certificated employees.

There are three time-accounting forms used, depending on funding sources, work activities, and schedule.

Semi-Annual Certification and Personnel Activity Report (PAR)

- Employees Funded 100% with One Resource - Exhibit A
- Multi-Funded Employees - Exhibit B
- Multi-Funded Employees with Fixed Schedules - Exhibit C
- Accompanying Work Schedule - Exhibit D
- Calendar for Multiple Funding and Multiple Cost Objectives - Exhibit E

Employees must fill out only one form that fits their position. The time accounting form must be certified by the proper designees (i.e., employee and/or supervisor). The employee's supervisor must have direct knowledge of the employee's activities.

TIME ACCOUNTING FORMS

SEMI-ANNUAL CERTIFICATION AND PERSONNEL ACTIVITY REPORT (PAR)

SEMI-ANNUAL CERTIFICATION for EMPLOYEES FUNDED 100% WITH ONE RESOURCE ([Exhibit A](#)):

If an employee works 100% on one activity and is paid through one federal funding source only, (for example an instructional aide or resource teacher that is working at one school site and working on one goal on a set schedule), they will sign this form ([exhibit A](#)) twice a year, which is submitted after each six month work period. These will be completed in January for the July-December work period, and again in June for the January-June work period.

SEMI-ANNUAL CERTIFICATION for MULTI-FUNDED EMPLOYEES ([Exhibit B](#)):

If an employee works a percentage of time on one activity and is paid through one federal funding source and one unrestricted resource, they will sign this form ([exhibit B](#)) twice a year, which is submitted after each six-month work period. These will be completed in January for the July-December work period, and again in June for the January-June work period.

SEMI-ANNUAL CERTIFICATION for MULTI-FUNDED EMPLOYEES WITH FIXED SCHEDULES FOR ([Exhibit C](#) & [Exhibit D](#)):

Under the school's *Substitute Time Accounting System* certified in the *Consolidated Application Reporting System* (CARS), if a multi-funded employee works on a single cost objective, their schedule does not change, and they stay in one location, they may complete the **SEMI-ANNUAL MULTI-FUNDED CERTIFICATION** ([exhibit C](#)) twice a year.

The multi-funded certification must list funding sources and the respective percentage of each. In order to use this form ([exhibit C](#)), the employee **must submit one accurate work schedule** ([exhibit D](#)) with **each** Semi-Annual Certification form. The schedule must include information such as time periods, grades, and subjects (see [exhibit D.1](#) for an example).

REQUIRED REVIEW AND APPROVAL CYCLE:

Semi-Annual Certification

The following form(s) must be submitted in January (covering the July- December work period) and June (covering the January - June work period). In June, Semi-annual reports can be signed on the last day of work for the employee's school year.

CALENDAR FOR MULTIPLE FUNDING AND MULTIPLE COST OBJECTIVES ([Exhibit E](#)):

If an employee's work schedule varies daily or throughout the month, and/or the employee works at multiple sites, the employee should document their daily work schedule through a personnel activity report (PAR). The PAR ([exhibit E](#)) should identify each program for which work was performed and the daily time dedicated to each program. The total documented time should account for the total activity for which each employee is compensated.

All multi-funded, multiple-cost objective employees must complete PARs on a monthly basis.

REQUIRED REVIEW AND APPROVAL CYCLE:

Personnel Activity Report (PAR):

After the last day of each month, the employee signs and submits their completed PAR, to their supervisor for review. The supervisor must date and sign the PAR after the end of the month and submit it by the 10th of the following month. PARs should be signed or submitted by the last day of the following month.

RECONCILIATION PROCESS

Semi-Annual Certification:

- Program managers will collect the Semi-Annual Certification form from all employees that are required to complete it and ensure that all forms are received are complete, verify the single cost objective, and provide copies to the Accounting Department.
- The Accounting department reviews each semi-annual and compares it to the actual payroll expenditure ledger to confirm semi-annual certification agrees with the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on semi-annual forms.
- Any differences between the payroll distribution and actual duties performed must be adjusted unless the difference is within the de minimis benefit rule.

Personnel Activity Report (PAR):

- Program managers will collect the PAR form from all employees that are required to complete it and ensure that all forms are received are complete, and provide copies to the Accounting department.
- The Accounting department reviews each PAR and compares it to the actual payroll expenditure ledger to confirm reported time activity agrees with the budgeted funding distribution. Managers are notified of discrepancies between resource allocation and time on calendars.
- Any differences between the payroll distribution and actual duties performed must be adjusted unless the difference is within the de minimis benefit rule.
- Reconciliation occurs quarterly in July, October, January, and April, to coincide with each budget or actual reporting period.

RECORD RETENTION

All semi-annual certifications and PARs are filed by Fiscal Year and are retained in the school for a period of 5 years

APPENDICES

Exhibit A

**Cabrillo Point Academy
Semi-Annual Certification Personnel with
Single Cost Objective and One Resource**

Employee Name:	Position:
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Job Description:

Single Cost Objective: YES

This individual is budgeted and worked solely in the following program for the preceding six-month period.
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Work Period	Program Name	Resource Code

CERTIFICATION: I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

Employee Signature:	Date:
Supervisor's Name:	Supervisor's Title:
Supervisor's Signature:	Date:

Director of Accountability is required to maintain these timesheets for a period of five years.

Exhibit B

**Cabrillo Point Academy
Semi-Annual Certification Personnel with
Single Cost Objective and One Resource**

Employee Name:	Position:
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Job Description:

Single Cost Objective: YES

This individual is budgeted and worked in the following program for the preceding six-month period.

Work Period	Percentage of Time	Program Name	Resource Code

CERTIFICATION: I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

Employee Signature:	Date:
Supervisor's Name:	Supervisor's Title:
Supervisor's Signature:	Date:

Director of Accountability is required to maintain these timesheets for a period of five years.

Exhibit C

**Cabrillo Point Academy
Semi-Annual Certification for Multi-Funded Personnel
Single Cost Objective and Fixed Schedules**

Employee Name:	Position:
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Job Description:

Single Cost Objective: YES

This individual is budgeted and worked in the following program for the preceding six-month period.

Work Period	Percentage of Time	Program Name	Resource Code

CERTIFICATION: I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

Employee Signature:	Date:
Supervisor's Name:	Supervisor's Title:
Supervisor's Signature:	Date:

Director of Accountability is required to maintain these timesheets for a period of five years.

Exhibit D

WORK SCHEDULE

Employee Name:	Period Covered:
Position:	Department:

[illegible]

[illegible]

Example Work Schedule

Employee Name: Susie Smith Period Covered: 8/2/21 - 12/31/21

Position: EL Teacher Department: Student Support Services

Monday	Tuesday	Wednesday	Thursday	Friday
8:00–8:30 Consult w/ staff re: Title I students & curriculum	8:00–8:30 Consult w/ staff re: Title I students & curriculum	8:00–8:30 Consult w/ staff re: Title I students & curriculum	8:00–8:30 Consult w/ staff re: Title I students & curriculum	8:00–8:30 Consult w/ staff re: Title I students & curriculum
8:30–8:45 Break	8:30–8:45 Break	8:30–8:45 Break	8:30–8:45 Break	8:30–8:45 Break
8:45–9:15 Special ed. support	8:45–9:15 Special ed. support	8:45–9:15 Special ed. support	8:45–9:15 Special ed. support	8:45–9:15 Special ed. support
9:15–10:00 Small group reading	9:15–10:00 Small group reading	9:15–10:00 Small group reading	9:15–10:00 Small group reading	9:15–10:00 Small group reading
10:00–10:30 Small-group math	10:00–11:00 Second-grade Title I reading/math	10:00–10:30 Small-group math	10:00–11:00 Second-grade Title I reading/math	10:00–10:30 Small-group math
10:30–11:00 Second-grade Title I reading/math		10:30–11:00 Second-grade Title I reading/math		10:30–11:00 Second-grade Title I reading/math
11:00–11:30 Lunch break	11:00–11:30 Lunch break	11:00–11:30 Lunch break	11:00–11:30 Lunch break	11:00–11:30 Lunch break
11:30–11:45 Individual special ed. student catch-up	11:30–11:45 Individual special ed. student catch-up	11:30–11:45 Individual special ed. student catch-up	11:30–11:45 Individual special ed. student catch-up	11:30–11:45 Individual special ed. student catch-up
11:45–12:35 Small-group math	11:45–12:35 Small-group math	11:45–12:35 Small-group math	11:45–12:35 Small-group math	11:45–12:35 Small-group math
12:35–1:05 Small-group writing	12:35–1:05 Small-group writing	12:35–1:05 Small-group writing	12:35–1:05 Small-group writing	12:35–1:05 Small-group writing
1:05–1:20 Break	1:05–1:20 Break	1:05–1:20 Break	1:05–1:20 Break	1:05–1:20 Break
1:20–1:40 Title I prep	1:20–1:40 Title I prep	1:20–1:40 Title I prep	1:20–1:40 Title I prep	1:20–1:40 Title I prep
1:40–2:30 First grade Title I reading/math	1:40–2:30 First grade Title I reading/math	1:40–2:30 First grade Title I reading/math	1:40–2:30 First grade Title I reading/math	1:40–2:30 First grade Title I reading/math
2:30–3:30 Title I lesson planning and student learning plan follow-up	2:30–3:00 Title I lesson planning	2:30–3:30 Title I lesson planning and student learning plan follow-up	2:30–3:00 Title I lesson planning	2:30–3:30 Title I lesson planning and student learning plan follow-up
	3:00–3:30 Bus duty		3:00–3:30 Bus duty	

**Cabrillo Point Academy
Personnel Activity Report (PAR)**

Employee Name:	Position:
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Job Description:

This individual is budgeted and worked in the following program for the preceding six-month period.

Month	Program Name	Resource Code

**DAYS OF THE MONTH --
SHOW HOURS WORKED**

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	TOTAL	%
																															0	#DIV/0!	
																															0	#DIV/0!	
																															0	#DIV/0!	
TOTAL HOURS WORKED	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	#DIV/0!	

LEGEND

- Sat/SunSS
- HolidayH
- School BreakSB
- Personal LeavePL
- Sick LeaveSL

CERTIFICATION: I hereby certify that this report is an after-the-fact determination of actual effort expended for the period indicated and that I have full knowledge of 100 percent of these activities.

Employee Signature:	Date:
Supervisor's Name:	Supervisor's Title:
Supervisor's Signature:	Date:

Director of Accountability is required to maintain these timesheets for a period of five years.