Mandates

Semi-Annual Certifications & Personnel Activity Reporting (PAR) for employees is required per Office of Management and Budget (OMB) Circular A-87 and the California School Accounting Manual Section 905 if one of the following situations is applicable:

- A salary is charged to a single Federal program;
- A salary is multi-funded from one or more Federal and State programs;
- A salary is multi-funded from one or more Federal and another source/s of funding (i.e. State and/or Local).
Time Accounting Completion

• Supervisors must complete semi-annual certifications if a single program is being charged.

• Effective, July 1, 2014, employees must complete daily PARS if multiple Federal, State and/or Local programs are being charged.

• All PARS forms must be signed by the employee and the supervisor each month; and submitted to the Accounting Services Accountant.
**Steps to Completing Hourly PARS**

- Multi-funded employees meet with their supervisor to define specific activities that are funded by each funding source and the percentage of time used for each funded activity.

- Employee completes daily reporting online template.

- Employee and supervisor approve monthly report and submit to the accountant by the 15th of the following month.
Steps to Completing Hourly PARS

• If three months of activities exceed 10% of the designated amount of a funding source, the funding amount or hours of activities must be modified to comply with the funding source by submitting a Salary Account Change Form (SACF).

• If the variance is greater than 10% within one month, the funding amount must be adjusted in the next month to match actual employee work hours.
What Do We Do Next?

- Input employee’s personal information.
- Input activities for each funding source.
- List the date ranges on the certification page.
- List the number of each activity with the designated number of hours for each day under each appropriate funding source.
- Add detail of specific duties for each day.
- At month end, verify numbers worked per funding source, all sign and adjust for variances.
Additional Information:

How to define funding sources and activities?
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How to fill out forms?
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How to resolve service variances?
See your supervisor who will work with the Accountant.