I. **PURPOSE**: To prescribe the procedure for paying Board of Education personnel for part-time work using School Activity Funds (SAF).

II. **OVERVIEW**: In order to ensure compliance with employment tax laws and regulations, payment of wages to Board of Education employees must be made through the Board’s Oracle payroll system. Schools may not make direct payments to employees with School Activity Funds and may not determine wage amounts. Only the Human Resources Division can establish rates of pay.

III. **PROCEDURES**: There is a range of sub-object codes to choose from when paying employees with school activity funds. The range is 5100 to 5140 (temporaries, substitutes and non-discretionary support and aids). Select the sub-object that best describes the work to be done. Should you have a situation that does not fit any of these sub-objects identified, contact the Accounting & Financial Reporting Office for guidance before proceeding.

To pay Board employees for part-time work from school activity funds, the following procedure must be followed:

A. A memorandum is prepared to the Chief of Human Resources (HR) requesting that employee(s) be set up using a specific sub-object (listed above) and cost center segment within the 31-digit Oracle account code. Include in the memo the name and Employee Identification Number (EIN) of each employee, and a description of the type of work to be performed. If approved, HR will set up employee assignments and establish rates of pay the school can reference in Oracle.

B. When the employee has completed the part-time assignment, the hours worked must be filled out on a TEMPORARY HOURLY EMPLOYEES’ TIME AND ATTENDANCE REPORT (THETAR). In addition, a school check must be included made payable to Prince George's County Public Schools for the gross amount of wages (using the pay rate established by HR) plus 10 percent to cover fringe benefits (employer taxes and workers compensation).

C. Complete a THETAR shown in Attachment A. Fill the top part of the form with the school/office name and number, as well as payroll period. In the body of the form, include the employee’s name, assignment number, hours worked, date worked and the 31-digit Oracle cost string. Make sure that the employee’s five-digit employee identification number (EIN) is combined with a single-digit suffix to denote the assignment number (i.e., xxxxx-x). Each row should designate one unique employee. Individual dates worked must be reported for each employee.
D. Sum the number of hours worked on the form and insert that number in the space reserved for "Total Hours" in the last row of the report body. The employee’s Time Approver should sign and the date the form, as well as print his/her name and job title. The THETAR should be sent to the Payroll Services Department for processing.

E. The check sent with the form must include a CASH RECEIPT VOUCHER (CRV) with the same 31-digit account code the employee’s time is charged to. The additional 10 percent to cover fringe benefits is inserted on the next line of the CRV (see Attachment B) without an account code. The Payroll Services Department will not process any hours worked unless a check is included with the THETAR.

F. The above procedure remains the same for all employees paid using Student Activity Funds. If you need assistance, please contact the Payroll Services Department (301-952-6219) or the Accounting and Financial Reporting Office (301-952-6110).

G. If you wish to hire individuals NOT already Board of Education employees, they must first be processed, i.e., hired and fingerprinted, through the Human Resources Division. You may not authorize payment for individuals who are not Board employees.

IV. RELATED PROCEDURES: None.

V. MAINTENANCE AND UPDATE OF THESE PROCEDURES: The Business Operations Department is responsible for updating these procedures as needed.

VI. CANCELLATIONS AND SUPERSEDURES: This Administrative Procedure cancels and supersedes Bulletin M-6-10, dated February 1, 2010.

VII. EFFECTIVE DATE: January 22, 2016

Attachments (2)

Distribution: List 1, 2, 3, 4, 5, 6, 10, and 11