LOS ANGELES UNIFIED SCHOOL DISTRICT
POLICY BULLETIN

TITLE:	Documentation for Employees Paid from Federal and State Categorical Programs
NUMBER:	BUL-2643.9
ISSUER:	V. Luis Buendia, Controller Accounting and Disbursements Division
DATE:	July 9, 2019

ROUTING
LD Superintendents
LD Operations Administrators
Central Office Coordinators
Directors
Principals
School Admin. Asst.
Fiscal Services Managers
Time Reporters/Approvers

POLICY: Federal and State regulations require time and effort documentation, in addition to time cards, for all personnel who receive any payment (compensation) from federal funds or from state categorical funds. This documentation will vary depending upon the funding source(s) or nature of the job duties. Payroll time reporting must reflect actual hours worked on each program as indicated in the time and effort certification documentation.

MAJOR CHANGES: This Bulletin replaces Bulletin 2643.8 of the same subject, issued on June 2017, with the following changes:
- Consolidates previously issued forms (Periodic Certification, Blanket Periodic Certification, and training or occasional assignments certification) to minimize confusion on which time and effort documentation to complete. Due to this consolidation, please be aware that previously issued attachments have been renumbered.
- Adds a requirement of supervisor signature to the Multi-Funded Time Report.
- Emphasizes the importance of completing time and effort certifications in a timely manner.

Old Numbering	
Attachment A1-A2	Time Reporting Documentation Matrix
Attachment B	Periodic Certification
Attachment C	Blanket Periodic Certification
Attachment D	Multi-Funded Time Report
Attachment E	Do's and Don'ts
Attachment F	Overtime Request Form
Attachment G	Training and Occasional Assignment Certification
Attachment H	School/Office Administrative Assurance
Attachment I	LD and Division Administrative Assurance

New Numbering	
Attachment A1-A2	Time Reporting Documentation Matrix
Attachment B1-B2	Periodic Certification
Attachment C	Multi-Funded Time Report
Attachment D1-D2	Do's and Don'ts
Attachment E	Overtime Request Form
Attachment F	School/Office Administrative Assurance
Attachment G	LD and Division Administrative Assurance

GUIDELINES: I. DETERMINING REQUIRED TIME AND EFFORT DOCUMENTATION

Employees who receive compensation from federal or state categorical programs are required to complete additional supporting documentation which confirms that the activities or work that was completed was indeed for the program that funded the activity. Required supporting documentation will vary depending upon the funding source(s) and/or nature of the employee's job duties.

A Time Reporting Documentation Matrix (Attachments A1-A2) is included to assist school sites, Local Districts (LDs), and central office staff in identifying the required documentation for federal and/or state categorical funded personnel.

Failure to complete and/or provide this documentation results in penalties that must be paid for by using your school/office's General Fund resources.

II. DETERMINING AFFECTED EMPLOYEES

There are several ways to determine which employees must complete some form of time and effort documentation for their main assignment. Two of the most common are:

a) Timekeepers can look on the CAT2 screen (time-approvers can look on the CAT3 screen) under "Fund". If the ending four digits are "0000", the employee is not required to complete the additional documentation. If the ending four digits are "3xxx-7xxx" then it means the position is funded from a federal or state categorical program. (See screen shot below for example.)
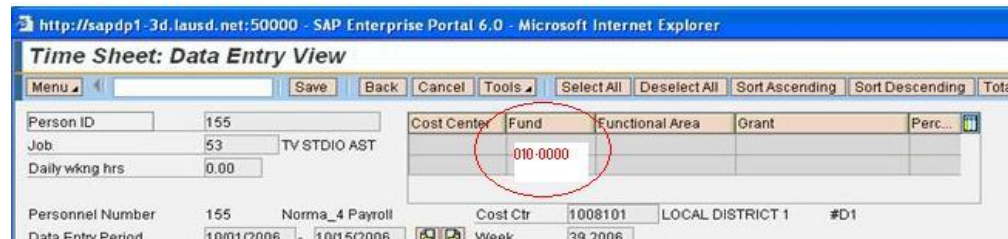
b) Time reporters also have access to the Position With Incumbent (PWI) report showing the employees funded by federal or state categorical programs and BU042 - Payroll Expenditures by Cost Center in SAP that can be generated throughout the year showing employee payroll charges to a program.

For pay other than an employee's main assignment, (such as PD, SAXB, Overtime, etc.), the funding source must be identified prior to the activity.

In addition, each January and May, a listing of employees compensated

from federal or state categorical funds is posted in MyLAUSD (for schools) and directly emailed to respective Division/LD Administrators (for offices).

III. COMPLETING TIME AND EFFORT CERTIFICATION FORMS

Time and effort certification documentation must be an after-the-fact certification of actual time worked and must be completed in a timely manner. Moreover, for those employees who are required to complete an MFTR, the entire workday must be reflected, not just the hours funded by federal and/or state categorical resources. Attachments A1-A2 provide the frequency for when the various time and effort certifications must be completed.

In addition, please refer to Attachments D1-D2 for additional guidance on completing Periodic Certifications (formerly referred to as Semi-Annual/Blanket Semi-Annual Certifications) and MFTRs.

IV. PAYROLL ADJUSTMENTS

Timekeepers should review Multi-Funded Time Reports each month. If the actual hours worked documented per this bulletin are different than the employee's budgeted time, adjustments must be entered into the payroll system so that actual time worked is reflected and charged to the program.

V. RETENTION OF DOCUMENTATION

Completed documents should be retained with the timekeeper for five (5) years. Copies can be kept with a program coordinator or another individual if so desired by the site.

Overtime forms should be attached to any other time and effort documentation.

The overall guiding principle must be that site administrators must know where the documents are kept and that the documents must be readily available for audit purposes.

VI. MONITORING COMPLIANCE

The California Department of Education has requested that procedures to monitor compliance with these federal and state documentation requirements be included in District policies. As such, the following procedures have been implemented.

A. Each January and May, the Accounting & Disbursements Division will provide administrators with a listing of their employees who must complete additional time and effort certification. This listing will be

provided as an additional resource and does not replace any monitoring procedures that schools and offices should have in place. Reporting locations should continuously verify appropriate documentation and/or reports to ensure that time and effort certifications are completed accurately and timely, reviewed, and properly approved.

B. Administrators should remind affected employees that periodic certifications (formerly referred to as semi-annual certifications) should be completed and signed by the last working day of December (but no later than January 31st), and last working day of June (but no later than July 31st), and that monthly multi-funded time reports be completed if required. This documentation should be retained by the time-reporter at the site along with other payroll time-reporting documentation for a period of five (5) years.

C. By January 31st and July 31st, school site administrators and offices should submit to their LD Operations Administrator or Division Administrator a written assurance (Attachment F) that they have received the appropriate documentation for each listed employee and that any necessary payroll adjustments have been made.

D. By February 15th and August 15th, the LD Operations Administrator and Division Administrators should provide a written assurance (Attachment G) to the Accounting Controls & Oversight Branch that they have received assurances from their schools/offices that appropriate supporting documentation has been obtained and any necessary payroll adjustments have been made.

RELATED RESOURCES:	2 CFR 200 Uniform Guidance California School Accounting Manual Procedure 905
ASSISTANCE:	For assistance or further information, please contact Accounting Controls and Oversight Branch at (213) 241-2150.

For assistance with entering payroll adjustments, please call Payroll Support Services at (213) 241-2570.

TIME REPORTING DOCUMENTATION MATRIX FOR BASE ASSIGNMENT

FUNDING SOURCE	DOCUMENTATION REQUIRED	FREQUENCY	CERTIFIER
100% by Single Federal or State Categorical Fund	Attachment B* – Periodic Certification (formerly referred to as Semi-Annual Certification) (check Periodic Certification box) This form can be used for an individual or individuals with the same funding source (i.e., program code/s).	Usually for the period: July – December January – June Completed and signed by the last working day of December (but no later than January 31st) and last working day of June (but no later than July 31st).	Administrator/supervisor with firsthand knowledge of the work performed by the employee(s).
Combination of Federal/State/Local Funds that is an approved Single Cost Objective (SCO)** Most common SCO for schools are programs in the Schoolwide Program (SWP)	Attachment B* – Periodic Certification (formerly referred to as Semi-Annual Certification) (check Periodic Certification box) This form can be used for an individual or individuals with the same funding source (i.e., program code/s).	Usually for the period: July – December January – June Completed and signed by the last working day of December (but no later than January 31st) and last working day of June (but no later than July 31st).	Administrator/supervisor with firsthand knowledge of the work performed by the employee(s).
Combination of Federal/State Funds **but NOT** Single Cost Objective	Attachment C – Multi-Funded Time Report (MFTR) (sample template activities can be edited)	Monthly – MFTR Recorded daily and signed at the end of each month	Employee <u>and</u> administrator/supervisor with firsthand knowledge of the work performed by the employee.
Time documentation should be reviewed and approved by supervisor and be submitted to timekeepers for reporting purposes.			

* Previously issued forms (Periodic Certification, Blanket Periodic Certification, and Training or Occasional Assignments Certification) have now been consolidated to one form – Periodic Certification (Attachment B1). Additional sheets which should have the certification language and supervising official signature line may be used as necessary (see Attachment B2).

** A Single Cost Objective (SCO) can be considered when all populations served and services provided are allowed by each of the programs funding the position. A Single Cost Objective application can be submitted to the Deputy Controller for review. Applications can be obtained from the Accounting Controls & Oversight Branch at (213) 241-2150.

TIME REPORTING DOCUMENTATION MATRIX FOR OTHER PAY TYPES

PAY TYPE	FUNDING SOURCE	DOCUMENTATION REQUIRED	FREQUENCY
Overtime	Federal or State Categorical Fund	Attachment E or similar document that includes all fields of Attachment E	As Needed
SAXB, Training, PD	Federal or State Categorical Funds	Attachment B* – Periodic Certification (check Training, Occasional or Substitute Assignment box) *Or* Similar document that includes all fields of Attachment B	As Needed
Day-to-Day Substitute	Federal or State Categorical Funds	Attachment B* – Periodic Certification (check Training, Occasional or Substitute Assignment box) *Or* Similar document that includes all fields of Attachment B *Or* Substitute Log that includes substitute name, employee number, program code and substitute signature (all on same line)	Daily

* Previously issued forms (Periodic Certification, Blanket Periodic Certification, and Training or Occasional Assignments Certification) have now been consolidated to one form – Periodic Certification (Attachment B1). Additional sheets which should have the certification language and supervising official signature line may be used as necessary (see Attachment B2).

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

PERIODIC CERTIFICATION

School/Office Name: _____

Program Name(s): _____ Program Code(s): _____

Cost Objective Name, if applicable: _____ [e.g., Title I Schoolwide plan (SWP)]

CHECK ONE ONLY	
☐ Periodic Certification Fiscal Year: _____ Period Covered: _____ (Not more than six months, e.g. July-Dec, Jan-June)	☐ Training, Occasional or Substitute Assignment Certification Fiscal Year: _____ Date(s) Worked: _____ Hour(s) Worked: _____ Description of Activity: _____ **NOTE:** If multiple employees from the same cost center attend a training, this certification could be completed as a cover sheet and the sign-in sheet and agenda could be attached. The sign-in sheet should include training description, funding source(s), employee name, employee number, signature, hours worked, and date(s) of training.
I hereby certify that the individual(s) listed below (attach additional sheets as necessary) have worked 100% of their time during the period/date(s) specified above under a single funding source (i.e. program code/s) or an approved single cost objective/activity. I hereby certify that this report is an after-the-fact determination of actual effort expended for the period/date(s) indicated.	

Name   Position

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

Supervising Official with first-hand knowledge of the work performed by the employee(s):

_____   _____   _____
          Name & Title   Signature   Date

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

PERIODIC CERTIFICATION

(continued from previous page)

[The following basic information must be recorded on each additional sheet. Use this form only if necessary.]

Name   Position

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

_____   _____

I hereby certify that the individual(s) listed above have worked 100% of their time during the period/date(s) specified above under a single funding source (i.e. program code/s) or an approved single cost objective/activity.

I hereby certify that this report is an after-the-fact determination of actual effort expended for the period/date(s) indicated.

Supervising Official with first-hand knowledge of the work performed by the employee(s):

_____   _____   _____
            Name & Title   Signature   Date

MULTI-FUNDED TIME REPORT*
***Activities and programs can be edited for specific needs.**

Employee Name: _____   **Class Code:** _____   **Month, Year:** _____

Employee #: _____   **Position:** _____   **School/Office:** _____

Date:																						
	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F
PROGRAM 1: [ENTER PROGRAM NAME HERE]														**[ENTER PROGRAM CODE HERE]**								
# of Hrs																						
Activity # (s)																						
	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F
PROGRAM 2: [ENTER PROGRAM NAME HERE]														**[ENTER PROGRAM CODE HERE]**								
# of Hrs																						
Activity # (s)																						
	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F
PROGRAM 3: [ENTER PROGRAM NAME HERE]														**[ENTER PROGRAM CODE HERE]**								
# of Hrs																						
Activity # (s)																						
	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F	M	T	W	TH	F
PROGRAM 4: [ENTER PROGRAM NAME HERE]														**[ENTER PROGRAM CODE HERE]**								
# of Hrs																						
Activity # (s)																						

***Categorical Program Funded Activities (1-18) :**
Check with Program Administrator for allowable program activities (based on Federal, State, and/or local requirements) and list below.

***General Program Funded Activities (a-i):** Check with Program Administrator for activities and list below.

1 _____   10 _____   a _____
2 _____   11 _____   b _____
3 _____   12 _____   c _____
4 _____   13 _____   d _____
5 _____   14 _____   e _____
6 _____   15 _____   f _____
7 _____   16 _____   g _____
8 _____   17 _____   h _____
9 _____   18 _____   i _____

Program Name	Program Code	# of Hours	%
	Total		

Certification: I certify that the information recorded on this Daily Time Report is true and correct to the best of my knowledge.

Signature of Employee _____   Date: _____

Signature of Supervisor _____   Date: _____

Federal/State Time Documentation Do's and Don'ts

PERIODIC CERTIFICATION		
Field	**Don'ts**	**Do's**
Period Covered	Although Periodic Certifications must be prepared at least every 6 months, <u>do not</u> indicate July – Dec or Jan – June, if the employee(s) was/were not compensated for the entire period.	Indicate only the months compensated. For example, if the employee was compensated from Aug 18 – Sep 15 at your location, and was then transferred to another location, indicate Aug – Sep only.
Name	When preparing a Periodic Certification, <u>do not</u> write "see attached" and attach the listing of Fed/State funded employees downloaded from MyLAUSD. <u>Do not</u> group employees funded from different programs on the same Periodic Certification.	Complete a Periodic Certification for each program. Group employees who are funded under the same federal or state categorical program on the same certification.
Position		There are cases where positions have different titles than the official title or what is listed in SAP/BTS. Indicate the official title in addition to the non-official title. For example, an employee who is a "ASMT,NONCLSRM,PREP" may also be called a Program Director – both "Director" and "ASMT,NONCLSRM, PREP" may be indicated to avoid confusion.
Program Codes	If filling out a Periodic Certification due to single cost objective, and listing multiple programs, it is not required to indicate the percentage of each programs that the employee is paid.	
Signature	<u>Do not</u> leave the form unsigned.	For a Periodic Certification, do have the responsible supervising official with full knowledge of the activities sign the form.
Date Signed	<u>Do not</u> leave the date blank. <u>Do not</u> date the certification early.	To determine whether the certification was prepared timely, date must be noted. Certification must be dated near the end of the period covered. For example, first semester certification can be dated the last day worked (Dec. 19) or end of the certification period (Dec. 31) or a few days after (Jan. 10), but no later than Jan. 31. The idea is to certify that the employee worked and was paid by the said program after-the-fact.

Federal/State Time Documentation Do's and Don'ts

MULTI-FUNDED TIME REPORT (MFTR)		
Field	**Don'ts**	**Do's**
Programs	<u>Do not</u> leave the program(s) blank.	Do list all programs, regardless of the source. For example, if the employee is paid by S046 (Federal Fund) and 3027 (General Fund), indicate both programs, even though one of the programs is not Federal or State funds.
Hours	<u>Do not</u> reflect budgeted hours.	Do reflect actual hours.
Percentage	<u>Do not</u> leave the percentage(s) blank.	Do total the percentages. The percentages should add up to 100%.
Signature	<u>Do not</u> leave the form unsigned.	For a MTFR, do have the employee <u>and</u> responsible supervising official with full knowledge of the activities sign the form.
Date Signed	<u>Do not</u> leave the date blank. <u>Do not</u> date the certification early.	To determine whether the certification was prepared timely, date must be filled out. Certification must be dated near the end of the period covered. For example, pay period month October cannot be signed Oct. 1 (beginning of the month), but rather Oct. 31 (end of the month) or a few days after (Nov. 2). The idea is to certify that the employee worked and was paid by the said program after-the-fact.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Overtime Request Form

REQUEST FOR PRE-APPROVAL TO WORK OVERTIME

Name: _____ Employee #:_____

Requested Date(s)_____

Estimated
Total Hours: _____

Reason for Overtime (Project/Activity):_____

_____

Overtime Charged to Fund: _____Program Code:_____ Name of Program Code:_____

(If funding source is from a federal or state categorical program, activities performed must be an allowable cost.)

APPROVED BY: _____ Date: _____ Total Est. Hours Approved: _____
                     Supervisor

The information below is to be completed by the employee after prior approval has been obtained and overtime work is completed.

OVERTIME REPORT

Date(s) Worked:_____ Actual Hours Worked:_____

I hereby certify that the overtime worked was solely (100%) related to activities for the above program.

Employee's Signature _____ Date: _____

Approved By: _____ Date: _____
                    Administrator

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

ADMINISTRATOR ASSURANCES

Period Ending_____   Fiscal Year _____
(e.g. July-Dec, Jan-June)

School/Office_____

I hereby certify that I have obtained the appropriate supporting documentation, as
outlined in this bulletin, for those employees who were paid using federal and/or state
categorical funds. All necessary adjustments have been entered in the payroll system so
that actual hours worked are properly reflected.

These documents have been retained by the time-reporter at my location and are available
for review.

_____
Administrator's Name

_____   _____
Administrator's Signature   Date

A copy of this signed assurance must be sent to your LD Operations Administrator or
Division Administrator by January 31st and July 31st of each fiscal year.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

LD OPERATIONS ADMINISTRATOR/DIVISION
ADMINISTRATOR ASSURANCES

I hereby certify that:

I have received the Administrator Assurances form from each school within my LD or
each office under my responsibility and that the appropriate supporting documentation as
outlined in this bulletin has been obtained.

_____
LD or Division Name

_____
LD Operations Administrator/Division Administrator Name

_____   _____
LD Operations Administrator/Division Administrator Signature   Date

Please fax a copy of this signed assurance to the Accounting Controls and Oversight
Branch at (213) 241-6829 and/or (213) 241-4810 by February 15th and August 15th of
each fiscal year.