



**LOS ANGELES UNIFIED SCHOOL DISTRICT
POLICY BULLETIN**

TITLE: Time Reporting Documentation for Federal and State Categorical Programs

NUMBER: BUL-2643.3

ISSUER: Betty Ng, Controller
Accounting and Disbursements Division

DATE: March 27, 2007

ROUTING
Central Office
Directors
Coach Coordinators
Local District
Superintendents
Fiscal Services Mgrs
Secretaries
Time Reporters

POLICY: This policy Bulletin outlines federal and state regulations requiring all personnel who are compensated from more than one funding resource to document actual time supporting the cost distribution to each program. Personnel who are compensated from a single federal categorical program, single state restricted program, or working solely on a single cost objective or single indirect cost activity are required to complete semi-annual certifications.

MAJOR CHANGES: This Bulletin replaces Bulletin 2643.2 of the same subject. Suggested deadline for completing the required semi-annual certifications has been added and the form has been changed to highlight that only one signature is required on the form.

GUIDELINES: The following guidelines apply.

PROCEDURES

Except as noted below, all multi-funded personnel who are compensated from more than one funding resource are required to maintain a daily record of the number of hours and a log of daily activities provided to each program. At the end of each pay period, this record will be signed by the employee and certified by the school principal/supervisor. A multi-funded time-reporting sheet is enclosed. (Attachment B)

- The timekeeper will receive a copy of the timecard and total all hours on the report for each program and charge the employee's hours accordingly.
- The multi-funded time reports and the log of daily activities must be retained at the time-reporting location for five years for audit purposes.



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SINGLE COST OBJECTIVE

The only multi-funded personnel exempt from the requirement to complete multi-funded time reports are those identified as meeting a single cost objective. The federal government defines a cost objective as a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred. Employees in programs that are identified as serving a single cost objective may account for their time using semi-annual certifications instead of multi-funded time reports.

At this time only the following District personnel or programs have been identified as working on a single cost objective:

- Schools that are both Schoolwide Program and School Based Coordinated Program schools
- Literacy and Math Coaches
- Instructional Content Experts

Only single cost objective programs that are specified above may complete semi-annual certifications instead of multi-funded time reports.

DAILY ACTIVITY LOGS

Two daily activity logs have been added – Attachment C and Attachment D. Attachment C can be used by multi-funded employees regardless of their funding source. Attachment D is specifically designed for employees funded with Title I, EIA-SCE and EIA-LEP resources. Daily activity logs should be submitted along with the multi-funded time report to the timekeeper.

SEMI-ANNUAL CERTIFICATIONS

For employees who are fully funded by a single federal categorical program, a single state-restricted program, working in a single cost objective or single indirect cost activity, two certifications are necessary. One certification covers the first half of the fiscal year and the other covers the second half of the fiscal year. The certification for the first half of the fiscal year should be done no later than December 31 each year. The certification for the second half of the year should be completed no later than June 30. The certification should state that the employee spent 100 percent of his/her time on the federal or state program that funded the employee, the single cost objective or single indirect cost activity. If the employee is unavailable, the immediate supervisor should prepare, sign, and date the certification. (See Attachment E)



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A Time Reporting Documentation Matrix is attached (Attachment A) to assist school site, local district, and central office staff in identifying what documentation is required based on their funding status.

AUTHORITY: This is Federal and State policy for all employees who are compensated from more than one funding resource, from a single federal categorical or state restricted program, or working in a single cost objective or single indirect cost activity.

RELATED RESOURCES: LAUSD Bulletin No.1144.1 – School Based Coordinated Programs
OMB Circular A-87 – Attachment B – Paragraph 11(h)(3)
CDE Categorical Program Monitoring, CP 11.1 – 11.3
California School Accounting Manual 2005 - Procedure 905

ASSISTANCE: For assistance or further information please contact the following:

Specially Funded Programs Accounting	(213) 241-7889
Budget Services – Compensatory Education & Specially Funded Programs	(213) 241-2197

Program Directors or Coordinators

Title I	Debbie Ernst	(213) 241-6990
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