

ADMINISTRATIVE CIRCULAR NO. 39
Office of Strategic Planning for Student Achievement

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: February 9, 2021

To: Supervisors of Multiple Cost Objective Employees

Subject: TIME AND EFFORT REPORT PROCESS FOR CENTRAL DEPARTMENTS: 2020-21

Department and/or

Persons Concerned: Supervisors of Co-Funded (Title I, II, III and IV) Employees

Due Date: 10th Business Day of Each Month (For Previous Month)

References: OMB circular A-87, Education Code Section 52853

Action Requested: **Review and verify** the Time and Effort Report (TER) for any employee who is co-funded with categorical resources (Title I, II, III, and IV).

Return completed report electronically to:

Rachael Tarshes

rtarshes@sandi.net

Strategic Planning for Student Achievement

Brief Explanation:

Beginning May 17, 2019, a revised process was established to obtain information from the district. San Diego Unified School District time accounting procedures state that all employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as Time and Effort Reports (TER), are maintained to charge the costs of personnel compensation to federal grants.

Time and effort certification documentation must be an after-the-fact certification of actual time worked and must be completed in a timely manner. The Allocations Status Funding Report lists each employee that is funded from **categorical resources (Title I, II, III, and IV)** along with the other resources used to pay them. All Central Office employees funded in part by categorical resources will be required to complete, sign and submit the TER each month. Employees who are funded in full with categorical resources do not need to complete a TER. The supervisor will complete Time Accounting procedures for these employees.

The Area Superintendent, Division, or Department Head (supervisor) will be responsible for signing and submitting the TER for all impacted employees who meet these criteria within their department. Attached to this circular is a Sample (see Attachment 1) and the Time and Effort

Reporting Job Aid (see Attachment 2).

Action to be taken by the Supervisor (i.e., Division or Department Heads):

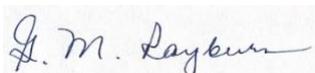
- Print the *Time Accounting Distribution Report* and review it to ensure that all employees are reported with the appropriate distribution of funding indicated.
- If an employee is listed in error or missing, note the correction on the report and follow-up with the appropriate PAR to correct any funding errors.
- Notify all employees who will need to complete the TER (those partly funded by federal funds). And provide them with required supports for report completion. The employee's signature is required to verify the accuracy of their time and effort reporting. Digital signatures or emails stating they have provided true and correct representation of their actual time and completed the form to meet the standards set forth in Title 2, Code of Federal Regulations, Part 225 (see TER document signature line for more details).
- Review each affected employee's TER and supporting documentation.
- Sign the report to certify the representation of the employee's time spent in support and compliance of the categorical programs they are paid from. Digital signatures or emails stating approval of the TER are allowable at this time. ***Note: Supervisors cannot certify their own work and must send the report to the next level of authority for certification.***
- Send the complete TER for all impacted employees in the department to the Strategic Planning for Student Achievement Department to Rachael Tarshes at rtarshes@sandi.net
- Maintain a copy of the signed TER (and/or verification email) for each impacted employee in the department for **seven years**.

The TER is extremely critical process to state and federal agencies. It is imperative that the reports are complete and accurate each month. Failure to complete the certification report may jeopardize the district's ability to preserve federal or state funding.

Questions regarding this procedure should be directed to **Rachael Tarshes** via e-mail at rtarshes@sandi.net or call (619) 725-7231.

Thomas Liberto
Director, Strategic Planning for Student
Achievement

APPROVED:



Gamy Rayburn
Interim Executive Director, Financial Planning and Development

TL:bs

Attachment: Attachment 1 – Time and Effort Sample
Attachment 2 – Time and Effort Reporting Job Aid