



**LOS ANGELES UNIFIED SCHOOL DISTRICT
POLICY BULLETIN**

TITLE: Documentation for Employees Paid from Federal and State Categorical Programs

NUMBER: BUL-2643.6

ISSUER: V. Luis Buendia, Controller
Accounting and Disbursements Division

DATE: October 31, 2013

ROUTING

ESC Superintendents
ESC Operations Administrators
Central Office Coordinators
Directors
Fiscal Services Mgrs
Food Services
Principals
School Admin. Asst.
Time Reporters

POLICY: Federal and State regulations require supporting documentation, in addition to time cards, for all personnel who receive any payment (compensation) from federal funds or from state categorical funds. This supporting 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 supporting documentation.

MAJOR CHANGES: This Bulletin replaces Bulletin 2643.5 titled “Time Reporting for Federal and State Categorical Programs”. There is one major change which reflects the removal of references to the SBCP program.

In addition, the ESC Administrator of Operations is responsible for receiving Attachment I from schools within their ESC, and submitting Attachment J to the Accounting Controls & Oversight Branch.

GUIDELINES: I. DETERMINING AFFECTED EMPLOYEES AND REQUIRED 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. Completed documents should be retained with the time-keeper; copies can be kept with a program coordinator or another individual if so desired by the site. The overall guiding principle must be that site administrators must know where the documents are kept and that the documents be readily available for audit purposes.

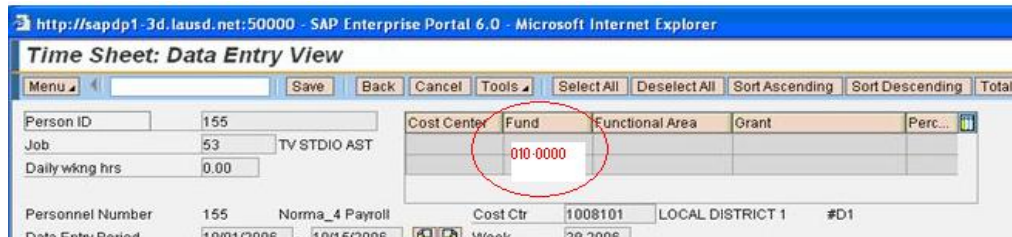
A Time Reporting Documentation Matrix (Attachment A1-2) is included to summarize and assist school site, ESC, and central office staff in identifying the required documentation for federal and/or state categorical funded

personnel. In addition, the following questions and answers are designed to provide further assistance in determining who is affected and what supporting documentation must be completed. Guidelines for required supporting documentation have been organized from the simplest required reports to the more complex.

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.

Q1: How do I know if I am affected by these Federal and State requirements?

A1: If you do not know whether you are funded by a Federal or State categorical program, one of the easiest ways to find out is to ask your time-keeper to look on the CAT2 screen (time-approvers can look on the CAT3 screen) under "Fund". If the ending four digits are "0000", you are 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.) In addition, each December and May, time keepers/time approvers will be provided with a listing of employees compensated from federal or state categorical funds.



Q2: My position is funded 100% by a single federal or state categorical program and the services that I provide are solely related to this program. What supporting documentation, in addition to my time card, must be completed?

A2: The Semi-Annual Certification (Attachment B) or Blanket Semi-Annual Certification (Attachment C) must be completed each fiscal year. The first semi-annual certification is for the period July 1st through December 31st, and the second semi-annual certification is for the period January 1st through June 30th. These reports should be completed no later than January 31st and July 31st, respectively. If you leave this position anytime during the fiscal year, the semi-annual certification must be completed prior to your departure, or if your funding is changed, the Semi-Annual Certification should be completed up to the date of the funding change.

Q3: My position is funded from a combination of federal and state categorical sources as described in the Title I School Wide Program (SWP) plan. What supporting documentation must be completed?

A3: The position is considered to have a “single cost objective”. A single cost objective is defined as a set of work activities where both the service(s) being performed and the population(s) being served are allowable under any of the programs from which you are funded. A Semi-Annual Certification (Attachment B) should be completed twice each fiscal year as described in A2. (Information on the SWP schools can be found on the Federal and State Education Programs (FSEP) website under District Offices.)

However, a Blanket Semi-Annual Certification (Attachment C) could be completed by the site administrator in lieu of the Semi-Annual Certification, if there are multiple employees at this school site whose positions are funded by sources listed in the SWP plan. This form should be completed twice a year, as described in A2.

Please note that due to requests for information from Federal Program Monitoring reviewers related to the English Language Program, positions funded with EIA/LEP and other funding sources should complete a Multi-Funded Time Report (MFTR) and activity log. Attachment F is a sample MFTR which incorporates an activity log for personnel funded with EIA/LEP and Title 1 resources.

Q4: My position is a Literacy Coach, Math Coach or Instructional Content Expert (Educational Service Centers (ESC)/Central Office only) and it is funded from federal/state categorical sources. What supporting documentation must be completed?

A4: These positions have been determined to have a “single cost objective”. Therefore, a Semi-Annual Certification (Attachment B) must be completed twice each fiscal year as described in A2.

A “Blanket Semi-Annual Certification” (Attachment C) could be completed by a supervisor/administrator who has first-hand knowledge of the work performed by these individuals.

Q5: My position is a teacher with an auxiliary period at a Title I SWP school. The position is funded with federal and/or state categorical sources. What supporting documentation must be completed?

A5: These positions have been determined to have a “single cost objective”. Therefore, a Semi-Annual Certification (Attachment B) must be

completed twice each fiscal year as described in A2.

A “Blanket Semi-Annual Certification” (Attachment C) could be completed by a supervisor/administrator who has first-hand knowledge of the work performed by these individuals.

Q6: My position is funded by a combination of federal funding and other sources. The hours I work on each of the programs is routine and consistent, but my position doesn't qualify as a single cost objective. What supporting documentation must be completed?

A6: You would need to complete a Multi-Funded Time Report. An example is provided in Attachment D.

Q7: My position is funded from a combination of federal and state categorical sources. I provide similar services throughout the day, but the eligibility of participants or allowable costs for each funding source is different. The time that I spend on each program varies significantly from day-to-day. What supporting documentation must be completed?

A7: Because of the variation in the number of hours spent on each program each day, a more detailed report is required. In addition to Attachment D, most employees will use Attachment E which is a “generic” Daily Activity Log.

However, Attachment F provides a sample Multi-funded Time Report which has incorporated a Daily Activity Log. It was designed for employees funded with Title 1 and EIA-LEP resources.

Q8: My regular position does not require time reporting documentation. However, my administrator approved and paid my overtime to perform work for a federal or state categorical program. What supporting documentation must be completed?

A8: Per District policy, overtime must be authorized in advance by your administrator/supervisor and documented on an overtime request form. This form must include the funding source, reason for the overtime, specific work to be performed for the program funding the overtime, and number of hours authorized. In addition, after the overtime has been performed, a certification must be completed indicating that these services and hours authorized were actually performed. Attachment G is the recommended overtime request form and it will meet the certification requirements.

Q9: My regular position's funding source(s) requires additional documentation which I have completed. However, I also have a

supplemental assignment outside of my normal work hours that is paid for with federal or state categorical funds. What supporting documentation for the supplemental assignment must be completed?

A9: If this supplemental assignment is a routine assignment with fixed hours over a fixed period of time (i.e. semester differential for an activity) then a Semi-Annual Certification for the supplemental assignment as described in A2 must be completed. If the supplemental assignment is not performed on a routine basis, but occurs every now and then, a certification such as found on Attachment H should be completed by the employee.

Q10: My regular position's funding source(s) requires additional documentation which I have completed. I have a supplemental assignment outside the work hours of my regular duties that is paid for with funds that do not require additional documentation. Is there any other documentation for the supplemental assignment outside of my timecard that must be completed?

A10: If the supplemental assignment is outside the scope of the regular assignment work hours, then there would not be any additional federal or state documentation required.

Q11: I will be attending (or have attended) a training that is paid for using federal or state categorical funds. What supporting documentation must be completed?

A11: The "Federal and State Categorical Funded Certification" form found in Attachment H is a suggested form that could be used. It would be completed and signed by yourself and the training instructor. This form should then be submitted to your time reporter.

If multiple employees from the same school/office attend the same training, the sign-in sheet containing the date, time, funding source, employee number, employee name, and employee signature can be attached to Attachment H.

Q12: I am a substitute teacher, how do I know if any additional required documentation is necessary for my sub assignment?

A12: The school to which you are assigned must notify you if your sub assignment is funded from federal or state categorical sources. The substitute sign-in log should contain the program code from which you are funded. A certification such as the one in Attachment H, could also be completed and turned in to the time reporter each day. Failure to submit this documentation may make you ineligible for future

assignments that are funded from federal or state categorical sources.

Q13: I have completed Attachment D, E or F and the actual hours that I worked on a federal or state categorical program do not reflect how my position was budgeted. I have recorded my actual hours worked; what should be done to reflect these changes?

A13: Your site's time-keeper must enter the changes in the payroll system so that your actual hours worked are properly recorded.

Q14: I am funded with Title I and EIA-LEP, and I am required to complete the Multi-Funded Time Report. Which form should I complete each month?

A14: Attachment F, Time-Accounting Log for Multi-Funded Categorical Personnel, should be completed. Activities for "direct" and "indirect" services are provided, and percentages may be calculated so that the maximum allowable for indirect services are not exceeded.

II. 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 December and May, the Accounting & Disbursements Division will provide administrators with a listing of their employees who must complete the additional required documentation.
- B. Administrators should remind affected employees that semi-annual certifications should be completed by January 31st and July 31st, and that monthly multi-funded time reports or daily activity logs 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 ESC Operations Administrator or Division Administrator a written assurance (Attachment I) 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 ESC Operations Administrator and Division Administrators should provide a written assurance (Attachment J) to the Accounting Controls & Oversight Branch.

OMB Circular A-87 – Attachment B – Paragraph 11(h)(3)
CDE Federal Program Monitoring (FPM), Compensatory Education (CE)19,
English Learner (EL) 12

California School Accounting Manual Procedure 905

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

Child Nutrition	David Binkle	(213) 241-1765
Nutrition Network	Roberta Acantilado	(818) 609-2570
GEAR-UP	Kathy Norris	(213) 241-2100
Special Education	Sharyn Howell	(213) 241-6701
Title I,	Debbie Ernst	(213) 241-6990
Title III, EIA/LEP	Hilda Maldonado	(213) 241-5582
Title II, A (HR)	Vivian Ekchian	(213) 241-6131
Title II, A (Talent Management)	Donna Muncey	(213) 241-7000
Title II, A (Instruction)	Jaime Aquino	(213) 241-6131

Fiscal Staff

Accounting - Cafeteria	(213) 241-7954
Accounting - Specially Funded Programs	(213) 241-7918
Accounting Controls Branch	(213) 241-7988
Budget Services - Adult and ECE	(213) 241-3175
Budget Services - Compensatory Education & Specially Funded Programs	(213) 241- 2100
Budget Services - Special Education	(213) 241-3367
Cafeteria Federal Programs	(213) 241-1537

TIME REPORTING DOCUMENTATION MATRIX					
FUNDING SOURCE	SCHOOL SITES		ESC / CENTRAL OFFICE		
	Title I - TAS** <u>or</u> Title I - SWP <u>or</u> Non-Title I	Single Cost Objective*	Single Cost Objective*	Single Indirect Cost Activity	Other
Multi-funded Sources (Federal, State, <u>or</u> Federal+State)	MFTR + LOG	SAC	SAC	SAC	MFTR + LOG
Single Funding Source (Federal <u>or</u> State-Restricted)	SAC	SAC	SAC	SAC	SAC

*Approved Single Cost Objective Programs/Positions (Please check programs included in the school wide plan)

1. Schools that are SWP for those programs that are included in the school wide plan.
2. Literacy and Math Coaches
3. Instructional Content Experts
4. Class Size Reduction teacher at a Title I SWP school
5. Auxiliary teacher at a Title I SWP school
6. Certain positions funded from Special Education programs. Please check with the Special Education Budget Office at (213) 241-3367.

** See Question Q 7

LEGEND
TAS - Title I Targeted Assistance School
SWP - Title I Schoolwide Program School
MFTR - Multi-funded Time Report
LOG - Log of Daily Activities
SAC - Semi-Annual Certification

TIME REPORTING DOCUMENTATION MATRIX FOR BASE ASSIGNMENT

FUNDING SOURCE	DOCUMENTATION REQUIRED	FREQUENCY
100% by Single Federal or State Categorical Fund	SAC Or Blanket SAC for individuals with same funding source.	Usually for the period: July – December January – June Completed and signed last working day of December and last working day of June
Combination of Federal/State Funds that is an approved Single Cost Objective (SCO) Most common SCO for schools are programs in the School Wide Program (SWP)	SAC Or Blanket SAC for individuals with same funding source	Usually for the period: July – December January – June Completed and signed last working day of December and last working day of June
Combination of Federal/State Funds but NOT Single Cost Objective	MFTR (and in some cases an Activity Log) Or Combined MFTR/Activity Log Please see question Q&A #3, Q&A #7, and Q&A #14 in bulletin regarding situations requiring an activity log.	Monthly – MFTR Daily – Activity Log Recorded Daily/Weekly and signed at the end of each month

SAC=Semi-Annual Certification, Attachment B
 Blanket SAC=Blanket Semi-Annual Certification, Attachment C
 MFTR=Multi-Funded Time Report, Attachment D
 Activity Log =Daily Activity Log, Attachment E
 Combined MFTR/Activity Log, Attachment F (sample)

TIME REPORTING DOCUMENTATION MATRIX FOR OTHER PAY TYPES

PAY TYPE	FUNDING SOURCE	DOCUMENTATION REQUIRED	FREQUENCY
Overtime	Federal or State Categorical Fund	Attachment G or similar document that includes all fields of Attachment G	As Needed
SAXB, Training, PD	Federal or State Categorical Funds	Attachment H or similar document that includes all fields of Attachment H	As Needed
Day-to-Day Substitute	Federal or State Categorical Funds	Attachment H or similar document that includes all fields of Attachment H <i>Or</i> Substitute Log that includes substitutes name, employee number, program code and substitutes signature (all on same line)	Daily Daily

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

SEMI-ANNUAL CERTIFICATION

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

Name _____ Position _____

School/Office _____

Program(s) Name or Single Cost Objective (e.g. SWP schoolwide plan) _____

Program Code(s) _____

I hereby certify that I was funded solely (100%) from the above program funds or worked solely on these program(s), single cost objective or single indirect cost activity. (Please note that EITHER the employee signature OR the responsible supervisor signature satisfies the compliance requirement.)

Employee Signature Date

OR

*Responsible Supervisor Signature Date

*Supervisor having first-hand knowledge of the activities.

Los Angeles Unified School District

Blanket Semi-Annual Certification

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

School Name: _____

The following individuals have worked 100% of their time during the period covered (not more than six months) under a single funding source or an approved single cost objective.

Program Code(s): _____

Cost Objective Name, if applicable: _____ (e.g. SWP schoolwide plan)

<u>Name</u>	<u>Position</u>
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____
_____	_____

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

Supervising Official:

Signature

Date

Name, Title

LOS ANGELES UNIFIED SCHOOL DISTRICT
 Multi-Funded Time Report (MFTR)

Employee Name: _____

Class Code: _____

Pay Period Month: _____

Employee No. _____

Class Code Title: _____

Days of the Month

Program	1	2	3	4	5	6	7	8	9	10	11	12	13	14	15	16	17	18	19	20	21	22	23	24	25	26	27	28	29	30	31	Actual Hours		

Certification:

I certify that the information recorded on this Daily Time Report is true and correct to the best of my knowledge. For the period of _____ through _____, I spent my time on the following programs:

_____ %

 Program

_____ %

 Program

_____ %

 Program

_____ %

 Program

 Signature of Employee

 Date

LOS ANGELES UNIFIED SCHOOL DISTRICT
 Accounting and Disbursements Division

DAILY ACTIVITY LOG (Generic)

Employee Name: _____

Pay Period No. _____

Class Code & Title: _____

Employee No. _____

DATE	DAY	ACTIVITY	Hours Program #1	Hours Program #2	Hours Program #3	Hours Program #4	Hours Program #5	Total Hours
	Mon							
	Tue							
	Wed							
	Thu							
	Fri							
	Sat							
	Sun							

I certify that the information recorded on this Activity Log is true and correct to the best of my knowledge.

Signature of Employee: _____

Date: _____

Program #1 Name/Number: _____

Program #2 Name/Number: _____

Program #3 Name/Number: _____

Program #4 Name/Number: _____

Program #5 Name/Number: _____

MULTI-FUNDED TIME REPORT AND TIME-ACCOUNTING LOG FOR CATEGORICAL PERSONNEL (Special Purpose) (SAMPLE)

Employee Name: _____ Class Code: _____ Month: _____
 Employee #: _____ Position: _____ School/Office: _____

Date:																												
Program	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			
Title I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I
# of Hrs																												
Activity # (s)																												
Program	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			
EIA-LEP	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I
# of Hrs																												
Activity # (s)																												
Program	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			
	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I	D	I
# of Hrs																												
Activity # (s)																												

Direct Activities (1-12) for the Week:

Indirect Activities (a-k) for the Week:

- 1. Demonstration lessons
- 2. Conduct Professional Development for Teachers/Administrators
- 3. Conference/meetings with Parents
- 4. Implement Instructional Program
- 5. Working directly with students/Intervention
- 6. Professional Development/Conference Attendance
- 7. Meeting Attendance (Intervention)
- 8. Teaching
- 9. Plan/Coordinate Professional Development
- 10. Train Community Members/Parents
- 11. Coordinating Intervention
- 12. Other _____

- a. Develop/Construct/Organize/Select/Evaluate instructional materials
- b. Develop/monitor program budgets
- c. Approve program activities/purchases
- d. School Site Visit
- e. On-going Program Compliance
- f. Develop Schedules for Program Intervention
- g. Conference with District Office Personnel
- h. Assist with site needs assessments
- i. School Plan Writing/Modifications
- j. Meeting Attendance (Operations)
- k. Other _____

Program	Services	# of Hours	%
Title I	Direct (D)		
	Indirect (I)		
EIA-LEP	Direct (D)		
	Indirect (I)		
	Direct (D)		
	Indirect (I)		
	Direct (D)		
	Indirect (I)		

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 _____ Signature of Administrator _____

Date _____ Date _____

*Only categorical funds are subject to direct and indirect.

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: _____	
<small>(If funding source is from a federal or state categorical program, activities performed must be an allowable cost.)</small>	
APPROVED BY: _____ Supervisor	Date: _____ Total Est. Hours Approved: _____

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

FEDERAL AND STATE CATEGORICAL FUNDED CERTIFICATION
(Training or Occasional Assignments)

Fiscal Year _____ Date (s) Worked _____

Hours Worked: _____

Description of Activity _____

Name _____

School/Office _____

Categorical Program _____

Program Code _____

I hereby certify that I was funded solely (100%) from the above program funds and received training/performed work as set forth on this program(s), single cost objective or single indirect cost activity.

Employee Signature

Date

NOTE: If multiple employees from the same cost center attend a training, Attachment H 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, and date(s) of training.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

BULLETIN NO. 2643.6
October 31, 2013

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 ESC Operations Administrator or Division Administrator by January 31st and July 31st of each fiscal year.

LOS ANGELES UNIFIED SCHOOL DISTRICT
Accounting and Disbursements Division

BULLETIN NO. 2643.6
October 31, 2013

EDUCATIONAL SERVICE CENTER (ESC) OPERATIONS
ADMINISTRATOR/DIVISION
ADMINISTRATOR ASSURANCES

I hereby certify that:

I have received the Administrator Assurances form from each school within my ESC or each office under my responsibility that the appropriate supporting documentation as outlined in Bulletin 2643.6 has been obtained.

ESC or Division Name

ESC Operations Administrator/Division Administrator Name

ESC Operations/Division Administrator Signature

Date

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