



**LOS ANGELES UNIFIED SCHOOL DISTRICT
POLICY BULLETIN**

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

NUMBER: BUL-2643.8

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

DATE: June 7, 2017

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: The California Department of Education has provided guidance that future federal time reports must contain certain information in order to be compliant and accordingly several versions of multi-funded time reports (MFTRs) have been removed from the bulletin. Bulletin 2643.7 issued in March 2017 has been revised to update Attachment D. Attachment D provides a template of an approved MFTR which can be edited to reflect changes to activities and programs. In addition, Semi-Annual Certifications are now referred to as Periodic Certifications in accordance with federal and state guidance. Please be aware that previously issued attachments have been renumbered.

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 A1-2) is included to assist school sites, Local Districts, 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.)

The screenshot shows the SAP Enterprise Portal 6.0 interface for a 'Time Sheet: Data Entry View'. The browser address bar indicates the URL is http://sapdp1-3d.lausd.net:50000. The interface includes a menu bar with options like Save, Back, Cancel, Tools, Select All, Deselect All, Sort Ascending, Sort Descending, and Total. Below the menu bar, there are input fields for Person ID (155), Job (53 TV STUDIO AST), and Daily working hrs (0.00). A table with columns for Cost Center, Fund, Functional Area, Grant, and Perc... is visible. The 'Fund' column contains the value '010-0000', which is circled in red. At the bottom, there are fields for Personnel Number (155), Norm_4 Payroll, Cost Ctr (1008101), LOCAL DISTRICT 1, #D1, and Data Entry Period (1/001/2006 to 1/015/2006).

- 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 on Inside LAUSD.

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. Attachment A1-2 provide the frequency for when the various time and effort certifications must be completed.

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



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IV. PAYROLL ADJUSTMENTS

Time Keepers 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 time-keeper for five 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.
- B. Administrators should remind affected employees that periodic certifications (formerly referred to as semi-annual certifications) should be completed by January 31st and 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 H) 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 I) 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.



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RELATED 2 CFR 200 Uniform Guidance

RESOURCES: California School Accounting Manual Procedure 905

ASSISTANCE: For assistance or further information please contact the following the 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	Periodic Certification (formerly referred to as Semi-Annual Certification) <i>Or</i> Blanket Periodic Certification 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.	Periodic – employee or knowledgeable administrator. Blanket Periodic – knowledgeable administrator
Combination of Federal/State/Local Funds that is an approved Single Cost Objective (SCO)* Most common SCO for schools are programs in the School Wide Program (SWP)	Periodic Certification (formerly referred to as Semi-Annual Certification) <i>Or</i> Blanket Periodic Certification 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.	Periodic – employee or knowledgeable administrator. Blanket Periodic – knowledgeable administrator
Combination of Federal/State Funds but NOT Single Cost Objective	MFTR (sample template in Attachment D)	Monthly – MFTR Recorded Daily/Weekly and signed at the end of each month	Employee
Time Documentation should be submitted to timekeepers and made available to supervisors for their review.			

*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.

Periodic Certification, Attachment B

Blanket Periodic Certification, Attachment C

MFTR=Multi-Funded Time Report, Attachment D (template activities can be edited)

TIME REPORTING DOCUMENTATION MATRIX FOR OTHER PAY TYPES

PAY TYPE	FUNDING SOURCE	DOCUMENTATION REQUIRED	FREQUENCY
Overtime	Federal or State Categorical Fund	Attachment F or similar document that includes all fields of Attachment F	As Needed
SAXB, Training, PD	Federal or State Categorical Funds	Attachment G or similar document that includes all fields of Attachment G	As Needed
Day-to-Day Substitute	Federal or State Categorical Funds	Attachment G or similar document that includes all fields of Attachment G <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

PERIODIC 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 Periodic 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

MULTI-FUNDED TIME REPORT*

***Activities and programs can be edited for specific needs.**

Employee Name: _____ Class Code: _____ Month: _____
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:																										
# of Hrs																										
Activity # (s)																										
PROGRAM 2:																										
# of Hrs																										
Activity # (s)																										
PROGRAM 3:																										
# of Hrs																										
Activity # (s)																										
PROGRAM 4:																										
# of Hrs																										
Activity # (s)																										

***Categorical Program Funded Activities (1-18) :**

Check with Program Administrator for allowable program activities and list below

- | | |
|---------|----------|
| 1 _____ | 10 _____ |
| 2 _____ | 11 _____ |
| 3 _____ | 12 _____ |
| 4 _____ | 13 _____ |
| 5 _____ | 14 _____ |
| 6 _____ | 15 _____ |
| 7 _____ | 16 _____ |
| 8 _____ | 17 _____ |
| 9 _____ | 18 _____ |

***General Program Funded Activities (a-i):** Check with Program Administrator for activities (required by State & District policies) and list below

and list below

- | |
|---------|
| a _____ |
| b _____ |
| c _____ |
| d _____ |
| e _____ |
| f _____ |
| g _____ |
| h _____ |
| 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: _____

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

PERIODIC CERTIFICATION /BLANKET PERIODIC CERTIFICATION		
Field	Don'ts	Do's
Period Covered	Although Periodic/Blanket Periodic Certifications must be prepared at least every 6 months, <u>do not</u> indicate July – Dec or Jan – June, if the employee(s) did not work the entire period.	Indicate only the months worked. For example, if the employee worked from Aug 18 – Sep 15 at your location, and was then transferred to another location, indicate Aug – Sep only.
Name	When preparing a Blanket Periodic Certification, <u>do not</u> write “see attached” and attach the listing of Fed/State funded employees downloaded from Inside LAUSD. Do not group employees funded from different programs on the same Blanket Periodic Certification.	Complete a Blanket Periodic Certification for each program. Group employees who are funded under the same federal or state categorical program on the same Blanket 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 either the employee or responsible supervisor sign the form. For a Blanket certification, do have the supervising official with full knowledge of the activities sign the form.
Date Signed	<u>Do not</u> leave the date blank.	To determine whether the certification was prepared timely, date must be noted.
Date Signed	<u>Do not</u> date the certification early.	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). The idea is to certify that the employee worked and was paid by the said program after-the-fact.

June 7, 2017

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%.
Date Signed	<u>Do not</u> leave the date blank.	To determine whether the certification was prepared timely, date must be filled out.
Date Signed	<u>Do not</u> date the certification early.	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: _____	
<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 G 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.

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ATTACHMENT H

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 that the appropriate supporting documentation as outlined in Bulletin 2643.8 has been obtained.

LD or Division Name

LD Operations Administrator/Division Administrator Name

LD 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.