

ADMINISTRATIVE CIRCULAR NO. 46
Office of the Chief Business Officer

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: March 3, 2020

To: Area Superintendents, Division and Department Heads

Subject: TIME ACCOUNTING CERTIFICATION (TAC) REPORT FOR
CENTRAL DEPARTMENTS: JANUARY THROUGH
DECEMBER 2019

Department and/or

Persons Concerned: Area Superintendents, Division and Department Heads

Due Date: March 20, 2020

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

Action Requested: **Review and sign** the Time Accounting Certification (TAC) Report confirming the job code description, resource used to fund the employee, and the months worked by the employee.

**Return January – December 2019 Time Accounting Certification
(TAC) Report with original signatures to:**

Financial Planning, Monitoring and Accountability
Eugene Brucker Education Center, Room 3134
Attention: Blanca Saucedo

Due by: March 20, 2020

Attachment 1: Example - Time Accounting Certification (TAC) Report

Brief Explanation:

Beginning January 1, 2011, a revised process was established to obtain time certification information for the district. Each employee that is funded from **categorical resources** will be listed in the report for each month worked along with the resource used to pay them. The Time Accounting Certification report may include any hourly work charged to categorical resources.

The division or department head (supervisor) will receive the Time Accounting Certification Report via email from Marcellus Walker, Planning Analyst, Research and Evaluation, and will be responsible for completion of the TAC Report. Review the report to ensure all employees funded from categorical resources are listed on the **2019 Time Accounting Certification (TAC) Report**. The supervisor must verify the duties performed and the salary-funding source per employee.

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

Attached to this circular is an example of the Time Accounting Certification (see Attachment 1) and your cost center's TAC Report for January through December 2019, listing all employees at your site funded from **categorical resources**. Review the entire report carefully. If an employee is listed in error, note the correction on the TAC Report.

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

- Print the TAC 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.
- Signature is required to certify an employee worked the months on the TAC Report. Supervisor's signature is required next to **each month** on the TAC Report. (see Attachment 1)
- **Supervisor's signature is required at the bottom of each page of the TAC Report.**

Note: Supervisors cannot certify their own work; the page(s) must go to the next level of authority i.e., Director goes to branch head, principals go to their area superintendents, etc. Send page(s) to your next level of authority to certify each month you work. See example of alternative signing methods in Attachment 1.

- Send the completed TAC Report to:
Financial Planning, Monitoring and Accountability Department
Eugene Brucker Education Center, Room 3134
Attention: Blanca Saucedo
- **Maintain a copy of the signed TAC Report for seven years.**

Please do not send the TAC Report back incomplete. Questions regarding this process should be directed to Blanca Saucedo via e-mail at bsaucedo1@sandi.net or call (619) 725-5605.

Thomas P. Liberto
Director, Financial Planning, Monitoring and Accountability

APPROVED:

Debbie Foster.
Executive Director, Finance Division

TPL:bas

Attachment