

SAN DIEGO UNIFIED SCHOOL DISTRICT

Date: September 30, 2021

To: Supervisors of Employees Co-funded with Federal funds

Subject: TIME AND EFFORT REPORT PROCESS FOR
CENTRAL DEPARTMENTS: SY 2021-22

**Department and/or
Persons Concerned:** Supervisors of Federally Co-Funded (Title I, II, III and IV) Employees

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

References: Uniform Guidance Policies for Federal Resource Compensation, AR
3235

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

Return completed report with original signatures to:
Strategic Planning for Student Achievement
Department
Attention: Blanca Saucedo
Education Center, **Room 3126**

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 Records, 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) the employee reports to will be responsible for signing and submitting the TER for all impacted employees who meet these criteria within their department. In the spring of 2021, duty statements for impacted employees and supervisors were modified to reflect this requirement. Attached to this circular is a Time and Effort Report Sample (see Attachment 1), and the Time and Effort Reporting Job Aid (see Attachment 2).

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

- Receive annual training regarding this process, including how impacted employees are to complete the TERs and how supervisors are to certify the reports.
- Print the Allocation Status by Assignment and Allocation Status by Funding reports and review them 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 a Time and Effort Report (those partly funded by federal funds who have multiple cost objectives) 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 from both the employee and the supervisor stating the document has provided true and correct representation of the 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) are allowable at this time.
- Review each affected employee's TER and supporting documentation monthly. The employee's signature is required to verify the accuracy of their time and effort reporting.
- Sign the report to certify the representation of the employee's time spent in support and in compliance of the categorical programs they are paid from. ***Note: Supervisors cannot certify their own work and must send the report to the next level of authority to obtain certification.***
- Send the complete Time and Effort Reports for all impacted employees in the department

to:

Strategic Planning for Student Achievement Department
Education Center - Room 3126, Attention: Blanca Saucedo

- Maintain a copy of the signed Time and Effort Report for each impacted employee in the department for **seven years**.

The Time and Effort Report is an extremely critical process to the 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 **Thomas Liberto** via e-mail at tliberto@sandi.net or by calling (619) 725-5605.

Thomas Liberto, Director
Strategic Planning for Student Achievement

APPROVED:



Jodie Macalos
Executive Director, Finance Division

TL: bs

Attachment: **Attachment 1** - Time and Effort Report Sample
 Attachment 2 - Time and Effort Reporting Job Aid