

**ADMINISTRATIVE CIRCULAR NO. 38**  
Office of Strategic Planning for Student Achievement

**SAN DIEGO UNIFIED SCHOOL DISTRICT**

**Date:** February 9, 2021

**To:** Area Superintendents, Division and Department Heads

**Subject:** TIME ACCOUNTING CERTIFICATION (TAC) REPORT FOR CENTRAL DEPARTMENTS: JANUARY THROUGH DECEMBER 2020

**Department and/or Persons Concerned:** Area Superintendents, Division and Department Heads

**Due Date:** February 1, 2021

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

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

**Scan January – December 2020 Time Accounting Certification (TAC) Report with original or electronic signatures to:**

**Blanca Saucedo** [bsaucedo1@sandi.net](mailto:bsaucedo1@sandi.net)

**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 be responsible for completion of the TAC Report. Review the report to ensure all employees funded from categorical resources are listed on the **2020 Time Accounting Certification (TAC) Report**. The supervisor must verify the duties performed and the salary funding source per employee.

The Time Accounting Certification (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 Time Accounting Certification (TAC) Report for January through December 2020, 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 report.

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

- Review the Time Accounting Certification (TAC) Report 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 Time Accounting Certification (TAC) Report. Supervisor's signature is required next to **each month** on the Time Accounting Certification (TAC) Report. (Attachment 1)
- Supervisor's signature is **required at the bottom of each page of the Time Accounting Certification (TAC) Report.**

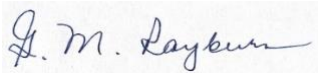
*Note: Supervisors cannot certify their own work; the page(s) must go to the next level of authority i.e., Director goes to Branch head, Principals go to their Area Superintendents, etc. Send page(s) to your next level of authority to certify each month you work. See example of alternative signing methods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

- Scan the completed Time Accounting Certification (TAC) Report send to:  
Blanca Saucedo [bsaucedo1@sandi.net](mailto:bsaucedo1@sandi.net)
- Maintain a copy of the signed Time Accounting Certification (TAC) Report for **seven years**. Please do not send the TAC Report back incomplete.

Questions regarding this procedure should be directed to **Blanca Saucedo** via e-mail [bsaucedo1@sandi.net](mailto:bsaucedo1@sandi.net) or call (619) 725-5605.

Thomas Liberto  
Director, Strategic Planning for Student Achievement

APPROVED:



Gamy Rayburn  
Interim Executive Director, Financial Planning and Development

TL:bs

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