

Routing: Area Superintendents, Division and Department Heads	SITE OPERATIONS BULLETIN School Year 2023-2024	BULLETIN NUMBER: 37 DATE: September 7, 2023 DUE DATE: Upon Receipt
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Title: TIME ACCOUNTING CERTIFICATION (TAC) REPORT FOR
CENTRAL DEPARTMENTS:
JULY 2022 THROUGH JUNE 2023

Issuing Department: Strategic Planning for Student Achievement

Reference: OMB Circular A-87, Education Code Section 52853
[OMB Circular \(whitehouse.gov\)](https://www.whitehouse.gov/presidential-action/omb-circular-a-87)

Summary: The Division or Department Head (supervisor) reviews the report to ensure all employees funded from categorical resources are listed on the **Time Accounting Certification (TAC) Report**. The supervisor must verify the duties performed and the salary funding source per employee.

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 **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 (**Attachment 1**).

Actual TAC Reports for July through June 2023 will be sent via email. After receiving, please review the 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):

- Department supervisors will receive the TAC Report via email. Print the Time Accounting Certification (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.
- A signature is required to certify an employee worked each of the months shown on the TAC Report. The supervisor’s signature is required next to **each month** on the TAC Report. An example has been provided (**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 Time Accounting Certification (TAC) report to:

Strategic Planning for Student Achievement
Attention: Patricia Rashid or Laura Rubio
 Education Center - Room 3126
 - Maintain a copy of the signed Time Accounting Certification (TAC) Report for **seven years**.

Questions regarding this procedure should be directed to either Patricia Rashid via email prashid@sandi.net or call (619)725-7598 or Laura Rubio via email lrubio@sandi.net or call (619) 725-5605.

For more information about this bulletin, contact:

	Primary Contact	Backup Contact
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Attachments:

- Attachment 1: [Example - Time Accounting Certification \(TAC\) Report](#)
- Website Reference: [Time Accounting Procedures Link](#)