

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

**SAN DIEGO UNIFIED SCHOOL DISTRICT**

**Date:** October 6, 2021

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

**Subject:** TIME ACCOUNTING CERTIFICATION (TAC) REPORT FOR  
CENTRAL DEPARTMENTS: JANUARY THROUGH JUNE 2021

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

**Due Date:** September 30, 2021

**References:** 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 – June 2021 Time Accounting Certification (TAC)  
Report with original signatures to:**  
Strategic Planning for Student Achievement  
Attention: Blanca Saucedo  
Eugene Brucker Education Center, **Room 3126**

**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 **2021 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 January through June 2021 will be sent via email. After received, please review the report carefully, if an employee is listed in error, note the correction on the TAC Report.

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

- Department supervisors will receive the TAC Report via email from Blanca Saucedo. 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: Blanca Saucedo  
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 **Blanca Saucedo** via e-mail [bsaucedo1@sandi.net](mailto:bsaucedo1@sandi.net) or call (619) 725-5605.

Thomas Liberto  
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Achievement

APPROVED:

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Executive Director, Finance Division

TL:bs

Attachment 1: Time Accounting Certification Report – EXAMPLE