

TITLE: Time Reporting and Time Approval Policy

NUMBER: BUL-6638.2

ISSUER: Pedro Salcido, Deputy Superintendent
Office of Deputy Superintendent, Business Services and Operations

David D. Hart, Chief Business Officer
Office of the Chief Business Officer

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ROUTING
All Locations
Time Reporters
Time Approvers
Administrators

POLICY: This bulletin is to advise all time reporters, time approvers, and administrators of their payroll responsibilities. Principals have oversight responsibility to ensure school site time reporters are in compliance with payroll policies and procedures. Region Offices have oversight responsibilities to ensure school time approvers are in compliance with payroll policies and procedures.

Directors and Division level administrators have oversight responsibility to ensure non-school time reporters and non-school time approvers are in compliance with payroll policies and procedures.

The primary goal of the Payroll Administration Branch is to administer the payroll fiscal affairs of the District efficiently and to compensate employees for time worked in an accurate and timely manner in accordance with applicable laws and to maintain the required supporting documents and records.

The Deputy Superintendent’s Office has directed Payroll Administration that all employees are to be compensated in a timely manner. In order to follow this directive, it is critical that time reporters and time approvers follow the policies and procedures in this bulletin.

MAJOR CHANGES: This revision replaces Bulletin No. 6638.1 of the same subject issued on May 24, 2021. Payroll has outlined various supportive measures that will be taken to assist and prompt timekeepers and approvers to facilitate timely and accurate pay checks through adherence to payroll procedures. Continued non-compliance with payroll policies and procedures may result in progressive disciplinary action.

Adherence to the time reporting and time approval policies and procedures will ensure employees are compensated in a timely manner, increase efficiency, reduce errors, improve accountability, and facilitate compliance.

Non-compliance with the payroll policies and procedures can ultimately lead to revocation of SAP Payroll access as a time reporter or time approver.

Furthermore, Payroll Administration is directed to closely monitor and report all time reporters, time approvers, and locations that have not followed the payroll policies and procedures outlined below.

BACKGROUND: Salaries, wages, payroll taxes and associated benefits constitute a significant portion of the District's overall expenditures and are subject to regulations imposed by the Federal Government, various state governments, and other agencies. The District has an established payroll system and processes to promote compliance with all applicable regulations and with its own fiscal management responsibilities and objectives.

Payroll Administration has experienced high volumes of requests from employees that received partial pay or no pay as a result of late time reporting and time approval. Time reported and approved after the designated payroll cut-off dates has caused the District to pay thousands of dollars in penalty fees and caused either an underpayment or overpayment for employees. Finance and payroll audits have determined that the improper application of time entry and time approval procedures is the most common cause of the problem.

Time Management Status

All employees have a Time Management Status designation of either negative time-entry, "TMS 9" or positive time- entry "TMS 1". The Time Management Status indicates how the employee's time entries are reported.

Time Management Status 9, "TMS 9", denotes negative time reporting. A negative time entry employee has a work schedule rule assigned. Negative time reporting does not require the time reporter to manually report all hours worked. Time is automatically populated from the pre-designated work schedule through the process of time evaluation. The only time entries needed on the time sheet are exceptions/deviation to their work schedule (i.e. absences, additional time, funding changes, etc.) and are manually reported by the time reporter.

Examples of negative time reported employees include regular Teachers, Principals, School Administrative Assistants, Food Service Managers, Accountants, and School Facilities Attendants.

Time Management Status 1, "TMS 1", denotes positive time reporting. Positive time entry employees have no specific work schedule assigned. Positive time reporting requires the time reporter to manually report all attendance codes, absence codes and wage types for all hours worked. Examples of positive time reported employees include Adult Ed Teachers, Food Service Workers, Teacher's Assistants, Library Aides, School Supervision Aides, and Education Aides.

A subset of employees that are positively time reported are those who DO NOT earn illness and/or vacation benefits. Examples of these employees include certificated, classified, and semi-monthly substitutes, professional experts, and at-will and relief employees assigned to temporary assignments.

Time Reporter Responsibilities

Below is a list of time reporter guidelines that must be followed in order to ensure compliance. Principals and District administrators have oversight responsibility over time reporters to ensure that the guidelines are being followed.

1. Register for the Payroll Basics Online Revised training program in My Professional Learning Network (MyPLN).
2. Complete each of the training modules and the two assessments that are part of the Payroll Basics Online Revised training program.
3. Time report all employees on a weekly basis. Time entries must be entered every Friday by 6:00 PM.
4. Accurately time report all employees by the 6:00 PM cut-off deadline for each payroll area: Classified (CL), Certificated (CE), and Semi-Monthly (SM) per the established payroll calendar.
5. All Payroll timecards/timesheets, must be signed and dated by both employee and supervisor by the payroll cut-off deadline for each

payroll area: Certificated (CE), Classified (CL), Semi-Monthly (SM) and no later than one week after the end of each month.

6. Be in possession of a completed and approved Certification of Absence Form (60. ILL or 60.NON-ILL, revised 9/14/2020) for each absence prior to reporting.
7. Designate a back-up time reporter that is available to fulfill the duties of the time reporter at all times.
8. The Time Sheet must indicate the correct time adjustment for any TMS 9 (negative time reported) employee that has not worked on an assigned day according to their work schedule.
9. Report positive time reported employees "TMS 1" who do not earn illness and/or vacation benefits and/or do not follow a regular work schedule (X Basis) through the payroll cut-off date only. Any work scheduled after the cut-off date for these employees must be reported after the time is worked. Pay for time reported after the payroll cut-off date will be accounted for and processed during the next regular off-cycle or payroll run.
10. Report positive time reported employees "TMS 1" who earn illness and/or vacation benefits and who follow a regular work schedule for work to be performed and/or scheduled approved absences through the end of the pay period.
11. Report non-core/additional hours (overtime, Z time, SAXB, replacement time, relief time, etc.) that are worked through the payroll cut-off date only. Make certain that corresponding preapproval and supporting documents are on file. Any noncore/additional hours scheduled after the cut-off date must be reported after the time is worked. Pay for time reported after the payroll cut-off date will be accounted for and processed during the next regular off-cycle or payroll run.
12. Enter differentials and mileage only when incurred.
13. Do not anticipate time beyond the current pay period per the established payroll calendar. Do not time report in advance for

employees that DO NOT earn illness and/or vacation benefits, and/or that DO NOT follow a regular work schedule, even in the current pay period.

14. Report time using the Employee List by Cost Center Report (ZTMEMPLIST) to ensure all employees listed are currently at the location and are time reported properly. Contact your Human Resources Specialist or Assignment Technician if there are employees listed but are no longer assigned to your location.
15. Run/generate the report option Reported Hours vs. Planned Hours for TMS 1 in Time Reconciliation by Cost Center (ZTIMERECON_SCHOOL) before time is approved to identify TMS 1 employees with differences between hours reported and planned hours.
16. Run/generate the report option Time in CATS Not Yet Approved in Time Reconciliation by Cost Center (ZTIMERECON_SCHOOL) immediately after approval to confirm that all time entries have been approved.
17. Ensure that the employee's timecard reflects the benefit reported, such as illness, personal necessity, kin care, vacation, etc.
18. Make certain that supporting documents are on file for every absence such as Certification of Absence Forms, Physician Statements or Family Medical Leave Act (FMLA) Certification of Health Care Provider if FMLA/California Family Rights Act (CFRA) protection is requested.
19. Confirm that the timecard used corresponds with the assigned basis and work schedule for each employee.
20. Verify that employees are signing in and out or initialing on a daily basis. Hourly employees such as classified employees should sign in and out.
21. Manage and maintain the pre-designated monthly calendar for each employee.

22. Review and audit reported time regularly to ensure compliance with time keeping policies.
23. Review and refer to policy bulletins, memorandums, reference guides, job aids, and email blasts for information, clarification, and training.

Time Approver Responsibilities

Below is a list of time approver guidelines that must be followed in order to ensure compliance. Region Offices and Division administrators have oversight responsibility over administrators to ensure that the guidelines are being followed.

1. View the [How to Approve Time Reported](#) training video on the Payroll Administration website.
2. Review and approve all employees by the cut-off deadline for each payroll area: Classified (CL), Certificated (CE), and Semi-Monthly (SM).
3. Approve time entries on a weekly basis. Time entries should be approved every Friday by 6:00 PM.
4. Time approve all employees by 6:00 P.M. on the cut-off deadline for each payroll area and Scheduled Off-Cycles per the established payroll calendar.
5. Have an Illness (60. ILL) or Non-Illness (60. NON-ILL, revised 9/14/2020) Certification Form for every employee reported as absent.
6. Approve or deny Certification of Absence Forms (60. ILL or 60. NON-ILL, revised 9/14/2020) for each pay period and return to the time reporter.
7. Approve or deny requests for non-core/additional hours and mileage (Overtime, Z-time, SAXB, SACL, replacement time, relief time, etc.) for each pay period and return to the time reporter on a weekly basis. Make certain that corresponding pre-approval and supporting documents are on file.

8. Run/generate the report option Time in CATS Not Yet Approved in Time Reconciliation by Cost Center (ZTIMERECON_SCHOOL) immediately after approval to confirm that all time entries have been approved.
9. Designate a back-up time approver that is available to fulfill the duties of the time approver at all times.
10. Contact your Region Office or Division designee time approver for assistance in the event the principal, site administrator, or the backup is unavailable to approve the time entries by the cut-off deadline.

Payroll Administration is directed to monitor the following activities to ensure compliance with payroll policies and procedures so that employees can be paid timely and accurately on their assigned payroll pay date.

- a) Time is reported and approved by the cut-off deadline.
- b) Time is reported and approved weekly by 6:00 P.M. every Friday.
- c) The frequency of checks requested outside of normal payroll runs.
- d) Anticipation of time.

Payroll Administration staff will contact any time reporter or time approver who appears on the reports listed above for noncompliance with time reporting and time approving policies. The Region Administrator or its designee or Division Chief will also be notified of employees that are non-compliant.

Once time reporters and time approvers have incurred the 4th level for noncompliance within a fiscal year, it may result in written notification and revocation of their SAP Payroll access.

Payroll Administration is directed to implement the following plan to address the time reporter’s and time approver’s failure to comply with the procedures mentioned in this bulletin.

COMPLIANCE AND SUPPORT PLAN	
1st Level	Contact the time reporter and/or time approver via email regarding failure to comply with the policy bulletin.
	Provide available resources and payroll guidance.
2nd Level	Send non-compliance notification to the time reporter, time approver, and Region Administrator or District management staff.
	Time Reporter/Time Approver will be required to review the policy bulletin and Payroll check list. Completion of Bulletin-6638.2, Time Reporting and Time Approval Policy Acknowledgement document required.
3rd Level	Send non-compliance notification to the Region Administrator or District management staff regarding continual failure to comply with the policy bulletin.
	Address time reporting and time approving areas of concern.
4th Level	Region Administrator or Division Chief or Designee to address noncompliance issues with principal or director and to support their respective schools and cost centers per the established process. May result in revocation of SAP Payroll access.

All administrators are responsible for ensuring that the proper time reporting and time approval policies and procedures are implemented immediately at their school site or work locations. Failure to follow this administrative directive may lead to disciplinary action such as, but not limited to, a Notice of Unsatisfactory Acts(s), Notice of Unsatisfactory Service, and/or Suspension and/or dismissal.

AUTHORITY: This is a policy of the Los Angeles Unified School District.
 Fair Labor Standards Act
 California Labor Law
 California Education Code
 Employment Development Department State of California
 Internal Revenue Service

**RELATED
RESOURCES:**

Payroll Administration website – <https://www.lausd.org/payroll>
 Payroll Calendars/Time Cards – <https://www.lausd.org/Page/19181>
 Payroll Concepts Manual – <https://www.lausd.org/payroll>
 Payroll Training Videos – <https://www.lausd.org/Page/13593>
 Payroll Job Aids – <https://www.lausd.org/Page/14219>
 BUL-5996.1, Overtime Policy and Form – <https://www.lausd.org/Page/14220>
 BUL-101500.1, Extra Duty Pay for Certificated Administrators Policy – https://my.lausd.net/webcenter/portal/LAUSD/pages_documents
 BUL-117100.0, Guidelines for Extra Duty Pay for Classified Administrators – https://my.lausd.net/webcenter/portal/LAUSD/pages_documents
 My Professional Learning Network – https://www.lausd.org/cms/lib/CA01000043/Centricity/domain/644/_mypln_login/

ASSISTANCE:

For assistance, please contact Payroll Customer Services at (213) 241-2570, Monday thru Friday, 8:00 AM – 4:00 PM or via email at payrollsupport@lausd.net.

Each Region Office has the ability to support their schools by time reporting and time approval for any school site within their respective geographic area. For assistance with designating back-up time approvers/reporters issues, please contact your Region Office.

North	(818) 252-5400
South	(310) 354-3515
East	(323) 224-3100
West	(310) 914-2102

For non-school sites, each Division has the ability to support their cost centers by time reporting and time approval. For assistance, please contact your division office.

For assistance with calendar or assignment issues, please contact Certificated Assignments at (213) 241-5300, Classified Assignments at (213) 241-6300 or Certificated Administrative Assignments at (213) 241-6365.

For assistance with contract or disciplinary matters, please contact the Office of Staff Relations at (213) 241-6056.

For assistance with any bargaining unit agreement questions, please contact the Office of Labor Relations at (213) 241-8322.