OFFICE OF THE STATE CONTROLLER

STATE MANDATED COSTS CLAIMING INSTRUCTIONS NO. 2004-08

TEACHER INCENTIVE PROGRAM

April 5, 2004

In accordance with Government Code (GC) section 17561, eligible claimants may submit claims to the State Controller's Office (SCO) for reimbursement of costs incurred for state mandated cost programs. The following are claiming instructions and forms that eligible claimants will use for the filing of claims for the Teacher Incentive Program (TIP). These claiming instructions are issued subsequent to adoption of the program's parameters and guidelines (P's & G's) by the Commission on State Mandates (COSM).

On February 27, 2003, the COSM determined that Education Code sections 44395, subdivisions (b) and (c), and 44396, subdivision (c), established costs mandated by the State according to the provisions listed in the P's & G's. For your reference, the P's & G's are included as an integral part of the claiming instructions.

Eligible Claimants

Any school district as defined in GC section 17519, except for community colleges, which incurs increased costs as a direct result of this mandate is eligible to claim reimbursement of these costs. Charter schools are not eligible claimants.

Filing Deadlines

Initial Claims

Reimbursement claims must be filed within 120 days from the issue date of claiming instructions. Costs incurred for this mandate are reimbursable for the period January 1, 1999, to June 30, 1999, and fiscal years 1999-00 through 2002-03; and must be filed with the SCO and be delivered or postmarked on or before **August 3, 2004**. Costs incurred for fiscal year 2003-04 may be filed on or before **August 3, 2004,** or by **January 15, 2005,** without incurring a late penalty. An estimated claim for the 2004-05 fiscal year may be filed by **August 3, 2004,** or by **January 15, 2005.** Claims filed after the deadline will be reduced by a late penalty of 10%.

In order for a claim to be considered properly filed, it must include specific supporting documentation requested in these claiming instructions. **Claims filed more than one year after the deadline or without the requested supporting documentation will not be accepted.**

The reimbursement periods for the following activities are as follows:

Notification to Teachers (Section IV.A.1.) - January 1, 1999, to June 30, 1999, and July 1, 2000, to July 4, 2000.

Review and Certification (Section IV.B.1.a.) - January 1, 1999, to June 30, 1999, and fiscal year 1999-00 and subsequent fiscal years.

Award Distribution (Section IV.B.2.a.) - January 1, 1999, to June 30, 1999, and fiscal year 1999-00 and subsequent fiscal years.

Minimum Claim Cost

GC section 17564(a) provides that no claim shall be filed pursuant to sections 17551 and 17561, unless such a claim exceeds one thousand dollars ($1,000), provided that a county superintendent of schools may submit a combined claim on behalf of school districts within their county if the combined claim exceeds $1,000, even if each of the individual school district's claim does not exceed $1,000. The county superintendent of schools shall determine if the submission of the combined claim is economically feasible and shall be responsible for disbursing the funds to each school district. These combined claims may be filed only when the county superintendent of schools is the fiscal agent for the school districts. A combined claim must show the individual claim costs for each eligible school district. All subsequent claims based upon the same mandate shall only be filed in the combined form unless a school district provides a written notice of its intent to file a separate claim to the county superintendent of schools, and to the SCO, at least 180 days prior to the deadline for filing the claim.

Reimbursement of Claims

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations. Declarations must include a certification or declaration stating, "I certify, (or declare), under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of the Code of Civil Procedure section 2015.5. Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

Audit of Costs

All claims submitted to the SCO are reviewed to determine if costs are related to the mandate, are reasonable and not excessive, and the claim was prepared in accordance with the SCO's claiming instructions and the P's & G's adopted by the COSM. If any adjustments are made to a claim, a "Notice of Claim Adjustment" specifying the claim activity adjusted, the amount adjusted, and the reason for the adjustment, will be mailed within 30 days after payment of the claim.

Pursuant to GC section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a school district pursuant to this chapter is subject to the initiation of an audit by the SCO no later than three years after the date that the actual reimbursement claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the SCO to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities must be retained during the period subject to audit. If an audit has been initiated by the SCO during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

On-site audits will be conducted by the SCO as deemed necessary. Accordingly, all documentation to support actual costs claimed must be retained for a period of three years after the end of the calendar year in which the reimbursement claim was filed or amended regardless of the year of costs incurred. When no funds are appropriated for initial claims at the time the claim is filed, supporting documents must be retained for three years from the date of initial payment of the claim. Claim documentation shall be made available to the SCO on request.

Retention of Claiming Instructions

The claiming instructions and forms in this package should be retained permanently in your Mandated Cost Manual for future reference and use in filing claims. These forms should be duplicated to meet your filing requirements. You will be notified of updated forms or changes to claiming instructions as necessary.

Questions or requests for hard copies of these instructions should be faxed to Ginny Brummels at (916) 323-6527 or e-mailed to **LRSDAR@sco.ca.gov** or, if you wish, you may call the Local Reimbursements Section at (916) 324-5729.

For your reference, these and future mandated costs claiming instructions and forms can be found on the Internet at **www.sco.ca.gov/ard/local/locreim/index.shtml.**

Address for Filing Claims

Claims should be rounded to the nearest dollar. Submit a signed original and a copy of form FAM-27, Claim for Payment, and all other forms and supporting documents**. (To expedite the payment process, please sign the form in blue ink, and attach a copy of the form FAM-27 to the top of the claim package).** Use the following mailing addresses:

If delivered by
U.S. Postal Service:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

If delivered by
other delivery services:

Office of the State Controller
Attn: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Adopted: January 29, 2004

PARAMETERS AND GUIDELINES

Education Code Sections 44395 and 44396

Statutes 1998, Chapter 331

Teacher Incentive Program (99-TC-15)

I. SUMMARY OF THE MANDATE

Education Code sections 44395, subdivisions (b) and (c), and 44396, subdivision (c) established a program for providing one-time $10,000 merit awards for public school teachers who are certified by the National Board for Professional Teaching Standards (NBPTS), and require school districts to administer the program, which is conducted by the California Department of Education (CDE).

On February 27, 2003, the Commission on State Mandates (Commission) adopted its Statement of Decision finding that Education Code sections 44395, subdivisions (b) and (c), and 44396, subdivision (c), constitute a reimbursable state-mandated program or higher level of service for school districts within the meaning of article XIII B, section 6, of the California Constitution, and impose costs mandated by the state pursuant to Government Code section 17514 for the following new activities:

- Inform teachers employed by the school district, or by charter schools affiliated with the district, about the National Board for Professional Teaching Standards Certification Incentive Program and how they can acquire the necessary application and information materials distributed by the CDE. (The CDE shall distribute to school districts information about the certification process established by the National Board for Professional Teaching Standards along with the application materials and instructions for the merit award program.) (Ed. Code, § 44395, subd. (c).)[1]
- Upon receipt of an application for the National Board for Professional Teaching Standards Certification Incentive Program, certify that the applicant is employed by the district or a charter school operating under a charter granted by the school district and that the applicant has met all the criteria established pursuant to Education Code section 44395, subdivision (b). (Ed. Code, § 44396, subd. (c).)[2]
- Submit the application to the CDE for its review and approval. (Ed. Code, § 44396, subd. (c).)

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[1] As added by Statutes 1998, chapter 331, operative January 1, 1999. Reimbursement for this activity concludes July 4, 2000, due to substantive amendment by Statutes 2000, chapter 70, operative July 5, 2000.

[2] As added by Statutes 1998, chapter 331, operative January 1, 1999.

- Use state-apportioned funds to provide a one-time merit award of ten thousand dollars ($10,000) to each teacher whose application is approved by the CDE. (Reimbursement is limited to the administrative costs of distributing the award.) (Ed. Code, § 44396, subd. (d).)

II. ELIGIBLE CLAIMANTS

Any "school district", as defined in Government Code section 17519, except for community colleges, which incurs increased costs as a result of this mandate is eligible to claim reimbursement. A charter school in not an eligible claimant.

III. PERIOD OF REIMBURSEMENT

Government Code Section 17557 states that a test claim must be submitted on or before June 30 following a given fiscal year to establish eligibility for that fiscal year. The test claim for this mandate was filed on June 29, 2000. However, the test claim legislation (Stats. 1998, ch. 331) was operative January 1, 1999, and subsequent legislation (Stats. 2000, ch. 70) revised one subdivision of the test claim statute so that it became inoperative on July 4, 2000. Therefore, reimbursement periods are as follows:

- Notification to Teachers (Section IV. A. 1.): January 1, 1999 through July 4, 2000.
- Review and Certification (Section IV. B.1.a.): Reimbursement begins January 1, 1999, and is ongoing.
- Payroll Processing (Section IV. B.2.a.): Reimbursement begins January 1, 1999, and is ongoing.

Actual costs for one fiscal year shall be included in each claim. Estimated costs for the subsequent year may be included on the same claim, if applicable. Pursuant to Government Code section 17561, subdivision (d)(1), all claims for reimbursement of initial years' costs shall be submitted within 120 days of notification by the State Controller of the issuance of claiming instructions.

If the total costs for a given fiscal year do not exceed $1,000, no reimbursement shall be allowed, except as otherwise allowed by Government Code section 17564.

IV. REIMBURSABLE ACTIVITIES

To be eligible for mandated cost reimbursement for any fiscal year, only actual costs may be claimed. Actual costs are those costs actually incurred to implement the mandated activities. Actual costs must be traceable and supported by source documents that show the validity of such costs, when they were incurred, and their relationship to the reimbursable activities. A source document is a document created at or near the same time the actual cost was incurred for the event or activity in question. Source documents may include, but are not limited to, employee time records or time logs, sign-in sheets, invoices, and receipts.

Evidence corroborating the source documents may include, but is not limited to, worksheets, cost allocation reports (system generated), purchase orders, contracts, agendas, and declarations. Declarations must include a certification or declaration stating, "I certify (or declare) under penalty of perjury under the laws of the State of California that the foregoing is true and correct," and must further comply with the requirements of Code of Civil Procedure section 2015.5.

Evidence corroborating the source documents may include data relevant to the reimbursable activities otherwise in compliance with local, state, and federal government requirements. However, corroborating documents cannot be substituted for source documents.

The claimant is only allowed to claim and be reimbursed for increased costs for reimbursable activities identified below. Increased cost is limited to the cost of an activity that the claimant is required to incur as a result of the mandate.

For each eligible claimant, the following activities are reimbursable:

A. One-Time Activity Per Teacher

1. Notification to Teachers (*Reimbursement Period: January 1, 1999 through July 4, 2000.*)

   a. Inform the teachers employed by the school district, or by charter schools affiliated with the district, about the National Board for Professional Teaching Standards Certification Incentive Program and how they can acquire the necessary application and information materials distributed by the CDE. (The CDE shall distribute to school districts information about the certification process established by the National Board for Professional Teaching Standards along with application materials and instructions for the merit award program.) (Ed. Code, 44395, subd. (c).) This activity includes reimbursement for the cost of copying and distributing the information to teachers.

B. On-Going Activities

1. Review and Certification

   a. Accept an application for the National Board for Professional Teaching Standards Certification Incentive Program, review the application, and certify that the applicant is employed by the district or a charter school operating under a charter granted by the school district, and that the applicant has met all the criteria established pursuant to Education Code section 44395, subdivision (b). (Ed. code, 44396, subd. (c).)

   b. Submit the application to CDE for its review and approval. (Ed. Code, § 44396, subd. (c).)

2. Award Distribution

   Distribute a one-time merit award of ten thousand dollars ($10,000) from state-apportioned funds for each teacher who is certified by the National Board for Professional Teaching Standards and whose application is approved by the CDE. (Ed. Code, § 44396, subd. (d).) The costs are the time spent to process the awards through fiscal control and payroll department, similar to processing regular payroll.

V. CLAIM PREPARATION AND SUBMISSION

Each of the following cost elements must be identified for each reimbursable activity identified in Section IV, Reimbursable Activities, of this document. Each claimed reimbursable cost must be supported by source documentation as described in Section IV. Additionally, each reimbursement claim must be filed in a timely manner.

A. Direct Cost Reporting

Direct costs are those costs incurred specifically for the reimbursable activities. The following direct costs are eligible for reimbursement.

1. Salaries and Benefits

Report each employee implementing the reimbursable activities by name, job classification, and productive hourly rate (total wages and related benefits divided by productive hours). Describe the specific reimbursable activities performed and the hours devoted to each reimbursable activity performed.

2. Materials and Supplies

Report the cost of materials and supplies that have been consumed or expended for the purpose of the reimbursable activities. Purchases shall be claimed at the actual price after deducting discounts, rebates, and allowances received by the claimant. Supplies that are withdrawn from inventory shall be charged on an appropriate and recognized method of costing, consistently applied.

3. Contracted Services

Report the name of the contractor and services performed to implement the reimbursable activities. Attach a copy of the contract to the claim. If the contractor bills for time and materials, report the number of hours spent on the activities and all costs charged. If the contract is a fixed price, report the date when services were performed and itemize all costs for those services.

B. Indirect Cost Rates

Indirect costs are costs that are incurred for a common or joint purpose, benefiting more than one program, and are not directly assignable to a particular department or program without efforts disproportionate to the result achieved. Indirect costs may include both (1) overhead costs of the unit performing the mandate; and (2) the costs of the central government services distributed to the other departments based on a systematic and rational basis through a cost allocation plan.

Indirect costs include: (a) the indirect costs originating in each department or agency of the governmental unit carrying out state mandated programs, and (b) the costs of central governmental services distributed through the central service cost allocation plan and not otherwise treated as direct costs.

School districts must use the J-380 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

County offices of education must use the J-580 (or subsequent replacement) non-restrictive indirect cost rate provisionally approved by the California Department of Education.

VI. RECORD RETENTION

Pursuant to Government Code section 17558.5, subdivision (a), a reimbursement claim for actual costs filed by a local agency or school district pursuant to this chapter[3] is subject to the initiation of an audit by the Controller no later than three years after the date that the actual reimbursement

[3] This refers to Title 2, division 4, part 7, chapter 4 of the Government Code.

claim is filed or last amended, whichever is later. However, if no funds are appropriated or no payment is made to a claimant for the program for the fiscal year for which the claim is filed, the time for the Controller to initiate an audit shall commence to run from the date of initial payment of the claim. All documents used to support the reimbursable activities, as described in Section IV, must be retained during the period subject to audit. If an audit has been initiated by the Controller during the period subject to audit, the retention period is extended until the ultimate resolution of any audit findings.

VII. OFFSETTING SAVINGS AND REIMBURSEMENTS

Any offsetting savings the claimant experiences in the same program as a result of the same statutes or executive orders found to contain the mandate shall be deducted from the costs claimed. In addition, reimbursement for this mandate from any source, including but not limited to, services fees collected, federal funds, and other state funds, shall be identified and deducted from this claim.

VIII. STATE CONTROLLER'S CLAIMING INSTRUCTIONS

Pursuant to Government Code section 17558, subdivision (b), the Controller shall issue claiming instructions for each mandate that requires state reimbursement not later than 60 days after receiving the adopted parameters and guidelines from the Commission, to assist local agencies and school districts in claiming costs to be reimbursed. The claiming instructions shall be derived from the statute or executive order creating the mandate and the parameters and guidelines adopted by the Commission.

Pursuant to Government Code section 17561, subdivision (d)(1), issuance of the claiming instructions shall constitute a notice of the right of the local agencies and school districts to file reimbursement claims, based upon parameters and guidelines adopted by the Commission.

IX. REMEDIES BEFORE THE COMMISSION

Upon request of a local agency or school district, the Commission shall review the claiming instructions issued by the State Controller or any other authorized state agency for reimbursement of mandated costs pursuant to Government Code section 17571. If the Commission determines that the claiming instructions do not conform to the parameters and guidelines, the Commission shall direct the Controller to modify the claiming instructions and the Controller shall modify the claiming instructions to conform to the parameters and guidelines as directed by the Commission.

In addition, requests may be made to amend parameters and guidelines pursuant to Government Code section 17557, subdivision (a), and California Code of Regulations, title 2, section 1183.2.

X. LEGAL AND FACTUAL BASIS FOR THE PARAMETERS AND GUIDELINES

The statement of decision is legally binding on all parties and provides the legal and factual basis for the parameters and guidelines. The support for the legal and factual findings is found in the administrative record for the test claim. The administrative record, including the statement of decision, is on file with the Commission.

CLAIM FOR PAYMENT
Pursuant to Government Code Section 17561
TEACHER INCENTIVE PROGRAM

For State Controller Use Only
(19) Program Number 00252
(20) Date Filed ____/____/____
(21) LRS Input ____/____/____

Program **252**

LABEL HERE

(01) Claimant Identification Number
(02) Claimant Name
County of Location
Street Address or P.O. Box Suite
City State Zip Code

Reimbursement Claim Data	
(22) TIP-1, (03)	
(23) TIP-1, (04)(A)(1)(a)(d)	
(24) TIP-1, (04)(B)(1)(a)(d)	
(25) TIP-1, (04)(B)(1)(b)(d)	
(26) TIP-1, (04)(B)(2)(a)(d)	
(27) TIP-1, (06)	
(28) TIP-1, (07)	
(29) TIP-1, (09)	
(30) TIP-1, (10)	
(31)	
(32)	
(33)	
(34)	
(35)	
(36)	

Type of Claim	Estimated Claim	Reimbursement Claim
	(03) Estimated ☐	(09) Reimbursement ☐
	(04) Combined ☐	(10) Combined ☐
	(05) Amended ☐	(11) Amended ☐
Fiscal Year of Cost	(06) _____/_____	(12) _____/_____
Total Claimed Amount	(07)	(13)
Less: **10% Late Penalty**		(14)
Less: **Prior Claim Payment Received**		(15)
Net Claimed Amount		(16)
Due from State	(08)	(17)
Due to State		(18)

(37) CERTIFICATION OF CLAIM

In accordance with the provisions of Government Code Section 17561, I certify that I am the officer authorized by the school district to file mandated cost claims with the State of California for this program, and certify under penalty of perjury that I have not violated any of the provisions of Government Code Sections 1090 to 1098, inclusive.

I further certify that there was no application other than from the claimant, nor any grant or payment received, for reimbursement of costs claimed herein, and such costs are for a new program or increased level of services of an existing program. All offsetting savings and reimbursements set forth in the Parameters and Guidelines are identified, and all costs claimed are supported by source documentation currently maintained by the claimant.

The amounts for this Estimated Claim and/or Reimbursement Claim are hereby claimed from the State for payment of estimated and/or actual costs set forth on the attached statements. I certify under penalty of perjury under the laws of the State of California that the foregoing is true and correct.

Signature of Authorized Officer Date

Type or Print Name Title

(38) Name of Contact Person for Claim

Telephone Number ( ) - **Ext.**

E-Mail Address

Program 252	TEACHER INCENTIVE PROGRAM Certification Claim Form Instructions	FORM FAM-27

(01) Enter the payee number assigned by the State Controller's Office.

(02) Enter your Official Name, County of Location, Street or P. O. Box address, City, State, and Zip Code.

(03) If filing an estimated claim, enter an "X" in the box on line (03) Estimated.

(04) If filing a combined estimated claim on behalf of districts within the county, enter an "X" in the box on line (04) Combined.

(05) If filing an amended estimated claim, enter an "X" in the box on line (05) Amended.

(06) Enter the fiscal year in which costs are to be incurred.

(07) Enter the amount of the estimated claim. If the estimate exceeds the previous year's actual costs by more than 10%, complete form TIP-1 and enter the amount from line (11).

(08) Enter the same amount as shown on line (07).

(09) If filing a reimbursement claim, enter an "X" in the box on line (09) Reimbursement.

(10) If filing a combined reimbursement claim on behalf of districts within the county, enter an " X " in the box on line (10) Combined.

(11) If filing an amended reimbursement claim, enter an "X " in the box on line (11) Amended.

(12) Enter the fiscal year for which actual costs are being claimed. If actual costs for more than one fiscal year are being claimed, complete a separate form FAM-27 for each fiscal year.

(13) Enter the amount of the reimbursement claim from form TIP-1, line (11). The total claimed amount must exceed $1,000.

(14) Reimbursement claims must be filed by **August 3, 2004**, or the claims shall be reduced by a late penalty. Enter zero if the claim was timely filed, otherwise, enter the product of multiplying line (13) by the factor 0.10 (10% penalty).

(15) If filing a reimbursement claim and an estimated claim was previously filed for the same fiscal year, enter the amount received for the claim. Otherwise, enter a zero.

(16) Enter the result of subtracting line (14) and line (15) from line (13).

(17) If line (16), Net Claimed Amount, is positive, enter that amount on line (17), Due from State.

(18) If line (16), Net Claimed Amount, is negative, enter that amount on line (18), Due to State.

(19) to (21) Leave blank.

(22) to (36) Reimbursement Claim Data. Bring forward the cost information as specified on the left-hand column of lines (22) through (36) for the reimbursement claim, e.g., TIP-1, (04)(A)(1)(a)(d), means the information is located on form TIP-1, block (04)(A)(1), line (a), column (d). Enter the information on the same line but in the right-hand column. Cost information should be rounded to the nearest dollar, i.e., no cents. Indirect costs percentage should be shown as a whole number and without the percent symbol, i.e., 7.548% should be shown as 8. **Completion of this data block will expedite the payment process**.

(37) Read the statement "Certification of Claim." If it is true, the claim must be dated, signed by the agency's authorized officer, and must include the person's name and title, typed or printed. **Claims cannot be paid unless accompanied by an original signed certification**. **(To expedite the payment process, please sign the form FAM-27 with blue ink, and attach a copy of the form FAM-27 to the top of the claim package.)**

(38) Enter the name, telephone number, and e-mail address of the person to contact if additional information is required.

SUBMIT A SIGNED ORIGINAL, AND A COPY OF FORM FAM-27, WITH ALL OTHER FORMS AND SUPPORTING DOCUMENTS TO:

Address, if delivered by U.S. Postal Service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
P.O. Box 942850
Sacramento, CA 94250

Address, if delivered by other delivery service:

OFFICE OF THE STATE CONTROLLER
ATTN: Local Reimbursements Section
Division of Accounting and Reporting
3301 C Street, Suite 500
Sacramento, CA 95816

Program 252	MANDATED COSTS TEACHER INCENTIVE PROGRAM CLAIM SUMMARY	FORM TIP-1

(01) Claimant	(02) Type of Claim Reimbursement ☐ Estimated ☐	Fiscal Year ___/___

Claim Statistics	
(03) Number of Applications Submitted to CDE	

Direct Costs	Object Accounts			
(04) Reimbursable Activities	(a) Salaries and Benefits	(b) Materials and Supplies	(c) Contract Services	(d) Total
A. One-Time Activity Per Teacher				
1. Notification to Teachers (01/01/99 - 07/04/00)				
a. Inform Teachers of Program and Materials				
B. On-Going Activities				
1. Review and Certification (Effective 01/01/99)				
a. Accept Applications for Program				
b. Submit Applications to CDE				
2. Award Distribution (Effective 01/01/99)				
a. One-Time Award to Certified Teachers				
(05) Total Direct Costs				

Indirect Costs		
(06) Indirect Cost Rate	[From J-380 or J-580]	%
(07) Total Indirect Costs	[Line (06) x line (05)(a)]	
(08) Total Direct and Indirect Costs	[Line (05)(d) + line (07)]	
Cost Reduction		
(09) Less: Offsetting Savings		
(10) Less: Other Reimbursements		
(11) Total Claimed Amount	[Line (08) - {line (09) + line (10)}]	

Program 252	TEACHER INCENTIVE PROGRAM CLAIM SUMMARY Instructions	FORM TIP-1

(01) Enter the name of the claimant.

(02) Check a box, Reimbursement or Estimated, to identify the type of claim being filed. Enter the fiscal year of costs.

Form TIP-1 must be filed for a reimbursement claim. Do not complete form TIP-1 if you are filing an estimated claim and the estimate does not exceed the previous fiscal year's actual costs by more than 10%. Simply enter the amount of the estimated claim on form FAM-27, line (07). However, if the estimated claim exceeds the previous fiscal year's actual costs by more than 10%, form TIP-1 must be completed and a statement attached explaining the increased costs. Without this information the estimated claim will automatically be reduced to 110% of the previous fiscal year's actual costs.

(03) Enter the number of applications submitted to CDE for the Teacher Incentive Program for which costs were incurred for the fiscal year of claim.

(04) For each reimbursable activity, enter the total from form TIP-2, line (05), columns (d) through (f) to form TIP-1, block (04), columns (a) through (c) in the appropriate row. Total each row.

(05) Total columns (a) through (d).

(06) Enter the indirect cost rate from the Department of Education form J-380 or J-580, as applicable for the fiscal year of costs.

(07) Enter the result of multiplying the Total Salaries and Benefits, line (05)(a), by the Indirect Cost Rate, line (06).

(08) Enter the sum of Total Direct Costs, line (05)(d), and Total Indirect Costs, line (07).

(09) Less: Offsetting Savings. If applicable, enter the total savings experienced by the claimant as a direct result of this mandate. Submit a detailed schedule of savings with the claim.

(10) Less: Other Reimbursements. If applicable, enter the amount of other reimbursements received from any source including, but not limited to, service fees collected, federal funds, and other state funds, which reimbursed any portion of the mandated cost program. Submit a schedule detailing the reimbursement sources and amounts.

(11) From Total Direct and Indirect Costs, line (08), subtract the sum of Offsetting Savings, line (09), and Other Reimbursements, line (10). Enter the remainder on this line and carry the amount forward to form FAM-27, line (07) for the Estimated Claim or line (13) for the Reimbursement Claim.

Program 252	MANDATED COSTS TEACHER INCENTIVE PROGRAM ACTIVITY COST DETAIL	FORM TIP-2

(01) Claimant	(02) Fiscal Year

(03) Reimbursable Activities: Check only one box per form to identify the activity being claimed.

One-Time Activity per Teacher

1. Notification to Teachers (01/01/99 - 07/04/00)	☐ Inform Teachers of Program and Materials	

On-Going Activities

1. Review and Certification (Effective 01/01/99)	☐ Accept Applications for Program	☐ Submit Applications to CDE
2. Award Distribution (Effective 01/01/99)	☐ One-Time Award to Certified Teachers	

(04) Description of Expenses: Complete columns (a) to (f)			Object Accounts		
(a) Employee Names, Job Classifications, Functions Performed and Description of Expenses	(b) Hourly Rate or Unit Cost	(c) Hours Worked or Quantity	(d) Salaries and Benefits	(e) Materials And Supplies	(f) Contract Services
(05) Total ☐ Subtotal ☐ Page:____of____					

Program 252	TEACHER INCENTIVE PROGRAM ACTIVITY COST DETAIL Instructions	FORM TIP-2

(01) Enter the name of the claimant.

(02) Enter the fiscal year for which costs were incurred.

(03) Check the box which indicates the cost activity being claimed. Check only one box per form. A separate form TIP-2 shall be prepared for each applicable activity.

(04) The following table identifies the type of information required to support reimbursable costs. To detail costs for the activity box "checked" in block (03), enter the employee names, position titles, a brief description of the activities performed, actual time spent by each employee, productive hourly rates, fringe benefits, supplies used and contract services. **The descriptions required in column (4)(a) must be of sufficient detail to explain the cost of activities or items being claimed.** For audit purposes, all supporting documents must be retained by the claimant for a period of not less than three years after the date the claim was filed or last amended, whichever is later. If no funds were appropriated and no payment was made at the time the claim was filed, the time for the Controller to initiate an audit shall be from the date of initial payment of the claim. Such documents shall be made available to the State Controller's Office on request.

Object/ Sub object Accounts	Columns						Submit these supporting documents with the claim
	(a)	(b)	(c)	(d)	(e)	(f)	
Salaries and Benefits Salaries	Employee Name Title	Hourly Rate	Hours Worked	Salaries = Hourly Rate x Hours Worked			
Benefits	Activities	Benefit Rate		Benefits = Benefit Rate x Salaries			
Materials and Supplies	Description of Supplies Used	Unit Cost	Quantity Used		Cost = Unit Cost x Quantity Used		
Contract Services	Name of Contractor Specific Tasks Performed	Hourly Rate	Hours Worked Inclusive Dates of Service			Cost = Hourly Rate x Hours Worked or Total Contract	Copy of Contract and Invoices

(05) Total line (04), columns (d) through (f) and enter the sum on this line. Check the appropriate box to indicate if the amount is a total or subtotal. If more than one form is needed to detail the activity costs, number each page. Enter totals from line (05), columns (d) through (f) to form TIP-1, block (04), columns (a) through (c) in the appropriate row.