



Together... We Build Tomorrow!

CLINT INDEPENDENT SCHOOL DISTRICT

FEDERAL GRANT TIME & EFFORT CERTIFICATION GUIDELINES & PROCEDURES

The mission of the Clint Independent School District is to prepare all students to be successful citizens. The District will work in partnership with the community and family to create opportunities for the student to maximize personal potential.

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Table of Contents

Introduction	3
Waste, Fraud, and Abuse	3
Federal Grant Policies & Procedures Manual	4
Time and Effort Certification Standards	5
General Information	5
Time and Effort Procedures	5
Job Descriptions	5
Personnel Action Forms (PAF's)	6
Single Cost Objective (Periodic/Semi-Annual Certification)	7
Multiple Cost Objectives	8
Substitute System for Time and Effort Reporting for Employees Supported by Multiple Cost Objectives	8
Staff Required to Complete the Time and Effort Certification Forms	9
Tutoring and Summer School Time and Effort Certification Forms.....	9
Reconciliation and Closeout Procedures	9
Forms	10
Flow Chart	10

Introduction

This manual sets forth the policies and procedures used by Clint Independent School District (the “District”) to collect the appropriate time and effort certification for District staff who are fully or partially funded out of federal funds. The purpose of this process is to ensure compliance and to ensure staff members are completing the job responsibilities set forth in the federal grant application. The manual contains the internal controls and grant management standards used by the District to ensure that all required documentation is completed. It describes District’s procedures, policies, management protocols, and procedures for gathering, verifying and archiving the duties of federally funded employees and includes procedures pursuant to requirements in 2 CFR Part 200; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, and Education Department General Administrative Regulations (EDGAR), with regard to time and effort certifications. New employees of the District as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the District’s rules, practices and procedures.

Although this manual is not all-inclusive and cannot address all situations, it does provide general information to assist with standard financial operations and grants management. The processes herein have been developed on the premise that all federally funded employees will follow the procedures set forth in this manual. All District personnel whose positions are fully or partially funded federally or who supervise employees who are federally funded, are responsible for its contents. Please contact the respective program administrator with any questions or if assistance is needed. Contact information, legal policies, local policies, and District forms are available on the District’s web-site.

Waste, Fraud, and Abuse

To ensure the public receives the most value, the District strives to ensure its administrative management of public, state and federal funds is as effective and efficient as possible, with a high standard of accountability to prevent waste, fraud, and abuse.

All trustees, employees, vendors, contractors, consultants, volunteers, and any other parties who are involved in the District’s financial transactions shall act with integrity and diligence in duties involving the District’s financial resources and the reporting requirements that accompany the use of federal funds.

The District prohibits fraud and financial impropriety, as defined below, in the actions of its trustees, employees, vendors, contractors, consultants, volunteers and others seeking or maintain a business relationship with the District.

Fraud and financial impropriety includes, but is not limited to:

- Forgery or unauthorized alteration of any document or account belonging to the District;
- Forgery or unauthorized alteration of a check, bank draft, or any other financial document;
- Misappropriation of funds, securities, supplies, or other District assets, including employee time;
- Impropriety in the handling of money or reporting of District financial transactions;
- Profiteering as a result of insider knowledge of District information or activities;
- Unauthorized disclosure of confidential or proprietary information to outside parties;
- Unauthorized disclosure of investment activities engaged in or contemplated by the District;
- Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District;
- Destroying, removing, or inappropriately using records, furniture, fixtures, or equipment/
- Failure to provide financial records required by state and local entities;
- Failure to disclose conflicts of interest as required by policy; and
- Any other dishonest act regarding the finances of the District.

Any person who suspects fraud or financial impropriety shall report the suspicions immediately to any supervisor, the Superintendent or designee, the Board President, or local law enforcement.

The District has provided a fraud/abuse hotline at 915-926-4160 or web form at <https://tx02216513.schoolwires.net/domain/62> as reporting options. The hotline and web form are not intended for grievances or other personal issues. Reporting must be made in good faith. Employees who knowingly make false allegations shall be subject to administrative action as described in CAA (Local Policy) and CAA (Regulation).

Federal Grant Policies & Procedures Manual

This document, Federal Grant Time & Effort Certification Guidelines & Procedures, has been developed to coincide with the Federal Grant Polices & Procedures Manual.

Time and Effort Certification Standards

General Information

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spend on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. Generally these staff members are called, “split-funded” positions. These documents, known as time and effort certifications, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records;
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the District on an integrated basis;
- Comply with the established accounting policies and practices of the District and
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

Time and Effort Procedures

The District has a process to ensure that federally funded positions are allowable, reasonable, and necessary, prior to the hiring process. Several departments are involved in ensuring staff meet the grant requirements and that the appropriate documentation is collected and maintained. Any new positions, which are federally funded, will be approved by the District’s Cabinet prior to grant inclusion or the hiring process begins.

Job Descriptions

An integral component of an adequate financial management system is the development and maintenance of records documenting the duties and responsibilities of personnel and the employee’s acknowledgement of their understanding of their duties and responsibilities. Employee job descriptions are signed and dated by the employee as acknowledgement that the

employee has full knowledge of their duties and responsibilities. Job descriptions are also signed and dated by the employee's immediate supervisor.

Employee job descriptions must be current. Employee job descriptions are updated as new assignments are made. The Chief Human Resources Officer will monitor job descriptions to ensure they are kept up-to-date and that the job descriptions accurately and completely describe the work performed by the specific position. Job descriptions for positions that are split-funded are reviewed quarterly, at a minimum, to ensure the job description remains current. The respective program Coordinator or Director may review job descriptions for grant compliance.

Employee job descriptions for personnel paid from Federal funds must delineate all program or cost objectives under which the employee works. Job descriptions and duties must be specific to the particular grant program and clearly identify the functions and programs they benefit, including the fund source(s) from which the position is compensated. The respective program Coordinator or Director will ensure, through an internal control process, the job description aligns the activities of the position to the program goals of the fund source.

If a position benefits multiple cost objectives or programs, the job description will clearly define each program, function, and/or fund source and clearly identify and distinguish the duties and responsibilities for each respective program, function, and/or fund source.

If a position benefits a single cost objective or program, the job description will clearly indicate the employee is assigned 100% to the program. If a position that benefits a single cost objective is funded through multiple sources, a sentence will be added to the job description stating that the position is supported by a single cost objective even though its funding is split among multiple sources.

Personnel Action Forms (PAF's)

All personnel, fully or partially paid with Federal funds, will annually have a Personnel Action Form (PAF) completed which shows their proportionate share of personnel costs that are funded and charged to a Federal program and/or locally. Staff members may be 100% or partially paid out of the Federal funds available to the District and this percentage will be noted on the employee's PAF. The District's financial accounting system will record the percentage, by funding sources, that the employee will be compensated for that school year. Reports of the correct positions and funding sources for those positions will be maintained by the District.

Employees paid fully with Federal funds must demonstrate that actually worked on that specific Federal program or cost objective. The type of time distribution report required is dependent on whether the employee works on a single cost objective or multiple cost objectives and whether the District elects to use the Substitute System of Time and Effort Reporting authorized by TEA.

District employees, on a single cost objective would have responsibilities that would be allowed by one funding source. For example, if a teacher is paid 100% out of federal funds to be a reading support teacher, their schedule would reflect that a single activity – reading support teacher is their sole responsibility. A staff member with multiple cost objectives, is a split-funded employee who has different duties throughout the day. Generally, they may have duties which are allowable and not allowable by the Federal grant and therefore their salary is split. Staff job descriptions will specify allowable grant job responsibilities and the percentage of each job role will be denoted on the PAF and entered into the District's financial accounting system.

Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards are also subject to the Time Distribution Reporting requirement. The Time Distribution Reporting requirement necessitates that the employee complete the appropriate Certification Form.

Single Cost Objective (Periodic/Semi-Annual Certification)

The majority of federally funded staff, in the District, are funded 100% of the time out of a Federal grant. This group of employees are considered *Single Cost Objective* staff members who work solely (100% of their time) on specific job duties which are allowable by the Federal grant. Charges for their salaries and wages must be supported by Periodic (Semi-Annual) Certifications that certify the employee worked solely on that program/single cost objective for the period covered by the certification.

The Periodic (Semi-Annual) Certification must be prepared at least semi-annually. The Periodic (Semi-Annual) Certification must be signed by the employee or by the supervisor having first-hand knowledge of the work performed by the employee. The Periodic (Semi-Annual) Certifications are submitted for the time periods which coincide with the fall semester and the spring semester of the academic school year. The District's Academic Calendar annually denotes the semesters. Staff members generally will complete the fall semester semi-annual certification form in mid-January and the spring semester semi-annual certification form in early June.

The Periodic (Semi-Annual) Certifications are submitted to the appropriate Program Coordinator or Director. The Periodic (Semi-Annual) Certifications are reviewed semi-annually by the

Director of Federal Programs and the Director of Special Education for accuracy and compliance with Federal requirements.

Multiple Cost Objectives

For employees who do not work 100% of their time on a single Federal award/grant program or single cost objective but instead work under multiple grant programs or multiple cost objectives, a more frequent system must be used to document their job activities and reflect multiple cost objectives. In the District, this generally is a split-funded staff member. For example, a staff member who is coded 50% of the time to a Federal grant and 50% of the time to local funds will be required to complete a Personnel Activity Report. This report is a weekly log of the activities the staff member completed which show that 50% of their work was funded appropriately with grant activities and 50% of their work was not.

All employees who have multiple cost objectives or are split funded, must annually have a Personnel Action Form (PAF) which specifies the percentage of job responsibilities by funding source. Additionally, the weekly activity log or Personnel Activity Reports (PARs) show the distribution of their salaries or wages. The PARs must reflect distribution of the actual activity of the employee and must account for the total activity for which the employee is compensated. Bi-Weekly logs are submitted monthly to reflect the month's activity distribution. All logs must be completed and signed by the employee and supervisor.

The PARs are submitted bi-weekly to the respective program Coordinator or Director for review of accuracy and compliance with federal requirements. The appropriate department maintains the documentation for reference.

Substitute System for Time and Effort Reporting for Employees Supported by Multiple Cost Objectives

Currently the District has very few staff members who have a multiple cost objective or are locally and federally split-funded. Due to the low staff numbers, the District does not elect to use the Substitute System for Time and Effort Reporting in lieu of the Personnel Activity Report (PAR) for employees supported by multiple cost objectives. The District administration will review the need for the Substitute System and apply for program as needed.

Staff Required to Complete the Time and Effort Certification Forms

District staff are required to complete the Time and Effort Certification forms and will be reminded at the end of each semester to complete them and submit them to their supervisor. The chart below details the staff who must complete the forms based on federal funding.

Program	Funding Code	Staff Members
Child Nutrition Program	101	All CNP Funded Positions
Special Education	193	All SHARS Funded Positions
Federal Grants	200-289	All Federally Funded Positions

State funded grants (fund 300-498) may require Time and Effort forms, but will only be required, if the grant guidelines requires Time and Effort reporting or collection of forms.

Tutoring and Summer School Time and Effort Certification Forms

The District may utilize federal funding as extra duty pay for teachers and for the District's annual summer program. Staff members who work in this capacity must also complete a Time and Effort Certification Form at the end of the service period. This form will be submitted to the Director of Federal Programs for review.

Reconciliation and Closeout Procedures

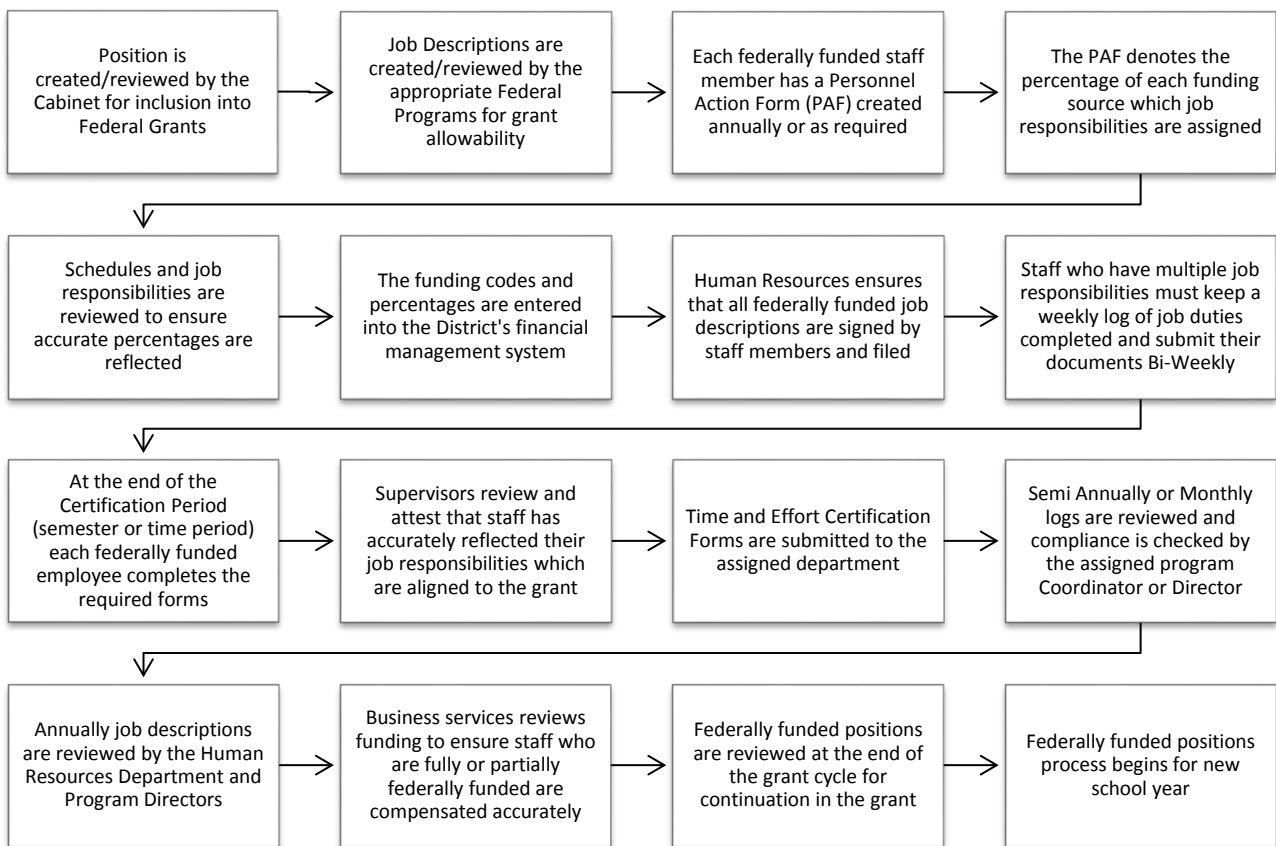
Employees may leave the District before they end of the semester of certification period. If an employee leaves, they must complete the Time and Effort Certification form prior to their exit. Likewise, if a staff member changes jobs in the middle of the year or semester, they must complete the Time and Effort Certification form prior to starting in their new position. All staff must complete the appropriate forms at the end of the certification period. The Human Resources Department will insure the final document is obtained prior an employee exit or transfer.

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

Forms

All forms related to Time and Effort can be found on the District web-site on the Federal Program pages. Changes may need to be made to the funding codes and sources and the Federal Programs Department will assist with any forms needed.

Flow Chart



For additional information or questions, please contact the Business Service Department, the Federal Programs Department or any Program Coordinators. Additional information can also be found on the TEA web-site.

All staff should review the Federal Grant Policies & Procedures Manual, located on the district web-site, along with this document. This document has been separated from the Federal Grant Policies & Procedures Manual to place emphasis and provide a document that focuses on time and effort.

Public Notification of Nondiscrimination

It is the policy of Clint ISD not to discriminate on the basis of race, color, national origin, sex, religion, handicap or age in its employment practices as required by Title VI of the Civil Rights Act of 1964, as amended; Title IX of the Education Amendments of 1972; and Section 504 of the Rehabilitation Act of 1973, as amended.

For information about your rights or grievance procedures, contact the District's Title IX Coordinator, Chief Human Resources Officer, at 14521 Horizon Boulevard, El Paso, Texas, 79928, 915-926-4000 and/or Section 504 Coordinator at 14521 Horizon Boulevard, El Paso, Texas, 79928, 915-926-4000.