



Central Islip Union Free School District

Board of Education & School District Policy Book

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Section	Section Title	Type
6000	Fiscal Management Goals	Local
Policy	Policy Title	
6805	Federal Grant Compliance Procedures for Payroll Certification Form	

The Board of Education encourages the district to aggressively pursue funding to supplement the annual budget in an effort to improve our schools' educational and community resources to better the lives of our students and their families. District Policy 6000 - Fiscal Management Goals, Policy 6600 Fiscal Accounting and Reporting and Policy 6800 Payroll Procedures underscore our Board's charge for compliance and transparency. The Federal Register is used as the primary tool for compliance. Technical assistance is received from the Comptroller's Office, the respective offices within the State Education Department and the regional offices within the State for all grant-funded programming. As part of the OMB Circular A-87 compliance process, the district will generate Payroll Certification forms to employees whose wages are drawn, in whole or in part, from federal funds and work on single or multiple cost objectives. Moreover, the district will extend this procedure to employees whose wages are drawn in whole or in part, from non-federal funds which include special legislative programming, such as grant-funded pre-kindergarten and extended school day programs. A *cost objective* is defined as a single function, a single grant or a single activity, such as teaching math to low achieving students in settings specified within the district's academic intervention service (AIS) plan.

Single cost objectives may be funded 100% through federal funds or co-funded through non-federal and federal funds, as long as they meet the parameters of the function or activity. Multiple cost objectives are met when an employee serves in different capacities, such as a general math teacher with an AIS lab.

If an employee works solely on a single federal award or single cost objective, the district will issue semi-annual certifications which inform the employee that wages from the position are drawn from federal funds or co-funded through

multiple sources. This process is extended to State funded supplemental programming. If the individual works in a multiple objection function, the district maintains the option of monthly notification or a substitute system for time-and-effort reporting, such as semi-annual certification with a fixed schedule available to differentiate time and effort.

The single objective payroll certification form will include the following information: employment position, Circular A-87 statement, employee's name, name of award and co-funded sources, fiscal or grant year and attestation statement with space for staff signature and representative official. Where needed, a breakdown of various funding sources will be stated. For multiple cost objectives, the fixed schedule will show if the time and effort is daily, weekly or monthly and such statement will be within the payroll certification form. A teacher's schedule may be used as evidence of time and effort. All payroll certification forms or payroll activity reports will be composed by the Superintendent's designee, the Funded Program Administrator, and sent to the Personnel Office through the Grants Office.

The Assistant Superintendent for Personnel, with first-hand knowledge of the employee's work, will initiate the signature process. In the event that the Assistant Superintendent is unable to provide a signature, the Funded Program Administrator may provide his/her signature. Employees are asked to acknowledge that they have been notified of their funding source and attest to their employment in the stated capacity. A cover letter will be included to provide information on the payroll certification process. In the rare event that an employee signature is not available, due to after-the-fact retirement, illness or other situation, the Assistant Superintendent's signature may stand alone. Upon completion of the signature, employees will return the form to the Grants Office where the office will maintain a log to ensure that the forms are returned. The Senior Accountant and Funded Program Administrator will, to the best of their knowledge, reconcile that the time and effort cited on the payroll certification are correct. This documentation will be stored for a period of seven years.

See sample template.

1st Reading: November 13, 2017

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