Castleberry Independent School District

Federal Fund Guidelines

Documentation Requirements for Expenditures of Federal Funds

Expenditures of federal funds must be made in accordance with program guidelines and district procedures. Failure to adequately maintain supporting documentation for expenditure of federal funds can result in forfeiture of those funds. To access federal grant funds for purchase of materials or equipment, or to pay for travel expenses, the requestor must complete and submit the appropriate Expenditure Plan paperwork to the program director for approval. Forms may be obtained from the program director. Castleberry ISD follows expenditure guidelines for federal programs as set forth in the OMB Circular A-87. It adheres to a standard that all expenditures must be reasonable, ordinary and necessary in order for a cost to be reimbursed.

Federal Expenditure Reporting – E- Grants

All Federal Expenditure reports via the TEA E-grants system shall be prepared by the Director of Accounting, Executive Director of Financial Services or the Executive Director of Instructional Services/Federal Programs Director. These reports shall be completed on a monthly basis.

All data used to complete all federal expenditure reports shall be from the districts monthly financial reports. The executive director of instructional services, director of accounting and the executive director of financial services shall review all federal expenditures periodically to ensure they comply with the federal application expenditure budgets.

Timekeeping Requirements for Federally Funded Personnel

Staff funded 100% from federal grants will be required to certify semi-annually that they have worked exclusively on the grant objectives. Near the end of each semester, the Federal Program Director will provide a Program Time and Effort Certification Form for the employee and his/her supervisor to sign and return. These documents will be retained in accordance to grant requirements in the Instructional Services Department.

Source: OMB Circular A-87

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. Theses certifications will be prepared at least semi-annually and will be signed by the employee of supervisory official having firsthand knowledge of the work performed by the employee.

Staff funded from both local and federal sources or from more than one federal source will be required to keep detailed timesheets to record the time spent on each program objective. Timesheets specific to the job duties performed will be provided by the program director and will be completed at least monthly. These documents will be retained in accordance of grant requirements in the appropriate department.

Source: OMB Circular A-87

Where employees work on multiple activities of cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6) or other substitute system has been approved by the cognizant Federal agency.

Personnel activity reports or equivalent documentation must meet the following standards:

a) *They must reflect an after the fact distribution of the actual activity of each employee,*
b) *They must account for the total activity for which each employee is compensated,*
c) *They must be prepared at least monthly and must coincide with one or more pay periods, and*
d) *They must be signed by the employee.*
e) *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.*