

Procedure: Allocation of Personnel Costs to Grants	Policy: Allowable Uses of Funds and Adherence to Cost Circulars		Number: GP0800.1
	() Complete Revision () Partial Revision (X) New	Supersedes:	Page: Page 1 of 29

Overview of Procedure

The Grant Program Manager (GPM) is responsible for ensuring that all personnel (central office or school based personnel) to be paid from a federal grant are consistent with the terms of the grant and compliant with the requirements of the applicable cost objective(s). (See the procedures related to policy [GP1200 Certification of Employee Time and Effort](#) for details regarding the determination of employee cost objective status and completing semi-annual certification and PAR forms).

The GPM must also ensure that all employee changes (additions, reductions, reassignments, etc.) made throughout the year are compliant with the terms of the grant PRIOR to making a position or personnel request and PRIOR to their execution in the Advantage Financial or Advantage HR systems.

The controls embedded in this procedure are primarily managerial in nature in that they require advance planning on the part of GPMs / School Principals and the complete cooperation of all personnel supporting the administration of a grant to be fully realized. There are no technical system controls that can take the place of cooperative interaction and inter-office accountability. In fact, the technical system controls in place (position authorization counts in Advantage HR and the use of the various data systems) can willfully be circumvented and defeated.

Managerial and system control procedures have been established as outlined below to help ensure that positions and personnel are and remain grant compliant throughout the year. These procedures are organized into four broad categories:

1. Procedure for allocating central office personnel costs to grants.
2. Procedure for allocating school based personnel and related non-personnel costs (NPS) to grants budgeted at the school.
3. Procedure for allocating school based personnel and related non-personnel (NPS) costs to grants budgeted centrally.
4. Procedure for allocating central office and school based supplemental pay for Professional Development and Extra Curricular Activities to grants.

Full Time Position Procedure Steps

The steps are in addition to the procedures as outlined in *GP1200.1 Determining Employee Cost Objective Status*.

1. Procedure for allocating central office personnel costs to grants.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM	1	For Central Office located personnel, enter position / personnel additions, changes, etc. in the Job Requisition System (JRS). The Job Requisition Manual can be accessed by clicking on the “Help” menu tab when in the Job Requisition System.
Principal Financial Analyst (PFA)	2	Immediately after receiving notification of a grant funded position request from the JRS, forward the request to the Grant Fiscal Services (GFS) Grant Budget Analyst (GBA) assigned to the grant.
GBA	3	<p>Review the request to ensure there is funding available and the position, or position change, is part of the approved Grantor budget plan. If the request does not pass the review, reject the request in the JRS back to the GPM per the process outlined in the Job Requisition Manual.</p> <p>If the request passes the review, complete a <i>Job Requisition Approval Form</i> (sections A through E) and send it to the appropriate Grant Compliance Office (GCO) Grant Compliance Monitor (GCM) for review.</p> <p>The review should be completed within two working days of receipt of the request from the GBA.</p>
GCM	4	<p>Review the <i>Job Requisition Approval Form</i> and determine if the request is grant compliant. Confer with the GPM if necessary.</p> <p>If the request is deemed grant compliant, approve the Job Requisition Approval Form and return to the GBA.</p> <p>Compliance determinations should be made within two working days of receipt of the Form from the GBA.</p>
GBA	5	<p>If the Approval Form is approved by the GCM, approve the position in the JRS putting a comment in the “Notes” section of the JRS indicating that the “GCM has approved the requisition.” The approved requisition will automatically be sent to the PFA for review.</p> <p>If the Approval Form is not approved by the GCM, reject the request indicating the reason for the denial in the “Reject Reason” section of the JRS.</p> <p>Maintain the Job Requisition Approval Form in the grant file.</p>

1. Procedure for allocating central office personnel costs to grants (continued).

RESPONSIBLE POSITION	Step	ACTION TAKEN
PFA	6	If the GBA and GCM have approved the request, approve the request in the JRS sending it to the Budget Director for final review and approval.
Budget Director	7	Perform final review and approve Job Requisition in the JRS.
GBA	8	If applicable, notify OMB Position Control (PC) that a change to the position authorization count in Advantage HR is required.
PC	9	Make adjustments to the Position Authorization Maintenance Table (PAMT) in Advantage HR (controls on-board hiring counts by position by location).

Job Requisition Approval Form

The Job Requisition Approval Form is designed to document that grant central office personnel requests by GPMs made through the SDP’s Job Requisition System are grant compliant. The grant compliance review begins after the request reaches GFS in the system queue. Below is a description of the content required in each lettered section and a sample of the blank form.

Contents

The lettered sections on the Form are as follows:

- (A) Grant Name. Responsible person to complete: GBA.
- (B) Requisition Number – JRS generated number. Responsible person to complete: GBA.
- (C) ABC Code – Responsible person to complete: GBA.
- (D) Title – Title of the position. Responsible person to complete: GBA.
- (E) Transaction Type and Grant Budget Analyst Comments – Enter the transaction type from the JRS and any explanatory or contextual comments that would help the GCM make a compliance determination. Responsible person to complete: GBA.
- (F) Grant Compliance Monitor Comments – Enter comments that support the decision to approve or reject the request. A statement is required for auditing purposes. Responsible person to complete: GCM.
- (G) GCO Grant Compliance Monitor – Indicate whether the requisition is approved or not via the check box. Electronically sign the form. Responsible person to complete: GCM.
- (H) GFS Grant Budget Analyst – Indicate that the position has been approved in JRS and electronically sign the document. Retain the document in the grant file. Responsible person to complete: GBA.

Sample Form

<p>THE SCHOOL DISTRICT OF PHILADELPHIA OFFICE OF GRANT DEVELOPMENT AND COMPLIANCE</p> <p>JOB REQUISITION APPROVAL FORM SDP FISCAL YEAR:</p> <p>Note: This form is used by the Grants Compliance Office (GCO) to review position requests made through the SDP's Job Requisition System (JRS) to determine grant compliance. Requests through the JRS are made by program managers for central office positions. The grant compliance review begins after the request reaches Grant Fiscal Services in the system queue.</p>			
<u>A. GRANT NAME</u>	<u>B. REQUISITION NUMBER</u>	<u>C. ABC CODE</u>	<u>D. TITLE</u>
<p>E. TRANSACTION TYPE AND GRANT BUDGET ANALYST COMMENTS:</p> <p> <input type="checkbox"/> NEW POSITION <input type="checkbox"/> JOB EVALUATION <input type="checkbox"/> SALARY ADJUSTMENT <input type="checkbox"/> ABC CODE CHANGE <input type="checkbox"/> OTHER </p>			
<p>F. GRANTS COMPLIANCE MONITOR COMMENTS:</p>			
<p>G. GCO GRANTS COMPLIANCE MONITOR</p> <p>APPROVED: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>SIGNATURE:</p>		<p>H. GFS GRANT BUDGET ANALYST</p> <p>APPROVED IN JRS: <input type="checkbox"/> YES <input type="checkbox"/> NO</p> <p>SIGNATURE:</p>	

2. Procedure for allocating school based personnel and related non-personnel costs (NPS) to grants budgeted at the school.

School based personnel and NPS dollars for the upcoming school year to be paid from grants are a key component of the planning process with senior management to determine the appropriate use of Operating and grant funds to fulfill the education plan. This planning starts at the time of the grant application and award, and carries throughout the life of the grant whenever decisions are made to place specific positions and dollars into schools. During the planning phases and throughout the life of the grant, senior managers and GPMs must regularly consult with both the GCO and OGD to ensure that changes to the implementation plans are consistent with the grant agreement. The GCO may direct the GPM to pursue a grant revision or waiver with the grantor PRIOR to the execution of any change to the original plans.

No plans shall be executed in any system by any office or person if the Grant Compliance Office determines that such plans are not consistent with the grantor agreement or with federal OMB Circulars, if applicable.

The Staffing Management System (SMS) is a joint OMB / HR system where GFS staff records the budgets for allotted grant positions and NPS by school on a continuous basis and which provides the budgeted / allotted school positions for all funds that are school based and part of the school budget development process with school principals.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM	1	The GPM is responsible for ensuring that positions and dollars allocated to schools in the spring through the school budgeting process executed within the SMS system are grant compliant and consistent with the agreement with the grantor.
GCM	2	In the spring school budgeting process, apply the Level 5 approval in the SMS system for school budgets that are grant compliant. If not compliant, resolve any issues prior to approval.
GPM	3	Subsequent to the spring school budget development process, the GPM shall notify the GCM immediately if any change to plans is contemplated either by the GPM or senior management to allow the GCM to confirm whether such changes are grant compliant.
GCM	4	Review the requested change in plans to make an initial determination as to whether the change is grant compliant and make recommendations. If applicable, coordinate discussions between the GPM and the grantor, or cognizant agency, to determine if the planned change is grant compliant or could be modified to become grant compliant. The grantor may direct the GPM to seek a waiver or modification to the grantor agreement, as applicable.

2. Procedure for allocating school based personnel and related non-personnel costs (NPS) to grants budgeted at the school (continued).

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM	5	<p>Depending on the outcome of the review process with GCO and the grantor, the GPM shall:</p> <ul style="list-style-type: none"> • execute a waiver request with the grantor, if necessary, and / or • initiate a budget amendment using the procedure detailed in GP0200.5 Budget Amendments. <p>If a waiver and / or budget amendment requires approval by the grantor, no change can be executed in the SMS system or the Advantage Financial or Advantage HR systems by any office.</p> <p>For approved changes to grant positions and dollars, notify the Office of HR and the GFS Grant Budget Analyst (GBA) to modify the SMS system accordingly, by providing a copy of the approved waiver and / or budget amendment. Notify the School Based Resource Support (SBRS) in HR as well.</p>
SBRS	6	<p>Confer with the GBA to ensure the change in positions and dollars are funded.</p> <p>Enter allotted position adjustments by school in SMS. Notify HR of the change and the potential need to hire or move existing personnel as may be applicable.</p> <p>Notify the GPM that the change has been executed in SMS and that HR has been notified.</p>
GBA	7	<p>Make any required changes in NPS dollars by school in SMS.</p> <p>Notify OMB PC that changes to the SMS allotments have been made.</p>
PC	8	<p>Make adjustments to the Position Authorization Maintenance Table (PAMT) in Advantage HR (controls on-board hiring counts by position by location).</p>

3. Procedure for allocating school based personnel and related non-personnel (NPS) costs to grants budgeted centrally.

In some instances, school based personnel and NPS dollars may be budgeted centrally in a grant outside of the SMS system. The two primary reasons are:

- 1) some grants require personnel and dollars be allotted to schools containing children with specific needs and those children are not known until after the start of school and therefore the personnel and dollars do not make sense to incorporate into the estimate driven enrollment school budget process and,
- 2) some grants are centrally driven in policy design and delivery so that the school principals have no practical discretion over the funds; therefore, these grant positions and related dollars are not part of the school budget process of allocating funds with principals.

The personnel for grants described above are processed through the Job Requisition System. The interoffice procedures for grants in such instances shall follow the procedures described for central office based personnel. However, these positions are also subject to the grant eligibility, waiver, and related requirements described in the procedure for SMS based personnel (except for the execution of such changes in the SMS system and the role of SBRS).

Supplemental Pay (SP) / Intermittent Personnel Procedure Steps

Numerous instances arise where existing full time District personnel work additional compensated time beyond the school day for Professional Development (PD) or Extra Curricular (EC) tasks, sometimes using grant funds. In some cases, the employee is paid after the fact for a one-time event. In addition, the employee may be paid for the additional time for an event held at the employee's home organization, or may be paid for an event that occurs at a location different than the employee's home organization. In many cases, a mechanism is established to facilitate the SP at the school or central office location quickly and easily using an EBAR (Expense Budget Authorization Request). The establishment of grant EBARs requires prior approval of OGDC. When EBARs are used, the GCO must perform an after-the-fact compliance review of the federally funded SP to determine if appropriate documentation is present, the costs were allowable, and the correct rates of pay were used. In many cases, the SP is failing one or more of these tests and the expenses are force JV'd to the Operating budget. **Therefore, effective July 1, 2013 all SDP programs utilizing federal funds can no longer use EBARs for SP as previously practiced but will instead utilize an after-the-fact GCO compliance review process with the requirement that the SP be deemed compliant PRIOR to the supplemental payment being processed in the Payroll system.** This control will make the SP consistent with the non-personnel expense GCO prior approval control implemented in the Advantage system in February, 2012. Exceptions to the EBAR policy MAY be made by the Chief of Grant Development and Compliance for those federal programs where the risk of non-compliance is low as demonstrated by effective and efficient GPM management and controls confirmed by GCO random sample testing of documentation. The narrative at the end of this procedure describes the current SP process for non-federal funds. See the document [Guidelines for Federally-Funded Professional Development \(PD\) and Extra Curricular \(EC\) Compensation](#) for additional; information on the appropriate usage of PD / EC pay.

There are two methods and procedures for using federal funds for SP, differentiated as to

- whether the SP is using the "Summer Programs System" (SPS) which is active in the summer only, or
- whether the SP is outside of SPS during the summer or is SP during the regular academic year.

Summer Programs System (SPS)

To facilitate the payment of SP during the summer, the SDP prior to July, 2013 built a system to automate the SP process to include financial and managerial controls regarding allowable funds, position types, rates of pay, and approvals. The SPS is a web based front-end to the Payroll system. School personnel enter the SP hours for employees who worked summer events during a pay period, the system performs various business rule checks, and the school principal approves the payment. The information is ported over to the Payroll system and the SP is posted to the employees check.

Effective July 1, 2013, the final approval in SPS for payment resides with the GCO which will only approve the payment after a complete compliance review of documentation, allowability, and rates of pay. The Supersite model will be implemented to achieve cost savings and efficiencies. The key elements are as follows:

- The GCO has prior approval authority over SPS data and supporting documentation prior to payment by Payroll.
- The ability to timely pay employees for their SP events is predicated on the school and GPMs timely production of complete documentation to support the expenditure of federal funds. The lack of documentation will delay the supplemental pay and may cause the payment to be made from a non-federal fund.

Steps for SP Pay During the Summer Using the “Summer Programs System”

The following procedure has been in effective since July 1, 2013.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPMs	1	Provide to the System Administration Unit (SAU) all applicable positions and ABC Codes necessary for business rule execution in SPS.
Schools / GPO	2	<p>Run summer programs/professional development from June 22 through July 2, 2015. Secure necessary documentation to include PD / EC Attendance Log for each day of activity for each program (e.g., ESY, Credit Recovery – Gear Up, etc.), signed by each teacher with the sign-in and sign-out time indicated.</p> <p>Schools must also submit Student Sign-In Sheets for non-credit bearing programs (exception ESY).</p> <p>Each program shall have a unique ABC Code entered.</p>
GPM / Program Staff	3	On Monday, July 6 th , physically review the PD / EC Attendance Log from the program locations for completeness and accuracy. Retrieve missing signatures or other information if applicable. If one or more signatures are missing and waiting until the next day will allow for the signature to be procured, wait to receive the signature(s). Deliver the hard copy documentation including the PD / EC Attendance Log and Student Sign-In Sheets for non-credit bearing programs (exception ESY) to the GCO the same day, if possible, or on Tuesday, July 7 th .

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCO	4	Review the documentation for signature completeness. Once approved, enter the hours into SPS. Try to resolve any compliance issues. If compliant, apply the final approval in SPS for Payroll processing with the goal of approving no later than July 9 th at 4:00 p.m. for the pay dates of June 22 nd through July 2, 2015. If not compliant, contact the program office and hold the hours for the employee and the specific date(s) until all compliance issues have been resolved.
Schools	5	Run summer programs on July 6 through July 10, 2015. Secure necessary documentation to include PD / EC Attendance Log for each day of activity for each program (e.g., ESY, Credit Recovery – Gear Up, etc.), signed by each teacher with the sign-in and sign-out time indicated. Schools must also submit Student Sign-In Sheets for non-credit bearing programs (exception ESY).
Program Staff	6	On Monday, July 13 th , physically review the PD / EC Attendance from the program locations for completeness and accuracy. Retrieve missing signatures if applicable. If one or more signatures are missing and waiting until the next day will allow for the signature to be procured, wait to receive the signature. Deliver the hard copy documentation to the GCO the same day, if possible, or on Tuesday, July 14, 2015.
GCO	7	Review the documentation for signature completeness. Once approved, enter the hours into SPS. Try to resolve any compliance issues. If compliant, apply the final approval in SPS for Payroll processing for the pay dates of July 6 th through July 10 th . If not compliant, contact the program office and hold the hours for the employee and the specific date(s) until all compliance issues have been resolved.
Schools	8	Run summer programs from July 13 th through 17 th . Secure necessary documentation to include PD / EC Attendance Log for each day of activity for each program, signed by each teacher with the sign-in and sign-out time indicated. Schools must also submit Student Sign-In Sheets for non-credit bearing programs (exception ESY).
GPM /Program Staff	9	On Monday, July 20 nd , physically review the PD / EC Attendance from each site for completeness and accuracy. Retrieve missing signatures if applicable. If one or more signatures are missing and waiting until the next day will allow for the signature to be procured, wait to receive the signature. Deliver the hard copy documentation to the GCO the same day, if possible, or on Tuesday.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCO	10	Review the documentation for signature completeness. Once approved, enter the hours into SPS. Try to resolve any compliance issues. If compliant, apply the final approval in SPS for Payroll processing by Thursday, July 23 rd for the pay dates July 6 th through July 17 th . If not compliant, hold the approval until all compliance issues have been resolved.
Schools	11	Run summer programs from July 20 nd through 24 th . Secure necessary documentation to include PD / EC Attendance Log for each day of activity for each program, signed by each teacher with the sign-in and sign-out time indicated. Schools must also submit Student Sign-In Sheets for non-credit bearing programs (exception ESY).
GPM /Program Staff	12	On Monday, July 27 th physically review the PD / EC Attendance from each site for completeness and accuracy. Retrieve missing signatures if applicable. If one or more signatures are missing and waiting until the next day will allow for the signature to be procured, wait to receive the signature. Deliver the hard copy documentation to the GCO the same day, if possible, or on Tuesday.
GCO	13	Review the documentation for signature completeness. Once approved, enter the hours into SPS. Try to resolve any compliance issues. If compliant, apply the final approval in SPS for Payroll processing by Thursday, July 30 th for the pay dates July 20 th through July 24 th . If not compliant, hold the approval until all compliance issues have been resolved
Schools	14	Run summer programs on July 27 th through July 31 st . Secure necessary documentation to include PD / EC Attendance Log for each day of activity for each program, signed by each teacher with the sign-in and sign-out time indicated. Schools must also submit Student Sign-In Sheets for non-credit bearing programs.(exception ESY)
GPM / Program Staff	15	On Monday, August 3 rd , physically review the PD/EC Attendance Log from the program locations for completeness and accuracy. Retrieve missing signatures and other information if applicable. If one or more signatures are missing and waiting until the next day will allow for the signature to be procured, wait to receive the signature(s). Deliver the hard copy documentation to the GCO the same day, if possible, or on Tuesday, August 4 th .

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCO	16	Review the documentation for signature completeness. Once approved, enter the hours into SPS. Try to resolve any compliance issues. If compliant, apply the final approval in SPS for Payroll processing with the goal of approving no later than Thursday, August 6 th at 4:00 p.m. for the pay dates July 20th through July 31 st . If not compliant, hold the approval until all compliance issues have been resolved.
	17	Follow the above steps for summer programs that run beyond July 31, 2015

Supplemental Pay (SP) During the School Year Using Federal Funds

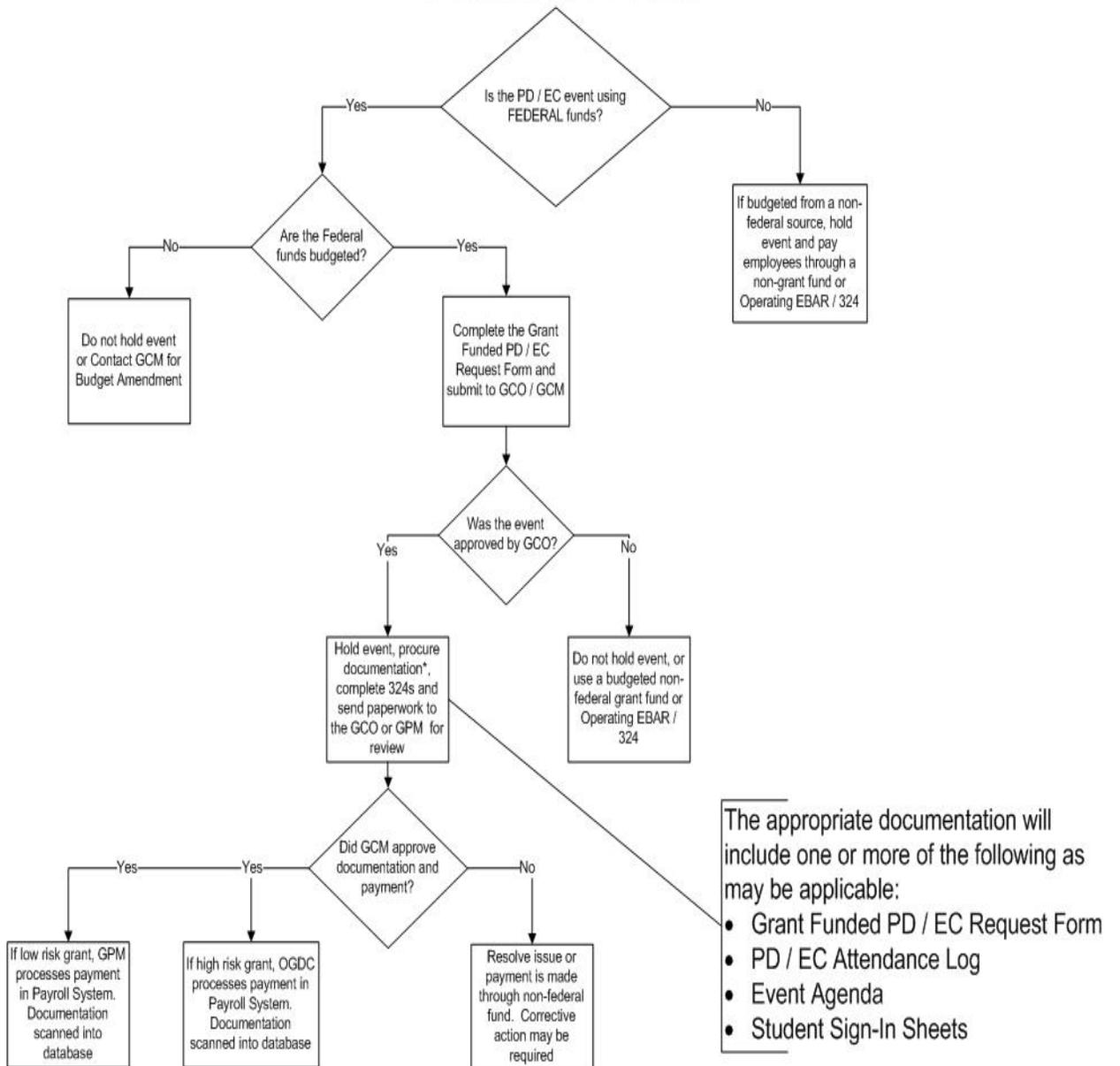
Effective July 1, 2013 all SDP programs utilizing federal funds can no longer use EBARs for SP as previously practiced but will instead utilize an after-the-fact GCO compliance review process with the requirement that the SP be deemed compliant PRIOR to the SP being processed in the Payroll system. This prohibition does not include the SPS summer system described above as that process contains an embedded GCO compliance review. In addition, the Chief of Grant Development and Compliance may conduct a risk assessment that, when combined with random sample spot checks of documentation indicates that the risk of non-compliance is low, MAY allow a federal program to use an EBAR. All other non-federal funds may use EBARs as is the current practice and as described in the separate section at the end of this procedure.

The policy regarding SP and federal funds beginning in FY14 is predicated on the following parameters:

- Schools / offices need to complete documentation to support their federal payroll expenditures as currently required.
- Forms 313 and 316 are in most cases no longer required for federal funds as those forms are designed to create TPER payrolls for input of employee SP hours at the school or central program office. In certain circumstances, such as non-public school employees and central office interns both of which are not originally SDP employees, 313 and 316 Forms are required to add the personnel to the SDP Payroll system. However, adding those employees to the Payroll system is a different issue and process than the actual processing of SP (i.e., either through an EBAR or an after-the-fact Form 324). The decision on the pay methodology will be determined as described in the procedures herein.
- Form 324 is required to be completed by schools and central office personnel for all SP from federal funds. Form 324 is an after-the-fact event document that will be used by the GCO to review SP activities for compliance and process SP pay.
- For schools and central offices in FY14, the input of SP in the Payroll system via a CPER (for hours worked and entered during the current pay period) or PPER (for hours worked in a prior pay period) will be executed and contain the controls as described in Appendix A to this procedure.

The following page contains a decision tree for determining under which circumstances to use a specific form and process for supplemental (PD / EC) pay events.

FEDERAL FUNDS SUPPLEMENTAL PAY EVENT (PD / EC) DECISION TREE



Steps for SP Pay During the School Year / Summer SP Outside of “Summer Programs System”

RESPONSIBLE POSITION	Step	ACTION TAKEN
Chief, OGDC	1	Prior to the start of the fiscal year, perform a risk assessment of central office GPMs regarding their ability to process 324s and CPERs / PPERs with federal funds. For those designated as low risk, institute a review mechanism to ensure GCO review and approval prior to GPM entry.
School Principal / GPM	2	<p>If the request involves federal grant funds, ensure that the funds are budgeted and consistent with the grant agreement and the proposed use of the funds are “necessary, reasonable, and allocable” and allowable.</p> <p>Complete a <i>Grant Funded PD / EC Approval Form</i> and send it to assigned GCM in the GCO. Contact the GCM prior to submission if there are any questions regarding the ability of the grant to fund the event or activity. The form should be submitted at least 10 working days prior to the event or activity. Preferably, the Form will be submitted at the start of the fiscal year for all planned events for the upcoming year.</p>
GCM	3	<p>Review the request(s). Verify the grant is able to pay for the expense(s), the activity is in the grant budget, and that it’s necessary, reasonable, and allocable. Resolve any issues.</p> <p>E-mail the form back to the originating office either approved (electronically signed) or denied with explanation.</p>
School Principal / GPM	4	<p style="text-align: center;">IF COMPLIANT</p> <p>If approved for grant funding, proceed with the event and process the supplemental employee payments using Form 324.</p> <p>A daily sign-in sheet must be maintained for the PD or related EC Event using the <i>PD / EC Attendance Log</i> including supporting documentations, such as the event agenda for PD, the Student Sign-In Sheet for EC if instructional. The Form 324 and a copy of the approved Grant Funded PD / EC Approval Form and all other supporting documentation will be picked up for processing by your GCM on their next site visit. Alternatively, the GPM may deliver a hard copy of the required documents to the GCM at the central office. Finally, you may submit scanned documents but the scanned documents must be of good electronic quality to be accepted. All documents should also be maintained on-site in an “audit ready” status and scanned into the OGDC database</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCM	5	<p>Review the documentation when received in a reasonable time period (no more than two working days) for all aspects of compliance to include allowability, period of availability, necessary / reasonable / allocable, consistent with the previously submitted PD / EC Approval Form, and that all necessary documentation exists, included a fully completed and executed PD – EC Attendance Log, and the rates of pay are correct.</p> <p style="text-align: center;">IF NON-COMPLIANT</p> <p>If the submitted paperwork is non-compliant and after a reasonable effort is made by the GCO to resolve the issue and a resolution cannot be reached, the SP event will be paid from a non-federal fund and an immediate Corrective Action session with senior management will be held.</p> <p style="text-align: center;">IF COMPLIANT</p> <p>Approve Form 324 for payment and remit the paper work to the Budget Operations Assistant (BOA) for payroll processing, or to the central office GPM who is deemed low risk and eligible to process the payment in Payroll (see Appendix A at the end of this document).</p>
BOA	6	<p>Process the SP payment for each employee based on the GCM approved Form 324 using a CPER / PPER.</p>

Grant Funded PD / EC Approval Form

This form is used for PD / EC events or activities held at a single location (school or central office) that includes personnel only from that location and for which funding is budgeted and available within that school or office, and the payment to the employees will be made through a Form 324.

The form should be completed electronically by the school / GPM and e-mailed to the assigned GCM in the Grant Compliance Office.

Contents

The lettered sections on the Form are as follows:

- (A) ABC Codes – Indicate the full funding source of the grant funded event. Responsible person to complete: School / office personnel.
- (B) Request Type – Indicate whether this is an Initial Request or a Request Change to a previous request. If it’s a change request, please indicate in Section E the purpose of the change request. Responsible person to complete: School / office personnel.
- (C) Type of Activity – Responsible person to complete: School / office personnel.
- (D) Project Title and related– Indicate the name of the grant, or specific element or project component of the grant. Include the date of operation (event), contact person, name of school / office, etc. Responsible person to complete: School / office personnel.
- (E) Brief Description of the Activity – Describe project or component of the grant that is being addressed by the activity, and any other explanatory information that would help the GCM approve the request. Responsible person to complete: School / office personnel.
- (F) Requestor – Electronically sign in Adobe Reader the request form. Responsible person to complete: School / office personnel.
- (G) Grant Compliance Monitor – Indicate whether the request has been approved or not and electronically sign the document and return it to the requestor via e-mail. If not approved, indicate the reason(s) in Section E. Responsible person to complete: GCM.

Special note regarding the use of Object Codes for supplemental pay. Using the correct Object Code for supplemental pay is important to ensure that the correct rate of pay is being used. The following are the correct pay types and Object Codes to use:

Supplemental Pay Type	Object Code
Extra-Curricular	1511
Professional Development	1611
Summer Pay	1711

PD / EC Sign-In Attendance Log

This form is required for ALL federally funded SP events during the summer AND during the regular school year to record events that occur outside of the regularly scheduled school day.

This form must be used for all federally funded activities. The completed forms must be retained at the event location in an “audit ready” status. The completed Attendance Log(s) should be maintained by the Principal or Administrator in a file along with the approved Grant Funded PD / EC Request Form, and a copy of the Form 324 that was used to pay the employees. In addition, other documentation must be maintained, such as agendas, Student Sign-In Sheets, etc. as may be applicable to the type of event.

The PD / EC Attendance Log and Form 324 must be available to the GCM for SP pay processing as described in this procedure.

The blank log is designed to be partially completed by the school principal / administrator electronically through Adobe Acrobat Reader with the employee signature and related information left blank for manual completion by the employee.

The general rules regarding the use of the PD / EC Attendance Logs are as follows:

- PD / EC activities that are to be paid from federal funds must use the *PD / EC Attendance Log* as described below. Federal funds start with the following fund numbers:
 - 2xxx
 - 3xxx

Principals or Administrators that intend to pay for PD or EC activities with grants funds that begin with a 2 or 3 MUST complete the appropriate section of the Attendance Log and have the employees sign-in and sign-out and complete the logs as described in these procedures.

- Federal dollars CANNOT be used for SP during the regular school working day.
- Federally funded PD / EC activities and events that occur **OUTSIDE** of normal school hours during the school year and for summer programs **MUST** be recorded on the daily *PD / EC Attendance Log* per the instructions contained in this procedure.

PD / EC Attendance Log Requirement

The following indicates if and what type of Attendance Log is required for PD / EC events paid from federal funds.

	Regular School Hours During Regular School Year	Outside Regular School Hours During Regular School Year	On-Going Summer Programs System (SPS) Events	Ad-Hoc Summer PD /EC Events
<i>PD / EC Attendance Log</i>	NOT Required; no SP allowed	Required for all funds that start with a “2” or “3”	Required for all funds that start with a “2” or “3”	Required for all funds that start with a “2” or “3”

PD / EC Attendance Log

The *PD / EC Attendance Log* must be completed for federal funds for the situation previously described. Below is a description of the content required in each lettered section of the PD / EC Attendance Log and a sample of the blank log. The blank logs are designed to be partially completed by the school principal / administrator electronically through Adobe Acrobat Reader with the employee signature and related information left blank for manual completion by the employee and principal / administrator.

Contents

The lettered sections on the Form are as follows:

- (A) ABC Codes – Indicate the full funding source of the grant funded event. **If federal funds are being used (funds starting with a “2” or “3”), this form must be used.** Responsible person to complete the “ABC Code” section: School Principal / Administrator. Responsible person to complete the “Date Entered Into the Payroll System” section: Central Office GPM or Budget Operations Assistant, as applicable.
- (B) Type of Activity. Responsible person to complete: School Principal / Administrator.
- (C) Event Description – Describe project or component of the grant that is being addressed by the activity or event, and any other explanatory information that would be helpful for the record. Responsible person to complete: School Principal / Administrator.
- (D) Contact Person – Indicate the contact person and related for the event or activity, and the location of the event.
- (E) Event Date, Event Beginning Time, and Event Ending Time – To record event information. After completing electronically, print the form out for manual signature by attendees. Responsible person to complete: School Principal / Administrator.
Attendees – Event attendees must manually sign in and out including the time of signature, and provide the other information requested. Please sign and print legibly. Responsible persons to complete: Attendees.
- (F) Principal / Administrator Signature – Sign the form manually and keep it per the requirements of *GP1400 Documentation and Records Retention*. Responsible persons to complete: Attendees.

The school Principal or Central Office Administrator MUST physically sign and date each Attendance Log page.

Sample Form

THE SCHOOL DISTRICT OF PHILADELPHIA GRANTS COMPLIANCE OFFICE (GCO) PD / EC ATTENDANCE LOG								
Sign in logs should be maintained for all events, regardless of funding source								
A.	YEAR	FUND	AGENCY	ORG	ACTIVITY	OBJECT	REPT. GRP.	DATE ENTERED INTO THE PAYROLL SYSTEM
B. TYPE OF ACTIVITY (please check one) <div style="display: flex; justify-content: space-around;"> EXTRACURRICULAR PROFESSIONAL DEVELOPMENT SUMMER </div>								
C. EVENT DESCRIPTION: 								
D. CONTACT PERSON: _____ PHONE NO: _____ E-MAIL: _____ EVENT LOCATION (SCHOOL / OFFICE): _____								
This form is not complete until the Principal / Administrator has signed the certification at the end of the Attendance Log								
E. ATTENDEES								
Employees signing the attendance form certify that they have participated in the event during the date indicated and the time verified by the employee sign-in and sign-out times Employees sign their names as they arrive and at the end of the event / session. No one shall sign in / out for any other employee.								
To be completed by Principal / Administrator EVENT DATE: _____ EVENT BEGINNING TIME: _____ EVENT ENDING TIME: _____								
SIGN-IN		SIGN-OUT		EMPLOYEE EIN	POSITION	SCHOOL/OFFICE	E-MAIL	
NAME	SIGN-IN TIME	NAME	SIGN-OUT TIME					
1.								
2.								
3.								
4.								
5.								
6.								
This is to certify that the following individuals in the positions listed have attended the PD / EC or related event during the time and date indicated pursuant to the objective(s) of the funding source indicated								
F. PRINCIPAL / ADMINISTRATOR SIGNATURE: _____							DATE: _____	

E. ATTENDEES

Employees signing the attendance form certify that they have participated in the event during the date indicated and the time verified by the employee sign-in and sign-out times

Employees sign their names as they arrive and at the end of the event / session. No one shall sign in / out for any other employee.

To be completed by Principal / Administrator
 EVENT DATE: _____
 EVENT BEGINNING TIME: _____
 EVENT ENDING TIME: _____

SIGN-IN		SIGN-OUT		EMPLOYEE EIN	POSITION	SCHOOL/OFFICE	E-MAIL
NAME	SIGN-IN TIME	NAME	SIGN-OUT TIME				
23.							
24.							
25.							
26.							
27.							
28.							
29.							
30.							
31.							
32.							
33.							
34.							
35.							
36.							
37.							
38.							

This is to certify that the following individuals in the positions listed have attended the PD / EC or related event during the time and date indicated pursuant to the objective(s) of the funding source indicated

F. PRINCIPAL / ADMINISTRATOR SIGNATURE: _____ DATE: _____

Student Sign-In Sheet

The *Student Sign-In Sheet* must be completed for federally SP related to EC. The students must sign-in on the Student Sign-In Sheet which must be submitted with the completed PC / EC Attendance Log and Form 324 in order for the SP to be processed. Below is a description of the content required in each lettered section of the Student Sign-In Sheet and a sample of the blank sheet. The blank sheets are designed to be partially completed by the school principal / administrator electronically through Adobe Acrobat Reader with the student signature and related information left blank for manual completion by the student and principal / administrator.

Contents

The lettered sections on the Form are as follows:

- (A) Key Information – Complete for the key information requested including the grant Program name of the grant funded event. **If federal funds are being used (funds starting with a “2” or “3”), this form must be used.** Responsible person to complete: School Principal / Administrator. This form should tie directly by funding source, event, and specific day to a PD / EC Approval Log form to be completed for SP for the employee(s).
- (B) Employee Information – Complete a separate Sign-In sheet for each class / event led by a different employee. Responsible person to complete: School Principal / Administrator.
- (C) Event Description – Describe project or component of the grant that is being addressed by the activity or event, and any other explanatory information that would be helpful for the record. Responsible person to complete: School Principal / Administrator.
- (D) Contact Person – Indicate the contact person and related for the event or activity.
- (E) Event Date, Event Beginning Time, and Event Ending Time. To record event information. After completing electronically, print the form out for manual signature by attendees. Responsible person to complete: School Principal / Administrator.

Student Attendees – Student attendees must manually print their first and last name and related student information and sign in (only) including the time of signature, and provide the other information requested. Please sign and print legibly. Responsible persons to complete: Student attendees.

- (F) Teacher Signature & Principal / Administrator Signature – Sign the form manually and keep it per the requirements of *GPI400 Documentation and Records Retention* along with a copy of the PD / EC Attendance Log signed by the employee. Responsible persons to complete: Attendees. All required documentation including this form, if applicable, must be submitted (or made available to the GCM upon the next school or site visit) along the completed PC / EC Attendance Log and Form 324 in order for the SP to be processed.

The school Principal or Central Office Administrator MUST physically sign and date each Student Sign-In Sheet.

Sample Form

THE SCHOOL DISTRICT OF PHILADELPHIA GRANTS COMPLIANCE OFFICE (GCO)						
STUDENT SIGN IN SHEET FOR FEDERAL PROGRAMS						
Student sign in sheets should be maintained for all events along with the PD/EC Attendance Log that compensates employees for the same event.						
A.	YEAR	ORG	SCHOOL NAME	ADMINISTRATOR'S NAME	GRANT PROGRAM	DATE OF EVENT
B. Employee Information						
Teacher's Name(s)		Subject		Room Number		
C. EVENT DESCRIPTION: If this is not for a supplemental instructional event but it is for another allowable activity under the federal program, please fully describe the activity.						
D. CONTACT PERSON: _____			PHONE NO: _____		E-MAIL: _____	
This form is not complete until the Principal / Administrator has signed the certification at the end of the sign in sheet.						
E. STUDENT ATTENDEES						
Students signing the form certify that they have participated in the event during the date and the time indicated.						
Students sign their names as they arrive for the event.					To be completed by Principal / Administrator	
					EVENT DATE: _____	
					EVENT BEGINNING TIME: _____	
					EVENT ENDING TIME: _____	
1.	PRINT STUDENT LAST NAME	PRINT STUDENT FIRST NAME	STUDENT SIGNATURE	STUDENT ID #	GRADE	TIME IN
This is to certify that the students listed have attended the event during the time and date indicated pursuant to the objective(s) of the federal grant program indicated.						
F. TEACHER SIGNATURE: _____				PRINCIPAL / ADMINISTRATOR SIGNATURE: _____		DATE: _____

E. STUDENT ATTENDEES						
<p>Students signing the form certify that they have participated in the event during the date and the time indicated.</p> <p>Students sign their names as they arrive for the event.</p>						<p>To be completed by Principal / Administrator EVENT DATE: _____ EVENT BEGINNING TIME: _____ EVENT ENDING TIME: _____</p>
	PRINT STUDENT LAST NAME	PRINT STUDENT FIRST NAME	STUDENT SIGNATURE	STUDENT ID #	GRADE	TIME IN
24.						
25.						
26.						
27.						
28.						
29.						
30.						
31.						
32.						
33.						
34.						
35.						
36.						
37.						
38.						
39.						
<p>This is to certify that the students listed have attended the event during the time and date indicated pursuant to the objective(s) of the federal grant program indicated.</p>						<p>DATE: _____</p>
<p>F. TEACHER SIGNATURE: _____ PRINCIPAL / ADMINISTRATOR SIGNATURE: _____</p>						

Contacts

The following people are primary contacts regarding this procedure:

- *Grant Fiscal Services*
- *School Based Resource Support – HR*
- *Grant Compliance Office*
- *Office of Grant Development*

Frequently Asked Questions

Related Information

- *GP1200 Certification of Employee Time and Effort*
- *GP1200.1 Determining Employee Cost Objective Status*
- *Job Requisition Approval Form*
- *GP0200.5 Budget Amendments*
- *SDP Instructions related to 313/316 and 324s:*
<http://webgui.phila.k12.pa.us/offices/c/compensation/s-313-and-s-316-coding-and-rates>
- *Grant Funded PD / EC Approval Form*
- *GP GP1400 Documentation and Records Retention*
- *PD / EC Attendance Log*
- *Student Attendance Sheet*
- *Guidelines for Federally-Funded Professional Development (PD) and Extra Curricular (EC) Compensation*

History

Amended:

- Amended on 7/1/2013 to improve controls by eliminating EBARs for most federal funds, simplifying forms, and including a student sign-in sheet for EC, where applicable.
- Amended on 4/23/2015 to remove references to Summer Supersite model and other technical corrections.

SUPPLEMENTAL PAY PROCEDURES FOR NON-FEDERAL FUNDS**Supplemental Pay / Intermittent Personnel Procedure Steps for Non-Federal Funds**

The following discussion relates to the use of non-federal funds processing SP.

Numerous instances arise where existing full time District personnel work additional compensated time for Professional Development (PD) or Extra Curricular (EC) tasks, sometimes using grant funds. In some cases, the employee is paid after the fact for a one-time event. In addition, the employee may be paid for the additional time for an event held at the employee's home organization, or may be paid for an event that occurs at a location different than the employee's home organization. The specific circumstance and funding source will determine the methods by which the GPM or school Principal seeks review and approval of the supplemental pay and activity (if grant funded) and how that payment is processed.

The forms and categories that relate to supplemental / intermittent pay are as follows:

Professional Development / Extra Curricular Activities

Professional development training and extracurricular activities are frequently occurring events primarily in SDP schools, and periodically in the central office as well. Some examples of extra-curricular activities include Extended Day, School Operations Officer and Police Officer overtime. The method by which those additional activities are approved and paid depends on the location of the event and the funding source.

1. ***Self-Contained*** – PD / EC events or activities held at a single location (school or central office) that includes personnel only from that location and for which funding is budgeted and available within that school or office. In such cases, the school or office may create a separate payroll EBAR (**E**xpense **B**udget **A**uthorization **R**esult) that allows for the PD and EC payment requests to be made through the Payroll system for positions at the location using the budgeted funds of the location. EBARs are only established at school locations.
2. ***Dependent*** – PD / EC events or activities that include personnel not working at the location of the event or activity AND / OR the budgeted funds for the event are not budgeted to the location of the event or activity. In these circumstances, a Form S-313 and S-316 must be completed and reviewed and approved prior to the event and prior to employee payment. In addition, if only a designated individual(s) is authorized to work the supplemental event, then a 313 / 316 is required regardless if an EBAR with that position is already established.

Form S- 13 – Request for Extra-Curricular, Staff Development, Evening or Summer Activities. Used primarily for school based employees not working at their home organization, retired employees, ESOL Tutors (non-School-District employees) or interns. S-313 requires the ABC Code, type of request, type of activity, project title, dates of operation, positions to be paid, contact person and phone, the name of the school or office, and various approval lines.

Form S-316 – Accompanies the Form S-313 and lists the names of the employees expected to engage in the PD or EC event or activity. If an S-313 has already been established and a subsequent event is consistent with attributes of the existing S-313 (e.g., ABC Codes, location, etc.), only a new S-316 is required to be circulated for review and approval.

A form S-313 and S-316 can be used to establish a TPER for payment through Payroll that can potentially be active for the entire school / fiscal year. In cases where the positions and / or personnel listed or other relevant components change (e.g., purpose, dates, ABC Code), a new form S-313 and S-316 must be submitted for approval.

Schools and programs should allow 8 weeks between the time the forms are submitted to be fully approved and to have the event TPER available at the location.

**APPENDIX A
SUPPLEMENTAL PAY (SP) PROCEDURES BY FUND
FISCAL YEAR 16 (2015-16 SCHOOL YEAR)**

The table below reflects an initial risk assessment for FY16 regarding the compliance for SP. The risk assessment is not static. It is possible that a central office GPM can demonstrate a sustained compliance and Payroll entry competency over time to move from a higher review category to a lower review category. However, for Title I and Title II SP events at schools, OGDC will have and maintain a “High” level of compliance review.

	Compliance Review Level		
	Low	Moderate	High
	Program Office Enters into Payroll with Periodic GCM Review	Program Enters SP into Payroll after GCM Review for Each Event	OGDC Reviews and Enters SP into Payroll System
Title I			X
Title II			X
Title I Non-Public Programs			X
Title III			X
School Improvement Grant			X
Small Learning Communities			X
Teaching American History			X
GEAR-UP (Fed & State)			X
IDEA		X	
Perkins	X		
Head Start	X		
Race to the Top		X	

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