

Procedure: Completing a Time and Effort Certification Form (CERT)	Policy: Certification of Employee Time and Effort		Number: GP1200.2
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Overview of Procedures

The federal government requires time and effort certification be completed when individuals are compensated by or have agreed to contribute time (in kind/match) to a federally-funded program or project. To meet the time and effort certification requirements of the federal Uniform Grant Guidance at 2 CFR Part 200.430, the District uses a *Time and Effort Certification* form (CERT) for employees who work 100% on a single cost objective where a cost objective is “a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.” The CERT form is also used to document individuals whose pay or salary is funded by the Schoolwide Program. CERTs must be completed on an annual basis and must be signed by a supervisor with first-hand knowledge of the employee’s work.

See procedure *GP1200.1 Determining Employee Cost Objective Status* to verify whether a certification form (CERT) or PAR (Personnel Activity Report) form should be used to document time.

Procedure Details

CERTs must account for the total base salary for which the employee is compensated and must be completed at least annually. Activity outside normal base compensation but chargeable to grants, such as professional development occurring other than during normal working hours **is not included on the CERT**, but is documented through the supplemental pay forms and procedures. *See GP1200.4 Supplemental Pay.*

This documentation described in this procedure is in addition to the forms used for reporting for payroll purposes, and is not intended to replace the daily time and attendance (TPER) sign-in sheets.

CERTs must:

- **Be signed by a Supervisor with first-hand knowledge of employee effort**
- **Be completed after-the-fact**

Responsibilities

Grant Program Managers / School Principals must ensure that each employee meeting the CERT requirements and working 100% on their grant is included on the CERT form. GPMs / Principals should ensure that employees are aware of their funding sources. GPMs / Principals with first-hand knowledge of employee work should sign the CERT form. A copy of the CERT must be retained at the central program office and school. Program Offices and schools may be subject to periodic audits verifying that grant regulations and requirements are being followed. GPMs / Principals will be held responsible for incomplete or missing time and effort documentation. Questions regarding employees on the school or office roster should be directed to the assigned Grant Budget Analyst (GBA) in Grant Fiscal Services (GFS).

Employees are responsible for knowing their cost objective status which would either be a School-Wide program or a specific, single cost objective.

Supervisors and/or Principals with first-hand knowledge of employee work will verify the CERT form. Principals will keep a copy of the CERT’s in his/her school’s grant (BLACK) binder. GPMs will maintain the CERT in a central file easily accessible. All CERTs must be maintained in an “audit ready” status.

Procedure Steps

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPMs / Principals	1	<p>Program Managers with first-hand knowledge of employees’ work should complete CERT forms.</p> <p>In the month of May applicable to the 12 month period, retrieve a blank SDP Semi-Annual Certification form from the central grant form repository.</p> <p>Complete the form electronically in Adobe Acrobat Reader.</p> <p>Check the boxes on the form as appropriate to indicate whether the data relates to a School-Wide Program Certification or a Regular Certification which relates to a single cost objective. For Regular Certification, identify the single cost objective. A Google form may be substituted that contains substantively the same information as the form fillable PDF.</p>
GPMs / Principals	2	<p>In the first section block for Name and Position, list the name and position of employees that worked 100% on the School - Wide program or single cost objective, as applicable, for the period.</p> <p>Indicate the School or Office name at the bottom of the first page.</p>
GPMs / Principals	3	<p>In the second section block for Name and Position, list the name and position of employees that worked 100% on the School - Wide program or single costs objective, as applicable, for only part of the period. Indicate when the employee started and finished working 100% on the School - Wide program or single cost objective.</p>
GPMs / Principals	4	<p>Attach a copy of the employees’ Time and Attendance sign in sheet(s) as contained on the TPER for the last fully executed pay period prior to the end of the period as backup documentation.</p> <p>GPMs (or Principals/Supervisors with first-hand knowledge) should sign the CERT attesting to their knowledge of the employees’ work. While it is the GPMs / Principals responsibility to ensure that time and effort documentation is completed, it may be that a school Principal has true first-hand knowledge of, and should therefore be the one to sign time and effort documentation for, grant-funded personnel.</p> <p>Indicate the name of the person signing the form, indicate the school/ office and the Organization Code, electronically sign the form, date the form, and print a copy for potential audit review. Also attached a copy of the last Time and Attendance (TPER) form for the last pay period in the period. Principals must file a hard copy of the semi-annual CERT and TPER in the Program office and must keep a copy of the forms in his/her school’s grant (BLACK) binder. Program Managers should keep a copy of all time and effort documentation. In a central location in an “audit ready” status.</p>

Time and Effort Certification Form (CERTS)

The Time and Effort Certification form is designed to document time and effort for employees who work 100% on a single cost objective where a cost objective is “a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.” The CERT form is also used to document individuals whose pay or salary is funded by the Schoolwide Program. Below is a description of the content required in each lettered section and a sample of the blank form. The acronym “GPM” below refers to either the Grant Program Manager or school Principal.

Contents

The lettered sections on the Form are as follows:

- (A) School / Office – Identify the school or office. Responsible person to complete: School Principal / GPM. Location – **If** employees are under a **School-Wide Plan**, confirm the organization number of the personnel. Responsible person to complete: GPM.
- (B) School-Wide Certification – Check the box **if** the employees to be listed are categorized as 100% working under a School-Wide Program (typically federal Title I). Responsible person to complete: School Principal.
- (C) Regular Certification – Check the box **if** the employees to be listed are categorized as 100% working under a **single federal Cost Objective** (typically IDEA). Responsible person to complete: School Principal / GPM.
- (D) Cost Objective – **If** employees are working under a **Regular Certification**, name the single federal Cost Objective the employees are working under. Responsible person to complete: School Principal /GPM.

List the Names and Positions of the employees

- (E) Employees Who Did Not Work the Entire Period – List the employees that did not work during the entire period. Include the Start and End Date. Responsible person to complete: School Principal / GPM.
- (F) Principal /Administrator – Print and electronically sign the document. If using Google Sheet, Principal signature will be the record of entry of name of the Principal’s Google account. Responsible person to complete: School Principal / GPM.
- (G) School / Office – Indicate the school or office, the Organization Code, and date the form was completed. Responsible person to complete: School principal / GPM.

Forms

- *Time and Effort Certification Form*

Contacts

- *Grant Compliance Office*
- *Grant Fiscal Services*

Frequently Asked Questions

Related Information

- *2 CFR Part 200.430 (UGG)*
- *GP1200 Certification of Employee Time and Effort*
- *GP1200.1 Determining Employee Cost Objective Status*
- *GP1200.4 Supplemental Pay*

History

Amended:

- **Amended on 4/27/2015 for reference updates to the Uniform Grant Guidance and technical adjustments.**
- **Amended on 4/1/2019 for form and process adjustments moving from a semi-annual to an annual certification effective for Fiscal Year 2019.**

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