

Office of the Chief Operating Officer  
MONTGOMERY COUNTY PUBLIC SCHOOLS  
Rockville, Maryland

December 21, 2005

MEMORANDUM

To: Selected Principals  
Selected Directors

From: Larry A. Bowers, Chief Operating Officer

Subject: Payroll Certification

The purpose of this memorandum is to inform you of the result of an audit report recently released by the Maryland State Department of Education (MSDE) and the Federal Government (Circular A-133). The Montgomery County Public Schools (MCPS) is required to establish a method for documenting that the federal grant funds we receive have been used in accordance with grant purposes. The Office of the Inspector General of the United States Department of Education found that certain local education agencies in several states did not properly document that personnel costs funded by federal grants were used to achieve the purpose of the grant.

The attached forms have been developed to supplement our regular time reporting system in order to gather the necessary information. Employees who work only in a job funded by one federal grant will be asked to complete the Certification Statement (Attachment A). The supervisor is required to sign the form, certifying that the time spent on federal grant programs and activities is accurate. The forms should be submitted on a semi-annual basis with the first report period covering July 1, 2005, through December 31, 2005. The completed forms must be completed by January 15, 2006, and filed with the individual's time sheets. Subsequent reports are due by July 15 or January 15 following the report period.

Employees whose positions are funded from more than one grant should prepare and certify their time spent on a biweekly basis using Certification Statement for Employees Working on Multiple Grants (Attachment B). These forms should be completed and attached to the timesheet for the period being reported. They will become, with the timesheet, part of the official records of the grants.

In the event that an employee is not spending their time on the grant activities as required, the supervisor will work with the staffer to ensure that the work effort is appropriate to the grant requirements. The supervisor at least quarterly should conduct a comparison of the time spent and funding.

The forms for time reporting and a list of the names of persons under your supervision who should submit certification are attached, as well as a listing of Frequently Asked Questions. If you have questions regarding this required certification, please contact Mrs. Susanne DeGraba, chief financial officer, 301-279-7265.

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Attachments

Copy to:

Dr. Lacey  
Mr. J. Porter  
Ms. Leleck  
Mr. Tronzano  
Mr. Cohen  
Mrs. DeGraba  
Ms. Long  
Mr. McGaughey  
Ms. Richardson

**CERTIFICATION STATEMENT  
FOR EMPLOYEES WORKING  
ON A SINGLE PROGRAM**

**Name of the Program** \_\_\_\_\_

EMPLOYEE: FOR THE PROJECT AND GRANT DESCRIBED BELOW, I CERTIFY THAT I WORKED SOLELY ON SUCH GRANT ACTIVITIES FOR THE PERIOD INDICATED.

SUPERVISOR: FOR THE PROJECT AND GRANT DESCRIBED BELOW, I CERTIFY THAT THE EMPLOYEE LISTED BELOW WORKED SOLELY ON SUCH GRANT ACTIVITIES FOR THE PERIOD INDICATED.

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Employee ID #      Employee Name      Period from (date)      to (date)

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Project #      Grant #      Employee's Position

Employee's FTE \_\_\_\_\_

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Funding Source (Federal, state or other outside agency)      % worked on this program

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Employee's Signature      Supervisor's Signature

\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_/\_\_\_\_\_  
Date of Signature      Date of Signature

This form should be kept with the official records of the grant.



# Certification Statements

## **Who needs to complete a Certification Statement??**

Any MCPS staff member who is paid by a federal grant, in whole or part, must sign a certification statement. Staff who are funded by only one grant use “Certification Statement for Employees Working on a Single Program.” Staff who are funded by two or more grants, should use the “Certification Statement for Employees Working on Multiple Grants”, For example, if an employee is paid with Title I and local funds would complete the “Certification Statement for Employees Working on a Single Program”.

## **Who signs Certification Statements?**

Employees and their supervisors sign, certifying that the time reported is accurate and that the supervisor confirms that the hours were worked.

## **How often do they need to be completed?**

Employees working on only one project sign the certification every six months, unless the time expended on the project changes. Employees who work on multiple projects must complete their certification at the end of every pay period with the time sheet and must coincide with that pay periods. If an individual works on more than two grants, multiple certifications are required.

## **What must a certification say?**

The certification statements document that staff members spent the required amount of time on programs supported by federal grants. This means if a teacher’s salary is funded 50 percent by Title I money and 50 percent by the Reading First Grant, the report must state the percentage of time that the teacher spent on Title I and Reading First activities.

## **Where can I get my project number?**

Project numbers are available from the Grants Accountant within the Controller’s Office or by calling 301 279-3255.

**What if the employee is not spending their time on grant activities in the same percentage as their funding during a particular pay period?**

MCPS looks at the individual's activities during the course of a quarter year period. So if a person is funded equally by two different grants and reports their activities as follows, they are meeting the grant requirements.

For example:

Person is 50% each on two projects, for a total of 100%

Pay Period	% on Project 7621 Title 1 Basic Grant	% on Project 7095 Reading First
1	80	20
2	20	80
3	40	60
4	60	40
Average	50	50

**What should a supervisor do if the person is no longer working on the grant activities?**

It is the responsibility of the supervisor to monitor if an individual is spending their time as required by the individual grants that provide the funding. The supervisor should contact the staffer from the Department of Staffing and Recruitment working with that school to have the person moved from the grant funding if a person is not spending their time in accordance with their funding. The supervisor should review the effort reports at least quarterly.