



Transforming Lives • Impacting Communities

FEDERAL UNIFORM GUIDANCE

Policies & Procedures Governing Federally Funded Programs

Revised 05/31/2023

PREFACE

The federal Uniform Guidance, 2 CFR 200, (UG) establishes uniform administrative requirements, cost principles, and audit requirements for federal awards issued to non-federal entities such as Green Tree Schools. Part B of the Individuals with Disabilities Education Act – Grants to States Program (IDEA-B) provides funding to local education agencies (LEAs) to supplement and/or increase the level of special education and related services provided to eligible students with disabilities ages 3 through 21 who are enrolled in special education programs.

An LEA is eligible for assistance under Part B when the LEA has approved policies and procedures on file with the State Educational Agency (Department of Education) that are consistent with the State policies and procedures established under Section 612 of IDEA. Part B Funds may be used for special education programs. There are numerous restrictions on the use of IDEA-B funds. LEAs must comply with maintenance of fiscal effort requirements, and in no case may IDEA-B funds be used to supplant state and/or local funds.

While Green Tree School is not an LEA, as an Approved Private School, Green Tree School is a recipient of IDEA-B Grant funds. This manual sets forth the policies and procedures used by the Green Tree School to administer federal funds pursuant to Title 2 of the Code of Federal Regulations (2 CFR) Part 200.

The manual contains the internal controls and grant management standards used by the Green Tree School to ensure that all federal funds are lawfully expended. It describes or references the members school's financial management system, including cash management procedures; procurement policies; inventory management protocols; procedures for determining the allowability of federal expenditures; time-and-effort reporting; record retention; and monitoring responsibilities. All employees of the Green Tree School who deal with federal funds in any capacity are expected to review this manual to gain familiarity and understanding of the Green Tree School's rules and practices and to comply with all requirements.

Allowability of Costs Policy

2 CFR §200.302(b)(7)

PURPOSE

This policy provides guidance to ensure the consistent treatment of grant-related costs and to facilitate an understanding of allowable costs for federal grant awards. Expenditures must be aligned with approved budgeted items. Any changes or variations from the approved budget and grant application need prior approval from the state.

POLICY

All costs supported by federal education funds must meet the standards outlined in the Uniform Guidance 2 CFR Part 200 (§200.420 through §200.475) and Subpart E, which lists costs that are Allowable and not Allowable as an expense on a federal award.

Part 200 sets forth general cost guidelines that must be considered, as well as rules for specific types of items, both of which must be considered when determining whether a cost is an allowable expenditure of federal funds. The expenditure must also be allowable under the applicable program statute along with accompanying program regulations, nonregulatory guidance and grant award notifications.

Allowable Costs

A cost that is allowable must also:

- Be necessary and reasonable for the performance of the award
- Be allocable
- Conform to any award limitations or exclusions and comply with the cost principles
- Be consistent with policies and procedures that apply to both federal and other non-federal activities
- Be consistently treated as direct or indirect costs

- Be determined in accordance with generally accepted accounting principles (GAAP)
- Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period
- Be adequately documented
- Be incurred during approved budget period

Reasonable Costs

Typical tests to determine if a cost is Reasonable:

- Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-federal entity or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by such factors as sound business practices; arms-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the entity, its employees, where applicable its students or membership, the public at large, and the federal government.
- Whether the entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost.

Allocable

This standard is met if the cost:

- Is incurred specifically for the sponsored project;
- Benefits both the sponsored project and other work of the University and can be distributed in proportions that may be approximated using Reasonable methods; and
- Is necessary to the overall operation of the University and is assignable in part to the sponsored project.

Direct Costs

The salaries of administrative and clerical staff should normally be treated as Indirect Costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity;
- Individuals involved can be specifically identified with the project or activity;
- Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency; and
- The costs are not also recovered as Indirect Costs.

Consistent treatment of costs is required on federal awards. A cost may not be assigned to a Federal award as a Direct Cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an Indirect Cost.

Indirect Costs

Indirect Costs are costs incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. Building depreciation, maintenance costs, the cost of electricity and heat, accounting services, personnel services, departmental administration, purchasing, and human subject administration are examples of Indirect Costs.

Selected Items of Cost

Part 200 examines the allowability of 56 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. 200.420-200.475. It cannot be assumed that an item is allowable because it is specifically listed in the regulation, as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

| Item of Cost | Citation of Allowability Rule |
|---|--------------------------------------|
| Advertising and public relations costs | 2 CFR § 200.421 |
| Advisory councils | 2 CFR § 200.422 |
| Alcoholic beverages | 2 CFR § 200.423 |
| Alumni/ae activities | 2 CFR § 200.424 |
| Audit services | 2 CFR § 200.425 |
| Bad debts | 2 CFR § 200.426 |
| Bonding costs | 2 CFR § 200.427 |
| Collection of improper payments | 2 CFR § 200.428 |
| Commencement and convocation costs | 2 CFR § 200.429 |
| Compensation – personal services | 2 CFR § 200.430 |
| Compensation – fringe benefits | 2 CFR § 200.431 |
| Conferences | 2 CFR § 200.432 |
| Contingency provisions | 2 CFR § 200.433 |
| Contributions and donations | 2 CFR § 200.434 |
| Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements | 2 CFR § 200.435 |
| Depreciation | 2 CFR § 200.436 |
| Employee health and welfare costs | 2 CFR § 200.437 |
| Entertainment costs | 2 CFR § 200.438 |
| Equipment and other capital expenditures | 2 CFR § 200.439 |
| Exchange rates | 2 CFR § 200.440 |
| Fines, penalties, damages and other settlements | 2 CFR § 200.441 |
| Fund raising and investment management costs | 2 CFR § 200.442 |
| Gains and losses on disposition of depreciable assets | 2 CFR § 200.443 |
| General costs of government | 2 CFR § 200.444 |
| Goods and services for personal use | 2 CFR § 200.445 |

| | |
|--|-----------------|
| Idle facilities and idle capacity | 2 CFR § 200.446 |
| Insurance and indemnification | 2 CFR § 200.447 |
| Intellectual property | 2 CFR § 200.448 |
| Interest | 2 CFR § 200.449 |
| Lobbying | 2 CFR § 200.450 |
| Losses on other awards or contracts | 2 CFR § 200.451 |
| Maintenance and repair costs | 2 CFR § 200.452 |
| Materials and supplies costs, including costs of computing devices | 2 CFR § 200.453 |
| Memberships, subscriptions, and professional activity costs | 2 CFR § 200.454 |
| Organization costs | 2 CFR § 200.455 |
| Participant support costs | 2 CFR § 200.456 |
| Plant and security costs | 2 CFR § 200.457 |
| Pre-award costs | 2 CFR § 200.458 |
| Professional services costs | 2 CFR § 200.459 |
| Proposal costs | 2 CFR § 200.460 |
| Publication and printing costs | 2 CFR § 200.461 |
| Rearrangement and reconversion costs | 2 CFR § 200.462 |
| Recruiting costs | 2 CFR § 200.463 |
| Relocation costs of employees | 2 CFR § 200.464 |
| Rental costs of real property and equipment | 2 CFR § 200.465 |
| Scholarships and student aid costs | 2 CFR § 200.466 |
| Selling and marketing costs | 2 CFR § 200.467 |
| Specialized service facilities | 2 CFR § 200.468 |
| Student activity costs | 2 CFR § 200.469 |
| Taxes (including Value Added Tax) | 2 CFR § 200.470 |
| Termination costs | 2 CFR § 200.471 |
| Training and education costs | 2 CFR § 200.472 |
| Transportation costs | 2 CFR § 200.473 |
| Travel costs | 2 CFR § 200.474 |
| Trustees | 2 CFR § 200.475 |



RESPONSIBILITY

When determining how Green Tree School will spend its grant funds, the individual responsible for the grant will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. The individual responsible for the grant must document this review of costs in accordance with the Uniform Guidance and/or the terms of the specific contract or grant. In addition to the review of costs, a comparison of expenditures with budget amounts must also be performed to verify budget accuracy and determine if a budget revision is necessary.

Audit Policy

2 CFR 200.500–200.521

PURPOSE

The purpose of the Audit policy is to ensure compliance with federal and state law regarding the necessity and procedures for audits in grant management. This policy is intended to supplement but not replace any applicable state and federal laws governing audit requirements.

POLICY

Single Audit required. A school that spend \$750,000 or more in federal funds during their fiscal year are subject to single audit requirements and must have a single audit conducted in accordance with § 200.514 except when the school elects to have a program-specific audit conducted in accordance with paragraph (c) of this section.

Program-specific audit election. When an auditee expends federal awards under only one federal program and the federal program's statutes, regulations, or the terms and conditions of the federal award do not require a financial statement audit of the auditee, the auditee may elect to have a program-specific audit conducted in accordance with § 200.507.

Exemption when Federal awards expended are less than \$750,000. A school that spends less than \$750,000 during the its fiscal year in federal awards is exempt from federal audit requirements for that year, except as noted in § 200.503, but records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and Government Accountability Office (GAO).

Subrecipients and contractors. An auditee may simultaneously be a recipient, a subrecipient, and a contractor. Federal awards expended as a recipient or a subrecipient are subject to audit under this part. The payments received for goods or services provided as a contractor are not federal awards. Section § 200.331 sets forth the considerations in determining whether payments constitute a Federal award or a payment for goods or services provided as a contractor.



Audits will be conducted pursuant to state and federal law. Any compliance issues will be addressed.

RESPONSIBILITY

The Executive Director or his/her designee will ensure compliance with audit obligations under state and federal law.

Cash Management Policy & Procedures

2 CFR 200.302(B)(6) AND 2 CFR 200.305

PURPOSE

Green Tree School may receive external funding from grants and contracts. Requests for reimbursement of expenses or advance payments must be consistent with the terms of the grant and in compliance with its conditions and federal and state regulations and law. The purpose of the cash management policy is to establish cash management procedures for grants and contracts to ensure compliance with federal and state regulations and the terms and conditions of the award.

POLICY

Green Tree School may receive payments from PDE on a reimbursement basis or it may receive an advance of federal grant funds. In either case, Green Tree School shall maintain accounting methods and internal controls and procedures that assure those responsibilities are met.

Payment Methods

Reimbursements – Green Tree School will initially charge federal grant expenditures to nonfederal funds.

The requestor will request reimbursement for actual expenditures incurred under the federal grants monthly/quarterly. Such requests shall be submitted with appropriate documentation and signed by the requestor. Requests for reimbursements will be approved by the individual responsible for federal grants and programs. All reimbursements are based on actual disbursements, not on obligations. PDE will process reimbursement requests within the timeframes required for disbursement. Consistent with state and federal requirements, the Green Tree School will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for PDE to review upon request.



Advances - When Green Tree School receives advance payments of federal grant funds, it must minimize the time elapsing between the transfer of funds to the Green Tree School and the expenditure of those funds on allowable costs of the applicable federal program. (2 CFR Sec. 200.305(b))

Cash Management Requirements

When applicable, Green Tree School will use existing resources available within a program before requesting additional advances. Such resources include program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds. (2 CFR Sec. 305(b)(5)) Green Tree School shall hold federal advance payments in insured, interest-bearing accounts. The Green Tree School is permitted to retain for administrative expense up to \$500 per year of interest earned on federal grant cash balances. Regardless of the federal awarding agency, interest earnings exceeding \$500 per year shall be remitted annually to the federal government through an electronic medium using either Automated Clearing House (ACH) network or a Fedwire Funds Service payment. (2 CFR Sec. 200.305(b)(9))

Financial Management Standards

The standards for financial management systems are found at 2 C.F.R. § 200.302. The required standards include:

Identification-Green Tree School will identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification will include, as applicable, the Assistance Listings title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

Financial Reporting -Accurate, current, and complete disclosure of the financial results of each federal award or programs will be made in accordance with the financial reporting requirements set forth in the law.

Accounting Records-The Green Tree School will maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These records will contain information pertaining to grant or sub grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest, and be supported by source documentation.

Internal Controls

Green Tree School will maintain effective internal controls and financial accountability for federal grant funds as described below:

1) Green Tree School will adequately safeguard federal grant cash, real and personal property, and other assets. In addition, Green Tree School will assure that grant funds are used solely for authorized purposes.

2) Green Tree School will maintain records which adequately identify the source and application of funds for federally-funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation, such as paid invoices, time sheets, or contracts.

3) Applicable cost principles, agency program regulations, and the terms of grant and sub grant agreements will be followed in determining when the cost is allowable, allocable, and reasonable to the award.

4) Federal grant expenditures will be compared with budgeted amounts for each grant.

RESPONSIBILITY

- The individual responsible for grants and federal programs will request reimbursement for actual expenditures incurred under the federal grants monthly/quarterly.
- Project Directors, supervisors, and authorized check signers approve all allowable grant expenditures.
- The business manager or accountant or their designee reviews the monthly grant financial statements and general ledger activity for accuracy, completeness, general adherence to award terms and conditions, and creates journal entries, as needed.
- The business manager or accountant enters the appropriate electronic drawdown system to request the payment or sends an invoice, if no electronic system is available.

- The business manager of accountant prepares a monthly list of the grant drawdowns and records the ACH deposits when reconciling the monthly bank statement

Compensation & Fringe Benefits Policy

2 CFR 200.431

PURPOSE

The purpose of this policy is to compensate all employees in accordance with state and federal laws, including federal Uniform Grant Guidance, applicable documentation, and approval procedures.

POLICY

General-Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave (vacation, family-related, sick or military), employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable provided that the benefits are reasonable and are required by law, or an established policy of the Green Tree School.

Compensation – Personal Services-Costs of compensation are allowable to the extent that they satisfy the specific requirements of the Uniform Grant Guidance and that the total compensation for individual employees:

1. Is reasonable for the services rendered and conforms to the established written policy of the organization consistently applied to both federal and non-federal activities; and

2. Follows an appointment made in accordance with a Green Tree School's written policies and meets the requirements of federal statute, where applicable.

Unless an arrangement is specifically authorized by a federal awarding agency, a Green Tree School must follow its written non-federal, entity-wide policies and practices concerning the permissible extent of professional services that can be provided outside the organization for non-organizational compensation.

Compensation – Fringe Benefits

1. During leave. The costs of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and other similar benefits, are allowable if all of the following criteria are met:

- a. They are provided under established written leave policies;
- b. The costs are equitably allocated to all related activities, including federal awards; and
- c. The accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the organization.

2. The costs of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in 2 Code of Federal Regulations section 200.447(d)); pension plan costs; and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits must be allocated to federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such federal awards and other activities and charged as direct or indirect costs in accordance with the organization's accounting practices.

3. Actual claims paid to or on behalf of employees or former employees for workers' compensation, unemployment compensation, severance pay, and similar employee benefits (e.g., post-retirement health benefits) are allowable in the year of payment provided that the organization follows a consistent costing policy.

4. Pension plan costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with the written policies of the organization.

5. Post-retirement costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the organization.

6. Costs of severance pay are allowable only to the extent that, in each case, severance pay is required by law; employer-employee agreement; established



policy that constitutes, in effect, an implied agreement on the organization's part; or circumstances of the particular employment.

RESPONSIBILITY

The Executive Director or his/her designee and the Individual Responsible for Federal Programs to ensure that the fringe benefits policy is followed.

Conflict of Interest Policy

2 CFR 200.318(c)

PURPOSE

The purpose of the conflict-of-interest policy is to maintain written standards of conduct to avoid potential and actual conflicts of interest, as well as the perception of a conflict of interest, governing the actions of its employees engaged in the selection, award and administration of contracts. This policy is intended to supplement but not replace any applicable state and federal laws governing conflict of interest.

POLICY

Definitions

Confidential information shall mean information not obtainable from reviewing a public document or from making inquiry to a publicly available source of information.

Conflict or Conflict of interest shall mean use of authority of office or employment by an employee, or use of any confidential information received through his or her employment, to obtain

- The private pecuniary benefit of him or herself, a member of his/her immediate family.
- Business with which she or he or a member of his/her immediate family is associated.

The term does not include an action having a de minimis economic impact. Which can also affect to the same degree a class consisting of the general public or a subclass consisting of an industry, occupation, or other group which includes the employee, a member of his or her immediate family, or a business with which she or he or a member of his or her immediate family is associated.

De minimis economic impact shall mean an economic consequence which has an insignificant effect.



Financial interest shall mean any financial interest in a legal entity engaged in business for profit which comprises more than five percent (5%) of the equity of the business, or more than five percent (5%) of the assets of the economic interest in indebtedness.

Immediate family shall mean: a parent, parent-in-law, spouse, child, spouse of a child, brother, brother-in-law, sister, sister-in-law, or the domestic partner of a parent, child, brother, or sister.

Business partner shall mean a person who, along with another person, plays a significant role in owning, managing, or creating a company in which both individuals have a financial interest in the company.

Employee Conflict of Interest

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. Employees, officers, or agents, any member of their immediate family, their, or an organization which employs or is about to employ any of the parties indicated herein may not solicit or accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

Exceptions to Gift Policy: However, the following are exceptions to this gift policy: 1) meals or entertainment in the normal course of Green Tree School's business may be accepted as a matter of courtesy; 2) unsolicited promotional materials of a general advertising nature and of nominal monetary value (\$25 and under), such as pencil and pens, calendars and memo pads, candy or flowers given to personnel by clients or their families in appreciation for the service that was provided; 3) invitations for special events such as fundraisers, sporting events, or other venues where the Green Tree School's business may be conducted if attendance is in the best interest of the Green Tree School. Such invitations must be reported to the person's supervisor for approval.

Organizational Conflicts of Interest

Organizational conflicts of interest may exist when due to Green Tree School's relationship with a subsidiary, affiliated or parent organization that is a candidate for award of a contract in connection with federally funded activities, Green Tree School may be unable or appear to be unable to be impartial in conducting a procurement action involving a related organization. In the event of a potential organizational conflict, the potential conflict shall be reviewed by a designee in the organization to determine whether it is likely that Green Tree School would be unable or appear to be unable to be impartial in making the award. If such a likelihood exists, this shall not disqualify the related organization; however, the following measures shall be applied:

1. The organizational relationship shall be disclosed as part of any notices to potential contractors;
2. Any organization employees or officials directly involved in the activities of the related organization are excluded from the selection and award process;
3. A competitive bid, quote or other basis of valuation is considered; and
4. Green Tree School has determined that contracting with the related organization is in the best interests of the program involved.

RESPONSIBILITY

Duty To Disclose

Employees, members, volunteers, substitutes, consultants, interns, and onsite vendors must promptly disclose when they or a member of their family have a financial interest in an organization doing or seeking to do business with this organization, or competing with this organization. This disclosure must be made to his/her supervisor. Family members include the person's spouse, parents, grandparents, children, grandchildren, siblings, and other relatives of an employee or his/her spouse by blood or marriage.

In connection with any actual or possible conflict of interest, an interested person must disclose the existence of the financial interest and be given the opportunity to disclose all material facts to Green Tree School.



Reporting

Any perceived conflict of interest that is detected or suspected by any employee or third party shall be reported to Green Tree School.

Upon discovery of any potential conflict, Green Tree School will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

Investigation

Investigations based on reports of perceived violations of this policy shall comply with state and federal laws and regulations. No person sharing in the potential conflict of interest being investigated shall be involved in conducting the investigation or reviewing its results. In the event an investigation determines that a violation of this policy has occurred, the violation shall be reported to the federal awarding agency in accordance with that agency's policies.

Disciplinary Actions

If an investigation results in a finding that the complaint is factual and constitutes a violation of this policy, Green Tree School shall take prompt, corrective action to ensure that such conduct ceases and will not recur. Green Tree School shall document the corrective action taken and, when not prohibited by law, inform the complainant. Violations of this policy may result in disciplinary action up to and including discharge, fines and possible imprisonment. Disciplinary actions shall be consistent with Green Tree School's policies, procedures, applicable collective bargaining agreements and state and federal laws.

Employee Health & Wellness Policy

2 CFR 200.437

PURPOSE

The purpose of the employee health and welfare policy is to ensure compliance with federal law regarding allowable costs in grant management.

POLICY

Employee health and welfare costs incurred in accordance with the Green Tree School's documented policies for the improvement of working conditions, employer-employee relations, employee health, and employee performance are allowable. (See Allowable Costs policy).

Such costs will be equitably apportioned to all activities of Green Tree School.

Procedures for Managing Equipment Policy

2CFR 200.313(D)

PURPOSE

The purpose of this policy is to ensure compliance with procedures for managing equipment acquired by a federal award. When Green Tree School has received federal grant assistance to fund an equipment purchase, the Uniform Guidance has requirements that must be followed in the use, management, and disposition of the funded equipment.

POLICY

Title- Unless a statute specifically authorizes the federal agency to vest title in the school without further responsibility to the federal government, and the federal agency elects to do so, the title must be a conditional title. Title must vest in the Green Tree School subject to the following conditions:

(1) Use the equipment for the authorized purposes of the project during the period of performance, or until the property is no longer needed for the purposes of the project.

(2) Not encumber the property without approval of the federal awarding agency or pass-through entity.

Use- Equipment must be used by Green Tree School in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and Green Tree School must not encumber the property without prior approval of the federal awarding agency. When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency.

Equipment Management requirements-Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a federal award, until disposition takes place will, at a minimum, meet the following requirements:

1. Property records must be maintained that include a description of the property; a serial number or other identification number; the source of the funding for the property (including the federal award identification number (FAIN)); who holds title; the acquisition date; the cost of the property; the percentage of the federal participation in the project costs for the federal award under which the property was acquired; the location, use, and condition of the property; and any ultimate disposition data, including the date of disposition and sale price of the property.

2. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.

3. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.

4. Adequate maintenance procedures must be developed to keep property in good condition.

5. If Green Tree School is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

Disposition of Equipment-Disposition of the federally funded equipment is required when it is no longer needed for the original project or for activities funded by other federal awards. If not specifically identified in the federal award's terms and conditions, the entity will need to request disposition instructions from the federal awarding agency. If the federal awarding agency fails to provide disposition instructions within 120 days of requesting them, or the items of equipment have a current per-unit fair market value of \$5,000 or less, the federally funded equipment may be retained by the entity or sold.

RESPONSIBILITY

The individual responsible for the grants will be responsible for determining the process for managing equipment.



Financial Management & Accounting Policy

2 CFR 200.306(h)(2)(i); 200.400;200.430(i)

PURPOSE

The primary objectives of implementing accounting standards are to assure compliance with state and federal requirements, and properly account for both the financial and economic resources of Green Tree School.

POLICY

Financial management is the process of using funds effectively, efficiently, and transparently. It is accomplished through a combination of procedures, methods, rules of conduct, and standards.

Implementing and maintaining a proper accounting system is a fiduciary responsibility associated with receiving a federal award. The acceptance of an award creates a legal duty on the part of Green Tree School to use the funds or property made available under the award in accordance with the terms and conditions of the grant.

Green Tree School maintains a proper financial management system and policies and procedures in order to receive grants and to expend funds associated with a grant award. Internal and fiscal controls, such as cost principles, accounting systems; budgeting; cash management; and records and reporting, are in place to ensure that all federal financial management requirements are met.

RESPONSIBILITY

The responsibility to coordinate the compilation and preparation of all information necessary to implement this policy is delegated to the individual responsible for the grants or his or her designee.

Procurement Procedures & Policy

2 CFR 200.318-319

PURPOSE

This procurement policy is to ensure compliance that Green Tree School is using federal dollars efficiently and within federal laws and regulations. The following procedure will be used when purchasing or entering into contractual agreements that support the administration or operation of Green Tree school. This policy is intended to supplement but not replace any applicable state and federal laws governing procurement.

POLICY

Green Tree School is committed to securing goods and services using grant funds from reputable and responsible suppliers in an equitable and competitive manner and in accordance with applicable federal and state laws, regulations and guidance.

Acceptable Methods of Procurement

- Green Tree School will use its own procurement procedures which reflect applicable state and local laws and regulations, provided that the procurements conform to applicable federal law and regulations.
- **Written Selection Procedures.** Green Tree School will have written selection procedures for procurement transactions.
- **Prequalified Lists.** Any lists of prequalified persons, firms, or products to be used by Green Tree School will be updated regularly and will ensure open and free competition by soliciting quotations, bids or proposals from enough qualified sources and incorporating a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition.

- **Oversight.** Green Tree School must maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.
- **Responsible contractors.** Green Tree School must award contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.
- **Conflicts of Interest.** Green Tree School will ensure no real or apparent conflicts of interest during the procurement activities and will adhere to its Conflict of Interest Policy.
- **Avoid Unnecessary or duplicative purchases**
- **Cost/Price Analysis:** Green Tree School will perform a cost or price analysis in connection with every procurement action including contract modifications.
- **Detailed Records.** Green Tree School must maintain detailed records to substantiate procurement decisions, rationale and history. These records will include, but are not necessarily limited to, the following: rationale for the method of procurement; selection of the contract type; contractor selection or rejection; and the basis for the contract price.
- **Records.** Green Tree school should retain all procurement documentation for a minimum of 3 years plus the current year and retain the original procurement documentation and all renewals associated with the original contract.
- **Dispute and Settlement of Issues.** Green Tree School will handle and resolve any contract or procurement disputes and be responsible in accordance with good administrative practice and sound business judgment for the settlement of all contractual and administrative issues arising out of procurements. This includes source evaluation, protests, disputes, and claims.

- **Available Records.** Green Tree School must make available, upon request of the awarding agency, technical specifications on proposed procurements where the awarding agency believes such review is needed to ensure that the item and/or service specified is the one being proposed for purchase.
- **Minority Businesses.** Green Tree School must take affirmative steps to assure that minority, women's and small businesses are utilized when possible.
- **Debarment.** Green Tree School may not subcontract with or award subgrants to any person or company who is debarred or suspended. For all contracts over \$25,000, the Green Tree School verifies that the contractor with whom the Green Tree School intends to do business is not excluded or disqualified.
- Meet all local, tribal or Green Tree School procurement requirements and threshold- see the Attachment that outlines the procurement methods the Green Tree School will follow for the acquisition of goods and services when using federal funds. As the thresholds are revised, the Green Tree School will revise the attachment to reflect the most up-to-date procurement thresholds.

Methods of Procurement. When a request for purchase of equipment, supplies, or services has been submitted and approved, the procurement method to be used will be determined based on the type of purchase and the total cost of the purchase. See cost threshold [PROCUREMENT thresholds for Federal Funds \(pa.gov\)](#) This procedure outlines how the cost thresholds for determining when the quote or formal bidding procedures that are required must be modified when making purchases for federally funded purposes to which the Uniform Guidance regulations apply, so as to comply with both state and federal requirements. Green Tree School must use one of the following methods of procurement:

1. **Procurement by micro-purchases.** Micro-purchase means a purchase of equipment, supplies, or services for use in federally-funded programs using simplified acquisition procedures, the aggregate amount of which does not exceed \$10,000 or the base amount as noted in the procurement thresholds attached. The micro-purchase dollar threshold is adjusted periodically by the Federal Government. The micro-purchase method is used in order to expedite the completion of its lowest dollar small purchase transactions and minimize the associated administrative burden and cost.



To the extent practicable, Green Tree School must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the Green Tree School considers the price to be reasonable.

2. Procurement by small purchase procedures. For purposes of this procedure, small purchase procedures are those relatively simple and informal procurement methods for securing equipment or supplies that cost more than the amount qualifying as a micro-purchase, or for amounts between \$10,000- \$22,500 for goods and supplies. Small purchase procedures cannot be used for purchases of equipment or supplies or for construction, repair, or maintenance services costing \$250,000, or more because the PA Procurement Laws require formal competitive bidding at that level of cost. The thresholds at which competitive bidding or competitive proposals are required is adjusted periodically by the Federal Government, and by Pennsylvania law and the current thresholds are here: [PROCUREMENT thresholds for Federal Funds \(pa.gov\)](http://www.pa.gov).

State law does not require competitive bidding for the purchase of services other than construction, maintenance, or repairs on facilities. Regardless of total cost, small purchase procedures, including a request for proposal (RFP) procedure, may be used for procurement of such other services except when the estimated total cost will be at or over the federal threshold at which formal competitive bidding or competitive proposals are required. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number of qualified sources.

3. Procurement by sealed bids. For purchases of equipment or supplies, or of services for construction, maintenance, or repairs of facilities, sealed competitive bids are publicly solicited and awarded to the lowest responsive and responsible bidder when the total cost is estimated to be \$22,500 or more. Note: The amount at which formal competitive bidding or competitive proposals are required by federal regulations is much higher than the base amount at which the PA Procurement Laws require competitive bidding. Therefore, the lower base amount specified by the PA Procurement Laws, as annually adjusted, is used to determine when bidding will be used for purchases of equipment or supplies, or for obtaining services for construction, maintenance, or repairs on facilities. (24 P.S. Sec. 120)

State law does not require bidding for the purchase of services other than construction, maintenance, or repairs on facilities, regardless of total cost. For procurement of such other services for federally funded purposes to which the UG

applies, formal competitive bidding or competitive proposals will be used when the estimated total cost will be at or over the federal threshold of \$250,000.

The thresholds at which competitive bidding or competitive proposals are required is adjusted periodically by the Federal Government, and by Pennsylvania law and the current thresholds are here: [PROCUREMENT thresholds for Federal Funds \(pa.gov\)](#).

4. Procurement by competitive proposals. When permitted, the technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. Competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The Green Tree School shall comply with other applicable state and federal law and regulations, policy, and administrative regulations regarding purchasing. If this method is used, the following requirements apply:

a. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;

b. Proposals must be solicited from an adequate number of qualified sources;

c. The Green Tree School must have a written method for conducting technical evaluations of the proposals received and for selecting recipients;

d. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered; and

5. Procurement by noncompetitive proposals (Sole Sourcing).

Procurement by noncompetitive proposals may be used only when one or more of the following circumstances apply:

a. The item is available only from a single source;

b. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;

c. After solicitation of a number of sources, competition is determined inadequate.

Full and Open Competition-All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR §200.319. In order to ensure objective contractor performance and eliminate unfair competitive



advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids, or requests for proposals must be excluded from competing for such procurements. Green Tree School’s written procedures for procurement transactions must ensure that all solicitations:

1. Incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product, or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible. When making a clear and accurate description of the technical requirements is impractical or uneconomical, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and

2. Identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals.

Standard Procurement Documents and Purchase Request Process-Green Tree School shall use purchase orders for purchase requests in accordance with the applicable purchase method. Purchase requests by an employee must be submitted to the supervisor. Purchase of all budgeted items or items approved by a supervisor must be initiated by use of a purchase order or requisition submitted to the purchasing agent or person responsible for purchasing.

Purchase orders and requisitions shall contain information including, but not limited to:

Description of the services to be performed or goods to be delivered.

Location of where services will be performed or goods will be delivered.

Appropriate dates of service or delivery.

RESPONSIBILITY

Final determination of which purchasing procedures are to be applied is delegated to the individual responsible for purchasing, or his or her designee.



Documentation on purchase orders and requisitions shall be maintained in accordance with the Green Tree School's records management policy and records retention schedule.

Real Property Sales Procedures & Policy

2CFR 200.311

PURPOSE

The purpose of this policy is to ensure compliance with the real property sales procedures under the state and federal regulations.

POLICY

Title-Title to real property acquired or improved under a federal award will vest upon acquisition of Green Tree School.

Use-Real property will be used for the originally authorized purpose as long as needed for that purpose, during which time Green Tree School cannot dispose of or encumber its title or other interests.

Disposition of Real Property Acquired With Federal Funds-When Green Tree School determines that real property, including land, land improvements structures and accessories thereto, acquired under a federal award is no longer needed for the originally authorized purpose, the Green Tree School must obtain disposition instructions from the federal awarding agency or pass-through entity administering the program, in accordance with applicable law and regulations. (2 CFR Sec. 200.311).

The disposition instructions must provide for one of the following alternatives:

1. Retain title after compensating the federal awarding agency - The amount paid will be computed by applying the federal awarding agency's percentage of participation in the cost of the original purchase (and costs of any improvements) to the fair market value of the property. However, in those situations where the Green Tree School is disposing of real property acquired or improved with a Federal award and acquiring replacement real property under the same federal award, the net proceeds from the disposition may be used as an offset to the cost of the replacement property.



2. Sell the property and compensate the federal awarding agency - The amount due to the federal awarding agency will be calculated by applying the federal awarding agency's percentage of participation in the cost of the original purchase (and cost of any improvements) to the proceeds of the sale after deduction of any actual and reasonable selling and fixing-up expenses. If the federal award has not been closed-out, the net proceeds from sale may be offset against the original cost of the property. When the Green Tree School is directed to sell property, sales procedures must be followed that provide for competition to the extent practicable and result in the highest possible return.

3. Transfer title to the federal awarding agency or to a third party as designated/approved by the federal awarding agency- The Green Tree School is entitled to be paid an amount calculated by applying the Green Tree School's percentage of participation in the purchase of the real property (and cost of any improvements) to the current fair market value of the property. See 2 C.F.R. §200.311(c)

Annual Reporting-Title to federally-owned property remains vested in the federal government. Green Tree School must submit annually an inventory listing of federally-owned property in its custody to the federal awarding agency. Upon completion of the federal award or when the property is no longer needed, the Green Tree School must report the property to the federal awarding agency for further federal agency utilization. See 2 C.F.R. §200.312

Record Retention-Records for real property acquired with federal funds must be retained for 3 years after final disposition. See 2 C.F.R. §200.333 (c). The Federal awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, if applicable, or any of their authorized representatives, must have the right of access to any documents, papers, or other records which are pertinent to the federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to personnel for the purpose of interview and discussion related to such documents. See 2 C.F.R. §200.336 (a).

RESPONSIBILITY

The designated individual in charge of grants or federal programs will be responsible for contacting the federal awarding agency and determining the



process for disposition of real property, and for maintaining records of obsolete and surplus property disposed of and will report to the federal awarding agency when required.

Record Retention Policy

2 CFR 200.333

PURPOSE

Green Tree School governs its operations through ordinances, policies, procedures and guidelines. This policy complies with the Record Retention and Access requirements articulated in 2 CFR 200.333 –200.337 and discusses Green Tree School’s responsibility for proper retention and disposition of records associated with federally funded grants and contracts whether the Green Tree School is a direct grantee or a subrecipient of an award.

POLICY

This policy applies to records that exist both in paper and electronic form. Records must be retained for a period of three years from the date of submission of the final expenditure report. For federal awards renewed quarterly or annually, records must be retained for three years starting from the date that the quarterly or annual financial report is submitted. In the event that litigation, a claim, or an audit is started before the expiration of the three-year period, the records must be maintained until final disposition of the litigation, claim or audit.

RESPONSIBILITY

The records custodian for the financial records of the Green Tree School, or his or her designee, is also responsible for records under the federal requirements.

Subrecipient Monitoring Policy

2 CFR 200.331-332

PURPOSE

The purpose of the policy is to ensure that pass-through entities evaluate each subrecipient's risk of noncompliance in order to determine the appropriate monitoring level and monitor the activities of the subrecipient to ensure the subaward is in compliance with federal and state statutes and regulations and the terms of the subaward.

POLICY

In the event Green Tree School disperses federal funds received through a federal award to other entities and assigns responsibilities to the outside entity to conduct a portion of the work, the Green Tree School must determine on a case-by-case basis the nature of the funding relationship as being subrecipient vs. contractor- whether the agreement with such entity places the outside entity in the role of a subrecipient receiving a subaward of federal funding, or the role of a contractor. For subrecipient relationships, Green Tree School has the responsibility to flow down the same terms and conditions the school is required to comply with to the subrecipient via the subaward agreement.

If Green Tree School grants subawards of federal funding to other entities as subrecipients, Green Tree School is responsible for:

- Evaluating the entity for risk of noncompliance to determine appropriate monitoring practices.
- Monitoring the subrecipient entity's implementation to ensure compliance with federal, state and local laws, conditions of the federal funding award, and Board policy and procedures.
- Notifying the subrecipient entity of identified deficiencies found during the monitoring process and ensuring that identified deficiencies are corrected.
- Documenting and retaining records on subrecipient identification, notification, evaluation, monitoring and corrective actions taken.

Definitions



For purposes of policies and procedures related to federal programs, the following definitions shall apply:

Contract – a legal instrument by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. The term as used here does not include a legal instrument, even if the entity considers it a contract, when the substance of the transaction meets the definition of a federal program award or subaward. (2 CFR 200.22)

Contractor – an entity that receives a contract, as defined in law and regulations, by which a non-federal entity purchases property or services needed to carry out the project or program under a federal award. (2 CFR 200.23)

Pass-through entity – a non-federal entity that provides a subaward to a subrecipient to carry out part of a federal program. The Green Tree School serves as the pass-through entity in cases where it awards federal funding to a subrecipient as defined in this procedure. (2 CFR 200.74)

Subaward – an award provided by a pass-through entity to a subrecipient in order to carry out part of a federal award received by the pass-through entity. It does not include payments to a contractor or payments to an individual that is a beneficiary of a federal program. A subaward may be provided through any form of legal agreement, including an agreement that the pass-through entity considers a contract. (2 CFR 200.92)

Subrecipient – a non-federal entity that receives a subaward to carry out part of a federal program; but does not include an individual that is a beneficiary of such program. (A subrecipient may also be a recipient of other federal awards directly from a federal awarding agency.) (2 CFR 200.93). Characteristics which support the classification of the non-federal entity as a subrecipient include when the non-federal entity:

- (1) Determines who is eligible to receive what federal assistance;
- (2) Has its performance measured in relation to whether objectives of a federal program were met;
- (3) Has responsibility for programmatic decision-making;
- (4) Is responsible for adherence to applicable federal program requirements specified in the federal award; and



(5) In accordance with its agreement, uses the federal funds to carry out a program for a public purpose specified in authorizing statute, as opposed to providing goods or services for the benefit of the pass-through entity.

Subrecipient Notification

Green Tree School shall notify subrecipients that they have been identified as a subrecipient and that the funding qualifies as a subaward. Green Tree School will provide the subrecipient with information as specified at 2 CFR Sec. 200.331(a) regarding the federal funding award to ensure that subrecipient is complying with the federal award requirements.

Evaluation of Risk

Green Tree School shall evaluate each subrecipient's risk of noncompliance with law, regulations and the terms and conditions of the subaward to determine appropriate monitoring practices. (2 CFR 200.331) The Executive Director, in collaboration with the Individual responsible for federal grant programs or his/her designee shall be responsible for evaluating risk based on the following factors:

1. The subrecipient's prior experience with the same or similar subawards.
2. The results of previous audits, including whether the subrecipient receives a single audit and the extent to which the same or similar subaward has been audited.
3. Whether the subrecipient has new personnel, or new or substantially changed systems and processes.
4. The extent and results of any federal award agency's monitoring of the subrecipient.

Green Tree School shall request adequate documentation from the subrecipient to conduct the evaluation of risk; such documentation may include, but shall not be limited to:

1. audit reports
2. financial reports



3. policies and procedures

4. detailed descriptions or users' guides of current systems and processes

Green Tree School shall evaluate subrecipients for risk of noncompliance annually or as specified in the legal agreement contract.

Monitoring

Green Tree School shall monitor the implementation and activities of each subrecipient as necessary to ensure that the subaward is used for authorized purposes, in accordance with law, regulations and the terms and conditions of the subaward. Green Tree School will notify subrecipients of monitoring requirements, and may provide technical assistance to subrecipients in complying with monitoring requirements.

Remedies for Noncompliance

When monitoring activities identify issues of noncompliance that are not addressed through corrective action, Green Tree School may take the following actions: (2 CFR 200.331, 200.338)

1. Impose specific conditions on the subrecipient, in accordance with applicable law and regulations. (2 CFR 200.207)

2. Temporarily withhold cash payments, in accordance with applicable law and regulations.

3. Disallow or deny use of funds for all or part of the cost of the activity or action not in compliance.

4. Wholly or partially suspend or terminate the agreement for the federal award.

5. Recommend that the federal agency initiate suspension and debarment proceedings.

6. Withhold further awards or agreements for the project or program.

RESPONSIBILITY



The Executive Director or his/her designee shall be responsible for monitoring of subrecipient and shall maintain all documentation on monitoring of subrecipients and corrective action taken during the monitoring process.

The organization shall report issues of noncompliance to the appropriate federal agency where required by law, regulations, or requirements of the federal funding program.

Record Retention

Records shall be retained in accordance with applicable law, regulations, specific requirements of the federal program and Green Tree School's records retention schedule. (2 CFR 200.333-200.337)

Time and Effort Policy

2 CFR §200.430(a)

PURPOSE

This policy provides guidance regarding the standard for documentation of personnel expenses to ensure compliance with the time and effort reporting requirements under the federal Uniform Guidance.

POLICY

Time and Effort Standards

All employees charged to federal grants must maintain time and effort reporting. Those employees must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- Be incorporated into official records
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
- Encompass both federally assisted and all other activities compensated by the Green Tree School on an integrated basis;
- Comply with the established accounting policies and practices of the Green Tree School; and,
- Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

Time and Effort Procedures

To meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR) as required below. The type of form depends on the number of cost objectives that an employee works on.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit of which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. (2 C.F.R. Part 200.28)

All employees whose work is funded fully (100%) by a single cost objective or grant award must complete a semi-annual certification. The semi-annual certification must be:

1. Completed at least every six (6) months (twice a year);
2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
3. Reflect an after-the-fact distribution of the actual activity; and
4. Account for the total activity for which each employee is compensated.

A PAR must be completed if an employee is funded partially on one (1) or more grant cost objective(s). It provides a written record of an employee's work activities used to document that employee's time to grants or projects. It must be completed monthly and supported by a daily calendar of activities. All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity, not a budget estimate;
2. Account for the total work activity for which each employee is compensated;
3. Be prepared at least monthly (a separate PAR for each month) and coincide with one (1) or more pay periods; and



4. Be signed by the employee.

All employees who are paid in full or in part with federal funds must keep specific documents to support the amount of time they spent on grant activities as reflected in each PAR. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These time and effort records should be maintained in order to charge the costs of personnel compensation to federal grants. Examples of records used to support the time entered in a PAR include desk calendars or written records of activity for each day/week, etc.

See Appendix for Sample PAR and Semi-Annual Certification forms

Reconciliation Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. 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 provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

RESPONSIBILITY

Employees and supervisors sign the certification forms and an individual responsible for the federal grant (or business person) reviews for accuracy.

In order to reconcile actual costs to budgeted distributions, the individual responsible for grants or his designee will conduct semi-annual reconciliations of Semi-Annual Certification forms and quarterly reconciliations of PAR forms with budgeted distributions. This will include review of form ratios versus budgeted distributions after each review. All the time and effort certifications are collected, reviewed for accuracy, appropriate signatures, dates and copied to the Individual responsible for grants, or his designee.

Travel Policy

2 CFR §200.475

PURPOSE

Green Tree School shall reimburse employees, for travel costs incurred in the course of performing services related to official business as a federal grant recipient. This policy is intended to supplement but not replace any applicable state and federal laws governing travel, as well as supplement Green Tree School's travel policy for non-federally funded travel activities.

POLICY

For purposes of this policy, travel costs mean the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business for Green Tree School. Employees shall comply with applicable policies and administrative regulations established for reimbursement of travel and other expenses.

Travel costs shall be reimbursed on a mileage basis for travel using an employee's personal vehicle and on an actual cost basis for meals, lodging and other allowable expenses, consistent with those normally allowed in like circumstances in Green Tree School's non-federally funded activities, and in accordance with Green Tree School's travel reimbursement policies and administrative regulations. Mileage reimbursements shall be at the rate approved by Green Tree School for other Green Tree School travel reimbursements. Actual costs for meals, lodging and other allowable expenses shall be reimbursed only to the extent they are reasonable and do not exceed the per diem limits established by Green Tree School.

All travel costs must be presented with an itemized, verified statement prior to reimbursement.

In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that:

1. Participation of the individual is necessary to the federal award.



2. The costs are reasonable and consistent with Green Tree School’s established policy.

RESPONSIBILITY

The validity of payments for travel costs for all employees shall be determined by the person designed to manage travel, or the individual responsible for grants, or their designee.



APPENDIX

Semi-Annual Certification for Salaries & Wages Charged to Grants

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. § 200.430(i)(1)) Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

This is to certify that _____ has worked 100% of his/her time for the period of January 1, 20__, to June 30, 20__, on the _____ grant program. The information recorded on this form is true and correct to the best of my knowledge.

Signature of Employee

Printed Name of Employee

Date

Signature of Supervisor

Printed Name of Supervisor

Date



Semi-Annual Certification for Salaries & Wages Charged to Federal Grants

Grant Title:

Grant Number:

Funding Source: U.S. Department of Education

Supervisor:

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. (2 C.F.R. § 200.430(i)(1))

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed.

I understand that the positions(s) filled by the following employees are supported entirely by funds from the federal award listed above.

I certify that 100% of the job duties of the employee(s) were related to activities in compliance with this grant award during the period from January 1, 202_, through June 30, 20___. The information recorded on this form is true and correct to the best of my knowledge.

Employee Name Position Title Funding %

Supervisor Signature*

Date



Sample PAR- Excel Spreadsheet