

RESOLUTION

**POLICY & PROCEDURES
THAT ENSURES ACURATE COMPLETION OF PERSONNEL COST CALCULATION
FORM**

In accordance with 2 Code of Federal Regulations (CFR) Part 200, Subpart E, the County of Cameron hereby adopts and will enforce the following procurement policy and procedures pertaining to adequate completion of the Force Account Cost Calculation Form for Community Development Block Grant funded projects.

PURPOSE The purpose of this Policy is include controls for ensuring source documents match information reported on the cost calculation forms and that only actual expenditures incurred by the County as a result of the CDCB funded project are considered "allowable" cost.

APPLICATION This policy applies only to CDBG funded "force account" projects done in accordance with 2CFR Part 200, Subpart E.


PROPER COMPLETION FORCE ACCOUNT COST CALCULATION POLICY: Cameron County will add the following updated "force account procedures" to be followed by the staff responsible to request force account payment reimbursement from the CDCB funding agency:

The Program Development & Management Staff will:

- Replace the Personnel Cost Calculation Sheets at the beginning of each fiscal year;
- Revise Cost Calculation Sheet(s) in the event of new accrual on vacation time;
- Will use the base salary as stated on payroll and the County's Human Resources Department versus the salary schedule; and
- Will note the anniversary date on personnel calculation sheet(s) to monitor any changes or update needed.

County of Cameron on this date below has introduced and passed a resolution adopting this policy.

**PASSED AND ADOPTED THIS 5th DAY OF FEBRUARY 2019, BY THE
COMMISSIONERS COURT OF CAMERON COUNTY, TEXAS**



Eddie Treviño, Jr.
County Judge

Attest:


Sylvia Garza-Peraza, County Clerk
