

TIMEKEEPING POLICY

The Jackson Public School District, in accordance with the Office of Management and Budget (OMB) Circular A-87, shall maintain time distribution documentation for all employees paid in whole or in part with federal grants.

The type of documentation that must be completed depends on the number of cost objectives on which an employee works. A cost objective is defined as a “function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.”¹ Multiple cost objectives include when an employee works on: (1) more than one federal activity; (2) a federal activity and a non-federal activity; (3) an indirect cost activity and a direct cost activity; (4) two or more indirect cost activities which are allocated using different allocation bases; or (5) an unallowable activity and a direct or indirect cost activity.²

If employees work solely on a single federal activity or cost objective, charges for their salaries and wages must be supported by semi-annual certifications that the employee worked solely on that program for the period covered by the certification.³ The semi-annual certification must:

- (1) be prepared at least every six months;
- (2) be signed after-the-fact;
- (3) account for the total activity for which the employee is compensated;
- (4) be signed by the employee or supervisory official having firsthand knowledge of the work performed by the employee; and
- (5) coincide with one or more pay periods.⁴

JPS has a semi-annual certification that should be completed, as necessary.

If employees work on multiple activities or cost objectives, a distribution of their salaries or wages must be supported by personnel activity reports (PARs).⁵

PARs must:

- (1) be signed after-the-fact or after the work is completed;
- (2) account for the total activity for which the employee is compensated;
- (3) be prepared at least monthly and must coincide with one or more pay periods; and
- (4) be signed by the employee.⁶

¹ OMB Circular A-87, Attachment A, Paragraph B(11).

² *Id.*

³ OMB Circular A-87, Attachment B, Paragraph 8(h)(3).

⁴ *Id.*

⁵ OMB Circular A-87, Attachment B, Paragraph 8(h)(4) (requiring PARs or equivalent documentation unless a statistical sampling system or other substitute system has been approved by the cognizant Federal agency).

⁶ OMB Circular A-87, Attachment B, Paragraph (8)(h)(5).

The employee should complete the PAR in accordance with the following guidelines:

Complete your name, social security number, pay location and reporting month/year.

Complete your name, social security number, pay location and reporting month/year.

For each applicable duty day of the month, record, on a daily basis, the duty you perform for each hour by using the alphabetical codes listed on the PAR. They include, but are not limited to:

A District duties

B NSF duties

H Leave time (vacation, sick, birthday day, or other allowable leave)

This should reflect the duty actually performed, not an anticipated schedule. Do not wait until the end of the month and re-create the information. The information should be recorded daily. You will probably not have the same schedule day after day. If you perform District duties during the time scheduled to be performing grant duties, make sure your PAR reflects this. The PARs are subject to audit by the Federal government.

Total up the hours for each day. Each day should equal eight hours unless you are scheduled to work less than an eight-hour day.

Add up the hours for the month and place in the box labeled as Total. For example, if there are 15 duty days in the month, and you work eight hours a day, the total box should reflect 120 (15 X 8).

For each applicable duty code, describe the duty you are performing such a NSF Math Coach for the "B" activity.

Sum the hours for each activity and total up all activities. This total must agree to the total hours from above.

The employee, his or her immediate supervisor, and the project director should sign-off on the PAR.

The project director will collect all PARs for a given month and submit them to the Director of Finance by the 15th day of the following month.

Finance will make any necessary adjustments to the general ledger to correctly reflect the distribution of labor hours and salary from estimated to actual based on the allocation reflected on the PAR.

SOURCE: Jackson Public School District, Jackson, Mississippi
OMB Circular A-87, Attachment B, Paragraph 8 (h)(3)
OMB Circular A-87, Attachment B, Paragraph 8 (h)(4)
OMB Circular A-87, Attachment A, Paragraph B (11)

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