

TIME AND EFFORT REPORTING

In all cases where district employees are paid from federal grant funds and time-keeping documentation is required for these employees, the Jackson Public School District (JPSD) finance department, along with the appropriate staff from the funding department, shall on a quarterly basis compare the budgeted expense for salary and fringes to actual time devoted to the grant based on timekeeping documentation, and shall adjust the budget, with the appropriate approvals to reflect any changes noted during the comparison.

Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first-hand knowledge of the work performed by the employee.

Cost Objective means a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports (PAR) or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

- a) More than one Federal award,
- b) A Federal award and a non-Federal award,
- c) An indirect cost activity and a direct cost activity,
- d) Two or more indirect activities which are allocated using different allocation bases, or
- e) An unallowable activity and a direct or indirect cost activity.

Personnel activity reports or equivalent documentation must meet the following standards:

- a) They must reflect an after-the-fact distribution of the actual activity of each employee

- b) They must account for the total activity for which each employee is compensated;
- c) They must be prepared at least monthly and must coincide with one or more pay periods, and
- d) They must be signed by the employee.

All comparison documents shall be maintained and filed to serve as support for any changes made.

.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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