West Bonner County School District

FINANCIAL MANAGEMENT 7450

Certification of Wages and Benefits Paid by Federal Programs

A complete list of all wages and benefits paid by any federal program will be reviewed by the designated federal program administrator at least semi-annually. This list will contain the name of each employee paid with federal funds, the f.t.e. charged to the federal program, as well as the salary and benefits costs charged to the program. After reviewing all program information on the list for accuracy, the program director will sign the list verifying that he/she has reviewed all the information and that it is accurate.

Individuals who work in more than one District program, and are presently working in at least one federal program, will keep a personal activity report/timesheet that shows days and hours worked in any federal program. The employee will be required to sign these reports and return them to their supervisor each pay period. These signed records will be included with the list that is reviewed and signed by the program administrator.

For individuals who work only in one federal program a copy of their District calendar and their scheduled hours of work will be attached to the list to be reviewed and signed by the employee. These records will be reviewed and signed by the designated federal program administrator at least semi-annually to verify accuracy.

For efficiency purposes, all employees paid with federal funds will complete a Federal Funds Timesheet on a monthly basis. The signatures of the employee and supervisor on the Federal Funds Timesheet will certify the wages and benefits paid to the employee on a monthly basis. This process will supersede semi-annual reporting.

The semi-annual signed certifications will be kept as the District's record of compliance with the requirements of OMB Circular A-87. Copies of the Federal Funds Timesheets will be kept as the District's record of compliance with the requirements of OMB Circular A-87.

Policy History:
Adopted On: March 12, 2008
Revised On: April 18, 2012