

FY 2016 MFF SNAP-Ed Time and Effort Certification

Standards for documentation of personnel expenses as defined in OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards §200.430.

1. Supported by a system of internal controls: accurate, allowable and allocable charges.
2. Incorporated into agency's official records.
3. Reflect total activity for which employee is compensated.
4. Encompass federally assisted and all other activity for which employee is compensated.
5. Comply with established accounting practices.
6. Support distribution of salary and wages across all activities and cost objective.
7. Budget estimates do not qualify as charges but may be used for interim accounting purposes.
8. Practices for constituting a full workload vary for Institutes for Higher Education (IHE), records may reflect categories of activity expressed as a percentage distribution of total.
9. When recoding salary and wages for IHE to federal awards a precise assessment is not always feasible nor is it expected (see UGG for more detail).

Records that meet the standards above will not be required to provide additional supporting documentation for the work performed other than that referenced below:

- Charges for salaries and wages of nonexempt employees must be supported by records indicating the total number of hours worked each day.

Records that do not meet the standards above, may be required to provide personnel activity reports, including prescribed certifications, or equivalent documentation to support the required records.

My agency is an Institute of Higher Education _____Yes _____No

I am a representative of my organization, qualified to certify by my signature below, that my agency has above standards for documenting personnel expenses in place, which align with the OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards §200.430.

Agency

Name

Title

Signature

Date