Government of the District of Columbia
Department on Disability Services

STANDARD OPERATING PROTOCOL	
Subject: Employee Certifications and Personnel Activity Reports (PAR)	SOP Number: 2014-RSA-SOP-001
Responsible Programs or Offices: The Rehabilitation Services Administration, Office of Quality Assurance and Compliance and Operations Division, and the Department on Disability Services Office of the Chief Financial Officer	Effective Date: February 1, 2014 Number of Pages: 5
Cross References, Related Policies and Procedures, and Related Documents: U.S. Education Department General Administrative Regulations (EDGAR) Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87 Attachment B § 8.h.3-5)	

I. PURPOSE

The purpose of this Standard Operating Protocol (SOP or Protocol) is to establish protocols for completing the semiannual Employee Certifications and the Personnel Activity Reports (PAR) pursuant to Federal Office of Management and Budget (OMB) Circular A-87.

II. APPLICABILITY

This Protocol applies to all DCRSA employees and the DDS OCFO employees involved in processing of payroll.

III. AUTHORITY

The authority for this Protocol is established by the U.S. Education Department General Administrative Regulations (EDGAR) Cost Principles for State, Local and Indian Tribal Governments (OMB Circular A-87 Attachment B § 8.h.3-5).

IV. STANDARDS

1. Where employees are expected to work solely on a single federal award or cost objective, charges for their salaries and wages must be supported by periodic certifications that they worked solely on that program for the period covered by the certification. Certifications must be prepared at least semiannually and signed by the employee or supervisory official having firsthand knowledge of the employee's work.
2. If employees work on any of the following, a distribution of their salaries must be supported by PARs or other acceptable documentation under Circular A-87:

(i) More than one Federal award;
(ii) A Federal award and a nonfederal award;
(iii) An indirect cost activity and a direct cost activity;
(iv) Two or more indirect activities which are allocated using different allocation bases; or
(v) An unallowable activity and a direct or indirect activity.

3. For the purposes of the above paragraph, "acceptable documentation" must reflect an after-the-fact distribution of the actual activity of each employee; account for the total activity for which each employee is compensated; be prepared at least monthly and coincide with one or more pay periods; and be signed by the employee.
4. Budget estimates or other distribution percentages determined before services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:
   (i) The unit system for establishing the estimates produces reasonable approximations of the activity actually performed.
   (ii) At least quarterly comparisons of actual costs to budgeted distributions based on monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than 10%.
   (iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.[1]

V. RESPONSIBLE STAFF

The DDS budget analyst assigned to RSA shall be responsible for providing to the RSA Operations Division's manager analyst monthly Personnel Activity Reports (PARs) reflecting the after-the fact distribution of the actual activity of each RSA employee. The manager analyst shall provide copies of the PARs to the OQAC supervisor not later than the tenth day of each month. The OQAC supervisor shall coordinate the completion of the semi-annual Employee Certifications and submit the certifications to the designated office within the U.S. Department of Education

VI. PROTOCOL

1. **Employees who worked on a single federal grant or cost objective**:
   Employees in this category spend **100%** of their time working in **one** program, *i.e.,* the Basic Vocational Rehabilitation Program, the Independent Living Program, the Older Blind Program, **or** the Randolph-Sheppard Vending Facilities Program. At least twice per year employees in this category shall be certified as working 100% on one Federal grant.
   (i) Certifications covering the first and second quarters of the fiscal year shall be completed and submitted to the U.S. Department of Education not later than April 30th; certifications covering the third and fourth quarters of the fiscal year shall be completed and submitted not later October 30th.

[1] Authority for #s 1-4 is OMB Circular A-87, §§s8.h(3)(4,) & (5), and 2 CFR § 225, App. B, rsp.

(ii) The supervisor of RSA's OQAC shall forward to each RSA supervisor and manager a certification identifying the direct reports who worked on a single federal grant or cost objective.

(iii) Each certification shall be signed by the supervisor or manager having firsthand knowledge of the employee's work. The certification shall include a statement attesting that the employee worked only on one federal grant or cost objective.

a. Sample statement: I hereby certify that for the period October 1, 2013, through March 30, 2014, 100 percent (100%) of the above employees' time and efforts were spent on VR Basic Support Program. (Attachment A).

(iv) Signed semiannual certifications shall be forwarded to the supervisor of OQAC not later than April 20th and October 20th of each fiscal year.

(v) After certifying the documents as correct, the OQAC supervisor shall send an email to the state liaison for the District of Columbia and the financial management specialist at the U.S. Department of Education, confirming completion of the certifications.

(vi) Reports shall be maintained at the agency for no less than five (5) years.

2. **Employees who work on multiple federal grants or cost objectives:**
Employees working in **more than one** of the above programs are **not** considered to be 100% on a specific federal grant or cost objective and therefore shall complete a **biweekly Personnel Activity Report** in PeopleSoft.

(i) Using the Combo Codes provided annually by the RSA Operations Manager, employees shall enter into PeopleSoft the actual amount of time worked on **each** federal grant or cost objective. The report must account for the total **daily** activity for which each employee is compensated (8.0 or 9.0 hours daily). (Attachment B).

(ii) **Entering time into PeopleSoft**: Log into PeopleSoft→ Self Service/Time Reporting/Timesheet → click on View by Time Period→ enter date for current pay period. Enter number of hours worked per grant/cost objective, per day. Select the appropriate Time Reporting Code **and** select the appropriate Combo Code for each grant worked **other than** your primary grant. Do not enter a Combo Code for the primary grant to which your time is charged. Time may be entered in 15 minute increments.

VII. Monitoring:

To ensure the accuracy of the semi-annual Employee Certifications, prior to approving the certifications, each DCRSA supervisor and manager shall compare their respective certification(s) against the monthly Personnel Activity Reports (PAR) provided by the DDS budget analyst assigned to RSA. Discrepancies shall be forwarded to the supervisor of RSA's OQAC for correction. Monthly PARs and semi-annual Employee Certifications will be maintained in an audit file within RSA's OQAC for no less than five (5) years.

Attachment A.

The example below illustrates a properly completed Employee Certification.

Employee Certification

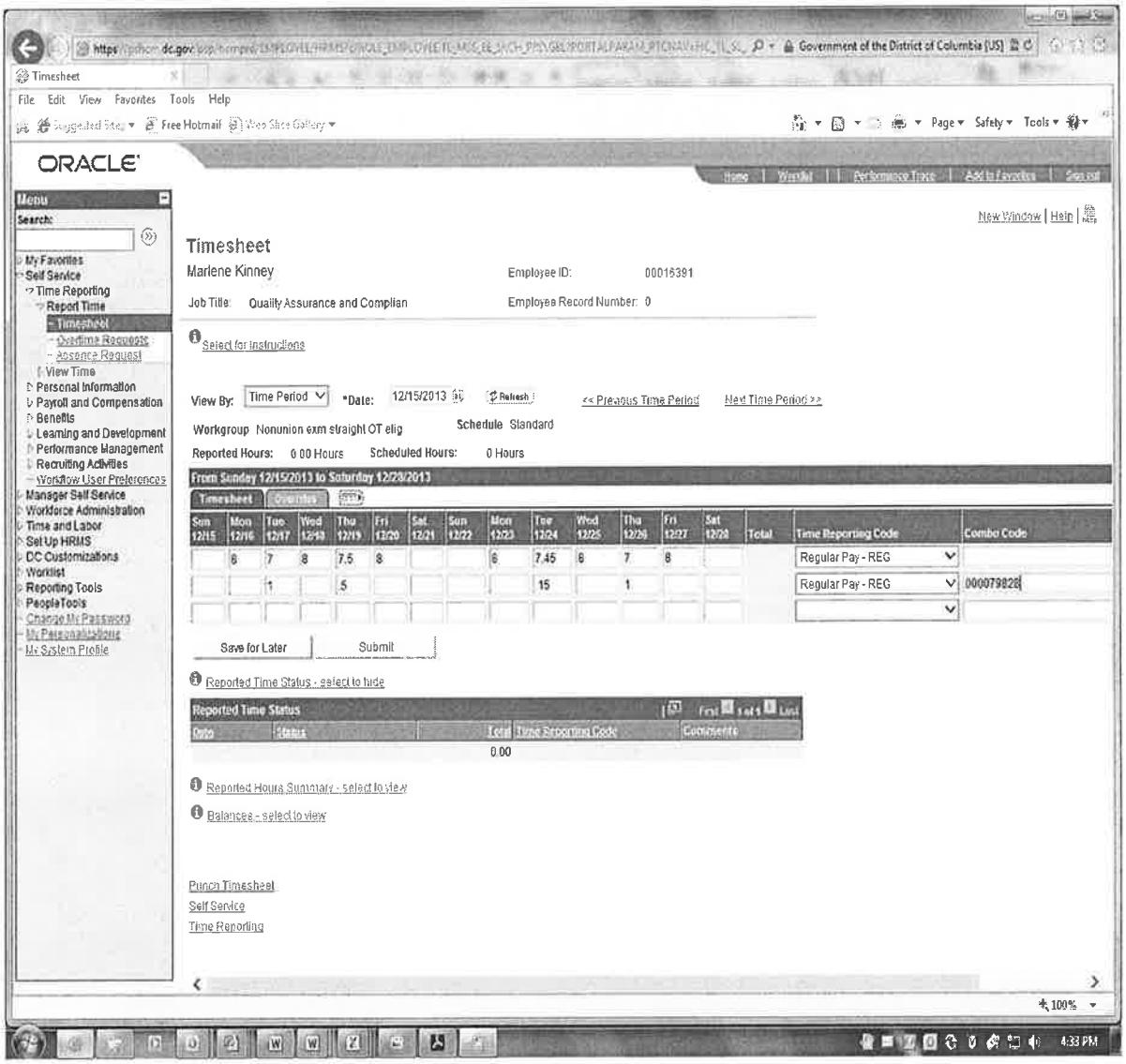
Employees working with the Rehabilitation Services Administration from October 1, 2013 through March 31, 2014:

1. Employee A
2. Employee B
3. Employee C
4. Employee D
5. Employee E
6. Employee F

I hereby certify that for the period October 1, 2013 through March 31, 2014, 100 percent (100%) of the above employees' time and efforts were spent on the VR Basic Support Program.

_____

XXXX, Deputy Director
Rehabilitation Services Administration

Attachment B.

The example below illustrates the timesheet of an employee who worked on the Basic Support grant **and** the Older Blind grant.