

ATTACHMENT F

Supporting documentation for salaries or wages charged to grants with Kansas Rehabilitation Services (KRS)

Expenditures for salaries or wages charged to grants with KRS are governed by the federal Office of Management and Budget Circular A-122.

In order to charge your grant with KRS for salaries or wages, your organization must maintain documented payroll records which are approved by a responsible official of your organization. Payroll records must be supported by personnel activity reports. (Examples are provided on following pages.)

These requirements apply to positions referred to in the OMB circular as "professionals and nonprofessionals."

Personnel activity reports

- Your organization must maintain reports reflecting the distribution of activities for all staff members whose compensation is charged, in whole or in part, to the contract.
- Distribution of activities means that you must clearly identify the amount of time the employee spent on allowable contract activities.
- If the employee is "nonprofessional," personnel activity reports must reflect both the number of hours worked per day on KRS grant activities and the total number of hours the employee worked per day. For this purpose, the term "nonprofessional" shall have the same meaning as "nonexempt employee" **under the Fair Labor Standards Act.**
- When direct services to consumers are provided, reports must specify the name of the consumer, the service provided, the date, location and total time on task. For audit purposes, corresponding consumer files must be consistent with the personnel activity reports.
- The reports must reflect an after-the-fact determination of the actual activity of each employee. It is not allowable to provide estimates based on the budget or to simply allocate a percentage of the employee's time to the grant. It is not allowable to use any kind of estimating method that is determined before allowable work activity actually occurs.
- The reports must be signed by the employee or by a responsible supervisory official who has first-hand knowledge of the activities performed by the employee.
- The reports must be prepared at least monthly and must coincide with one or more pay periods.

Related notes

- Fringe benefits charged to the grant must be in proportion to the amount of time the employee spent on allowable grant activities.

- Please invoice KRS for salary and wages for the month the employee worked, rather than the month in which your organization issues the paycheck. This will help us avoid delays in payments at the end of the year.

Accounting for leave time

- if an employee's work is routinely charged to multiple funding sources, how do you allocate the use of approved leave, such as vacation time or sick leave? Vacation leave, sick leave, military leave, and the like, are allowable, provided such costs are absorbed by all organization activities in proportion to the relative amount of time or effort actually devoted to each. Therefore, if an employee spends 50% of his/her time on KRS grant activities, based on an after-the-fact determination of the actual activity and not a budget estimate or projection, then 50% of allowable leave time could be allocated to the KRS grant.

Requests for line item changes

- Grantees are reminded that any and all line item changes must have the prior written approval of the KRS project manager. It is not possible for grantees to independently move funds from one line item to another without prior approval. To request consideration of a request to change line items, please contact:

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Coordinator of Capacity-Building Initiatives
Kansas Rehabilitation Services
Docking State Office Building, 9th Floor North
915 SW Harrison
Topeka, KS 66612
Kathy.Cooper@dcf.ks.gov
785-296-3130
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Example of payroll record to submit with grant invoice

Name of your organization

Employee name

Time period of this record

Earnings codes used during this schedule pay period.					
Date	Program A*	Program B*	Vacation	**	Total
1	<i>insert number of hours worked</i>	<i>insert total number of hours worked</i>			
2					
3					
Etc.					

**Identify the program name, for example Older Blind Independent Living. Include other programs in your organization from which this employee receives part of his/her compensation. If you use acronyms for programs in the table, provide a key on the page with the full name.*

***Add additional columns depending on the number of programs and categories (vacation, sick leave, holidays, discretionary days, re-arranged time, etc.)*

Signature of employee/Date

Signature of organization official responsible to approve payroll/Date

Example of personnel activity report to maintain on file for audit

Please note that activity examples are examples and each grantee may charge salary or wage expenses only in accordance with the approved grant and budget line items.

Name of your organization
Employee name

Time period of this record
Circle one (FLSA status): Exempt Non-exempt

Date	Activity (describe) <i>When direct services to consumers are provided, reports must specify the name of the consumer, the service provided, the date, location and total time on task. Expand the space below as needed to provide the required level of detail.</i>	Funding source*	Daily summary of number of hours worked <i>Include travel time if it is directly paid from an approved personnel budget line item.</i>	
			Total Hours Direct Services	If Non-Exempt, Total Hours Worked in the Day
<p><i>Calendar Date #1</i></p> <p><i>This example shows an 8-hour work day on KRS grant activities.</i></p>	<p>Activity #1: Example – Met with 4 consumers in Topeka as follows: Name: 2 hours Name: 2 hours Name: 2 hours Name: 2 hours</p>	OIB	8	8
<p><i>Calendar Date #2</i></p> <p><i>This example shows that a non-exempt employee worked 3 hours on KRS grant activities and a total of 8 hours that day. The 5 hours worked on other programs do not have to be documented for this report, but documentation may be required for other funding sources.</i></p>	<p>Activity #1: Example – Conducted outreach and awareness event in Olathe from 1 to 4 p.m.</p>	OIB	3	8

Calendar Date #3	Activity #1: Specify			
	Activity #2: Specify			
Calendar Date #4, etc.				

Tabulation of total hours per funding source for this time period, taken from the detail listed above:

Funding source (specify)	Hours
Funding source (specify)	Hours
Funding source (specify)	Hours
Etc.	
Total hours	XXXX

**Identify the program name, for example OIB. Include other programs in your organization from which this employee receives part of his/her compensation. If you use acronyms for programs in the table, provide a key on the page with the full name.*

Signature of employee/Date

Signature of responsible supervisory position with first-hand knowledge of the activities performed by the employee/Date