

District: Tupelo Public School District

Section: D - Fiscal Management

Policy Code: DFC - Federal Aid

BOARD POLICY

1. The directors of the various federal projects of the District shall manage cash so that draws of federal monies are as close as administratively feasible to the related program expenditures.

2. Public funds shall not be expended from any source(s) for purposes which are political. ~~Prohibited expenditures include, but are~~ including but not limited to, the purchase of partisan political materials, contributions to any candidate for public office, and use of school property, equipment or employees in support of a candidate(s).

3. Federal Employees (Time and Effort Documentation)

Employees paid solely with federal funds, will complete certification semiannually, verifying that work responsibilities for the certification period were solely related to the assigned program.

Any employee working on multiple activities or cost objectives, will complete a Personnel Activity Report (PAR) that meets the following standards:

- a. Reflects an after-the-fact distribution of the actual activity of each employee
- b. Accounts for the total activity for which each employee is compensated
- c. Documentation must be prepared at least monthly and coincide with one or more pay periods, and
- d. Be signed by the employee and supervisor

Documentary support will be required where the employee works on:

- a. More than one federal award
- b. A Federal award and a non-federal award
- c. An indirect cost activity and direct cost activity

4. The Board authorizes the superintendent to establish procedures consistent with this policy.

Last Review Date:

Review History:

Adopted Date: 7/26/2016

Approved/Revised Date: