

Oklahoma Union School

Compensation Policy for Personal Services Under Federal Grant Awards

Date Adopted: 11/12/25 Revised: Pg. 1 of 2

Purpose:

This policy establishes procedures to ensure that all compensation for personal services paid under Federal Grant awards, including wages, salaries, stipends, and extra duty pay, is reasonable, allowable, properly documented, and consistent with the established written policies of the District.

1. Scope

This policy applies to all employees whose compensation is paid in whole or in part with Federal grant funds during the period of performance of the award. It includes regular wages or salary, stipends, and extra-duty assignments.

2. General Compensation Standards

Compensation for personal services under Federal awards must:

1. Be Reasonable and Allowable:

The amount of compensation shall be reasonable for the services rendered, conform to the established written compensation policies of the District, and be consistent with compensation paid for similar work in the District's other non-federally funded activities.

2. Follow Established District Policies:

Compensation must be determined in accordance with the District's adopted salary schedules, employment contracts, and personnel policies applicable to all employees, whether or not federally funded.

3. Result from Proper Appointment:

Each employee providing services under a Federal award must have an appointment or assignment made in accordance with the District's established hiring and personnel procedures. The assignment must clearly define duties, responsibilities, and the funding source(s).

4. Comply with Federal Statutes and Regulations:

Compensation shall meet the requirements of all applicable Federal statutes, the Uniform Guidance (2 CFR Part 200), and the specific terms and conditions of the Federal award.

3. <u>Documentation and Support of Compensation</u>

All compensation charges to Federal awards must be supported by appropriate documentation in accordance with 2 CFR §200.430(i) – Standards for Documentation of Personnel Expenses.

- **Time and Effort Documentation:** Employees whose salaries are paid in full or in part with Federal funds must maintain time and effort records reflecting the actual time worked on each cost objective.
- Periodic Certification: For employees working on a single Federal program or cost objective, periodic certification (at least semiannually) will be completed by the employee or supervisor.
- Personnel Activity Reports (PARs): For employees working on multiple cost objectives, PARs or equivalent records will be completed at least monthly, signed by the employee, and reflect after-the-fact distribution of actual activity.

4. Stipends and Extra-Duty Pay

- Stipends or extra-duty pay funded by Federal awards must be:
 - Pre-approved by the Superintendent or Federal Programs Director.
 - Supported by documentation that the work was performed outside of the employee's regular duties.
 - Reasonable and consistent with similar payments made from non-federal funds.
 - Clearly identified in the grant budget and allowable under the terms of the specific Federal program.

5. Review and Oversight

The Superintendent or designee is responsible for ensuring compliance with this policy and that all personnel expenditures charged to Federal awards are properly approved, supported, and reported.

6. Record Retention

All records related to compensation, time, and effort documentation will be retained for the period required under Federal record retention guidelines and made available for audit or monitoring as requested.