



State of New Jersey

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To: School Business Officials
School Food Service Directors

From: Rose Tricario, Director
Division of Food and Nutrition

A handwritten signature in black ink, appearing to read "Rose Tricario".

Date: January 6, 2014

Subject: Certification of Employees

This memo is to serve as a reminder of time-and-effort documentation requirements pertaining to school food service employees and other employees who are paid out of the school food service account. Federal regulations as stated in 2 CFR 225 (OMB Circular A-87) require that certain documentation requirements must be met in order for Local Education Agency (LEA) staff to be charged to the school food service account.

A staffer who works in two or more cost objectives (programs, functions or activities within programs, etc.) must maintain monthly "personnel activity reports" showing the distribution of his/her time and effort among cost objectives. However, a staffer who works in only a single cost objective is required to complete only a semi-annual certification to that effect and his/her supervisor must sign it.

Program regulations at 7 CFR 210.14(a) require that a Local Education Agency (LEA) operate the National School Lunch Program to maintain a nonprofit school food service, which is defined as one conducted for the benefit of schoolchildren, all of the revenue from which is used solely for the operation or improvement of such food services. All expenditures of a LEA's nonprofit school food service account must meet the standards for allowable costs set out in A-87.

For purposes of documenting staff time and effort according to A-87, any combination of the following three scenarios is possible:

Scenario 1: A food service staffer works solely in the nonprofit school food service

Staff working under this scenario are considered “single-funded” and they must therefore complete a semi-annual certification as described in A-87, Appendix B, paragraph 8.h.(3).

Scenario 2: The LEA operates a food service activity outside its nonprofit school food service, and a staffer works part of the school day in each.

In this scenario, that other food service activity is a separate cost objective for which the LEA must account separately. In this situation there must be documentation that separates the portion of the staffer’s time and effort devoted to the nonprofit school food service from the portion devoted to the other food service activity.

Scenario 3: A food service staffer works part-time in the nonprofit school food service and part-time in school activities completely outside the food service.

An example of this scenario would be a staffer who works in the cafeteria for part of each school day and in the school bookstore, library, and/or principal’s office the rest of the day. The LEA must document the portion of his/her time & effort devoted to each. This can be accomplished by directing the staffer to complete a monthly personnel activity report as described in A-87, Appendix B, paragraph 8.h.(4) and (5).

Time and effort cost documentation is an area that will be monitored during the Administrative Review process. OMB Circular A-87 (2 CFR Part 224), Appendix B, section 8.h prescribes staff time and effort documentation requirements, and can be accessed at the following web address: http://www.whitehouse.gov/omb/circulars_a087_2004/