



NDE BUDGET & GRANTS MANAGEMENT

Time & Effort
Certification



PURPOSE

- Help Districts, ESUs, Non-Profits, and Universities receiving Federal funds from NDE
- Subrecipient – Districts, ESUs, Non-Profits, Universities
- Determine how to document approved Staff time
- 2 CFR 200.430(i)



WHAT IS TIME & EFFORT (T&E)

- Salary and benefits of any employee charged to a Federal grant
- T&E **MUST** be supported by documentation that:
 - Accurately reflects work that an employee performed
 - Amount claimed for reimbursement reflects the amount of time employee spent working on Federal grant objectives



WHO DOES T&E APPLY TO

- All employees whose salary and benefits are charged to a Federal grant
- Does NOT apply to Contractors who are not the entities employee
 - The contract is the time and effort documentation
 - The contract should outline the time and work that will be performed



REQUIREMENTS

- Subrecipient must retain all T&E documentation
- T&E documentation must be made available to NDE upon request
- T&E documentation are subject to review during
 - Audits
 - Monitoring
 - Situations that require evidence that time funded by federal grant was spent working toward the grant objectives



DOCUMENTATION

- Level of Detail
 - Number of different duties or projects employee has – referred to as “Cost Objectives”
 - Employee could have a single objective or multiple cost objectives



COST OBJECTIVES

- 2 CFR 200.28
 - A cost objective means a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are desired and for which provision is made to accumulate and measure the cost of processes, products, jobs, projects, etc.



COST OBJECTIVES

- A means of determining out of which bucket costs have occurred
- A means to determine from which source an employee should be paid
 - Based on the objectives of the funds



COST OBJECTIVES

- **Single Cost Objective**

- Position is dedicated to One purpose
- Example:
 - IDEA Part B Special Education teacher works with students with disabilities
 - 100% of the teacher's time is eligible for IDEA and charged to the IDEA grant
 - Federal government requires semi-annual certification that 100% of the employee's work is toward the one project or objective

COST OBJECTIVES

- **Multiple Cost Objectives**

- Individual whose time is spent on more than one cost objective
- Example:
 - SPED teacher charges time for two special education math classes and teaches a other high school course
 - Only part of the teacher's time can be charged to the IDEA grant because only part of the teacher's time is spent working towards the objective of the IDEA grant
 - The part of the teacher's time spent on teaching high school courses would be paid out of the school's salary budget



COST OBJECTIVES

- **Multiple Cost Objectives** (cont'd)
 - Documentation required:
 - Personnel Activity Report (PAR)
 - Document portion of time working on the Perkins-related work versus other duties



FEDERAL T&E REPORTING REQUIREMENTS

- 2 CFR 200.430(i)
 - All salaries charged to a federal grant must be based on records that accurately reflect the work performed and that these records be incorporated into the subrecipient's official records
 - Subrecipient must have an established agency-wide process for reviewing PARs and semi-annual certifications to determine that charges are accurate, allowable, and properly allocated



FEDERAL T&E REPORTING REQUIREMENTS

(cont'd)

- Determining if an employee works on a Single Cost Objective or Multiple Cost Objective is the **number** of duties or projects the employee performs, **not** the number of fund sources



FEDERAL T&E REPORTING REQUIREMENTS

(cont'd)

- Single Cost Objective Positions
 - Position description verifies activities are related to single cost objective
 - Complete a semi-annual certification at least every 6 months
 - Certification is signed after-the-fact by the employee and supervisor with first-hand knowledge of work performed by the employee

FEDERAL T&E REPORTING REQUIREMENTS

(cont'd)

- Multiple Cost Objective Positions
 - Complete Personnel Activity Report (PAR) at least monthly
 - On the PAR, account for the total activity for which the employee is compensated (i.e. all 40 hours in a week, even if only 10 hours were spent on the grant project objectives)

FEDERAL T&E REPORTING REQUIREMENTS

(cont'd)

- Multiple Cost Objective Positions (cont'd)
 - Signed after-the-fact by employee and supervisor with first-hand knowledge of work performed by the employee
 - Reflects actual work performed (not the work budgeted)
 - Maintain supporting documentation to demonstrate the amount of time charged to the grant is at least the amount of actual time the position worked on the grant's objectives
 - Documentation can be a schedule of actual work or any time tracking system

FEDERAL T&E REPORTING REQUIREMENTS

(cont'd)

Supporting documentation for positions that have multiple cost objectives must be sufficient enough that an auditor can be reasonably assured that the costs were accurate and properly allocated.

Budgeted amounts never qualify as supporting documentation.

EXAMPLES

- Semi-Annual Certification
 - 100% or a Single Federal Award Cost Objective
- Split Coding
- PAR Certification
 - Two examples weekly and monthly

SEMI-ANNUAL CERTIFICATION

Example of a Semi-Annual Certification
(Above Title of the form needs to be on the document)
Activity Report for Employees Coded to a Federal Grant

School Year 2018-2019

XYZ Public Schools *(Name of Entity is required)*

IDEA 6410 Funding (100 %) *(Include the Federal Program and all funding sources if applicable)*
(Federal Program salary paid from)

For the 1st Semester 2018 – 2019 School Year *(Must have the reporting period)*

I certify that the employee listed below worked 100% of their time on a single federal award or cost objective.

Employee Name	Employee Title
Susan J Doe	Teacher

(Must have the employees name and title)

Employee Signature

Date

Supervisory Signature

Date

(The above signature are signed and dated after-the-fact, ensure actual time worked is accurately reflected)

100% or Single Federal Award Cost Objective

This support is for the above time and effort example

100 % or a single federal award cost objective				
XYZ School District				
2018/19 School Year				
Certified Staff				
Coding	Date	Account Description	Name	Amount
01-2-06410-111-001-0000	9/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	10/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	11/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	12/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	1/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	2/28/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	3/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	4/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	5/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	6/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	7/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
01-2-06410-111-001-0000	8/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 5,000.00
				\$ 60,000.00
Coding	Date	Account Description	Name	Amount
01-2-06410-200-001-0000	9/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	10/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	11/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	12/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	1/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	2/28/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	3/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	4/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	5/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	6/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	7/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
01-2-06410-200-001-0000	8/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,500.00
				\$ 18,000.00

SEMI-ANNUAL CERTIFICATION

Example of a Semi-Annual Certification
(Above Title of the form needs to be on the document)
Activity Report for Employees Coded to a Federal Grant
School Year 2018-2019

XYZ Public Schools (Name of Entity is required)

IDEA 6410 Funding (100 %) (Include the Federal Program and all funding sources if applicable)
(Federal Program salary paid from)

For the 1st Semester 2018 – 2019 School Year (Must have the reporting period)

I certify that the employee listed below worked 100% of their time on a single federal award or cost objective.

Employee Name	Employee Title
Susan J Doe	Teacher

(Must have the employees name and title)

Employee Signature

Date

Supervisory Signature

Date

(The above signature are signed and dated after-the-fact, ensure actual time worked is accurately reflected)

Split Coding Example

This support is for the above time and effort example

Split Coding Example
XYZ School District
2018/19 School Year

Coding	Date	Certified Staff Account Description	Name	Amount
01-2-06410-111-001-0000	9/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	10/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	11/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	12/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	1/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	2/28/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	3/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	4/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	5/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	6/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	7/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
01-2-06410-111-001-0000	8/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 4,000.00
				\$ 48,000.00

Coding	Date	Account Description	Name	Amount
01-2-06410-200-001-0000	9/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	10/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	11/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	12/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	1/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	2/28/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	3/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	4/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	5/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	6/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	7/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
01-2-06410-200-001-0000	8/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,200.00
				\$ 14,400.00

Split Coding Example (cont'd)

01-02-01200-111-001-0000	9/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	10/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	11/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	12/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	1/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	2/28/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	3/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	4/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	5/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	6/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	7/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
01-02-01200-111-001-0000	8/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 1,000.00
				\$ 12,000.00

	Date	Account Description	Name	Amount
01-2-01200-200-001-0000	9/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	10/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	11/30/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	12/31/2018	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	1/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	2/28/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	3/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	4/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	5/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	6/30/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	7/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
01-2-01200-200-001-0000	8/31/2019	IDEA- Part B-611-EP-6410	Susan J Doe	\$ 300.00
				\$ 3,600.00

PAR

Example of a PAR (Title of the form needs to be on the document)

Employee: Jane Doe (Must have the employees name and title)

Position: Instructional Assistant

School: Lincoln Elementary

Certification Period:

8 / 15 / 2018 to 2 / 15 / 2019 (Must have the reporting period)

Type of Schedule:

Daily

Weekly

Biweekly

Other: _____

Program or Cost Objective	Distribution of Time
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	42%
IDEA, Part B – Federal Special Education	17%
State or Local	41%
TOTAL	100%

(Include the Federal Program and all funding sources if applicable)

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Jane Doe
Employee Signature

2/20/2019
Date

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Mary Smith
Supervisor Signature

2/21/20139
Date

(The above signature are signed and dated after-the-fact, ensure actual time worked is accurately reflected)

The schedule below or some schedule like the one below must accompany this page to show support for percentages.

PAR SCHEDULE

The above and below examples are only examples. If you use these examples please ensure that you change all data to reflect your entities documentation.

This support is for the above example

Day	Tuesday	Wednesday	Thursday	Friday	Totals
7:30 with staff Title I	8:00-8:30 Consult with staff regarding Title I students	8:00-8:30 Consult with staff regarding Title I students	8:00-8:30 Consult with staff regarding Title I students	8:00-8:30 Consult with staff regarding Title I students	150 Minutes Title
7:15 Break	8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break	8:30-8:45 Break	75 Min General
8:00 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	8:45-9:15 Special ed. support	150 Minutes IDEA
9:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading	9:15-10:00 Small group reading	225 Minutes General
10:00 2nd grade Title I reading/math	10:00-11:00 2nd grade Title I reading/math	10:00-10:30 Small group math 10:30-11:00 2nd grade Title I reading/math	10:00-11:00 2nd grade Title I reading/math	10:00-10:30 Small group math 10:30-11:00 2nd grade Title I reading/math	90 Min General 210 Minutes Title
11:00 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	11:00-11:30 Lunch Break	150 Min General
11:30 Individual special ed. student catch- up	11:30-11:45 Individual special ed. student catch- up	11:30-11:45 Individual special ed. student catch- up	11:30-11:45 Individual special ed. student catch- up	11:30-11:45 Individual special ed. student catch- up	75 Minutes IDEA
12:00 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math	11:45-12:35 Small group math	250 Min General
12:35 Individual special ed. student catch- up	12:35-1:05 Individual special ed. student catch- up	12:35-1:05 Individual special ed. student catch- up	12:35-1:05 Individual special ed. student catch- up	12:35-1:05 Individual special ed. student catch- up	150 Minutes IDEA
1:05 Break	1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break	1:05-1:20 Break	75 Min General
1:20 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep	1:20-1:40 Title I prep	100 Minutes Title
1:40 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math	1:40-2:30 First grade Title I reading/math	250 Minutes Title
2:30 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning and student learning plan follow-up	2:30-3:00 Title I lesson planning and student learning plan follow-up	240 Minutes Title
3:00 Bus duty	3:00-3:30 Bus duty	3:00-3:30 Bus duty	3:00-3:30 Bus duty	3:00-3:30 Bus duty	60 Min General

Total Minutes 2250 divided by 60 minutes = 37.5 hours

Total Title I Minutes 950 divided by 2250 = 42%

Total IDEA Minutes 375 divided by 2250 = 17%

Total General Minutes 925 divided by 2250 = 41%

PAR EXAMPLE

Example of a PAR (Title of the form needs to be on the document)

Employee: Jane Doe (Must have the employees name and title)

Position: Instructional Assistant

School: Lincoln Elementary

Certification Period:

8 / 15 / 2018 to 2 / 15 / 2019 (Must have the reporting period)

Type of Schedule:

Daily
 Weekly
 Biweekly
 Other: _____

Program or Cost Objective	Distribution of Time
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	42%
IDEA, Part B – Federal Special Education	17%
State or Local	41%
TOTAL	100%

(Include the Federal Program and all funding sources if applicable)

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Jane Doe
Employee Signature

2/20/2019
Date

I certify that I have firsthand knowledge that the above employee performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.

Mary Smith
Supervisor Signature

2/21/20139
Date

(The above signature are signed and dated after-the-fact, ensure actual time worked is accurately reflected)

The schedule below or some schedule like the one below must accompany this page to show support for percentages.

PAR Example

Staff Name: Susan J Doe

Month/Year: Oct-18

Date	IDEA 6410 EP	IDEA 6406 EC	General Funds	Total Hours
1	6	1	1	8
2	5	2	1	8
3	4	2	2	8
4	3	3	2	8
5	2	3	3	8
6				0
7				0
8	6	1	1	8
9	5	2	1	8
10	4	2	2	8
11	3	3	2	8
12	2	3	3	8
13				0
14				0
15	6	1	1	8
16	5	2	1	8
17	4	2	2	8
18	3	3	2	8
19	2	3	3	8
20				0
21				0
22	6	1	1	8
23	5	2	1	8
24	4	2	2	8
25	3	3	2	8
26	2	3	3	8
27				0
28				0
29	4	4	0	8
30	4	3.5	0.5	8
31	4	3.5	0.5	8
Monthly Totals	92	55	37	184
Percentage	50%	30%	20%	

Contact Information

- Tom Goeschel
 - Tom.Goeschel@nebraska.gov
- Merci Suarez
 - Merici.Suarez@nebraska.gov
- Dan Harshman
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Thank you!