$1,000 Question: Required Documents for Federal Programs.
Answer: What are Time and Efforts.

NDE Day 2021
Beth Wooster, Dottie Heusman & Tom Goeschel
Here are the categories?

• General Knowledge
• The Who
• Types of Time & Efforts
• Odd Questions
• Final Question
CATEGORY #1

• GENERAL KNOWLEDGE
General Knowledge for $200

• QUESTION: What does T & E stand for?

• ANSWER: Time and Effort
General Knowledge for $400

• QUESTION: Which employees must districts collect a time and effort from?

• ANSWER: All employees (not contractors) whose salary is paid in whole or part with federal funds and used to meet a match/cost share requirement. Includes full time, part time, stipends, and substitute teachers.
General Knowledge for $600

• QUESTION: When do employees and employers sign off on Time & Effort Documents?

• ANSWER: After the Fact
General Knowledge for $800

• QUESTION: Who collects the Time & Efforts?

• ANSWER: District/School Office, NDE Fiscal and Programmatic Auditors
• QUESTION: What documents must match each other regarding the Time & Effort documents?

• ANSWER:
  • Time & Efforts must match:
    • The GMS Application,
    • NSSRS (names, salaries, and percentages),
    • Local Accounting Records
CATEGORY #2

THE WHO
The Who for $200

• QUESTION: My class size reduction teacher thinks she needs to do a Time & Effort. Does she? If so, what kind?

• ANSWER: If you are paying the CSR teacher with Title II-A funds she must do a Time & Effort. Because she has a single cost objective, she can do a Semi-Annual Time & Effort.
QUESTION: My Title I teacher thinks he needs to do a Time & Effort. Does he? If so, what kind?

ANSWER: If you are paying the Title I teacher with Title I-A funds he must do a Time & Effort. Because he works under a single cost objective, he can do a Semi-Annual Time & Effort.
The Who for $600

• QUESTION: Our school’s paraprofessional is coded to Title I for 50% of her time and 50% of her time is for special education? I don’t have to have her do a time and effort since she’s paid with two federal funds right, and she’s a noninstructional staff member not an instructional staff member.

• ANSWER: Wrong. A time and effort form must be completed for ANY staff member being paid with federal funds. If she has a fixed schedule, you can use a semi-annual T & E with the correct percentages shown for the two funding sources, and attach her set schedule.
The Who for $800

• QUESTION: Our Business Manager works with many different grants and doesn’t have a fixed schedule but we are paying her with federal dollars. Because of this she doesn’t have to do a time and effort, right?

• ANSWER: Wrong!
  • The time and effort will be different than someone with a fixed schedule.
The Who for $1000

• QUESTION: Okay then what does my business manager do to assure her time is accounted for?

• ANSWER: She completes a PAR (Personnel Activity Report). She completes a daily log, by month, that shows how many hours per day she works on each of the federal cost objectives that are being used to pay her salary.
CATEGORY #3

• TYPES OF TIME and EFFORT FORMS
Types of T & E’s for $200

• QUESTION: Are there any samples of Time and Effort forms that districts can use?

• ANSWER: YES.
  • NDE Website
  • 3 bars on the side
  • Programs, Services & Initiatives
  • Federal Programs
  • Forms
  • Time and Effort Logs

Time and Effort Reporting
Sample Documents:
  • Time and Effort Reporting Guidance
  • Monthly Time and Effort Log (Sample)
  • Semi Annual Certification Time and Effort (Sample)
  • Fixed Schedule Time and Effort Log (Sample)
  • Fixed Schedule Time and Effort Log (Blank)
  • See our NDE State and Federal Grant Management Guidance [Outside Link]
Types of T & E’s for $400

Question: What is wrong with this T & E?

- Percentage = 125%
- Shows a watermark SAMPLE
- NDE’s nondiscrimination policy at bottom
- Signed prior to work completed
Types of T & E's for $600

Question: What is wrong with this T & E?

Answer: Nothing – it is correct

Semi-Annual Certification
Activity Report for Employees Coded to a Federal Grant
School Year 2020 - 2021

HIJ Public Schools

Title I A Funding (85 %) and District Funding (15 %)
(Federal Program salary paid from) (Other source of funding, ie District)

For the 2nd Semester 2020 - 2021 School Year

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

<table>
<thead>
<tr>
<th>Employee Name</th>
<th>Employee Title</th>
</tr>
</thead>
<tbody>
<tr>
<td>Olivia Smith</td>
<td>Title I Teacher</td>
</tr>
</tbody>
</table>

Olivia Smith
Employee Signature

May 28, 2021
Date

Mr. Michael Moore
Supervisory Signature

6-1-2021
Date
ABC District

Employee with Fixed Schedule

Employee: Jackie Chan
Position: Paraprofessional
School: ABC Elementary

Certification Period:
August 2020 to December 2020 (1st Semester)

Type of Schedule:
☐ Daily
☐ Weedly
☐ Biweekly
☐ Other: 

Program or Cost Objective Distribution of Time
Title I, Part A – Improving the Academic Achievement of the Disadvantaged 51%
IDEA, Part B – Federal Special Education 24%
State or Local 25%
TOTAL 100%

I certify that I performed work consistent with the attached schedule and as distributed in the above percentages during the Certification Period.
Jackie Chan
Employee Signature Date 5/86/2021

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.

2020 - 2021 SCHOOL YEAR SCHEDULE

Employee: Jackie Chan
Position: Paraprofessional
School: ABC Elementary

<table>
<thead>
<tr>
<th>Monday</th>
<th>Tuesday</th>
<th>Wednesday</th>
<th>Thursday</th>
<th>Friday</th>
</tr>
</thead>
<tbody>
<tr>
<td>8:00-8:30 Rec: Duty</td>
<td>8:00-8:30 Rec: Duty</td>
<td>8:00-8:30 Rec: Duty</td>
<td>8:00-8:30 Rec: Duty</td>
<td>8:00-8:30 Rec: Duty</td>
</tr>
<tr>
<td>8:35-9:00 Special ed. support</td>
<td>8:35-9:00 Special ed. support</td>
<td>8:35-9:00 Special ed. support</td>
<td>8:35-9:00 Special ed. support</td>
<td>8:35-9:00 Special ed. support</td>
</tr>
<tr>
<td>9:00-9:30 Small group reading</td>
<td>9:00-9:30 Small group reading</td>
<td>9:00-9:30 Small group reading</td>
<td>9:00-9:30 Small group reading</td>
<td>9:00-9:30 Small group reading</td>
</tr>
<tr>
<td>9:45-10:00 Break</td>
<td>9:45-10:00 Break</td>
<td>9:45-10:00 Break</td>
<td>9:45-10:00 Break</td>
<td>9:45-10:00 Break</td>
</tr>
<tr>
<td>10:05-10:30 Lunch Break</td>
<td>10:05-10:30 Lunch Break</td>
<td>10:05-10:30 Lunch Break</td>
<td>10:05-10:30 Lunch Break</td>
<td>10:05-10:30 Lunch Break</td>
</tr>
<tr>
<td>11:00-11:30 Small group math</td>
<td>11:00-11:30 Small group math</td>
<td>11:00-11:30 Small group math</td>
<td>11:00-11:30 Small group math</td>
<td>11:00-11:30 Small group math</td>
</tr>
<tr>
<td>1:05-1:20 Break</td>
<td>1:05-1:20 Break</td>
<td>1:05-1:20 Break</td>
<td>1:05-1:20 Break</td>
<td>1:05-1:20 Break</td>
</tr>
<tr>
<td>1:20-2:00 1st Grade SPED Support</td>
<td>1:20-2:00 1st Grade SPED Support</td>
<td>1:20-2:00 1st Grade SPED Support</td>
<td>1:20-2:00 1st Grade SPED Support</td>
<td>1:20-2:00 1st Grade SPED Support</td>
</tr>
<tr>
<td>2:00-2:30 First grade Title I reading/math</td>
<td>2:00-2:30 First grade Title I reading/math</td>
<td>2:00-2:30 First grade Title I reading/math</td>
<td>2:00-2:30 First grade Title I reading/math</td>
<td>2:00-2:30 First grade Title I reading/math</td>
</tr>
<tr>
<td>2:30-3:00 Title I Teacher Support</td>
<td>2:30-3:00 Title I Teacher Support</td>
<td>2:30-3:00 Title I Teacher Support</td>
<td>2:30-3:00 Title I Teacher Support</td>
<td>2:30-3:00 Title I Teacher Support</td>
</tr>
<tr>
<td>3:00-3:30 Bus duty</td>
<td>3:00-3:30 Bus duty</td>
<td>3:00-3:30 Bus duty</td>
<td>3:00-3:30 Bus duty</td>
<td>3:00-3:30 Bus duty</td>
</tr>
</tbody>
</table>
**Types of T & E’s for $800**

**QUESTION:**
What is wrong with this PAR?

**Answer:**
District Name is missing, otherwise it is correct
Types of T & E’s for $1000

- **QUESTION:** I have so many employees that are funded through various grants how do I keep track of it all?
- **ANSWER:** Do not fear! We are here to help.

<table>
<thead>
<tr>
<th>Staff Member’s Name</th>
<th>Building</th>
<th>Assignment w/ that code</th>
<th>Coding</th>
<th>Percentage</th>
<th>SALARY</th>
<th>Grant Assigned to:</th>
<th>Other Notes</th>
<th>Type of T &amp; E Needed</th>
</tr>
</thead>
<tbody>
<tr>
<td>Mr. A. Johnson</td>
<td>Intermediate</td>
<td>IM</td>
<td>E-1180</td>
<td>75%</td>
<td>63,708</td>
<td>Title III IM 6926</td>
<td>25% to L-1180</td>
<td>Semi-Annual</td>
</tr>
<tr>
<td>Mrs. Allie Jones</td>
<td>Elementary</td>
<td>EL</td>
<td>E-1180</td>
<td>100%</td>
<td>55,586</td>
<td>Title III EL 6925</td>
<td></td>
<td>Semi-Annual</td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total to Grant</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>$103,367</td>
</tr>
</tbody>
</table>

| Mrs. Tommi Lee       | Elem     | Title I Teacher no grades | F-1180 | 100%       | 60,459 | Title I 6200       |             | Semi-Annual         |
| Mr. Clyde Bevins     | Elem     | Title I Teacher no grades | F-1180 | 100%       | 65,331 | Title I 6200       |             |                     |
|                      |          |                         |        |            |        |                    |             |                     |
| Total to Grant       |          |                         |        |            |        |                    |             | $125,790             |

| Mrs. Doubtfire       | HS       | Title I Federal Counselor | F-2120 | 30%        | 46,598 |                     | Title I 6200 Homeless | PAR       |
|                      |          |                         |        |            |        |                    | 70% 0-2120 |             |
|                      |          |                         |        |            |        |                    |             |                     |
| Total to Grant       |          |                         |        |            |        |                    |             | $13,979              |
# In Summary: Certification of Actual Time Worked

<table>
<thead>
<tr>
<th></th>
<th>Semi-Annual</th>
<th>Alternate-Time &amp; Effort</th>
<th>PAR (Personal Activity Report)</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>What</strong></td>
<td>Account for Total Activity</td>
<td>Account for Total Activity</td>
<td>Account for Total Activity</td>
</tr>
<tr>
<td><strong>When</strong></td>
<td>After the Fact (Work is done)</td>
<td>After the Fact (Work is done)</td>
<td>After the Fact (Work is done)</td>
</tr>
<tr>
<td><strong>Signatures</strong></td>
<td>Employee AND Administrator</td>
<td>Employee AND Administrator</td>
<td>Employee AND/OR Administrator</td>
</tr>
<tr>
<td><strong>Time Periods</strong></td>
<td>Every 6 months (1x per semester)</td>
<td>Every 6 months (1x per semester) with Schedule attached</td>
<td>Every Month</td>
</tr>
</tbody>
</table>
CATEGORY #4

ODD QUESTIONS
QUESTION: Is all of this Time & Effort stuff really necessary and is it worth it?

ANSWER: It is mandated due to federal funding and it’s worth it.

BEST ADVICE: Get a system in place with the bookkeeper, administrator and teacher(s) so everyone is on the same page. It will go smoothly!
Odd Questions for $400

• QUESTION: I am paying staff using Title II-A dollars for professional development, do I have to do anything for T & E’s?

• ANSWER: Great question, and YES!
  • Do what we like to call a Blanket Time & Effort for Staff Development:

<table>
<thead>
<tr>
<th>Professional Development Name</th>
<th>Date of PD</th>
</tr>
</thead>
<tbody>
<tr>
<td>Name of Staff</td>
<td>Signature of Staff</td>
</tr>
<tr>
<td>Joe Jones</td>
<td>Joe Jones</td>
</tr>
<tr>
<td>Mary Clark</td>
<td>Mary Clark</td>
</tr>
<tr>
<td>Lisa Lewis</td>
<td>Lisa Lewis</td>
</tr>
<tr>
<td>Jim Smith</td>
<td>Jim Smith</td>
</tr>
</tbody>
</table>

Supervisor Signature: Mr. Todd (Principal) 8/15/20
Odd Questions for $600

• QUESTION: We have substitutes that cover for our Title I teachers and we don’t pay them with federal funds. Do they have to do Time & Efforts?

• ANSWER: NO! The key words in the question are “don’t pay them with federal funds.”
Odd Questions for $800

• QUESTION: We have substitutes that cover for our Title I teachers and we pay them with federal funds. Do they have to do Time & Efforts?

• ANSWER: YES!
  • Put together a summary sheet at the end of each month/semester that shows the substitute’s name, date they subbed, who they subbed for, and amount paid. Then have an administrator review it, sign and date it for approval.
  • Because most schools get the Substitute to sign in or out at the office on the day they are subbing, the substitute’s signature could be located if needed.
Odd Questions for $1000

• QUESTION: Do I have to do Time & Efforts for staff paid with ESSER I, II or III funding?

• ANSWER: YES!
  • ESSER dollars are funds from the federal government and would meet the same requirements as the other federal allocations.
FINAL QUESTION FOR TRIPLE YOUR POINTS

• QUESTION: Why care about Time & Effort Requirements?

• ANSWER: Because it is a federal requirement which means NDE has to audit the T & E forms for compliance. The District could be in jeopardy of having to pay back funds if there is a questionable cost.
Questions
THANK YOU