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NEBRASKA

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Office of Budget and Grants Management
Time and Effort Guidance

July 1, 2020

This guidance is intended to help school districts, ESU's, non-profits, and Universities that receive Federal funding from the Nebraska Department of Education (NDE) to determine how to document approved staff time to be charged against the entities allocations. This guidance documentation follows (2 CFR 200.430(i))

The term subrecipient used in the guidance refers to the entity that receives the federal funding through NDE. (i.e., school districts, ESUs, non-profits, and universities).

What is time and effort reporting?

The salaries and wages of any employee charged to a federal grant must be supported by time and effort documentation that accurately reflects the work that an employee performed. This applies regardless of the source of the federal funds – under which federal program the funds derive or whether the funds are allocated on a formula or discretionary basis. The subrecipient must have supporting documentation that the amount claimed for reimbursement against the federal grant reflects the amount of time the employee spent working on the federal grants objectives.

Please note that the requirement to keep time and effort documentation does not apply to contractors who are not the entities employees. In a situation in which the subrecipient contracts with an individual, the contract is the time and effort documentation and should outline the time and work that will be performed.

Time and effort records for employees should be housed by the subrecipient and should also should be readily available if requested by NDE. Records may be kept either in paper form or electronically. Time and effort records are subject to review during audits, monitoring, or other situations that require the subrecipient to provide evidence that time funded by the federal grant was spent working towards the grants objectives.

Time and effort records should be accompanied by supporting documentation to supply evidence the time recorded on the time and effort record is in compliance. The level of detail needed for the supporting documentation depends on how many different duties or projects the employee has – in context, those projects or duties are

referred to as “cost objectives.” An employee could have a single cost objective or multiple cost objectives.

Cost Objectives

Cost objectives are a means of determining out of which bucket costs have occurred. In the context of an employee paid (in part or fully) by a federal grant, it is a means of determining from which source an employee should be paid. That determination is made based on the objectives of the funds. Per 2 CFR 200.28, “A cost objective means a program, function, activity, award, organization subdivision, contract, or work unit for which costs data are desired and for which provision is made to accumulate and measure the cost processes, products, jobs, capital projects, etc.”

Single Cost Objective – An individual who has single cost objective has a position that is dedicated to one purpose. **Example:** IDEA Part B Special Education teacher works with students with disabilities. In this instance, 100 percent of the teacher’s time is eligible for IDEA and charged to the IDEA grant. For this purpose, the federal government requires semi-annual certification that 100 percent of the employee’s work is towards the one project or objective.

Multiple Cost Objectives – An individual whose time is spent on more than one cost objective. **Example:** Perkins Director charges time for the administration of the Perkins grant and teaches high school courses. In this case, only part of the teacher’s time can be charged to the Perkins grant, because only part of the teacher’s time is spent working towards the objective of the school’s Perkins grant. The part of the teacher’s day spent teaching high school courses would be paid out of the school’s salary budget. In this instance, the teacher must keep a Personnel Activity Report (PAR) to document the portion of time working on the Perkins-related work versus other duties.

Federal Time and Effort Reporting Requirements

The Uniform Grant Guidance in 2 CFR 200.430(i) “Charges to Federal awards for salaries and wages must be based on records that accurately reflect work performed. These records must:

- 1) Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
- 2) Be incorporated into the official records of the non-Federal entity;
- 3) Reasonably reflect the total activity for which the employee is compensated by the non-Federal entity, not exceeding 100% of compensated activities;
- 4) Encompass both federally assisted and all other activities compensated by the non-federal entity on an integrated basis, but may include the use of subsidiary records as defined in the non-Federal entity’s written policy;
- 5) Comply with the established accounting policies and practices of the non-Federal entity; and
- 6) Support the distribution of the employee’s salary and wages among specific activities or cost objectives if the employee works on more than

one Federal award; a Federal award and non-Federal award; an indirect cost activity and a direct cost activity; two or more different allocation bases; or an unallowable activity and a direct or indirect cost activity.”

Note: Budget estimates alone DO NOT qualify as support for charges to Federal awards, but may be used for interim accounting purposes, provide that meet the criteria outlined in 2 CFR 200.430 (i)(viii)(A, B, and C)

Note: Per 2 CFR 200.430 (a) Compensation-personal services (1) states, “Is reasonable for the services rendered and conforms to the established written policy of the non-Federal entity consistently applied to both Federal and non-federal activities;”

2 CFR 200.431 (a) Compensation-fringe benefits (2) states, “The costs are equitable allocated to all related activities, including Federal awards;”

A significant factor in determining whether an employee works on a Single Cost Objective or Multiple Cost Objectives is the number of duties or projects the employee performs, not the number of fund sources.

Single Cost Objective Positions

- Position description that 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 worked performed by employee.

Multiple Cost Objective Positions

- ❖ Complete Personnel Activity Report (PAR) at least monthly
- ❖ In 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);
- ❖ Signed after-the-fact by employee and the supervisor with first-hand knowledge of worked 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. Supporting documentation can be a schedule of actual work or any time tracking system.

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.

See examples on next pages.

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)

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

Example of 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 (80 %) and General Funding (20 %) (Include the Federal Program and all funding sources if applicable)

(Federal Program salary paid from)

(Other source of funding, ie District)

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)

This support is for the above time and effort example

Split Coding Example

XYZ School District
2018/19 School Year

Coding	Date	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

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

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 8 / 19 / 2018 (Must have the reporting period)

Type of Schedule:

 Daily

 x 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.

*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*

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

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

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

Position: Instructional Assistant

School: XYZ Public School

Certification Period:

8 / 1 / 2018 to 8 / 31 / 2018 (Must have the reporting period)

Type of Schedule:

Daily

Monthly

Biweekly

Other: _____

Program or Cost Objective	Distribution of Time
IDEA 6410 EP – Federal Special Education	50%
IDEA 6406 EC – Federal Special Education	30%
State or Local	20%
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

2/21/2019
Date

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

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%	