



New Hampshire

Department of Education

Frequently Asked Questions

Time and Effort FAQ

1. **Question:** How long do time and effort documents have to be kept?

Answer: The District/Charter School should follow their record retention policy, which at a minimum should be five (5) years for federal documents.

2. **Question:** Do you have example documents?

Answer: Yes! Please reference our Time and Effort PPT for the resource documents within the presentation or email the BFC for additional guidance. The BFC can be contacted at federalcompliance@doe.nh.gov.

3. **Question:** Regarding the semi-annual certificate, the period of performance for the second half of the year is typically until June 30th, however employees are signed before that date because they are no longer in school. What should we do?

Answer: Since a dated signature must be captured after the work is performed, please update the date on the semi-annual certificate from June 30th to the last day work is performed.

4. **Question:** I read somewhere that time and effort documents weren't required under ESSER grants, is this true?

Answer: No. The NHED enforces 2 CFR 200 requirements for all ESSER grants, therefore will continue to require time and effort be kept for all federal grants.

5. **Question:** How would we document a raise paid with ESSER funding?

Answer: The same way all other time and effort documents are kept. If there are multiple raises being granted under ESSER, the District/Charter School may keep a list of all affected employees that is signed and dated by the Supervisor with first-hand knowledge. Payroll documents must reflect these monies coming out of the appropriate grant account, the same as all other grants.

6. **Question:** Is time and effort required of a food service employee that is part grant funded and part general funded?

Answer: Yes. It does not matter the employees title or employment type (salary, part-time, full-time, stipend, etc.). If an employee is in whole or part funded with federal dollars, there must be an accurate account of the time spent on their cost objective(s). If the employee is performing one cost objective, then a semi-annual certificate may be appropriate and if the employee performs multiple cost objectives, a PARs would be appropriate.