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TO: Local Consolidated Plan Contacts

FROM: Twyla Sprouse, Assistant Director

RE: Time and Effort Form and Certification of Time Form

DATE: September 14, 2026

Under 2 C.F.R. Part 225 (formerly OMB Circular A-87), certain records must be kept to document employees' time when they are paid with Federal funds. The purpose is to ensure that federal funds are being spent appropriately. Employees who are paid from a sole source—100% of their time—must semi-annually certify to this fact. Employees who are paid from multiple sources—and one source is a federal program—must maintain monthly personal activity reports (PAR). This documentation should be kept by the district and made available upon request.

Enclosed are two examples of forms that could be used; one is the *Semi-Annual Certification of Time Sole Source of Funding* form. This is for those paid from one program; it is suggested that appropriate staff complete this form each semester. The other form is the *Time and Effort—Personnel Activity Report*; this form is a log of time spent on each program or cost objective. Districts are welcome to develop or use other forms.

If your district has approved Title I schoolwide programs in which funds are combined, employees paid 100% from the combined funds need only complete a semi-annual certification form.

Please refer to *Time and Effort Clarification Enclosure C* for examples and additional clarification. If you have any questions regarding this, please contact the [LCP consultant](#) assigned to your district.