Kansas state department of Education

Special Education Services
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To: Superintendents, Special Education Directors

From: Colleen Riley, Director, Special Education Services
Patty Gray, Assistant Director, Special Education Services

RE: Time and Effort Form and Certification of Time Form

Date:

Under the Office of Management and Budget's (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 such as Special Education—must maintain monthly time reports. However, if 100% of the employee's time is special education, and salary is based on both State and Federal Special Education funding, then a semi-annual certification is acceptable. This documentation should be kept by the district and made available upon request by either the state or the local education agency's CPA auditors, and does not need to be sent to the Kansas State Department of Education.

Attached are two examples of forms that could be used; one is the *Certification of Time Sole Source of Funding* form. The *Certification of Time* form should be completed by employees whose sole source of income is based on State and Federal Special Education funds as noted above. Appropriate staff must certify this semi-annually. The other form is the *Time and Effort—Personnel Activity Report*. This form is a daily log of time indicating the documenting the percentage of time spent on each program. Districts are welcome to develop or use other forms.

If your district has allocated Part VI-B funds to be used for implementation of an Early Intervening Services (EIS) or Schoolwide program, employees paid 100% from the combined funds (Part VI-B and Title), need only complete a semi-annual certification form.

If you have any questions, please contact us.

Sincerely,
Colleen Riley and Patty Gray