To: Local Consolidated Plan Contacts  
From: Bert Moore, Director  
       Doug Boline, Tate Toedman, Kerry Haag, and Laura Jurgensen, Assistant Directors  
RE: Time and Effort Form and Certification of Time Form  
Date: September 16, 2020

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 schoolwides 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.

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