

**Oklahoma State Department of Education  
Office of Bilingual/Migrant Education**

**TIME AND EFFORT REPORTING**

*Office of Management and Budget (OMB) Circular A-87*

Employees that are paid with federal funds must keep records of their time to ensure that a district does not use federal funds to compensate an employee for time spent on any other program. All individuals being paid with federal funds must document their time and effort, no matter the percentage of time or if they are working in a Title I targeted assistance or schoolwide program.

**What type of documentation is required?**

***Permanent Schedule*** – A permanent schedule is most often used for teachers or individuals who are being paid with federal funds and hold a fixed schedule every day of the week. For instance, a Title I teacher’s schedule could document that he/she is being paid 100% with federal funds and 100% of his/her day is dedicated to migrant programming. A teacher who was 50% migrant and 50% reading coach could also use this method if his/her schedule was consistent, day after day. Permanent schedules should be on file and updated throughout the school year.

***Daily Log*** – Individuals who work less than 100% for a particular federal program and whose schedule changes from day to day have the option of logging their time spent in the federal program each day. For instance, a principal who is paid 75% from the district for principal duties and 25% from Title I Part C to coordinate the district’s migrant program could keep a daily log of the time spent on principal duties versus migrant coordinator duties. An individual in this situation does not hold a fixed schedule as principal duties are irregular and cannot be scheduled. Daily logs must be signed by the employee and their supervisor.

***Monthly Certification*** – Individuals who are funded from multiple funding sources can document their time and effort through monthly documentation. For this method, an assurance including time documentation would be submitted monthly. This sample assurance could state, “For the month of October 2007, Jane Doe spent 50% of her time on Title I Part C instructional activities and 50% on general fund instructional activities as evidenced by the enclosed schedule.” – Signed by employee and supervisor.

**Which type of documentation pertains to my position?**

If the individual is on a fixed schedule (consistent duties every day and all year long) they will need to maintain a monthly certificate. If the individual has a variable schedule (duties change from day to day and/or during the year) they must maintain a daily log along with monthly certification.

**Who is responsible?**

The district is ultimately responsible for ensuring that staff members maintain their time and effort documentation; however, documentation records should be signed by the employee and supervisor evidencing first-hand knowledge of the work performed under the federal program.

## Daily Log Instructions

Federal rules require employees paid from a combination of funds, of which one fund is a federal program, must maintain time and effort distribution records in accordance with OMB Circular A-87.

**Instructions:** Complete the following form to show how much time you spent each day on activities related to each program or funding source through which you're paid. At the end of the month, total the number of hours for each program and calculate the percentage of time you have spent on each one. Then sign at the bottom of the sheet to certify that the total time is accurate. Finally, forward the time sheet to your supervisor for certification and processing along with backup documentation (for example, copy of pages from daily planner).

**Step #1:** Beginning with the second column, list one funding source or grant program to which your salary is charged during the time period covered by the form. Enter a separate funding source in each column (i.e. Title I, general fund). If you do not know the funding sources from which you are paid, contact the Human Resource Department, Board Clerk, or superintendent's office for that information.

**Step #2:** For each day of the month listed in the "Day" column, enter the number of hours you devoted to each of the programs you listed in Step #1. If the date falls on a weekend or holiday, indicate that.

**Step #3:** For each day of the month listed in the "Day" column, enter the combined number of hours you spent on all programs in the last column "Totals."

**Step #4:** At the end of the month, add the numbers in each column and enter the total on the line that shows "Totals." When added together, the total number of hours spent on all of the programs must equal the number at the bottom of the "Totals" column.

**Step #5:** Divide the number on the total line in each column by the number on the total line of the last column, and then multiply by 100. This gives the percentage of time spent on each program. Enter the percentages on the bottom line of the form.

**Step #6:** Add together the percentages you calculated for each program in Step #5 to make sure they equal 100 percent. If they do not, review Steps #2 through #5 to check for mathematical errors.

**Step #7:** Sign the completed form.

**Step #8:** Submit the original form along with any backup documentation the district requires to the supervisor and keep a copy for your own records.



## Monthly Certification

First Name:	
Last Name:	
Job Title:	
Work Location(s):	

Reporting for the month of:	
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Federally funded activities ( e.g., Title I, Title II, General Fund, IDEA)	% of time and effort

I certify that the information provided above is correct.

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Employee Signature	Date
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Principal/Supervisor Signature	Date
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