

Office of Title Services (OTS)

Office Hours

September 17, 2026



OKLAHOMA
Education



Topics

- Due Dates
- Reminders
- Training Opportunities
- Time Distribution Records (Time and Effort) Guidance

Due Date Communication

eGrant Management - MTW So...
osde.mtwgms.org/OSDEGMSWebv02/StaticPages/MenuList.aspx

OKLAHOMA
State Department of Education

Sign Out

Menu List

Select GMS Access/Select for Grant Applications

Administrative
Administrative Web Pages
GMS Administration Web
Payment Administration
Reports

GMS Access / Select
Funded Applications
Non-Funded Data Collections

Title Services

Next OTS Office Hours - January 15, 2026 at 10:00 a.m. Email amber.polach@sde.ok.gov for an invitation.

Submit Monthly Claims for Reimbursement - 2 C.F.R. 200.305(b)

Calculate Maintenance of Effort (MOE) - Check compliance with ESEA Section 8019 by using the formula in the OCAS Manual.

December claims for reimbursement must be dated through December 31st.

Special Education

District FY25 Special Education MOE data report is now available. All districts must update their FY26 LEA Agreement, MOE tab, with correct data for FY25. Districts can view their data through the link provided within their LEA Agreement, MOE tab. This update must be completed by January 30. If assistance is needed, please contact your finance specialist.

School Support & Improvement

No notifications found.

Expanded Learning

No notifications found.

Competitive

No notifications found.

Student Development

No notifications found.

Due Date Communication



From OSDE Communications

Educators will now receive important updates from the Oklahoma State Department of Education through a **bi-weekly communication**. This change from our previous monthly format ensures that all information is shared efficiently and consistently, while continuing to provide clear, accessible updates in one central place.

For additional details or items not included in this memo, educators are encouraged to visit the Oklahoma Department of Education Website, where comprehensive and up-to-date resources remain available.

[Oklahoma Department of Education Website](#)

FY27 Allocation Status

- Amounts for each ESEA grant are available in GMS.
- Allocation notices are pending.

Grant Allocation Process

FY27 Title III, Part A

- Title III, Part A English Learner (EL) - Project Code 572
 - Federal statute requires a **minimum** of **\$10,000** for a subrecipient to receive an allocation.

Step 1 - Oklahoma award amount divided by the number of EL students reported in the October 1 report = per pupil amount (PPA).

Step 2 – PPA multiplied by the number of students reported as EL on October 1 = <\$10,000

The number of students in **FY27** was **116**.

FY27 Title III, Part A

- Title III, Part A Immigrant - Project Code 571
 - Minimum of 20 students **and** 2% percent growth rate

FY27 ESEA Consolidated Budget Application

- Release Date – August 5, 2026
- Due Date – **September 30, 2026**
- Instructional document [available](#).

ESEA Equitable Services to Nonpublic Schools

OTS will host a training opportunity for districts that have participating nonpublic schools.

September 29, 2026

1:00 p.m.

[Registration](#)

ESEA Equitable Services to Nonpublic Schools

- In the ESEA Consolidated Budget Application, the Nonpublic School pages are **not ready**.

Family Engagement Training Opportunity

Five Simple Principles to Engage Every Family

When: September 22

Where: Moore Norman Technology Center

Time: 9 a.m. - 3:30 p.m.

[Click here for more information!](#)

Registration Link: <https://events.bizzabo.com /954385/home>

OSDE's Family and Community Engagement

[Family & Community Engagement](#)

Purpose – Time Distribution Records (TDR)

- The main goal of time distribution record (AKA time and effort) is to charge the **salary** to the federal grant for **time spent** on the duties completed by the employee for the grant objective.
- A time distribution record (TDR) is a recording of the employee's time as it **was** spent.

Purpose – Time Distribution Records (TDR)

- A TDR is **not** a time sheet. A TDR is an **after the fact** assurance that the individual completed work tasks in their contract day/year that may be charged to a federal grant funding source.

Purpose – Time Distribution Records (TDR)

Example – A reading teacher is funded 50% from Title I to provide supplemental instruction in foundation reading skills at one elementary school site **and** is funded 50% from general fund to provide curriculum support to the entire district.

Purpose – Time Distribution Records (TDR)

If upon reviewing the time distribution record and the salary source percentages and there is not a match, the district has two choices –

1. **Adjust** the salary source **percentages**.
2. **Adjust** the time working to match the salary source percentages.

Templates

Semi-Annual Time and Effort (Single Employee) – LEAs may use this document as a template.

Federal requirements require employees that work solely (100%) on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually (at least every six months) and will be signed by the employee and/or a supervisory official having first-hand knowledge of the work performed by the employee. [2 eC.F.R. §200.430 \(i\)\(1\)](#) (2022)

County Code:	Click or tap here to enter text.		
District Code:	Click or tap to enter a date.		
District Name:	Click or tap here to enter text.		
School Name:	Click or tap here to enter text.		
Fiscal Year:	Click or tap here to enter text.		
Start Date:	Click or tap to enter a date.	End Date:	Click or tap to enter a date.
Federal Funding Program Name:	Click or tap here to enter text.		
Federal Funding Project Code:	Click or tap here to enter text.		

ESEA Resource Toolkit

Employee Name (Print):	Click or tap here to enter text.
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By signing below, I certify that I have first-hand knowledge of the employee performing duties and responsibilities during the time period indicated.

Supervisor Name (Print):	Click or tap here to enter text.	
Supervisor Signature:		Date:

LEA's must keep the semi-annual certification document on file in their administrative offices for at least three fiscal years. Employees working on multiple activities or cost objectives, must document their work according to the distribution of their salaries or wages through personnel activity reports (monthly Time and Effort Logs) instead of semi-annual certifications.

Templates

Semi-Annual Time and Effort Record (Multiple Employees) – LEAs may use this document as a template.

Federal requirements require employees that work solely (100%) on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semiannually (at least every six months) and will be signed by the employee and/or a supervisory official having first-hand knowledge of the work performed by the employee. 26 C.F.R. §200.430 (i)(1) (2022)

County Code:	Click or tap here to enter text.		
District Code:	Click or tap to enter a date.		
District Name:	Click or tap here to enter text.		
School Name:	Click or tap here to enter text.		
Fiscal Year:	Click or tap here to enter text.		
Start Date:	Click or tap to enter a date.	End Date:	Click or tap to enter a date.
Federal Funding Program Name:	Click or tap here to enter text.		
Federal Funding Project Code:	Click or tap here to enter text.		

[illegible]

By signing below, I certify that I have first-hand knowledge of the employee(s) performing duties and responsibilities during the time period indicated.

Supervisor Name (Print):	Click or tap here to enter text.		
Supervisor Signature:		Date:	

LEA's must keep the semi-annual certification document on file in their administrative offices for at least three fiscal years. Employees working on multiple activities or cost objectives, must document their work according to the distribution of their salaries or wages through personnel activity reports (monthly Time and Effort Logs) instead of semi-annual certifications.

Templates

Monthly Time and Effort Record - LEA may use this document as a template.

For an employee who works on multiple activities or cost objectives (e.g., in part on a federal program whose funds have not been consolidated in a consolidated schoolwide pool and in part on federal programs supported with funds consolidated in a schoolwide pool or on activities that are not part of the same cost objective), an LEA must maintain time and effort distribution records in accordance with [2 eC.F.R. §200.430\(d\)\(1\)\(vii\)](#) (2022) that support the portion of time and effort dedicated to: (i) The federal program or cost objective; and (ii) Each other program or cost objective supported by consolidated federal funds or other revenue sources. This form is to be used along with the Personnel Activity Report (PAR).

County Code:	Click or tap here to enter text.		
District Code:	Click or tap to enter a date.		
District Name:	Click or tap here to enter text.		
School Name:	Click or tap here to enter text.		
Fiscal Year:	Click or tap here to enter text.		
Start Date:	Click or tap to enter a date.	End Date:	Click or tap to enter a date.

Federal Program	Activity Description	Percent of Time

By signing below, I certify this report is an after-the-fact determination of total activities and actual percent of time expended for the [time period](#) indicated.

Employee Name (Print):	Click or tap here to enter text.	
Employee Signature:		Date:

By signing below, I certify that I have first-hand knowledge of the employee performing duties and responsibilities during the [time period](#) indicated.

Supervisor Name (Print):	Click or tap here to enter text.	
Supervisor Signature:		Date:

LEA's must keep the monthly time distribution records on file in their administrative offices for at least three fiscal years. Employees working on a single cost objective, may document their work through semi-annual certifications.

Templates

Personnel Activity Report - LEA may use this document as a template.

County Code:	Click or tap here to enter text.																								
District Code:	Click or tap to enter a date.																								
District Name:	Click or tap here to enter text.																								
School Name:	Click or tap here to enter text.																								
Fiscal Year:	Click or tap here to enter text.																								
Start Date:	Click or tap to enter a date.												End Date:	Click or tap to enter a date.											

In the table below document the program name and the number of hours each day spent on program activities.

Program Name/Code:																									
Date																									
	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F
# of hours																									

Program Name/Code:																									
Date																									
	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F
# of hours																									

Program Name/Code:																									
Date																									
	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F
# of hours																									

Program Name/Code	Number of Hours	% of time spent on each program (may be recorded on the monthly time distribution record)

By signing below, I certify that the information recorded above is true and correct.

Employee Name (Print):	Click or tap here to enter text.																							
Employee Signature:																		Date:						

By signing below, I certify that I have first-hand knowledge of the employee performing duties and responsibilities during the time period indicated.

Supervisor Name (Print):	Click or tap here to enter text.																							
Supervisor Signature:																		Date:						

LEA's must keep the semi-annual certification document on file in their administrative offices for at least three fiscal years. Employees working on multiple activities or cost objectives, must document their work according to the distribution of their salaries or wages through personnel activity reports (monthly Time and Effort Logs) instead of semi-annual certifications.

Templates

In the table below document the program name and the number of hours each day spent on program activities.

Program Name/Code:		Counselor (General Fund)																							
Date																									
	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F
# of hours	4	4																							

Program Name/Code:		Reading Specialist (Title I)																							
Date																									
	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F
# of hours	4	4																							

50/50 salary split is reconciled at the end of the 3 months and the funding sources are charged accordingly – Keep going!

Templates

In the table below document the program name and the number of hours each day spent on program activities.

Program Name/Code:		Counselor (General Fund)																							
Date																									
	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F
# of hours	6	5																							

Program Name/Code:		Reading Specialist (Title I)																							
Date																									
	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F	M	Tu	W	Th	F
# of hours	2	3																							

Uh oh! The time spent is no longer a 50/50 split when the time distribution records are reconciled. **Stop!** The funding sources must be revised and charged according to the amount of time the duties were performed for each cost objective.

Timeline

Funding Source	Documentation Required	Frequency	Approval
Salary is 100% from a single federal funding source.	The LEA should keep a Semi-Annual Time Distribution Record.	Semi-Annually 1. July - December 2. January - June Completed and signed the last working day of December (but not later than January 31 st) and last working day of May or June (but no later than July 31 st).	Supervisor with firsthand knowledge of the work performed by the employee.
Salary is a combination of federal/state/local funds that is an approved single cost objective. This is applicable to schools that have consolidated funds and/or have an approved schoolwide plan.	The LEA should keep a Semi-Annual Time Distribution Record.	Semi-Annually 1. July - December 2. January - June Completed and signed the last working day of December (but not later than January 31 st) and last working day of May or June (but no later than July 31 st).	Supervisor with firsthand knowledge of the work performed by the employee.
Salary is a combination of federal/state/local funds and is NOT working under a single cost objective.	Monthly Time Distribution Record - Personnel Activity Report (PAR)	Monthly Recorded daily on a Personnel Activity Report (PAR) and signed at the end of each month.	Employee (recommended) and supervisor with firsthand knowledge of the work performed by the employee.

Written Procedures

Districts must develop written procedures that include answers to the following questions 2 C.F.R. 200.430(g) –

- Who needs a TDR?
- Who collects the TDR?
- Who completes the reconciliation process on the TDR?
- If the salary funding source needs to be adjusted based on the TDR, what is the process? Who completes this part of the process?

Written Procedures

- When are TDR's reviewed? How often?
- What template does the district use?
- Where are TDR records maintained?
- Why are TDR records kept? Document some form of the bold statement above.
- How often are TDRs reconciled with payroll records?

Flexibility for CAC (786) or Schoolwide Consolidation of Funds (785)

- In LEAs that consolidate **administrative costs** in project 786, an employee paid with federal funds **and** working exclusively on project 786 should complete time and effort documentation twice a year (semi-annually).
- In a school that receives Title I funds **and** uses the schoolwide consolidation of funds project 785, employees paid with federal funds working on the schoolwide program should complete time and effort documentation twice a year (semi-annually).

Flexibility for CAC (786) or Schoolwide Consolidation of Funds (785)

- In a school that receives Title I funds and operates under a schoolwide plan that does not use the schoolwide consolidation of funds project 785, employees paid with a single federal funding source and working on a single cost objective (a single project code) should complete time and effort documentation twice a year (semi-annually).
- In a school that receives Title I funds and operates under a schoolwide plan that does **not** use the schoolwide consolidation of funds (785) or a school that operates under a targeted assistance plan, employees paid with federal funds and working on **multiple cost objectives** are **required** to complete time and effort documentation at least monthly 2 C.F.R. Compliance Supplement 4-84.000 (page 1050 – April 2022).

Example 1

Employee A's work duties are split between an instructional coach position paid out of Title I (75%) and a curriculum director position paid out of general fund (25%).

- Use the personnel activity report to document tasks for the instructional coach position as well as the tasks assigned for the curriculum director duties.
- At the end of the month, three months, or six months (reconciliation time frame is decided by the district – although it is recommended not to wait longer than 6 months) the school or district administration reconciles the personnel activity reports and finds that duties between the two cost objectives are more of a 50/50 split (NOT 75/25).

Example 1

- The district should adjust the salary funding sources accordingly. Instead of 75% of the salary being charged to the Title I program and 25% being charged to the general fund – the funding should actually be 50% of the salary charged to Title I and 50% of the salary charged to general fund.

Example 2

Employee B works the majority of the day (every day) as an instructional coach paid 100% out of Title I.

- Semi-annual time distribution form (or be included in a spreadsheet/list of employees working on a single cost objective)
- There is no need for a monthly personnel activity report as there is no funding source/cost objective split to review during the reconciliation process.

Example 3

Employee C is a classroom teacher during their contracted day and year paid out of general fund. Their contracted day ends at 3:30 p.m. In this case there is not a portion of their salary charged to a federal funding source thus no time distribution records are necessary.

- On Mondays and Wednesdays from 3:30 p.m. to 5:00 p.m., Employee C provides after school tutoring funded with Title I. This time should be documented daily on a time sheet.
- In this instance a time sheet alone may be used for payment (and supporting documentation) of supplemental/extra duty services. This employee is provided supplemental/extra duty services so a TDR is not necessary as there would not be a need to adjust any salary costs to the funding source.

Example 4

Employee D, a Title I funded person, serves as a reading specialist half the day and an instructional coach half the day.

- The cost objective is different, but the salary funding source is the same, so the semi-annual report should be sufficient.
- There will not be a TDR reconciliation process that needs to be completed with a monthly time distribution record. While there is a cost objective split there is not a split in salary funding source.

Example 5

Employee E, spends 100% of their time as a reading specialist, but is paid 50% out of Title I and 50% out of general fund.

- Use a semi-annual TDR as the objective of the cost charged to the grant is the same.
- A TDR reconciliation process (using the personnel activity report) is not applicable because there is not a split in the employee's cost objective OR salary.

Office of Title Services (OTS) Webpage



 Translate

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Office of Title Services (OTS) Trainings

Contact Information

Title I, Part A

Title I, Part C

Title I, Part D

Title II, Part A

Title III, Part A

Title IV, Part A

Title V, Part B

Title IX, Part A

[OSDE](#) > [Services](#) > Title Services



Office of Title Services

FY27 GMS Assurance Application is open!



Preliminary Fiscal Year 2027 Title I, Part A Allocations



Contact Information

Phone: (405) 521-6850

Email: FirstName.LastName@sde.ok.gov

Address: 2500 North Lincoln Boulevard Oklahoma City,
Oklahoma 73105-4599

Website: [Office of Title Services](#)