

Robstown I.S.D Grant Accounting Policy and Procedures Manual

December 2011

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Robstown ISD GRANT ACCOUNTING POLICY AND PROCEDURES MANUAL

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ROBSTOWN ISD

GRANT ACCOUNTING

POLICY AND PROCEDURE MANUAL

Introduction

Along with the acceptance and receipt of a grant award come many responsibilities involving the management and administration of programmatic, financial and reporting aspects of the grant project. Communication and coordination between personnel is essential for a successful grant project. Please bear in mind that past performance is a consideration in evaluating the award of future grant funding.

To assure proper and efficient administration of the grant award, responsibilities should be identified, disaggregated and assigned to key personnel within the grantee organization. It is critical that someone in the grantee organization be directly responsible for each of the functions associated with the administration of the grant project.

Staff Directory

Name	Title	Email	Phone
Alfonso Obregon	Superintendent	Alfonso.Obregon@robstonwnisd.org	361-767-6600
Roel Lara	Assistant Superintendent for Human Resources	Roel.Lara@robstownisd.org	361-767-6600
Cynthia Mellinger	Executive Director for Curriculum and Instruction	Cynthia.Mellinger@robstownisd.org	361-767-6600
Yolanda Reyna	Director of Federal and Special Programs	Yolanda.Reyna@robstownisd.org	361-767-6600
Norma Rodriguez	Director of Special Education	Norma.Rodriguez1@robstownisd.org	361-767-6600
Jodi Schroedter	Business Manager	Jodi.Schroedter@robstownisd.org	361-767-6600
Norma O. Rodriguez	District PEIMS Coordinator	Norma.Rodriguez@robstownisd.org	361-767-6600
Delma Salinas	Student Services Coordinator	Delma.Salinas@robstownisd.org	361-767-6600
Maria Barron	Coordinator of Career and Instructional Technology	Maria.Barron@robstownisd.org	361-767-6600
Maricela Pena	Twenty First Century Project CLUE Director	Maricela.Pena@robstownisd.org	361-767-6600
Richard Waterhouse	Principal-High School	Richard.Waterhouse@robstownisd.org	361-767-6600
Christina DeAlejandro	Principal – Seale Jr. High School	Christina.De.Alejandro@robstownisd.org	361-767-6600
Laura Cueva	Principal – Ortiz Intermediate School	Laura.Cueva@robstownisd.org	361-767-6600
Terry Castaneda	Principal – San Pedro Elementary	Terry.Castaneda@robstownisd.org	361-767-6600
Norma Castaneda	Principal – Lotspeich Elementary	Norma.Castaneda@robstownisd.org	361-767-6600
Priscilla Vela	Principal – Hattie Martin Elementary	Priscilla.Vela@robstownisd.org	361-767-6600
Jeanine Ramirez	Principal – Salazar Elementary	Jeanine.Ramirez@robstownisd.org	361-767-6600
Richard Gonzalez	Technology Coordinator	Richard.Gonzalez@robstownisd.org	361-767-6600
Hilaria Carbajal	Child Nutrition Director	Hilaria.Carbajal@robstownisd.org	361-767-6600

Responsibilities of the Grant Management Department

Grants Management is in the Business Department under the direction of the Business Manager and is responsible to the Superintendent and to the granting agencies for the financial and regulatory administration of all state and federal financial assistance to the District.

Overall responsibility for submitting proposals and for executing and administering awards rests with the Superintendent. The District has adopted an institutional oversight model for state and federal financial assistance. The oversight model establishes lines of authority within the District related to financial transactions on government assistance received. There are three fundamental principles:

1. The Business Manager is the final approval authority for all grant activity prior to submission to the Superintendent.
2. Responsibility is defined as the authority to make a decision and be accountable for any outcomes associated with that decision.
3. Oversight is always distinct from the operating unit that makes the decisions.

The overall responsibilities of the Grants Management function include, but are not limited to:

- a. Reviewing all grant applications that have a financial reporting or compliance requirement prior to submission for approval by the Superintendent;
- b. Establishing, communicating and promoting policies and procedures consistent with federal, state, and local regulations;
- c. Providing assistance to project managers for the preparation of grant applications;
- d. Exercising budgetary control of grant funds;
- e. Providing overall financial support and monitoring; and
- f. Providing overall compliance monitoring to include:
 - Maintaining an adequate internal control structure to ensure compliance with applicable laws and regulations related to the state and federal regulations;
 - Coordinating formal agency audits or interim reviews of grants by federal or state agencies; and
 - Providing support and guidance to campus and central administrative offices for the effective administration and financial management of grants.

Grant accounting records should include:

- A copy of the grant agreement/contract;
- Detailed accounting records, including all appropriate supporting documentation for changes to the grant;
- Payroll records (supported by individual time and effort documentation, record certification, time sheets, student sign-in sheets, as required);
- Budgeting;
- Grant payments;
- Refunds;

- Program income (if applicable);
- Financial reports; and
- Procurement records.

Receipt of the Grant Packet

The "grant agreement packet" (or "grant packet") generally consists of the following:

- Transmittal letter, which provides important information pertaining to the grant;
- Copy of the approved application as negotiated by TEA or granting agency;
- Notification of grant award (NOGA);
- Amendment forms; and
- Expenditure report forms.

The grant agreement packet will be mailed to the individual having legal authority to enter the grantee into an agreement, usually the superintendent. This individual, in most cases, will be a different person than the individual who is responsible for managing the grant project.

IT IS THE GRANTEE'S RESPONSIBILITY TO MAKE ANY/ALL NECESSARY COPIES OF AND DISTRIBUTE THE DOCUMENTS TO APPROPRIATE PERSONNEL, INCLUDING INDIVIDUALS IN THE BUSINESS OFFICE AND THE GRANT PROGRAM AREA.

The programmatic, financial, and reporting personnel should all have access to copies of the complete contents of the grant packet and to copies of the Request For Application (RFA) to which the grantee responded in order to receive the award.

Grantees should review the contents of the grant packet as soon as it is received. A listing of all enclosed items is given in the transmittal letter. All papers in the grant packet are essential in carrying out the grant project. If any items are missing, please call the number listed on the letter immediately.

When reviewing the NOGA, please verify the payee name (listed on the "Subgrantee" line); grant amount; the beginning and ending dates of the grant project; the county-district number; the Region number; and the SAS number (listed in the upper right corner). Grantees should also verify the name and mailing address and contact person information on Schedule #1-General Information of the approved grant application. Other items to note include the NOGA ID number, the Revenue and Fund Codes, the activity/progress/ evaluation reporting requirements and the expenditure reporting requirements.

Finally, ensure that appropriate personnel review the approved application. It may contain modifications to the originally submitted application, as negotiated with the grantee by TEA personnel. Any incorrect information should be brought to the attention of the Texas Education Agency or grantor for correction, verification or re-negotiation.

Central Administration Job Description

Assistant Superintendent of Human Resources

Job Title: Assistant Superintendent of Human Resources
Reports to: Superintendent
Dept./School: Human Resources
Wage/Hour Status: Exempt
Pay Grade: 9
Date Revised: September 2004

Primary Purpose:

Direct and manage district human resource activities to ensure legally sound and effective human resource management practices. Responsible for the development and implementation of human resource programs to include wage and salary administration, leave administration, employee training, recruitment and staffing, and employee communications. Interpret and recommend personnel policies and regulations for the district.

Qualifications:

Education/Certification:

Master's degree in an education or management related field
Texas Mid-management or other appropriate certificate

Certified Professional Development and Appraisal System (PDAS) appraiser

Special Knowledge/Skills:

Knowledge of the selection, training, and supervision of personnel
Knowledge of wage and salary, benefits, and employee communications programs
Knowledge of school employment law and hearing procedures
Ability to interpret policy, procedures, and data
Ability to manage budget and personnel
Strong communication, public relations, and interpersonal skills

Experience:

Five years successful administrative experience or an equivalent amount of human resource management experience in the private sector

Major Responsibilities and Duties:

Employment

1. Implement a recruitment and selection process for all employees.
2. Oversee the district application and screening process and ensure that the district is represented as an attractive employer.
3. Administer and oversee orientation programs for new employees.
4. Administer the district employee evaluation program and ensure that it is implemented effectively and uniformly.
5. Administer employment contracts and facilitate the contract renewal and nonrenewal process.
6. Plan, evaluate, and administer equal employment opportunity provisions and work cooperatively with others to ensure compliance with federal and state laws and regulations.
7. Assist supervisory personnel in conducting due-process procedures.
8. Oversee the necessary processing for issuance and renewal of state certificates and permits.

Central Administration Job Description

Assistant Superintendent of Human Resources

Compensation

9. Develop and implement procedures for administering salary, leaves, and other forms of compensation that effectively implement policies adopted by the board.
10. Develop and implement procedures for the preparation and revision of job descriptions and for the classification of positions in the district compensation plan.
11. Administer the teacher salary schedule and ensure compliance with the state minimum salary schedule requirements.
12. Administer the exempt and nonexempt compensation programs and ensure compliance with federal wage and overtime laws.
13. Provide cost analysis of salary and wage adjustments for the budgeting process.

Employee Relations

14. Use management practices that promote collegiality, teamwork, and collaborative decision making among staff.
15. Develop and implement procedures to ensure that employees are informed of personnel policies, procedures, and programs that affect them.
16. Implement and oversee effective district-wide employee recognition programs.
17. Implement policies associated with and oversee processing of employee complaints and grievances.
18. Ensure that the employee handbook and personnel directory are created, updated annually, and distributed.

Budget

19. Work with others to compile and report projections of staff and facility needs.
20. Ensure that programs are cost effective and that funds are managed prudently.
21. Compile budgets and cost estimates based on documented program needs.
22. Implement the policies established by federal and state laws, State Board of Education rule, and local board policy in the area assigned.

Records

23. Supervise personnel records management and oversee required state records management program (may serve as designated records management officer).
24. Develop and maintain systems for retrieval of information in support of all programs.
25. Compile, maintain, file, and secure all physical and computerized reports, records, and other required documents.

**Central Administration Job Description
Assistant Superintendent of Human Resources**

Human Resources Department

- 26. Recruit, train, and supervise department staff and make sound recommendations relative to personnel placement, assignment, retention, discipline, and termination.
- 27. Evaluate job performance of department staff to ensure effectiveness.
- 28. Develop training options and improvement plans for department staff to ensure the department's effective operation.

Other

- 29. Ensure that department operations contribute to the attainment of district goals and objectives.
- 30. Recommend policies that improve human resource related programs.
- 31. Attend board meetings regularly and make presentations to the board.
- 32. Participate in professional development activities to maintain current knowledge of human resource rules, regulations, and practices.

Supervisory Responsibilities:

Supervise and evaluate the performance of recruiter, certification specialist, leave specialist, employee benefits specialist, substitute coordinator, secretary, and records clerk.

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Maintain emotional control under stress. Frequent districtwide and statewide travel; occasional prolonged and irregular hours.

The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities, duties, and skills that may be required.

Approved by _____

Date _____

Reviewed by _____

Date _____

Central Administration Job Description

Executive Director of Curriculum, Instruction and Compliance

Job Title:	Executive Director of Curriculum, Instruction, and Compliance	Wage/Hour Status:	Exempt
Reports to:	Superintendent	Pay Grade:	AP7
Dept./School:	Central Administration Office	Date Revised:	August 2011

Primary Purpose:

Evaluate and provide leadership for the Kindergarten- Grade 12 instructional program of the district. Responsible for the effective and efficient operation of the Curriculum and Instruction Department, which includes curriculum, assessment, and professional development.

Qualifications:

Education/Certification:

Master's Degree
Texas Teacher Certification
Mid-management, Principal or Supervisory Certification

Special Knowledge/Skills:

Knowledge of curriculum and assessment for Kindergarten – Grade 12

Knowledge and skills in supervision and organization to facilitate program development and implementation

Knowledge in goal setting, program needs assessment, and interpretation of evaluation data

Ability to evaluate instructional programs and teaching effectiveness

Strong verbal and written communication, public relations, and interpersonal skills

Able to lead, motivate, and involve others in a team effort

Able to work independently as well as with various groups to make well-reasoned, sound decisions

Model effective professional development training skills with high technological expertise

Ability to coordinate district function

Ability to manage budget and personnel

Ability to implement policy and procedures

Experience Required:

Three years' experience as a highly qualified and highly effective educator

Three years' successful experience in school administration or leadership position

Major Responsibilities and Duties:

Instructional and Program Management

1. Direct instructional and curriculum services to meet students' needs. Provide program content expertise to support teaching in improving classroom instruction
2. Plan, implement, and evaluate instructional programs with teachers and principals, including learning objectives, instructional strategies, and assessment techniques.
3. Apply research and data to improve the content, sequence, and outcomes of the teaching-learning process.
4. Work with appropriate staff to develop, maintain, and revise curriculum documents based on systematic review and analysis.
5. Involve instructional staff in evaluating and selecting instructional materials to meet student learning needs.
6. Ensure the use of technology in the teaching learning process.
7. Plan the necessary time, resources, and materials, to support accomplishment of education goals.
8. Ensure that district goals and objectives are developed using collaborative processes and problem-solving techniques when appropriate.
9. Participate in the district level decision making process to establish and review the district's improvement plan (goals and objectives –academic excellence indicators).
10. Obtain and use evaluative findings (including student achievement data) to examine curriculum and instruction program effectiveness. Use current educational research findings and analysis of data in designing and implementing new instructional programs to promote district goals by modifying or eliminating existing programs that hinder student academic achievement.
11. Oversee the design of appropriate in-service training and arrange appropriate consultant training. Plan and provide leadership for professional growth of educators and support staff through effective in-service training.
12. Engage in ongoing monitoring and evaluation of program to recognize and solve potential problems as they arise.
13. Establish a communication loop that promotes professional collaboration to support the district goals.

Policy, Reports, and Law

14. Implement the policies established by federal and state law, State Board of Education rule, and local board policy in curriculum and instruction area.
15. Compile, maintain, and present all physical and computerized reports, records, and other documents as required.

Budget

16. Administer the curriculum and instruction budget and ensure that programs are cost effective and funds are managed properly. Monitor budget, expenditure, and revenue reports for the effective utilization of resources in order to meet the District goals.

17. Compile budgets and cost estimates based on documented program need. Determines and works toward the financial support necessary to provide equipment, instructional materials, services, and staffing that meet local, state, and federal requirements to achieve the instructional goals.

Personnel Management

- 18. Prepare, review, and revise job descriptions in curriculum and instruction department.
- 19. Evaluate job performance of employees to ensure effectiveness.
- 20. Assist with recruitment, selection, and training of personnel and make sound recommendations relative to personnel placement, assignment, retention, discipline, and dismissal. Assist with the implementation of the designed teacher appraisal system.

Communication

- 21. Provide for two-way communication with principals, teachers, staff, parents and community.
- 22. Demonstrate skill in conflict resolution with administrators, parents, teachers, staff and community.
- 23. Monitor professional research and disseminate ideas and information to other professionals.

Community Relations

- 24. Articulate the district’s mission, instructional philosophy, and curriculum implementation strategies to the community and solicit its support in realizing district’s mission.
- 25. Demonstrate use of appropriate and effective techniques to encourage community and parent involvement.

Supervisory Responsibilities

- 26. Supervise and evaluate the performance of support staff in the curriculum department.
- 27. Supervise and evaluate the performance of instructional coaches to include professional development.
- 29. Supervise and evaluate the performance of special education department, including special education director.
- 28. Participate in grant writing and supervise grant reporting, as needed.

Working Conditions

Mental Demands /Physical Demands/Environmental Factors

Frequent district-wide and occasional statewide travel; occasional prolonged and irregular hours

The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities and duties that may be assigned or skills that may be required.

Approved by: _____ Date: _____

Reviewed by: _____ Date: _____

Special Programs and Services Job Description Federal / Special Programs Coordinator

Job Title: Federal/Special Programs Director
Reports to: Superintendent
Dept./School: Federal/Special Programs
Wage/Hour Status: Exempt
Pay Grade: 5
Date Revised: December 2011

Primary Purpose:

Coordinate the district in federal/special programs. Collaborate with district staff and outside personnel to formulate, develop, implement, and evaluate federal/special programs.

Qualifications:

Education/Certification:

Master's degree
Valid Texas Mid-Management Certificate or other appropriate certificate

Special Knowledge/Skills:

Ability to organize and coordinate district-wide program
Ability to interpret data
Strong organizational, communication, and interpersonal skills
Familiarity with federal and special program rules and regulations

Experience:

Three to five years teaching experience
Two years experience in program management

Major Responsibilities and Duties:

Program Management

1. Evaluate all federal legislation, projects, and programs for grant, entitlement, and allocation opportunities relevant to the needs of the district.
2. Inform superintendent or other administration of the effects of current and impending legislation.
3. Participate in the drafting of project proposals and reports, including the writing and development of program goals, objectives, and budget for federal/special funding of programs.
4. Prepare and submit standard applications for federal funds to Texas Education Agency (TEA).
5. Evaluate all requests for projects and programs requiring federal/special money.
6. Develop and coordinate a continuing evaluation of the federal/special programs and implement changes based on the findings.

Consultation

7. Serve as liaison between school and other agencies on joint projects that are federally funded.
8. Consult with administrators, counselors, teachers, community agencies, and other relevant individuals regarding federal/special programs.

**Special Programs and Services Job Description
Federal / Special Programs Coordinator**

Budget and Inventory

- 9. Solicit federal funds and participate in grant-writing activities to obtain funding for federal/special programs and services.
- 10. Monitor grant-funded programs and their expenditures to ensure compliance with regulations and guidelines.
- 11. Ensure that programs are cost effective and that federal/special programs are managed wisely.
- 12. Compile budget and cost estimates based on documented program needs.

Policy, Reports, and Law

- 13. Compile, maintain, and file all physical and computerized reports, records, and other documents required, including required financial reports to TEA.
- 14. Comply with policies established by federal and state law, State Board of Education rule, and the local board policy.

Supervisory Responsibilities:

Supervise and evaluate the performance of staff assigned to department.

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Maintain emotional control under stress. Frequent prolonged and irregular hours.

The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities and duties that may be assigned or skills that may be required.

Approved by: _____ Date: _____

Reviewed by: _____ Date: _____

Central Administration Job Description Business Manager

Job Title: Business Manager
Reports to: Superintendent
Dept. /School: Central Business Office
Wage/Hour Status: Exempt
Pay Grade: 7
Date Revised: September 2004

Primary Purpose:

Direct and manage the operation of all financial and business affairs of the district including accounting, payroll, purchasing, risk management, and budget. Serve as the chief financial adviser to the superintendent and board of trustees.

Qualifications:

Education/Certification:

Master's degree in a business-related field or educational administration

Special Knowledge/Skills:

Advanced technical knowledge of school finance, budgeting, accounting systems, and economics

Working knowledge of financial applications and accounting

Strong communication, public relations, and interpersonal skills

Ability to use personal computer and software to develop spreadsheets, perform data analysis, and do word processing

Ability to interpret policy, procedures, and data

Ability to manage budget and personnel

Ability to coordinate district functions

Experience:

Five years experience in school business management

Major Responsibilities and Duties:

Fiscal Management

1. Keep the superintendent informed on the business affairs of the district.
2. Evaluate accounting procedures, systems, and controls in all district departments and recommend improvements in their design, implementation, and maintenance.
3. Maintain a continuous auditing program for all funds and assist the district's independent and internal auditors in conducting the annual or periodic audit.
4. Ensure that accounting systems comply with applicable laws and regulations including Texas Education Agency Bulletin 679 and Financial Accounting Manual.
5. Develop period cash flow analysis to aid in determining cash available for investment and payment of bills.
6. Maintain the district investment portfolio.
7. Oversee preparation of monthly bank reconciliations for the operating, special revenue, debt service, construction, tax, cafeteria, and athletic accounts; review reconciliations of vendor and payroll clearing accounts.
8. Prepare and enter all budget adjustments, additions, and deletions.

Central Administration Job Description

Business Manager

9. Review and approve all purchase orders and check requests and maintain control of budget by verifying availability of funds.
10. Assist in the preparation of the budget and development of long- and short-range objectives for the business operations of the district.
11. Plan and conduct needs assessments for improvement of district business operations.
12. Work with district personnel to project student enrollments, staffing needs, building and facilities needs, energy needs, capital equipment needs, and other cost items for district and individual school improvement.
13. Administer the business office budget and ensure that programs are cost effective and funds are managed prudently.
14. Provide leadership to achieve cost-effective practices throughout the district.
15. Ensure that business operations support the district's goals and objectives.

Policy, Reports, and Law

16. Implement policies established by federal and state law, State Board of Education rule, and local board policy in area of business operations.
17. Compile, maintain, and file all physical and computerized reports, records, and other documents required.
18. Prepare and evaluate monthly financial statements and related budget reports.
19. Prepare and publish comprehensive annual financial report in compliance with Association of School Business Officer (ASBO) standards.
20. Develop semi-annual financial information for submission of data to TEA.
21. Prepare quarterly and final reports for all federal funds.

Purchasing and Inventory

22. Maintain accurate and current computerized inventory records of the district's fixed and movable assets.
23. Supervise maintenance of a timely replacement cost-asset listing for insurance purposes.
24. Organize and conduct sales to dispose of surplus and salvage equipment.
25. Supervise the preparation of bids and bid specifications.
26. Receive and open bids; tabulate results and prepare written recommendations.

Personnel Management

27. Prepare, review, and revise business department job descriptions.
28. Develop training options and/or improvement plans to ensure exemplary business operations.

**Central Administration Job Description
Business Manager**

- 29. Evaluate job performance of employees to ensure effectiveness.
- 30. Recruit, train, and supervise personnel and make sound recommendations relative to personnel placement, assignment, retention, discipline, and dismissal.

Community Relations

- 31. Demonstrate awareness of district and community needs and initiate activities to meet those needs.

Supervisory Responsibilities:

Supervise and evaluate the performance of accountant, accounts payable clerk, payroll clerk, PEIMS coordinator, and data processing department.

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Maintain emotional control under stress. Occasional district and statewide travel; occasional prolonged and irregular hours

The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities, duties, and skills that may be required.

Approved by _____ Date _____

Reviewed by _____ Date _____

Special Programs and Services Job Description

Director of Special Education

Job Title: Director of Special Education
Reports to: Executive Director of Curriculum, Instruction and Compliance
Dept./School: Special Education
Wage/Hour Status: Exempt
Pay Grade: 6
Date Revised: December 2011

Primary Purpose:

Direct the district's special education program to ensure provision of needed services for special needs students. Work to provide individualized education plans to meet the needs of all students and ensure compliance with all state, federal, and local requirements.

Qualifications:

Education/Certification:

Master's degree
Valid Texas Mid-Management Certification or appropriate administrator certificate

Special Knowledge/Skills:

Knowledge of federal and state special education law
Understanding of the individual needs of special needs students
Ability to communicate with all levels of special needs students and their parents
Ability to interpret policy, procedures, and data
Ability to manage budget and personnel
Ability to coordinate district function
Strong organizational, communication, and interpersonal skills

Experience:

Five years teaching experience in special education

Major Responsibilities and Duties:

Instructional and Program Management

1. Direct and manage special education programs and services to meet students' needs.
2. Ensure that student progress is evaluated on a systematic basis, and that the findings are used to make special education program more effective.
3. Ensure the use of technology in the teaching-learning process.
4. Encourage and support the development of innovative instructional programs, helping teachers to pilot such efforts when appropriate.
5. Plan the necessary time, resources, and materials to support subordinates in accomplishing educational goals.
6. Manage the special education referral process; arrange for or conduct student assessments; make recommendations regarding placement and program management for individual students.
7. Supervise and monitor the admission, review, and dismissal (ARD) process district wide.

Special Programs and Services Job Description

Director of Special Education

8. Participate in committee meetings to ensure the appropriate placement and development of individual education plans for students according to district procedures.
9. Supervise transition services for special education students entering and exiting public school programs.
10. Provide leadership in the formulation and implementation of contracts for special education students receiving services outside of the district.
11. Obtain and use evaluative findings (including student achievement data) to gauge special education program effectiveness.
12. Serve as resource person in the design and equipping of facilities for students with disabilities.
13. Ensure that curriculum renewal is continuous and responsive to student needs.

Student Management

14. Demonstrate support for the district's student management policies and expected student behavior related to special education program.
15. Establish and maintain open lines of communication by conducting conferences with parents, students, and teachers concerning vital issues.

Policy, Reports, and Law

16. Recommend sound policies to improve program.
17. Implement the policies established by federal and state law, State Board of Education rule, and local board policy in area of special education.
18. Compile, maintain, and file all physical and computerized reports, records, and other documents required.

Budget and Inventory

19. Administer the special education department budget and ensure that programs are cost effective and funds are managed prudently.
20. Compile budgets and cost estimates based on documented program needs.
21. Maintain a current inventory of supplies and equipment and recommend the replacement and disposal of equipment when necessary.
22. Approve and forward purchase orders for special education department to accounting department.

Personnel Management

23. Prepare, review, and revise job descriptions in special education department.

**Special Programs and Services Job Description
Director of Special Education**

- 24. Develop training options and/or improvement plans to ensure exemplary operations in the special education area.
- 25. Evaluate job performance of employees to ensure effectiveness.
- 26. Participate in the recruitment, selection, and training of personnel and make sound recommendations relative to personnel placement, assignment, retention, discipline, and dismissal.

Communication and Community Relations

- 27. Serve as district liaison to community agencies providing services to students and notify parents and students of available services.
- 28. Participate in professional organizations and serve on community boards.
- 29. Articulate the district's mission and goals in the area of special education to the community and solicit its support in realizing the mission.
- 30. Demonstrate awareness of district-community needs and initiate activities to meet those needs.
- 31. Use appropriate and effective techniques to encourage community and parent involvement.

Supervisory Responsibilities:

Supervise and evaluate the performance of special education staff.

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Maintain emotional control under stress. Frequent district wide travel and occasional statewide travel; occasional prolonged and irregular hours

The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities and duties that may be assigned or skills that may be required.

Approved by: _____ Date: _____

Reviewed by: _____ Date: _____

Job Description

21st Century Project (CLUE) Director

Job Title: Project Clue Director
Reports to: Assistant Superintendent for Human Resources
Dept./School: Curriculum Office
Wage/Hour Status: Exempt
Pay Grade: 7
Date Revised: December 2011

Primary Purpose:

Qualifications:

Education/Certification:

Master's degree or PHD
Valid Texas teaching certificate
Valid Texas Administrator Certification

Special Knowledge/Skills:

Ability to organize and coordinate district-wide program
Ability to interpret data
Knowledge of curriculum and instruction
Strong organizational, communication, and interpersonal skills
Ability to communicate effectively with parents, educators, and students

Experience:

Three years administrative experience preferred
Three years experience in program management.

Major Responsibilities and Duties:

1. Administer, coordinate and oversee the five centers
2. Administer the budget
3. Conducts the program orientation of staff , students and stakeholders
4. Maintain inter-agency collaboration, networking and recruitment efforts
5. Hire staff in conjunction with Advisory Panel, recommendations
6. Manage program's operation at all centers
7. Evaluate staff performance

Program Management

8. Compile, maintain, and file all physical and computerized reports, records, and other documents required
9. Comply with policies established by federal and state law, State Board of Education rule, and the local board policy
10. Participate in professional development activities to improve skills related to job assignment
11. Maintain a positive and effective relationship with supervisors

Job Description
21st Century Project (CLUE) Director

- 12. Effectively communicate with colleagues, students, and parents
- 13. Demonstrate awareness of district-community needs and initiate activities to meet those needs
- 14. Performs other duties and functions as assigned by the supervisor.

Supervisory Responsibilities:

- Supervise the screening process
- Supervise testing
- Supervise staff performance

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Maintain emotional control under stress. Frequent, prolonged and irregular hours; frequent district wide travel.

The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities and duties that may be assigned or skills that may be required.

Approved by: _____ Date: _____

Reviewed by: _____ Date: _____

Job Title: Student Services Coordinator
Reports to: Assistant Superintendent for Human Resources
Dept./School: Central Office
Wage/Hour Status: Exempt
Pay Grade: 5
Date Revised: December 2011

Primary Purpose:

Coordinate the district's Student Services Program. Provide leadership, training and technical assistance in program design and enhancement, restructuring, intervention and outreach for post-secondary education and parental involvement. Collaborate with district staff and outside personnel to provide educational opportunities for all students.

Qualifications:

Education/Certification:

Master's Degree

Valid Texas teaching certificate with endorsement in gifted and talented education

Valid Texas Mid-Management certificate or other appropriate administrator certificate

Three or more years of successful classroom teaching experience at the secondary level

Advanced Placement teaching experience preferred

Special Knowledge/Skills:

Ability to organize and coordinate district wide program

Ability to interpret data

Ability to operate computer and educational software

Effective communication and interpersonal skills

Effective organization and presentation skills

Secondary school operations and structure, including curriculum and instruction, strategies and assessments

Experience:

Three years or more of successful classroom teaching experience at the secondary level

Major Responsibilities and Duties:

Program Management

1. Implement procedures and coordinate the process to identify gifted and talented students at all grade levels district wide, including review of student data and testing of students.
2. Develop and revise curriculum.
3. Assist teachers to develop and provide student services program with alternative course work through curriculum modification, acceleration, etc.
4. Develop and conduct or arrange for staff development sessions for student services program, including delivery of instruction, enriched learning in classroom settings, and methods for identifying gifted and talented students.
5. Develop and coordinate a continuing evaluation of the student services program and implement changes based on the findings.

6. Coordinate with counselors, administrators, and other district personnel and university outreach center representatives all aspects of the Student services program.
7. Facilitate the development of curriculum, curriculum materials assessment instruments and other materials designed to enrich/enhance instruction and document progress for student services program
8. Work with district Student service advisory committees.

Consultation

9. Provide resources and materials to support staff in accomplishing program goals.
10. Consult with parents, administrators, counselors, teachers, community agencies, and other relevant individuals regarding gifted and talented students.
11. Plan and conduct parent meetings, including parent advisory committee meetings.

Budget and Inventory

12. Administer the student services program budget and ensure that programs are cost effective and that at-risk funds are managed wisely.
13. Compile budget and cost estimates based on documented program needs.
14. Participate in grant-writing activities to obtain program funding.
15. Assist with the selection and purchase of supplemental equipment and supplies for the program.

Policy, Reports, and Law

16. Compile, maintain, and file all physical and computerized reports, records, and other documents required.
17. Comply with policies established by federal and state law, State Board of Education rule, and the local board policy.

Supervisory Responsibilities:

Supervise and evaluate the performance of instructional staff

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

Maintain control under stress. Frequent prolong and irregular hours. Frequent district wide travel.

The foregoing statements describe the general purpose and responsibilities assigned to this job and do not represent an exhaustive list of all responsibilities, duties, and skills that may be required.

Approved by _____ Date _____

Reviewed by _____ Date _____

Special Programs and Services Job Description

Coordinator of Career and Instructional Technology

Job Title: Coordinator of Career and Instructional Technology
Reports to: High School Principal
Dept./School: Campus Administration
Wage/Hour Status: Exempt
Pay Grade: 5
Date Revised: January 2002

Primary Purpose:

Direct and manage district vocational program and facilities to meet student needs. Serve as instructional leader in development and improvement of instructional programs in vocational education.

Qualifications:

Education/Certification:

Master's degree with emphasis in Education, Vocational Studies, or Business Education
Valid Texas Administrator Certificate

Special Knowledge/Skills:

Working knowledge of federal and state code governing vocational education
Ability to manage budget and personnel
Ability to coordinate district function
Ability to interpret policy, procedures, and data
Strong organizational, communication, public relations, and interpersonal skills

Experience:

Three years successful vocational of business education teaching experience

Major Responsibilities and Duties:

Instructional Management

1. Ensure that student progress is evaluated on a regular, systematic basis, and that findings are used to make the vocational program more effective.
2. Facilitate planning and application of technologies in vocational education program.
3. Encourage and support development of innovative instructional programs, helping teachers pilot such efforts when appropriate.
4. Plan the necessary time, resources, and materials to support subordinates in accomplishing educational goals.
5. Obtain and use evaluative findings (including student achievement data) to gauge program effectiveness.
6. Ensure that curriculum renewal is continuous and responsive to student needs.
7. Provide career exploration and awareness resources and testing materials to campuses.
8. Serve on state and local committees including Tech-Prep and School-to-Work committees.
9. Establish student admission criteria for each vocational program.

Special Programs and Services Job Description Coordinator of Career and Instructional Technology

10. Identify and define local job opportunities for students.
11. Assume responsibility for vocational education facilities and coordinate needed repairs and maintenance.

Student Management

12. Implement district student-management policies, communicate expected student behavior related to vocational programs and ensure enforcement of the Student Code of Conduct and the student handbook.
13. Establish and maintain open lines of communication by conducting conferences on vital issues with parents, students, and teachers.

Policy, Reports, and Law

14. Recommend sound policies directed to improve program.
15. Implement the policies established by federal and state law, State Board of Education rule, and local board policy in area of vocational education.
16. Compile, maintain, file, and present all physical and computerized reports, records, and other documents required.

Budget and Inventory

17. Administer the vocational budget and ensure that programs are cost effective and that funds are managed prudently.
18. Compile budgets and cost estimates based on documented program needs.
19. Maintain a current inventory of supplies and equipment and recommend the disposal and replacement of equipment when necessary.
20. Approve and forward purchase orders for department to accounting department.

Personnel Management

21. Prepare, review, and revise job descriptions of vocational department.
22. Develop training options and/or improvement plans to ensure operation of vocational department.
23. Evaluate job performance of employees to ensure effectiveness.
24. Participate in recruitment, selection, and training of personnel. Make sound recommendations about personnel placement, transfer, retention, discipline, and dismissal.

Communication and Community Support

25. Assist students, parents, and teachers with career, college, and scholarship information.

**Special Programs and Services Job Description
Coordinator of Career and Instructional Technology**

- 26. Recruit employers and businesses to provide learning experience to students and provide assistance as necessary.
- 27. Articulate the district's mission and goals in vocational education to community and solicit its support in realizing mission.
- 28. Demonstrate awareness of district-community needs and initiate activities to meet those needs.
- 29. Use appropriate and effective techniques to encourage community and parent involvement.

Supervisory Responsibilities:

Supervise and evaluate the performance of instructional staff, aides, and support staff.

Working Conditions:

Mental Demands/Physical Demands/Environmental Factors:

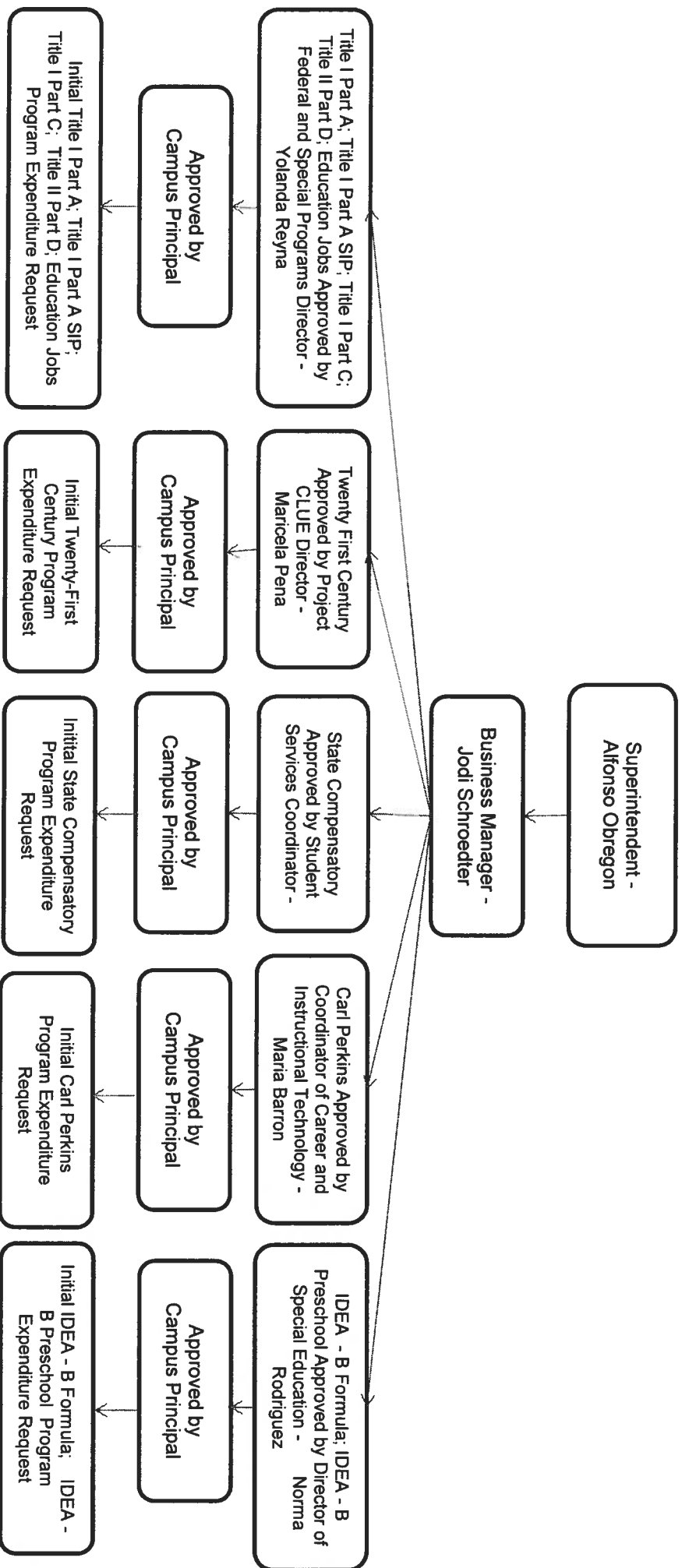
Maintain emotional control under stress. Frequent district wide and occasional statewide travel; occasional prolonged and irregular hours.

The foregoing statements describe the general purpose and responsibilities assigned to this job and are not an exhaustive list of all responsibilities and duties that may be assigned or skills that may be required.

Approved by: _____ Date: _____

Reviewed by: _____ Date: _____

Robstown ISD Flowchart of Approval Process



Department Responsibilities

Duties	Staff Responsible
Review CIP and DIP for compliance	Executive Director for Curriculum and Instruction/Director of Federal and Special Programs/Assistant Superintendent for Human Resources/Special Education Director/Student Services Coordinator/Career & Technology Coordinator/Director of Twenty-First Century/Child Nutrition Director/Business Manager/Principals
Conduct comprehensive needs assessment for District	Executive Director for Curriculum/ Director of Federal and Special Programs/Special Education Director/Student Services Coordinator/Assistant Superintendent for Human Resources/Career & Technology Coordinator/Director of Twenty-First Century/Child Nutrition Director/Business Manager
Develop plan from assessment, identified needs and prepare budget, staffing and program descriptions	Executive Director for Curriculum and Instruction/Director of Federal and Special Programs /Assistant Superintendent for Human Resources/Special Education Director/Student Services Coordinator/Career & Technology Coordinator/Director of Twenty-First Century/Child Nutrition Director/Business Manager/Principals
Compliance reporting	Director of Federal and Special Programs /Special Education Director/Director of Twenty-First Century/Child Nutrition Director/Career & Technology Coordinator
Training on budgeting, budget amendments, coding, time and effort, purchasing, split-funded salary allocations, contract monitoring (including debarred vendors), travel reimbursements and other employee reimbursements, and selected unallowable costs	Director of Federal and Special Programs /Business Manager/Assistant Superintendent for Human Resources
Approval of all purchases to ensure compliance with grant requirements, coding, allowability of costs, competitive procurement, correct pricing on bids and proposals, eligible vendors (not on debarred list) and alignment with identified needs, CIPs and DIPs	Executive Director for Curriculum and Instruction/ Director of Federal and Special Programs /Assistant Superintendent for Human Resources/Special Education Director/Student Services Coordinator/Career & Technology Coordinator/Director of Twenty-First Century/Child Nutrition Director/Business Manager/Principals
Periodic reporting (cash draw downs)	Business Manager

Quarterly reporting	Business Manager
Budget reporting to budget managers, campuses, and central administration	Director of Federal and Special Programs /Special Education Director/Student Services Coordinator/Career and Technology Coordinator/Child Nutrition Director/ Director of Twenty-First Century/Business Manager
Reconciliation of accounting records with expenditure reports to grantor agencies	Business Manager
Annual review of code of ethics (34CFR Section 80.36), policies and administrative procedures for all of the above listed duties and responsibilities	Executive Director for Curriculum and Instruction/ Director of Federal and Special Programs /Assistant Superintendent for Human Resources/Special Education Director/Student Services Coordinator/Career & Technology Coordinator/Director of Twenty-First Century/Child Nutrition Director/Business Manager/Principals

Supplement Not Supplant Procedures

Robstown ISD has implemented guidelines to ensure compliance with the federal fiscal requirement of supplement, not supplant. The purpose of the procedures is to ensure that the level of state and local support for programs remains at least constant and is not replaced by federal funds. Federal funds are used to supplement (add to, enhance, to expand, or increase) the funds available from non-federal sources, and not to supplant (replace or take the place of) the existing non-federal funds.

1. Federal funds shall not be used to provide services that the District is required to provide under federal, state, or local laws/policies.
 - a. Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
 - i. Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
 - b. Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
 - i. Documentation shall include Board minutes or local policy reflecting the staffing requirement and a report that reflects the staff units throughout the district mandated by the local minutes/policy and the excess units, if any.
 - c. Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.
 - i. Documentation shall include purchase orders for state required activities. The purchase orders shall reflect that non-federal funds were used to pay for the expenditures.
2. Procedures for determining that a school participating in a school-wide program is using federal funds available only to supplement the amount of funds that would, in the absence of NCLB federal funds, be available from non-federal sources for the school (including funds needed to provide services for children with disabilities and children with limited English proficiency. Note: In a Title I schoolwide program, a school is not required to provide supplemental services to identified children;
3. Procedures for determining supplement, not supplant when state or local funds are no longer available. Federal funds shall not be used to provide services that the District is required to make available under other Federal, State or local laws (Board Policy).
 - a. Salary expenditures for staff required by federal, state, or local policy shall not be paid from federal funds. Excess teacher units, if any, may be eligible for payment through federal funds.
 - i. Documentation shall include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.
 - b. Salary expenditures for staff required by local policy shall not be paid from federal funds. Excess staff units, if any, may be eligible for payment through federal funds.
 - i. Documentation shall include the Board minutes or policy and a report that reflects the staff units throughout the district mandated by the minutes or policy and the excess units, if any.

c. Federal funds shall not be used to pay for state required activities, such as state-mandated assessments.

- i. Documentation shall include purchase orders for state required activities. The purchase orders shall reflect that non-federal funds were used to pay for the expenditures.

4. Procedures for determining that program-specific supplement, not supplant provisions are met.

a. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis by Business Manager and the Director of Federal and Special Programs.

- i. TEA's Comparability Computation Report (CCR) should provide valuable information related to the level of state and local funding available at each Title I A participating and non-participating campus.
- ii. All purchase orders with federal funds shall be reviewed by the appropriate Director to ensure compliance with the supplement, not supplant provision. The final approver's signature and date is his/her representation that the grantee complied with local policy and procedure and state and/or federal law, rules and/or grant requirement, as applicable

5. Procedures for determining that program-specific supplement, not supplant provisions are met.

A. Title I, Part A - Schoolwide Programs

- a. Title I, Part A federal funds shall be used only to supplement the amount of funds available from non-federal sources for the campus including funds needed to provide services that are required by law for children with disabilities and children with limited English proficiency. A schoolwide campus does not have to demonstrate that activities are supplemental. The school is not required to identify particular children or to provide supplemental services to identified children.
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

B. Title I, Part C – Migrant

- a. Title I, Part C- Migrant funds shall be used only to supplement programs benefiting children of migrant agriculture or agriculture-related workers and children of migrant fishermen. This grant is funded by P.L. 107-110. (84.011) (U.S. Department of Education).
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.
- c. Additional information for the fund may be found within the Provisions, Assurances and Certifications included in the Provisions Assurances for the grant.

C. IDEA B Formula

- a. IDEA B Formula funds are to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. This fund classification includes capacity building and improvement (sliver) subgrants. (84.027) (U.S. Department of Education)
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

D. ARRA/TDA Equipment Assistance

- a. ARRA/TDA Equipment Assistance federal funds shall be used
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

E. Vocational Education-Basic Grant

- a. Vocational Education-Basic Grant funds are to be used to account, on a project basis, for funds granted to provide Career and Technical education to develop new and/or improve Career and Technical education programs for paid and unpaid employment. Full participation in the basic grant is from individuals who are members of special populations, at 1) a limited number of campuses (sites) or 2) a limited number of program areas. (84.048) (U.S. Department of Education)
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

F. Title II, Part A – Teacher/Principal Training and Recruitment

- a. Using Title II, Part A funds to meet any state mandate or local board policy would be considered a supplant. For example, if an LEA decides to use Title II, Part A funds to hire additional teachers to reduce class size in Grade 2, the state mandate of 22:1 must be met with state and/or local funds before additional teachers may be hired with Title II, Part A funds.
- b. Documentation may include a report that reflects the teacher units throughout the district mandated by the state and the excess units, if any.

G. IDEA- B, Preschool

- a. IDEA- B, Preschool are to be used to account, on a project basis, for funds granted for preschool children with disabilities. (84.173)(U.S. Department of Education)
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

H. ARRA 2009, Title XIV SFSF

- a. ARRA 2009, Title XIV SFSF funds shall be used only to supplement programs to improve basic programs authorized by the Elementary and Secondary Education Act of 1965, as amended by the No Child Left Behind Act of 2001; the Individuals with Disabilities Education Act (IDEA); the Adult and Family Literacy Act; the Carl D. Perkins and Technical Education Act of 2006, or for the modernization,
- b. renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system. (84.394)
- c. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.
- d. Additional information for the fund may be found within the Provisions, Assurances and Certifications included in the Provisions Assurances for the grant.

I. Title II, Part D, Subpart 1—Enhancing Education through Technology – ARRA/Stimulus

- a. Title II, Part D, Subpart 1—Enhancing Education through Technology – ARRA/Stimulus funds shall be used only for implementation and support of a

comprehensive system that effectively uses technology in elementary and secondary schools to improve student academic achievement. (P.L.107-110, Title II, Part D, Subpart 1)(84.36)

- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.
- c. Additional information for the fund may be found within the Provisions, Assurances and Certifications included in the Provisions Assurances for the grant.

J. IDEA-Part B, Formula—ARRA /Stimulus

- a. IDEA-Part B, Formula—ARRA /Stimulus are to be used to account, on a project basis, for funds granted to operate educational programs for children with disabilities. (84.391) (U.S. Department of Education)
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

K. IDEA-Part B, Preschool Formula—ARRA/Stimulus

- a. IDEA-Part B, Preschool Formula—ARRA/Stimulus funds are to be used to account, on a project basis, for funds granted for preschool children with disabilities. This grant is funded by PL 105-17. (84.392) (U.S. Department of Education)
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

L. Education Jobs Fund

- a. Education Jobs Fund – are to be used to account, on a project basis, for funds granted to retain, recall, or rehire school-level employees, and to hire new school-level employees, in order to provide early childhood, elementary, or secondary educational and related services (84.410) (U.S. Department of Education).
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

M. Title IV, Part B – 21st Century Community Learning Centers

- a. Title IV, Part B – 21st Century Community Learning Centers – are to be used to account, on a project basis, for funds granted to provide opportunities for communities to establish or expand activities in community learning centers that provide opportunities for academic enrichment and additional services to students and literary and related educational development for families of students (84.287) (U.S. Department of Education).
- b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.

2011-2012 Grants

Fund	F Y	Beg. Date	End Date	Roll Forward	Program	Fed/ St/ Loc	Funding Agency
211	12	07/01/11	09/30/12	Y	Title I Part A – Improving Basic Education	\$2,323,986	TEA
212	12	07/01/11	09/30/12	Y	Title 1 Part A - Migrant	\$410,362	TEA
224	12	07/01/11	09/30/12	Y	IDEA B Formula	\$628,636	TEA
225	12	07/01/11	09/30/12	Y	IDEA B Preschool	\$16,618	TEA
244	12	08/26/11	06/30/12	Y	Vocational Education – Basic Grant	\$81,729	TEA
255	12	07/01/11	09/30/12	Y	Title II, Part A-TPTR	\$336,872	TEA
265	12	08/01/11	07/31/12	Y	21 st Century	\$1,720,000	TEA
287	12	08/10/11	09/30/12	Y	Education Jobs	\$584,512	TEA
211	12			Y	Title I, Part A School Improvement	\$71,983	TEA
211	12			Y	Title I, Part A School Improvement	\$151,575	TEA

Documentation Required Under OMB Circular A-87 For Local Education Agencies

All changes to payroll for grant-funded personnel must be based on one of the following:

- (1) Certification
- (2) Time and effort records

This section also covers items related to using budget estimates, cost sharing, and job descriptions.

1) **CERTIFICATION:** For example

- (a) Who work 100 percent in administrating programs that are part of consolidated administrative funds;
- (b) Who work under a single grant program; or
- (c) Who work under a single cost objective, including Title I, Part A schoolwide programs funded from eligible multiple funding sources.

These employees are not required to maintain time and effort records. However, each employee must certify in writing, semi-annually (**January and July**), that he/she worked solely on the program(s) for the period covered by the certification. *The certification must be signed by the employee, the supervisor having first-hand knowledge of the work performed, and funding program director.* The original **Periodic Certification for Federal Funded Employees** should be submitted to the program funding director and a copy retained at the originator's campus/department. The program funding director will be responsible to review and approve the certification form and retain a copy within their department. A copy should then be forwarded to the personnel department and the original shall be submitted to the business office. Changes to the grant must be supported by these semi-annual certifications. This is a requirement under the revised OMB Circular A-87 Cost Principals effective July 1, 1995.

"Cost objective" means a function, organizational subdivision, contract, grant, or other activity for which cost data is needed and for which costs are incurred. A Title 1, Part A Schoolwide program funded from multiple funding sources is considered a "single cost objective". Refer to Appendix 9, Schoolwide Programs, for further guidance.

2) **JOB DESCRIPTON:** For employees;

All employees are required to maintain on file a signed and dated job description which clearly shows that the how the employee's time is assigned. The job description must be updated annually or when a function or activity is added to or deleted from an existing job description, must clearly identify the function and

activities performed by the employee for the applicable fund source(s) or cost objective, and must be maintained in the employee's personnel file.

3) **TIME AND EFFORT:** For example

- (a) Who do not work 100 percent in administrating programs that are part of LEA's consolidated administrative funds;
- (b) Who work under multiple grant programs;
- or
- (c) Who work under multiple cost objectives.

These employees are required to maintain time and effort records see **Certified/Auxillary Time and Effort Form**. Employees must prepare time and effort reports, at least bi-monthly, to coincide with pay periods. Such reports must reflect an after-the-fact distribution of 100 percent of the actual time spent on each activity and must be signed by the employee. Upon the program funding director's review and approval, a copy should be retained within department; then the original time and effort record will be forwarded to the business office and a copy to the Personnel Department. Changes to payroll must be adjusted at least quarterly to coincide with preparation and submittal of the quarterly expenditure report.

Examples:

1. Employees who work partially on administering programs that are part of the LEA's consolidated administrative funds and partially from other funds must maintain time and effort.
2. Employees who are paid partially on administering programs that are part of the LEA's consolidated administrative funds and partially from program funds must maintain time and effort.
3. Employees who work a portion of their time as a Title I schoolwide project and a portion of the time in another activity must maintain time and effort.

Using Budget Estimates As Support for Changes to Federal Grants:

Budget estimates or other distributions determined before services are performed do not qualify as support for changes to federal grants. Budget estimates may be used for interim accounting purposes only provided that:

- (a) The estimates are a reasonable approximation of the activity performed;
- (b) Comparisons of actual costs based on time and effort reports to budgeted costs are made at least quarterly; and
- (c) Budget estimates are revised at least quarterly to reflect any changes in circumstances.

If the quarterly comparison between budgeted and actual costs shows a difference of less than 10 percent as computed by the business office, adjustments to changes to the grant may be made annually. The final costs

charged to the grant and reported on the final expenditure report filed with the TEA must reflect the actual distribution of time reported by employees paid from grants.

NOTE: Bi-Monthly time and effort reports are still required when using budget estimates.

Refer to OMB Circular A-87 for more detailed information pertaining to charges to payroll under section entitled "Compensation for personnel services".

Salaries and wages of employees used in meeting cost sharing or matching requirements must be supported with time and effort records in the same manner.

- Job Descriptions

A current job description for each employee which delineates the program(s) or cost objectives under which the employee works should be available for documentation to support changes to federal and state programs. Teachers and instructional aides must maintain on file a signed and dated job description, agreement or equivalent documentation identifying the function(s) and if applicable a **Job Description Addendum** noting activities performed for fund sources before or after their normal work day. *An Example of a Job Description Addendum is used for when a regular classroom teacher performs other duties such as: athletic coaching, 21st century teacher, tutoring, after hours.* Job descriptions must be updated annually or when a function or activity is added to or deleted from an existing job description, must clearly identify the function and activities performed by the employee for the applicable fund source(s) or cost objective, and must be maintained in the employee's personnel file.

PART 80 - UNIFORM ADMINISTRATIVE REQUIREMENTS FOR GRANTS AND COOPERATIVE AGREEMENTS TO STATE AND LOCAL GOVERNMENTS

Subpart c - POST - AWARD REQUIREMENTS

80.20-Standards for financial management systems.

- (a) A State must expand and account for grant funds in accordance with State laws and procedures for expending and accounting for its own funds. Fiscal control and accounting procedures of the State, as well as its subgrantees and cost-type contractors, must be sufficient to:
 - (1) Permit preparation of reports required by this part and the statutes authorizing the grant, and
 - (2) Permit the tracing of funds to a level of expenditures adequate to establish that such funds have not been used in violation of the restrictions and prohibitions of applicable statutes.

- (b) The financial management systems of other grantees and subgrantees must meet the following standards:
 - (1) Financial reporting. Accurate, current, and complete disclosure of the financial results of financially assisted activities must be made in accordance with the financial reporting requirements of the grant or subgrant.
 - (2) Accounting records. Grantees and subgrantees must maintain records which adequately identify the source and application of funds provided for financially-assisted activities. These records must contain information pertaining to grant or subgrant awards and authorizations, obligations, unobligated balances, assets, liabilities, outlays or expenditures, and income.
 - (3) Internal control. Effective control and accountability must be maintained for all grant and subgrant cash, real and personal property, and other assets. Grantees and subgrantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes.
 - (4) Budget control. Actual expenditures or outlays must be compared with budgeted amounts for each grant or subgrant. Financial information must be related to performance or productivity data, including the development of unit cost information whenever appropriate or specifically required in the grant or subgrant agreement. If unit cost data are required, estimates based on available documentation will be accepted whenever possible.

- (5) Allowable cost. Applicable OMB cost principles, agency program regulations, and the terms of grant and subgrant agreements will be followed in determining the reasonableness, allowability, and allocability of costs.
 - (6) Source documentation. Accounting records must be supported by such source documentation as cancelled checks, paid bills, payrolls, time and attendance records, contract and subgrant award documents, etc.
 - (7) Cash management. Procedures for minimizing the time elapsing between the transfer of funds from the U.S. Treasury and disbursement by grantees and subgrantees must be followed whenever advance payment procedures are used. Grantees must establish reasonable procedures to ensure the receipt of reports on subgrantees' cash balances and cash disbursements in sufficient time to enable them to prepare complete and accurate cash transactions reports to the awarding agency. When advances are made by letter-of-credit or electronic transfer of funds methods, the grantee must make drawdowns as close as possible to the time of making disbursements. Grantees must monitor cash drawdowns by their subgrantees to assure that they conform substantially to the same standards of timing and amount as apply to advances to the grantees.
- (c) An awarding agency may review the adequacy of the financial management system of any applicant for financial assistance as part of a preaward review or at any time subsequent to award.

80.22 - Allowable costs.

- (a) *Limitation on use of funds. Grant funds may be used only for:*
 - (1) *The allowable costs of the grantees, subgrantees and cost-type contractors, including allowable costs in the form of payments to fixed-price contractors; and*
 - (2) *Reasonable fees or profit to cost-type contractors but not any fee or profit (or other increment above allowable costs) to the grantee or subgrantee.*
- (b) *For each kind of organization, there is a set of Federal principles for determining allowable costs. For the costs of a State, local, or Indian tribal government, the Secretary applies the cost principles in OMB Circular A87, as amended on June 9, 1987.*

80.23 Period of availability of funds.

- (a) *General.* Where a funding period is specified, a grantee may charge to the award only costs resulting from obligations of the funding period unless carryover of unobligated balances is permitted, in which case the carryover balances may be charged for costs resulting from obligations of the subsequent funding period.
- (b) *Liquidation of obligations.* A grantee must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period (or as specified in a program regulation) to coincide with the submission of the annual Financial Status Report (SF-269). The Federal agency may extend this deadline at the request of the grantee.

80.24 Matching or cost sharing.

- (a) *Basic rule: Costs and contributions acceptable.* With the qualifications and exceptions listed in paragraph (b) of this section, a matching or cost sharing requirement may be satisfied by either or both of the following:
 - (1) Allowable costs incurred by the grantee, subgrantee or a cost-type contractor under the assistance agreement. This includes allowable costs borne by non-Federal grants or by others cash donations from non-Federal third parties.
 - (2) The value of third party in-kind contributions applicable to the period to which the cost sharing or matching requirements applies.
- (b) *Qualifications and exceptions —*
 - (1) *Costs borne by other Federal grant agreements.* Except as provided by Federal statute, a cost sharing or matching requirement may not be met by costs borne by another Federal grant. This prohibition does not apply to income earned by a grantee or subgrantee from a contract awarded under another Federal grant.
 - (2) *General revenue sharing.* For the purpose of this section, general revenue sharing funds distributed under 31 U.S.C. 6702 are not considered Federal grant funds.
 - (3) *Cost or contributions counted towards other Federal costs-sharing requirements.* Neither costs nor the values of third party in-kind contributions may count towards satisfying a cost sharing or matching requirement of a grant agreement if they have been or will be counted towards satisfying a cost sharing or matching requirement of another Federal grant agreement, a Federal procurement contract, or any other award of Federal funds.

- (4) *Costs financed by program income.* Costs financed by program income, as defined in §80.25, shall not count towards satisfying a cost sharing or matching requirement unless they are expressly permitted in the terms of the assistance agreement. (This use of general program income is described in §80.25(g).)
- (5) *Services or property financed by income earned by contractors.* Contractors under a grant may earn income from the activities carried out under the contract in addition to the amounts earned from the party awarding the contract. No costs of services or property supported by this income may count toward satisfying a cost sharing or matching requirement unless other provisions of the grant agreement expressly permit this kind of income to be used to meet the requirement.
- (6) *Records.* Costs and third party in-kind contributions counting towards satisfying a cost sharing or matching requirement must be verifiable from the records of grantees and subgrantee or cost-type contractors. These records must show how the value placed on third party in-kind contributions was derived. To the extent feasible, volunteer services will be supported by the same methods that the organization uses to support the allocability of regular personnel costs.
- (7) *Special standards for third party in-kind contributions.*
 - (i) Third party in-kind contributions count towards satisfying a cost sharing or matching requirement only where, if the party receiving the contributions were to pay for them, the payments would be allowable costs.
 - (ii) Some third party in-kind contributions are goods and services that, if the grantee, subgrantee, or contractor receiving the contribution had to pay for them, the payments would have been an indirect costs. Costs sharing or matching credit for such contributions shall be given only if the grantee, subgrantee, or contractor has established, along with its regular indirect cost rate, a special rate for allocating to individual projects or programs the value of the contributions.
 - (iii) A third party in-kind contribution to a fixed-price contract may count towards satisfying a cost sharing or matching requirement only if it results in:
 - (A) An increase in the services or property provided under the contract (without additional cost to the grantee or subgrantee) or
 - (B) A cost savings to the grantee or subgrantee.

(iv) The values placed on third party in-kind contributions for cost sharing or matching purposes will conform to the rules in the succeeding sections of this part. If a third party in-kind contribution is a type not treated in those sections, the value placed upon it shall be fair and reasonable.

(c) *Valuation of donated services —*

- (1) *Volunteer services.* Unpaid services provided to a grantee or subgrantee by individuals will be valued at rates consistent with those ordinarily paid for similar work in the grantee's or subgrantee's organization. If the grantee or subgrantee does not have employees performing similar work, the rates will be consistent with those ordinarily paid by other employers for similar work in the same labor market. In either case, a reasonable amount for fringe benefits may be included in the valuation.
- (2) *Employees of other organizations.* When an employer other than a grantee, subgrantee, or cost-type contractor furnishes free of charge the services of an employee in the employee's normal line of work, the services will be valued at the employee's regular rate of pay exclusive of the employee's fringe benefits and overhead costs. If the services are in a different line of work, paragraph (c) (1) of this section applies.

(d) *Valuation of third party donated supplies and loaned equipment or space.*

- (1) If a third party donates supplies, the contribution will be valued at the market value of the supplies at the time of donation.
- (2) If a third party donates the use of equipment or space in a building but retains title, the contribution will be valued at the fair rental rate of the equipment or space.

(e) *Valuation of third party donated equipment, buildings, and land.* If a third party donates equipment, buildings, or land, and title passes to a grantee or subgrantee, the treatment of the donated property will depend upon the purpose of the grant or subgrant, as follows:

- (1) *Awards for capital expenditures.* If the purpose of the grant or subgrant is to assist the grantee or subgrantee in the acquisition of property, the market value of that property at the time of donation may be counted as cost sharing or matching,
- (2) *Other awards.* If assisting in the acquisition of property is not the purpose of the grant or subgrant, paragraphs (e) (2) (i) and (ii) of this section apply:
 - (i) If approval is obtained from the awarding agency, the market value at the time of donation of the donated equipment or buildings and the fair rental rate of the donated land may be counted as cost sharing or matching. In the case of a subgrant, the terms of the

grant agreement may require that the approval be obtained from the Federal agency as well as the grantee. In all cases, the approval may be given only if a purchase of the equipment or rental of the land would be approved as an allowable direct cost. If any part of the donated property was acquired with Federal funds, only the non-federal share of the property may be counted as cost-sharing or matching.

- (ii) If approval is not obtained under paragraph (e)(2)(i) of this section, no amount may be counted for donated land, and only depreciation or use allowances may be counted for donated equipment and buildings. The depreciation or use allowances for this property are not treated as third party in-kind contributions. Instead, they are treated as costs incurred by the grantee or subgrantee. They are computed and allocated (usually as indirect costs) in accordance with the cost principles specified in §80.22, in the same way as depreciation or use allowances for purchased equipment and buildings. The amount of depreciation or use allowances for donated equipment and buildings is based on the property's market value at the time it was donated.

- (f) *Valuation of grantee or subgrantee donated real property for construction/acquisition.* If a grantee or subgrantee donates real property for a construction or facilities acquisition project, the current market value of that property may be counted as cost sharing or matching. If any part of the donated property was acquired with Federal funds, only the non-federal share of the property may be counted as cost sharing or matching.
- (g) *Appraisal of real property.* In some cases under paragraphs (d), (e) and (f) of this section, it will be necessary to establish the market value of land or a building or the fair rental rate of land or of space in a building. In these cases, the Federal agency may require the market value or fair rental value be set by an independent appraiser, and that the value or rate be certified by the grantee. This requirement will also be imposed by the grantee on subgrantees.

§ 80.25 Program income.

- (a) *General.* Grantees are encouraged to earn income to defray program costs. Program income includes income from fees for services performed, from the use or rental of real or personal property acquired with grant funds, from the sale of commodities or items fabricated under a grant agreement, and from payments of principal and interest on loans made with grant funds. Except as otherwise provided in regulations of the Federal agency, program income does not include interest on grant funds, rebates, credits, discounts, refunds, etc. and interest earned on any of them.
- (b) *Definition of program income.* Program income means gross income received by the grantee or subgrantee directly generated by a grant supported activity, or

earned only as a result of the grant agreement during the grant period. "During the grant period" is the time between the effective date of the award and the ending date of the award reflected in the final financial report.

- (c) *Cost of generating program income.* If authorized by Federal regulations or the grant agreement, costs incident to the generation of program income may be deducted from gross income to determine program income.
- (d) *Governmental revenues.* Taxes, special assessments, levies, fines, and other such revenues raised by a grantee or subgrantee are not program income unless the revenues are specifically identified in the grant agreement or Federal agency regulations as program income.
- (e) *Royalties.* Income from royalties and license fees for copyrighted material, patents, and inventions developed by a grantee or subgrantee is program income only if the revenues are specifically identified in the grant agreement or Federal agency regulations as program income. (See §80.34.)
- (f) *Property.* Proceeds from the sale of real property or equipment will be handled in accordance with the requirements of §§80.31 and 80.32.
- (g) *Use of program income.* Program income shall be deducted from outlays which may be both Federal and non-Federal as described below, unless the Federal agency regulations or the grant agreement specify another alternative (or a combination of the alternatives). In specifying alternatives, the Federal agency may distinguish between income earned by the grantee and income earned by subgrantees and between the sources, kinds, or amounts of income. When Federal agencies authorize the alternatives in paragraphs (g) (2) and (3) of this section, program income in excess of any limits stipulated shall also be deducted from outlays.
 - (1) *Deduction.* Ordinarily program income shall be deducted from total allowable costs to determine the net allowable costs. Program income shall be used for current costs unless the Federal agency authorizes otherwise. Program income which the grantee did not anticipate at the time of the award shall be used to reduce the Federal agency and grantee contributions rather than to increase the funds committed to the project.
 - (2) *Addition.* When authorized, program income may be added to the funds committed to the grant agreement by the Federal agency and the grantee. The program income shall be used for the purposes and under the conditions of the grant agreement.
 - (3) *Cost sharing or matching.* When authorized, program income may be used to meet the cost sharing or matching requirement of the grant agreement. The amount of the Federal grant award remains the same.

- (4) *Income after the award period.* There are no Federal requirements governing the disposition of program income earned after the end of the award period (i.e., until the ending date of the final financial report, see paragraph (a) of this section), unless the terms of the agreement or the Federal agency regulations provide otherwise.

80.30 - Changes.

(A) **General.** Grantees and subgrantees are permitted to rebudget within the approved direct cost budget to meet unanticipated requirements and may make limited program changes to the approved project. However, unless waived by the awarding agency, certain types of post-award changes in budgets and projects shall require the prior written approval of the awarding agency.

(B) **Relation to cost principles.** The applicable cost principles (see 80.22) contain requirements for prior approval of certain types of costs. Except where waived, those requirements apply to all grants and subgrants even if paragraphs (c) through (f) of this section do not.

(C) **Budget changes**

(1) **Nonconstruction projects.** Except as stated in other regulations or an award document, grantees or subgrantees shall obtain the prior approval of the awarding agency whenever any of the following changes is anticipated under a nonconstruction award:

(i) Any revision which would result in the need for additional funding.

(ii) Unless waived by the awarding agency, cumulative transfers among direct cost categories, or, if applicable, among separately budgeted programs, projects, functions, or activities which exceed or are expected to exceed ten percent of the current total approved budget, whenever the awarding agency's share exceeds \$100,000.

(iii) Transfer of funds allotted for training allowances (i.e., from direct payments to trainees to other expense categories).

(2) **Construction projects.** Grantees and subgrantees shall obtain prior written approval for any budget revision which would result in the need for additional funds.

(3) **Combined construction and nonconstruction projects.** When a grant or subgrant provides funding for both construction and nonconstruction activities, the grantee or subgrantee must obtain prior written approval from the awarding agency before making any fund or budget transfer from nonconstruction to construction or vice versa.

(D) Programmatic changes. Grantees or subgrantees must obtain the prior approval of the awarding agency whenever any of the following actions is anticipated:

(1) Any revision of the scope or objectives of the project (regardless of whether there is an associated budget revision requiring prior approval).

(2) Need to extend the period of availability of funds.

(3) Changes in key persons in cases where specified in an application or a grant award. In research projects, a change in the project director or principal investigator shall always require approval unless waived by the awarding agency.

(4) Under nonconstruction projects, contracting out, subgranting (if authorized by law) or otherwise obtaining the services of a third party to perform activities which are central to the purposes of the award.

This approval requirement is in addition to the approval requirements of 80.36 but does not apply to the procurement of equipment, supplies, and general support services.

(E) Additional prior approval requirements. The awarding agency may not require prior approval for any budget revision which is not described in paragraph (c) of this section.

(F) Requesting prior approval.

(1) A request for prior approval of any budget revision will be in the same budget form as the grantee used in its application and shall be accompanied by a narrative justification for the proposed revision.

(2) A request for a prior approval under the applicable Federal cost principles (see 80.22) may be made by letter.

(3) A request by a subgrantee for prior approval will be addressed in writing to the grantee. The grantee will promptly review such request and shall approve or disapprove the request in writing. A grantee will not approve any budget or project revision which is inconsistent with the purpose or terms and conditions of the Federal grant to the grantee.

If the revision, requested by the subgrantee would result in a change to the grantee's approved project which requires Federal prior approval, the grantee will obtain the Federal agency's approval before approving the subgrantee's request.

80.32 - Equipment.

(A) Title. Subject to the obligations and conditions set forth in this section, title to equipment acquired under a grant or subgrant will vest upon acquisition in the grantee

or subgrantee respectively.

(B) States. A State will use, manage, and dispose of equipment acquired under a grant by the State in accordance with State laws and procedures. Other grantees and subgrantees will follow paragraphs (c) through (e) of this section.

(C) Use.

(1) Equipment shall be used by the grantee or subgrantee in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by Federal funds. When no longer needed for the original program or project, the equipment may be used in other activities currently or previously supported by a Federal agency.

(2) The grantee or subgrantee shall also make equipment available for use on other projects or programs currently or previously supported by the Federal Government, providing such use will not interfere with the work on the projects or program for which it was originally acquired.

First preference for other use shall be given to other programs or projects supported by the awarding agency. User fees should be considered if appropriate.

(3) Notwithstanding the encouragement in 80.25(a) to earn program income, the grantee or subgrantee must not use equipment acquired with grant funds to provide services for a fee to compete unfairly with private companies that provide equivalent services, unless specifically permitted or contemplated by Federal statute.

(4) When acquiring replacement equipment, the grantee or subgrantee may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property, subject to the approval of the awarding agency.

(D) Management requirements. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part with grant funds, until disposition takes place will, as a minimum, meet the following requirements:

(1) Property records must be maintained that include a description of the property, a serial number or other identification number, the source of property, who holds title, the acquisition date, and cost of the property, percentage of Federal participation in the cost of the property, the location, use and condition of the property, and any ultimate disposition data including the date of disposal and sale price of the property.

(2) A physical inventory of the property must be taken and the results reconciled

with the property records at least once every two years.

(3) A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft shall be investigated.

(4) Adequate maintenance procedures must be developed to keep the property in good condition.

(5) If the grantee or subgrantee is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.

(E) Disposition. When original or replacement equipment acquired under a grant or subgrant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal agency, disposition of the equipment will be made as follows:

(1) Items of equipment with a current per-unit fair market value of less than \$5,000 may be retained, sold or otherwise disposed of with no further obligation to the awarding agency.

(2) Items of equipment with a current per unit fair market value in excess of \$5,000 may be retained or sold and the awarding agency shall have a right to an amount calculated by multiplying the current market value or proceeds from sale by the awarding agency's share of the equipment.

(3) In cases where a grantee or subgrantee fails to take appropriate disposition actions, the awarding agency may direct the grantee or subgrantee to take excess and disposition actions.

(F) Federal equipment. In the event a grantee or subgrantee is provided federally-owned equipment:

(1) Title will remain vested in the Federal Government.

(2) Grantees or subgrantees will manage the equipment in accordance with Federal agency rules and procedures, and submit an annual inventory listing.

(3) When the equipment is no longer needed, the grantee or subgrantee will request disposition instructions from the Federal agency.

(G) Right to transfer title. The Federal awarding agency may reserve the right to transfer title to the Federal Government or a third part named by the awarding agency when such a third party is otherwise eligible under existing statutes. Such transfers shall be subject to the following standards:

(1) The property shall be identified in the grant or otherwise made known to the grantee in writing.

(2) The Federal awarding agency shall issue disposition instruction within 120 calendar days after the end of the Federal support of the project for which it was acquired. If the Federal awarding agency fails to issue disposition instructions within the 120 calendar-day period the grantee shall follow 80.32(e).

(3) When title to equipment is transferred, the grantee shall be paid an amount calculated by applying the percentage of participation in the purchase to the current fair market value of the property.

§ 80.41 financial reporting.

(A) General.

(1) Except as provided in paragraphs (a) (2) and (5) of this section, grantees will use only the forms specified in paragraphs (a) through (e) of this section, and such supplementary or other forms as may from time to time be authorized by OMB, for:

(i) Submitting financial reports to Federal agencies, or

(ii) Requesting advances or reimbursements when letters of credit are not used.

(2) Grantees need not apply the forms prescribed in this section in dealing with their subgrantees. However, grantees shall not impose more burdensome requirements on subgrantees.

(3) Grantees shall follow all applicable standard and supplemental Federal agency instructions approved by OMB to the extent required under the Paperwork Reduction Act of 1980 for use in connection with forms specified in paragraphs (b) through (e) of this section. Federal agencies may issue substantive supplementary instructions only with the approval of OMB. Federal agencies may shade out or instruct the grantee to disregard any line item that the Federal agency finds unnecessary for its decisionmaking purposes.

(4) Grantees will not be required to submit more than the original and two copies of forms required under this part.

(5) Federal agencies may provide computer outputs to grantees to expedite or contribute to the accuracy of reporting. Federal agencies may accept the

required information from grantees in machine usable format or computer printouts instead of prescribed forms.

(6) Federal agencies may waive any report required by this section if not needed.

(7) Federal agencies may extend the due date of any financial report upon receiving a justified request from a grantee.

(B) *Financial Status Report*—

(1) *Form.* Grantees will use Standard Form 269 or 269A, Financial Status Report, to report the status of funds for all nonconstruction grants and for construction grants when required in accordance with § 80.41(e)(2)(iii).

(2) *Accounting basis.* Each grantee will report program outlays and program income on a cash or accrual basis as prescribed by the awarding agency. If the Federal agency requires accrual information and the grantee's accounting records are not normally kept on the accrual basis, the grantee shall not be required to convert its accounting system but shall develop such accrual information through an analysis of the documentation on hand.

(3) *Frequency.* The Federal agency may prescribe the frequency of the report for each project or program. However, the report will not be required more frequently than quarterly. If the Federal agency does not specify the frequency of the report, it will be submitted annually. A final report will be required upon expiration or termination of grant support.

(4) *Due date.* When reports are required on a quarterly or semiannual basis, they will be due 30 days after the reporting period. When required on an annual basis, they will be due 90 days after the grant year. Final reports will be due 90 days after the expiration or termination of grant support.

(C) *Federal Cash Transactions Report*—

(1) *Form.*

(i) For grants paid by letter or credit, Treasury check advances or electronic transfer of funds, the grantee will submit the Standard Form 272, Federal Cash Transactions Report, and when necessary, its continuation sheet, Standard Form 272a, unless the terms of the award exempt the grantee from this requirement.

(ii) These reports will be used by the Federal agency to monitor cash advanced to grantees and to obtain disbursement or outlay information for each grant from grantees. The format of the report may be adapted as appropriate when reporting is to be accomplished with the assistance of

automatic data processing equipment provided that the information to be submitted is not changed in substance.

(2) *Forecasts of Federal cash requirements.*

Forecasts of Federal cash requirements may be required in the "Remarks" section of the report.

(3) *Cash in hands of subgrantees.* When considered necessary and feasible by the Federal agency, grantees may be required to report the amount of cash advances in excess of three days' needs in the hands of their subgrantees or contractors and to provide short narrative explanations of actions taken by the grantee to reduce the excess balances.

(4) *Frequency and due date.* Grantees must submit the report no later than 15 working days following the end of each quarter. However, where an advance either by letter of credit or electronic transfer of funds is authorized at an annualized rate of one million dollars or more, the Federal agency may require the report to be submitted within 15 working days following the end of each month.

(D) *Request for advance or reimbursement—*

(1) *Advance payments.* Requests for Treasury check advance payments will be submitted on Standard Form 270, Request for Advance or Reimbursement. (This form will not be used for drawdowns under a letter of credit, electronic funds transfer or when Treasury check advance payments are made to the grantee automatically on a predetermined basis.)

(2) *Reimbursements.* Requests for reimbursement under nonconstruction grants will also be submitted on Standard Form 270. (For reimbursement requests under construction grants, see paragraph (e)(1) of this section.)

(3) The frequency for submitting payment requests is treated in §80.41(b)(3).

(E) *Outlay report and request for reimbursement for construction programs—*

(1) *Grants that support construction activities paid by reimbursement method.*

(i) Requests for reimbursement under construction grants will be submitted on Standard Form 271, Outlay Report and Request for Reimbursement for Construction Programs. Federal agencies may, however, prescribe the Request for Advance or Reimbursement form, specified in § 80.41(d), instead of this form.

(ii) The frequency for submitting reimbursement requests is treated in § 80.41(b)(3).

(2) *Grants that support construction activities paid by letter of credit, electronic funds transfer or Treasury check advance.*

(i) When a construction grant is paid by letter of credit, electronic funds transfer or Treasury check advances, the grantee will report its outlays to the Federal agency using Standard Form 271, Outlay Report and Request for Reimbursement for Construction Programs. The Federal agency will provide any necessary special instruction. However, frequency and due date shall be governed by § 80.41(b)

(3) and (4).

(ii) When a construction grant is paid by Treasury check advances based on periodic requests from the grantee, the advances will be requested on the form specified in § 80.41(d).

(iii) The Federal agency may substitute the Financial Status Report specified in § 80.41(b) for the Outlay Report and Request for Reimbursement for Construction Programs.

80.42 Retention and access requirements for records.

(A) *Applicability.*

(1) This section applies to all financial and programmatic records, supporting documents, statistical records, and other records of grantees or subgrantees which are:

(i) Required to be maintained by the terms of this part, program regulations or the grant agreement, or (ii) Otherwise reasonably considered as pertinent to program regulations or the grant agreement.

(2) This section does not apply to records maintained by contractors or subcontractors. For a requirement to place a provision concerning records in certain kinds of contracts, see § 80.36(i)(10).

(B) *Length of retention period.*

(1) Except as otherwise provided, records must be retained for seven years from the starting date specified in paragraph (c) of this section.

(2) If any litigation, claim, negotiation, audit or other action involving the records has been started before the expiration of the 7-year period, the records must be retained until completion of the action and resolution of all issues which arise from it, or until the end of the regular 7-year period, whichever is later.

(3) To avoid duplicate recordkeeping, awarding agencies may make special arrangements with grantees and subgrantees to retain any records which are continuously needed for joint use. The awarding agency will request transfer of records to its custody when it determines that the records possess long-term retention value. When the records are transferred to or maintained by the Federal agency, the 3- year retention requirement is not applicable to the grantee or subgrantee.

(4) A recipient that receives funds under a program subject to 20 U.S.C. 1232f (section 437 of the General Education Provisions Act) shall retain records for a minimum of seven years after the starting date

(C) *Starting date of retention period—*

(1) *General.* When grant support is continued or renewed at annual or other intervals, the retention period for the records of each funding period starts on the day the grantee or subgrantee submits to the awarding agency its single or last expenditure report for that period. However, if grant support is continued or renewed quarterly, the retention period for each year's records starts on the day the grantee submits its expenditure report for the last quarter of the Federal fiscal year. In all other cases, the retention period starts on the day the grantee submits its final expenditure report. If an expenditure report has been waived, the retention period starts on the day the report would have been due.

(2) *Real property and equipment records.* The retention period for real property and equipment records starts from the date of the disposition or replacement or transfer at the direction of the awarding agency.

(3) *Records for income transactions after grant or subgrant support.* In some cases grantees must report income after the period of grant support. Where there is such a requirement, the retention period for the records pertaining to the earning of the income starts from the end of the grantee's fiscal year in which the income is earned.

(4) *Indirect cost rate proposals, cost allocations plans, etc.*

This paragraph applies to the following types of documents, and their supporting records: indirect cost rate computations or proposals, cost allocation plans, and any similar accounting computations of the rate at which a particular group of costs is chargeable (such as computer usage chargeback rates or composite fringe benefit rates).

- (i) *If submitted for negotiation.* If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the grantee) to form the basis for negotiation of the rate.

(D) Retention medium and records disposal

(1) All federal grant records will be stored in paper form and stored and disposed off in accordance with the District's record retention policy.

Budget Meeting/Preparation

Once the grant is finalized through TEA or other granting agency and received at the district, a meeting between the Program Grant/Funding Director and the Business Office needs to be scheduled to develop the budget and identify the accounting codes which will be utilized for the grant.

Budget Amendments

Each grant is different; however, there are some common guidelines associated with amending the approved budget. Budget amendments can be accomplished without submitting an amendment to TEA if requesting an increase in amount budgeted for payroll by less than 25% of amount previously approved in payroll or increase amount for capital outlay by less than 25% of amount previously approved in capital outlay in grants greater than \$25,000 but less than or equal to \$200,000. Grants greater than \$200,000, increase the amount budgeted for payroll by less than 10% of amount previously approved in payroll or increase amount for capital outlay by less than 10% of amount previously approved in capital outlay. The addition of personnel or to add an object code not in the approved budget originally, must have TEA/grantor approval. Project Grant/Funding Directors are allowed to transfer monies within the grant through the Budget Change Form. To request a Budget amendment, the program grant/funding director should email the Business Office to schedule a meeting to discuss the need for a TEA budget amendment. The program grant/funding director should also provide a description of why the budget amendment is needed. Requests for budget amendments which are outside the scope of the grant must be submitted to the governing body. If approved, documentation from the governing body must be shared with the Business Office.

Reviewing Budgets

Grant Budgets should be reviewed at the end of the first semester and every 60 days thereafter until the grant ends for grant dates that coincide with the school year.

District/Campus Improvement Plan

The comprehensive needs assessment is required by TEC 11.252. The needs assessment is a comprehensive evaluation plan of a school's strengths and weaknesses. The concept of needs assessment is to build on the school's strengths and improve areas of weakness. Educators are expected to use data from the needs assessment to write a school improvement plan that has specific targets and strategies designed by the school stakeholders to improve the school and student achievement. The process used is almost as important as the data that are collected.

The district/campus improvement plan is the primary record supporting expenditures attributed to the state compensatory education program. The plan serves to: (a) define purpose; (b) ensure accountability; (c) build consensus; (d) ensure that the use of resources is carefully planned and cost effective; (e) make certain that decision making is informed by a conscientious and well planned and managed evaluation system; (f) keep the mission focused; and, (g) increase productivity for greater results and success for *at risk* students. District and campus managers and leadership, and campus-based committees have broad discretion to design and implement compensatory education programs that best serve the unique needs of students in each campus. At the beginning of each year the Executive Director for Curriculum and Instruction, Director of Federal and Special Programs, the Assistant Superintendent for Human Resources, Special Education Director, Student Services Coordinator, Business Manager and grant program administrators shall work together to insure that all state compensatory education and federal and state grant program expenditures are properly disclosed in the district and state improvement plans.

Understanding Account Codes

Fund Code

A mandatory 3 digit code is to be used for all financial transactions to identify the fund group and specific fund. The first digit refers to the fund group, and the second and third digit specifies the fund.

Example:

A Special Revenue Fund could be coded 211. The 2 indicates the Special Revenue Fund, the 11 specifies ESEA, Title I, Part A - Improving Basic Programs.

Fiscal Year Code

A mandatory single digit code that identifies the fiscal year of the transaction or the project year of inception of a grant project.

Examples:

For the 11-12 fiscal year of the school district, a 2 would denote the fiscal year.

Function Code

A mandatory 2 digit code applied to expenditures/ expenses that identify the purpose of the transaction. The first digit identifies the major class and the second digit refers to the specific function within the area.

Example:

The function "Health Service" is coded 33. The first 3 specifies Support Services - Student (Pupil) and the second 3 is Health Services.

Organization Code

A mandatory 3 digit code identifying the organization, i.e., High School, Middle School, Elementary School, Superintendent's office, etc. An organization code does not necessarily correspond with a physical location. The activity, not the location, defines the organization. Campuses are examples of organization codes and are specified for each school district in the Texas School Directory.

Example:

Expenditures for a high school might be classified as 001. This is a campus organization code that is defined in the Texas School Directory for that high school.

Program Intent Code

A 2 digit code used to designate the intent of a program provided to students. These codes are used to account for the cost of instruction and other services that are directed toward a particular need of a specific set of students. The intent (the student group toward which the instructional or other service is directed) determines the program intent code, not the demographic makeup of the students served.

Example:

An entire class of physics is taught at the basic level. Program intent code 11 would designate Basic Educational Services.

Object Code

A mandatory 4 digit code identifying the nature and object of an account, a transaction or a source. The first of the four digits identifies the type of account or transaction, the second digit identifies the major area, and the third and fourth digits provide further sub-classifications.

Sub Object Code

A 2 digit code for optional use to provide special accountability at the local level.

TEA Guidelines Related to Specific Costs

Funds must be expended for *reasonable and necessary costs* in conducting grant activities. *Reasonable* means a cost is consistent with prudent business practice and comparable to current market value. *Necessary* means the cost is essential to accomplish the objectives of the project. Your organization must comply with the applicable Federal cost principles in expending grant funds. See the last section of this appendix for a list of the Federal cost principles.

This document addresses only certain specific costs and is not intended to be all-inclusive.

Advertisement for Recruitment of Grant Personnel

Advertisements for recruitment of grant personnel are allowable only when the advertisement is *not* in color and not excessive in size.

Advertisements for communicating with the public and press are allowable when the costs are considered necessary as part of the outreach effort for the grant.

Alcoholic Beverages

Alcoholic beverages are not allowed under any circumstances.

Audit Fees

- Audit fees and expenses may not be charged to State-funded grants.
- Audit fees and expenses are allowed only when the audit is required by and performed in accordance with OMB Circular A-133, Audits.
- Audit fees and expenses may not be charged as a direct cost when such audit services costs are part of your organization's indirect cost pool.

Awards for Recognition and Incentives for Participation

Minimal cost certificates, plaques, ribbons, small trophies, or instructionally-related items to be used in the classroom such as pens and pencils are acceptable incentives for participation in program activities or awards for recognition.

- Gifts or items that appear to be gifts are not allowable.
- Souvenirs, memorabilia, or promotional items, such as T-shirts, caps, tote bags, key chains, imprinted pens, etc. are not allowable.
- "Door prizes," movie tickets, gift certificates, passes to amusement parks, and so on may be donated by others but may not be purchased with grant funds.

- Food, snacks, beverages, refreshments, meals, and so on are not allowable incentives or awards.

Calendars and Calendaring Systems

Expensive calendars and calendaring systems are not allowed. Personal digital assistants (PDAs) are not allowed for maintaining personal calendars.

Cellular Telephones for Personal Use

A cellular telephone for personal use is not an allowable cost.

Ceremonies, Banquets, Celebrations

Costs associated with ceremonies, banquets, or celebrations are not allowed.

Conflict of Interest

Any purchase or expenditure that would pose a conflict of interest, real or perceived, is not allowed.

Construction, Remodeling, or Renovation

These costs are not allowed unless specifically authorized in the authorizing program statute and unless specifically approved by TEA in the applicable grant application.

Consultants

You shall not use or pay any consultant in the conduct of this application if the services to be rendered by such consultant could have been rendered by your employees. You must select consultants based on demonstrated competence, qualifications, and experience and on the reasonableness of the proposed fee.

Employee Service Awards

Employee service awards cannot be paid from grant funds.

Employer Contributions to Voluntary Retirement Plan

Employer contributions to an employee's *voluntary retirement plan*, such as a 401k or 403b, are not allowed.

Entertainment, Recreation, Social Events

Costs associated with any type of entertainment, recreation, or social events are not allowed.

Field Trips

Educational field trips are allowable under certain circumstances if allowed in the grant program. *Educational field trips* are approved, planned instructional activities that involve students in learning experiences difficult to duplicate in a classroom situation and should provide hands-on activities that encourage students to experiment and ask questions. The field trip must support Texas Essential Knowledge and Skills (TEKS), must be reasonable in cost, and must be necessary to accomplish the objectives of the grant program.

The field trip must also appear as a part of the teacher's lesson plans, which should include activities that prepare students for the trip and follow-up activities that allow students to summarize, apply, and evaluate what they learned from the trip.

Costs for the field trip must be reasonable. Any entrance fees and transportation costs must be reasonable in comparison to the intended objectives of the trip.

Documentation of the field trip must be maintained by your organization and submitted to the business office as part of the purchase order process for audit purposes and must provide clear evidence of how the expense ties back to an instructional objective. Documentation should include the following:

- the destination of each field trip
- the costs associated with each field trip
- the objectives to be accomplished from conducting the field trip
- the teacher's lesson plan and follow-up activities

For the supplement-not-supplant requirement, documentation must demonstrate the supplementary nature of the field trip.

Examples of Appropriate Educational Field Trips

Examples of appropriate educational field trips might include the following:

- curricular academic activities centered around math, science, and technology, such as service learning, internships, UIL competitions (robotics, math), or science and technology fairs
- laboratory and field investigation instruction, used to improve students' understanding of science TEKS objectives
- trips to a river, archaeological site, or nature preserve, possibly including contracting with local science centers, museums, zoos, and horticultural centers for visits and programs

- trips to the local library to increase access to high-interest reading materials
- visits to colleges and universities to encourage interest in the pursuit of higher education

Unallowable Costs Related to Field Trips

- field trips for social, entertainment, or recreational purposes
- field trips that supplant and do not supplement local or state expenditures or activities
- field trips that are not part of a teacher's lesson plan or that do not meet the instructional objectives of the grant program
- field trips that are not reasonable in cost or are not necessary to accomplish the objectives of the grant program
- field trips that are not properly documented as described above

Food and Beverage Costs

Food Costs for Participant Meetings/Training

Unless otherwise specified by TEA, a limited amount of funds may be expended on meals for *participant meetings or training events*. The use of grant funds for this purpose is specifically limited to light working lunches for participants where the working lunch is noted on an agenda, is clearly described, and is mandatory. The purpose of a working lunch should be to shorten the overall meeting or training time and to facilitate accomplishing the objectives of the meeting or training and the overall program.

Specifically, grant funds may be expended for the following costs provided that the grantee maintains adequate and sufficient documentation that the costs were necessary and reasonable to further the intent and objectives of the grant.

Light Lunch during an All-Day Meeting or Training Session: Light lunch *for participants who are cloistered in an all-day (at least six-hour) meeting or training session*. The grantee must document that it was impractical for participants to obtain lunch on their own (for example, because of an isolated location or distance to eateries) and that their attendance at the meeting or training session was essential to accomplishing the objectives of the grant. The grantee must maintain an agenda that clearly identifies the topics discussed during the meeting or training session and the time allocated to each topic, including the lunch period. Only a nominal amount of grant funds may be used per participant.

Working Lunch during an All-Day Meeting or Training Session: Light meals during a “*working lunch*.” A working lunch is defined as an activity in which staff or participants are engaged in exercises or activities during the normal meal time as stated on an agenda and in which no other opportunity for a meal will be provided. The grantee must maintain an agenda that clearly identifies the exercise or activity that the participants were engaged in and should retain a representative sample of the work product, if any, that was generated as a result of the working session. Only a nominal amount of grant funds may be used per staff or participant.

No other food costs, including beverages and other refreshments, breaks, or snacks, are permitted.

Allowable Food Costs for Parents and/or Students

- nutritional snacks for students in extended day (after-school) programs
- nutritional snacks for children in child care while parents are participating in grant activities
- food necessary to conduct *nutrition education* programs for parents
- parent involvement activities where refreshments are necessary to encourage participation or attendance by parents, such as in low-income areas, and thus meet program objectives

Full meals for parents or students are not allowable for these purposes under any circumstances. Expenditures must be reasonable in cost, necessary to accomplish program objectives, and an integral part of the instructional program.

Unallowable Food Costs

- refreshments of any kind, including beverages, breaks, and snack foods, for staff meetings or staff training
- refreshments or meals at an awards banquet or function
- any food costs not necessary to accomplish the objectives of the grant program
- any event in which a “guest speaker” or other individual conducts a presentation
- breakfast

TEA reserves the right to restrict a grantee from expending any funds on food costs or to disallow expenditures on food costs should the TEA determine that the grantee expended grant funds on food costs that are not reasonable or necessary to meet the intent and objectives of the grant.

Fund-Raising Activities

Costs of organized fund raising, including solicitation of gifts and bequests, endowment drives, financial campaigns, and similar expenses incurred to raise capital or obtain contributions are not allowable. Training on fundraising is not allowable.

Gifts

Gifts or items that appear to be gifts are not allowed.

Interest Paid

Interest paid in a prior grant period may not be charged retroactively to this grant period.

Land Purchase and Improvements

Land purchase and improvements to land are not allowable costs, unless specifically authorized in the grant program statute and specifically approved by TEA in the applicable grant application.

Legal Fees

Legal fees and expenses are allowed only as necessary for the administration of the grant program. Retainer fees are not allowable costs.

Membership in Civic and Social Organizations or Lobbying Organizations

Memberships in civic and social organizations and in organizations that are substantially engaged in lobbying are not allowable costs.

Personal Calendaring Systems

Calendaring systems to manage personal calendars—paper calendars, personal digital assistants (PDAs), electronic or software calendars—are not allowable costs.

Printing Costs

Grantees may charge the grant for reasonable printing costs. Any multi-color printing must be reasonable in cost and must be necessary to carry out the objectives of the grant program. Documentation must be maintained that demonstrates any such costs are reasonable and necessary.

Professional or Individual Liability Insurance

Professional liability insurance for individual employees is not an allowable cost.

Promotional Items, Memorabilia, or Souvenirs

Promotional items, memorabilia, or souvenirs are not allowable costs.

Renovation, Remodeling, or Construction

Renovation, remodeling, or construction is not allowed unless specifically designated as allowed in the authorizing statute and specifically approved by TEA in the applicable grant application.

Social Events

Funds are not allowed for social events of any kind.

Substitute Pay for Private Nonprofit Schools

Substitute pay for private nonprofit school teachers is not allowed under any circumstances.

Training or Technical Assistance on Grant Writing

Funds may not be used for training or technical assistance on grant writing or obtaining other grant funds.

Transportation Costs

Transportation costs to or from grant activities, except those incurred for transporting students to and from the *regular* school day, are allowable expenditures.

Travel Costs

Amounts authorized for maximum recovery for *travel and per diem* costs against the grant are restricted to those that are approved in the State of Texas Appropriation Bill in effect for the particular funding period. Any amount over this limit must come from local funds. If local policy restricts travel, per diem, and other travel expenses to a rate less than State law, the applicant must budget and request reimbursement *at the lesser rate*.

Travel generally means traveling to a destination *outside* the city or town in which the individual traveling works (i.e., duty point). Travel can also mean traveling from one duty point to another within the same city or town, such as with an itinerant teacher or counselor who travels to multiple campuses in the same work day.

Travel allowances, where the per diem is paid to the employee regardless of the amount actually expended, are unallowable from grants funded from TEA.

Travel Costs for Executive Director, Superintendent, or Board Members

Travel costs for executive directors, superintendents, or board members or directors are allowed only when they are specifically related to carrying out the objectives of the grant project and only with specific approval by TEA.

Allowable Travel Expenses

- *Mileage reimbursement* is allowed for travel necessary to carry out the objectives of the grant project. Automobile *mileage* while an employee is on travel for the purposes of the grant cannot exceed the rate established by the Texas Comptroller. (Effective January 1, 2008, the mileage rate is *50.5 cents per mile.*) If local organization policy reimburses at a lower rate, you must claim the lower rate.
- *Air fare* is allowed at the lowest fare available. (Air fare must be documented with a *receipt.*) First-class airfare is not allowed.
- *Car rental fee* (at destination) is not allowed unless other transportation such as taxi or shuttle is not available for performing official business or unless it is documented that it is more cost effective to rent a car than it is to take alternate travel. (The rental car must be documented with a *receipt.*)
- *Airport parking* is allowed.
- In-State Per Diem (meals and lodging) for overnight travel is reimbursed at **actual cost** not to exceed the maximum amount allowed by State law or local policy, whichever is less. Beginning September 1, 2005, the maximum allowable lodging is \$85.00 per night, not including taxes. Meals are allowed at actual cost not to exceed \$36.00 per day and receipts are required. If local school policy requires reimbursement at a lower rate, you must use the lower rate. (Lodging must be documented with a receipt.) Any amount over the allowable amount must be paid from local funds. Tips for meals cannot be reimbursed. Out-Of-State Per diem (meals and lodging) is reimbursed at actual cost not to exceed the maximum amount allowed by the Federal government or local policy, whichever is less. All other guidelines apply. Out-of-State Meal and Lodging Rates are available on the Comptroller's website at: <http://www.window.state.tx.us/comptrol/san/fm1.html>. Select **Travel** under the **Topics** heading. Select **Out-of-State Meal and Lodging Rates** under the **Publications** heading, then select the state to which you will be traveling.
- Taxi fares for official business are allowed. Tips cannot be reimbursed.
- Itemized miscellaneous business expenses (business phone calls, printing, and materials) for carrying out official business of the meeting, conference, or workshop are allowed.
- Registration fees to attend workshops or conferences are allowed. Social or recreational events at a conference where the event costs an additional amount may not be paid from grant funds.

Unallowable Travel Expenses

- first-class air fare
- per diem (meals and lodging) for persons who live in the same city where the meeting, conference, or workshop is held. Automobile mileage is allowable.
- tips or gratuities (including service charges) of any kind
- alcoholic beverages
- entertainment, recreation, or social events
- *any* expense for other persons
- automobile mileage or taxi fares for other than official business
- personal accident insurance or personal effects coverage for rental cars
- a rental car for personal use or for purposes not associated with the official business of the meeting, conference, or workshop
- travel allowances
- non-instructional field trips (see guidance under “Field Trips”)

Travel Documentation

Actual travel costs must be documented with a travel voucher or other comparable documentation completed by the employee. Documentation must include the following at a minimum:

- the name of the individual claiming travel reimbursement
- the destination and purpose of the trip, including how it was necessary to accomplish the objectives of the grant project
- the dates of travel
- the actual mileage (not to exceed reimbursement at the maximum allowable rate)
- the actual amount expended on lodging per day, with a receipt attached (may not exceed the maximum allowable)

- the actual amount expended on meals per day (may not exceed the maximum allowable; tips/gratuities are not reimbursable)
- the actual amount expended on public transportation, such as taxis, shuttles, etc.
- the actual amount expended on a rental car, with receipt attached and justification for why a rental car was necessary and how it was more cost effective than alternate transportation
- the actual amount expended on incidentals, such as hotel taxes, copying of materials, and other costs associated with the travel
- the total amount reimbursed to the employee

Any travel costs not properly documented are not reimbursable.

Tuition

Tuition fees, either paid directly to an institution or on a reimbursement basis, are allowed only for courses *directly related to the grant program* and where authorized in the grant program as an allowable use of funds.

Federal Cost Principles

The applicable cost principles as established by the Federal OMB are as follows:

ROBSTOWN INDEPENDENT SCHOOL DISTRICT
Robstown, Texas

**Periodic Certification for Federally Funded Employees
(Certified Staff)**

Employee Periodic Certifications must be signed and submitted at least twice a year for employees funded 100% by federal funds. This certification must be after-the-fact and must cover in combination the entire year worked at least every six months.

I, _____, hereby certify that the designated employee worked solely on
(Title of Program) activities as described in the job description for the position held.

_____ through _____
Date Date

Name _____

Position _____

Employee Signature _____

Supervisor Signature _____ Date _____

Funding Program Director Signature _____ Date _____

----- **For Use After Second Periodic Certification** -----

_____ through _____
Date Date

Supervisor Signature _____ Date _____

Funding Program Director Signature _____ Date _____

ROBSTOWN INDEPENDENT SCHOOL DISTRICT

Robstown, Texas

Certified/Auxiliary Time and Effort Form

Week Ending _____

Employee Name

Social Security Number

Counselor

Day Worked	Program Worked	Work Performed	If "Other" Please Specify	Time Worked
Monday	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		

Total Daily Hours

0.0

Day Worked	Program Worked	Work Performed	If "Other" Please Specify	Time Worked
Tuesday	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		

Total Daily Hours

0.0

Day Worked	Program Worked	Work Performed	If "Other" Please Specify	Time Worked
Wednesday	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		

Total Daily Hours

0.0

Day Worked	Program Worked	Work Performed	If "Other" Please Specify	Time Worked
Thursday	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		

	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
Total Daily Hours				0.0
Day Worked	Program Worked	Work Performed	If "Other" Please Specify	Time Worked
Friday	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
Total Daily Hours				0.0
Day Worked	Program Worked	Work Performed	If "Other" Please Specify	Time Worked
Saturday	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
Total Daily Hours				0.0
Day Worked	Program Worked	Work Performed	If "Other" Please Specify	Time Worked
Sunday	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
	Select Program	Select Work Performed		
Total Daily Hours				0.0
Total Week/Hours				0.0

I certify that this report is true and correct to the best of my knowledge and belief and that it accurately and completely accounts for all of the time that I worked on programs and activities that funded my compensation for the pay period identified in this report.

Employee Signature: _____

Date Signed: _____

Supervisor Signature: _____

Date Signed: _____

Select Program	Select Work Performed
General Fund Title I, Part A	Management of Plans/Student Records Counseling and Guidance Referrals/Follow-Ups Home Visits Parent Involvement Services/Consultation Planning/Implementation of Assessments Bilingual Program/LPAC Professional Development Program Management of Guidance Program Sick Leave Personal Leave Other

Federal/State Programs Expenditure Request Checklist

Campus _____
 The following is missing / incomplete.

Disapproved _____
 Please resubmit by _____

ALL REQUISITIONS	
SBDM AGENDA	
SBDM MINUTES	
SBDM SIGN-IN SHEET	
C.I.P.	
CNA #1	
SBDM Information (Bottom of Requisition)	
REQUEST TO TRAVEL	
MAP QUEST	
EDUCATIONAL TRIP REQUEST FORM	
LIST OF STUDENTS	
PURCHASES	
Company Information	
Address	
Phone & FAX #	
Requestor	
Principal Signature	
What Budget	
Vendor	
Quantity	
Stock number	
Description	
Price	
FIXED ASSETS	
CAPITAL OUTLAY QUESTIONS	

 Director Signature

 Date

Request for Capital Outlay 6600

Federal Funds

***Must Be Included in the District Continuous Improvement Plan
and Campus Continuous Improvement Plan (if applicable)***

- Included in DCIP
- Included in CIP (if applicable)

Item(s) requested:

Campus(es) requesting:

You should be able to respond appropriately to and maintain documentation for each of the following questions to determine whether an expenditure would be allowable:

1. How is the expenditure reasonable and necessary to carry out the intent and purpose of the program?
2. How does the expenditure address a need previously identified in the campus comprehensive needs assessment?
3. How is the program, activity, or strategy to be funded described in the campus or district improvement plan before the decision of whether to pay the expenditure from federal funds?
4. How will the expenditure be evaluated to measure a positive impact on student achievement?
5. If for a schoolwide campus, how will the expenditure upgrade the entire educational program on the campus?
6. How is the expenditure supplemental to other nonfederal programs?

Robstown Independent School District
Robstown, Texas

Capital Outlay
(Equipment/Software – \$4999 or Less)

Campus:

Campus Number:

List all **equipment** to be purchased (regardless of cost and **not** to exceed \$4999):

Generic Item Description (based on needs assessment and included in CIP)	Specific Purpose (impact on student achievement)	Number of Units	Approximate Cost per Unit	Funding Source (Bilingual, Migrant, S.I.P., Title I)

List all **software** to be purchased (regardless of cost and **not** to exceed \$4999):

Generic Item Description (based on needs assessment and included in CIP)	Specific Purpose (impact on student achievement)	Number of Units	Approximate Cost per Unit	Funding Source (Bilingual, Migrant, S.I.P., Title I)

Principal/Administrator Signature:

Date:

Return by email to program funding director.

Robstown Independent School District
Robstown, Texas

Capital Outlay
(Equipment/Software – \$5000 or More)

Campus:

Campus Number:

List all **equipment and/or software** with a unit cost of >\$5000 to be purchased:

Generic Item Description (based on needs assessment and included in CIP)	Specific Purpose (impact on student achievement)	Number of Units	Approximate Cost per Unit	Funding Source (Bilingual, Migrant, S.I.P, Title I)

Principal/Administrator Signature:

Date:

Return by email to grant program funding director.



**ROBSTOWN
INDEPENDENT SCHOOL DISTRICT**
"Excellence in Education"

ACKNOWLEDGEMENT FORM

School Year: 2011-2012

I, _____, hereby acknowledge that my after-school
Responsibilities and Funding Source is as follows:

ASSIGNMENT:

*WORKING HOURS:

FUNDING PERCENT

FUNDING SOURCE

In addition, the functions and activities I perform will be only for the benefit of the funding sources listed above. I will contact the business office immediately in the event that my functions or activities change from the date of this acknowledgement.

Employee Signature

Date

*After-School Working Hours must not commence until regular working day is completed.