

# San Saba ISD Grants Management Procedures

## Staff Directory

<b>Name</b>	<b>Title</b>	<b>Email</b>	<b>Phone</b>
Leigh Ann Glaze	Superintendent	<a href="mailto:lglaze@san-saba.net">lglaze@san-saba.net</a>	325/372-3771
Buck Martin	Director of Finance	<a href="mailto:bmartin@san-saba.net">bmartin@san-saba.net</a>	325/372-3771
Michael Bohensky	Director of Federal Programs	<a href="mailto:mbohensky@san-saba.net">mbohensky@san-saba.net</a>	325/372-3771
	Curriculum Director		
	Special Populations Director		
Milly Summy	Director of Information Technology	<a href="mailto:msummy@san-saba.net">msummy@san-saba.net</a>	325/372-3771
Leigh Ann Glaze	PEIMS Coordinator	<a href="mailto:lglaze@san-saba.net">lglaze@san-saba.net</a>	325/372-3771
Susie Garza	PEIMS Secretary	<a href="mailto:sgarza@san-saba.net">sgarza@san-saba.net</a>	325/372-3771
Woody Martin	Principal – H.S.	<a href="mailto:wmartin@san-saba.net">wmartin@san-saba.net</a>	325/372-3850
Vicki Key	Principal-Jr. High	<a href="mailto:vkey@san-saba.net">vkey@san-saba.net</a>	325/372-3200
Kay Shackelford	Principal-Elementary	<a href="mailto:kshackelford@san-saba.net">kshackelford@san-saba.net</a>	325/372-3019
Jackie Dyer	Superintendent’s Secretary	<a href="mailto:jdyer@san-saba.net">jdyer@san-saba.net</a>	325/372-3771

## **Responsibilities of the Grant Management Department**

Grants Management is in the Business Department under the direction of the Finance Director and is responsible to the Superintendent, the San Saba Independent School District (“the District”, “SSISD”) Board of Trustees 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 Director of Finance 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.

### **Staff Responsibilities :**

**Director of Federal Programs** – Reports directly to the Superintendent and is responsible for:  
Program Management

- Evaluate all federal legislation, projects, and programs for grant, entitlement, and allocation opportunities relevant to the needs of the district.
- Inform superintendent or other administration of the effects of current and impending legislation.
- 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.
- Prepare and submit standard applications for federal funds to Texas Education Agency (TEA).
- Evaluate all requests for projects and programs requiring federal/special money.
- Develop and coordinate a continuing evaluation of the federal/special programs and implement changes based on the findings.

#### Consultation

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

**Budget and Inventory**

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

**Policy, Reports, and Law**

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

**Grant Management Job Descriptions**

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See Appendix A

**Department Responsibilities**

<b>Duties</b>	<b>Staff Responsible</b>
Review CIP and DIP for compliance	Curriculum Director/Fed Prog Director/SP Ed Director/CTE Director/Principals
Conduct comprehensive needs assessment for District	Curriculum Director/Fed Prog Director/SP Ed Director /CTE Director /Principals
Develop plan from assessment, identified needs and prepare budget, staffing and program descriptions	Curriculum Director/Fed Prog Director/SP Ed Director/Principals
Compliance reporting	Fed Prog Director/SP Ed Director/ CTE Director
Training on budgeting, budget amendments, coding, time and effort, purchasing, purchasing cards, credit cards, split-funded salary allocations, contract monitoring (including debarred vendors), travel reimbursements and other employee reimbursements, and selected unallowable costs	Finance Director/Fed Program Director/Payroll-Personnel Coordinator
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	Finance Director /Curriculum Director/Fed Prog Director/SP Ed Director/CTE Director/Principals
Compliance reporting	
Periodic reporting (cash draw downs)	Finance Director/Head Bookkeeper
Quarterly reporting	Finance Director
Budget reporting to budget managers, campuses, and central administration	Finance Director/Head Bookkeeper
Reconciliation of accounting records with expenditure reports to grantor agencies	Finance Director/Head Bookkeeper
Annual review of code of ethics (34CFR Section 80.36), policies and administrative procedures for all of the above listed duties and responsibilities	Finance Director/Fed Program Director/ Payroll-Personnel Coordinator

## **Supplement Not Supplant Procedures**

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Anywhere 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. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4<sup>th</sup> will not be funded 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. For example, teacher FTEs that meet the state's 22:1 student-teacher ratio for grades PK through 4<sup>th</sup> will not be funded 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.
  - d. 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.
5. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis by Finance Director and the Federal Programs Director.
6. 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. 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. **Procedures for determining supplement, not supplant when state or local funds are no longer available**
  - A. Federal funds shall not be used to provide staff that the District provided with non-federal funds in the prior year.
    - a. Documentation may include a report that reflects the staff units throughout the district and the prior year and current year source of funding.
  - B. Federal funds shall not be used to pay for goods or services that the District provided with non-federal funds in the prior year.
    - a. Documentation may include Budget Worksheets or other budget documents.
7. **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. IDEA B Preschool Formula
    - a. IDEA B Preschool Formula 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. (84.173) (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.
  - 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. Title II, Part D – Technology
- a. Title II, Part D funds must supplement, and not supplant, **State and local** funds. Title II, Part D funding must supplement the State Technology requirements.
  - b. Documentation may include a report that reflects the state and local funds used to meet the State Technology requirements and the federal funds used to provide additional goods or services.
- 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, renovation, or repair of public school facilities, including modernization, renovation, and repairs that are consistent with a recognized green building rating system. (84.394)
  - 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.
- 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. ESEA, Title I, Part A – Improving Basic Programs –ARRA (Stimulus)
  - a. ESEA, Title I, Part A – Improving Basic Programs –ARRA (Stimulus) federal funds shall be used only to enable schools to provide opportunities for children served to acquire the knowledge and skills contained in the challenging State content standards and to meet the challenging State performance standards developed for all children This program is authorized under P.L. 107-110 (84.389) (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. GEAR UP / STAR
  - a. GEAR UP / STAR federal funds shall be used to significantly increase the number of low-income and minority students academically and financially prepared to enter and succeed in higher education. To ensure that students are well prepared for higher education and to foster student and parent expectations for success in higher education, GEAR UP/STAR promotes partnerships between colleges and schools in low-income communities to raise expectations for student preparation and achievement.
  - b. A review of the non-federal funds available to each campus (school-wide and non-participating) shall be conducted on an annual basis.
- N. ESEA, Title 1, School Improvement
  - a. ESEA, Title 1, School Improvement 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.
- O. 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.

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### **Time and Effort Requirements**

Time and effort certifications or time and effort logs are required from all grant funded District personnel. Time and effort forms are required to be completed at the end of each semester by any central administrative personnel that are grant funded. Campus personnel that are 100% grant funded are to complete a time and effort certification at the end of each semester. All personnel that are split-funded must complete a monthly time and effort form which reflects daily duties that were performed during the month. The certifications and time and effort logs must be signed by the employee and their supervisor. All completed forms are to be submitted to the Payroll-Personnel Coordinator in a timely manner. The Payroll-Personnel Coordinator is responsible for reconciling time and effort to actual pay and the Director of Finance will be making necessary adjustments with communications to the appropriate federal director.



## Expenditure Documentation – Charges to Payroll

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

- (1) Certification (except for programs covered under Ed-Flex, in which case a signed and dated job description must be in the employee's personnel file);
- (2) Time and effort records; or
- (3) Substitute system

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, at least semi-annually, that he/she worked solely on the program(s) for the period covered by the certification. The certification must be signed by the employee or by the supervisor having first-hand knowledge of the work performed and should reference the employee's signed and dated job description maintained in their personnel file. 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".

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

- (a) Who work 100 percent of their time in administrating programs that are part of LEA's consolidated administrative funds;
- (b) Who work under a single grant program; or
- (c) Who work under a single cost objective, including Title 1, Part A school wide programs funded from eligible multiple funding sources.

These employees are required to maintain on file a signed and dated job description which clearly shows that the employee is assigned 100 percent to the program or single cost objective. 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 or to account for their time and effort records or to account for their time under a substitute system. (See number 4). Employees must prepare time and effort reports, at least 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. 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 or account for their time under a substitute system.
- 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 or account for their time under a substitute system.
- 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 or account for their time under a substitute system.

4) **SUBSTITUTE SYSTEM** in Lieu of Time and Effort Reports:

Substitute systems for allocating salaries and wages may be used in place of time and effort reports. Substitute systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee effort. Substitute systems which use sampling methods must meet acceptable statistical sampling standards. Refer to OB Circular A-87 for detailed requirements.

Documentation of rationale and calculations for allocating salaries and wages must be maintained for audit purposes. It is recommended that a copy of a Certified Public Accountant's (CPA) approval of a substitute system be kept on file for documentation.

**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, 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: 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 programs. For teachers and instructional aides, daily class schedules should provide adequate documentation. However teachers and instructional aides must maintain on file a signed and date job description, agreement or equivalent documentation identifying the function(s) and activities performed for fund sources before or after their normal work day. 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.

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### Standards for financial management systems.

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(a) A District 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 District, 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.

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#### Allowable costs.

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- (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 District, local, or Indian tribal government, the Secretary applies the cost principles in OMB Circular A87, as amended on June 9, 1987.

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### **Period of availability of funds.**

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- (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.

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### **Matching or cost sharing.**

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- (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.

### Program income.

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- (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.

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### **Amendments and Changes.**

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(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.

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### **Equipment.**

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(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 District will use, manage, and dispose of equipment acquired under a grant by the District 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 party 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.

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## **Financial Reporting.**

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(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 decision-making 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 and 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.

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## Records Retention

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### 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;
- (ii) Otherwise reasonably considered as pertinent to program regulations or the grant agreement; or
- (iii) Subject to [Local Schedule GR and Local Schedule SD published by the Library and Archives Commission in the section discussing record retention requirements.](#)

(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 three 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 3-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 3-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 three years after the starting date specified in paragraph (c) of this section.

#### (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.



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**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.

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**Qualifications:**

**Education/Certification:**

Bachelor's degree

**Special Knowledge/Skills:**

Ability to organize and coordinate districtwide program

Ability to interpret data

Strong organizational, communication, and interpersonal skills

Familiarity with federal and special program rules and regulations

**Experience:**

Two years experience in program management

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**Major Responsibilities and Duties:**

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**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.

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**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.

### Budget and Inventory

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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

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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.

**Job Title:** Director of Career and Technology Education      **Wage/Hour Status:** Exempt

### Primary Purpose:

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

### Major Responsibilities and Duties:

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#### Instructional Management

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1. Ensure that student progress is evaluated on a regular, systematic basis, and that findings are used to make career and technology program more effective.
2. Facilitate planning and application of technologies in career and technology 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 all campuses.
8. Serve on state and local committees including Tech-Prep and School-to-Work committees.

9. Establish student admission criteria for each career and technology program.
10. Identify and define local job opportunities for students.
11. Assume responsibility for career and technology education facilities and coordinate needed repairs and maintenance.

### Student Management

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12. Implement district student-management policies, communicate expected student behavior related to career and technology 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

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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 career and technology education.
16. Compile, maintain, file, and present all physical and computerized reports, records, and other documents required.

### Budget and Inventory

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17. Administer the career and technology 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.

### Communication and Community Support

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21. Assist students, parents, and teachers with career, college, and scholarship information.
22. Recruit employers and businesses to provide learning experience to students and provide assistance as necessary.
23. Articulate the district's mission and goals in career and technology education to community and solicit its support in realizing mission.
24. Demonstrate awareness of district-community needs and initiate activities to meet those needs.
25. Use appropriate and effective techniques to encourage community and parent involvement.

**Job Title:** Bilingual Coordinator

**Wage/Hour Status:** Exempt

### Primary Purpose:

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Coordinate the district program for bilingual students. Collaborate with district staff and outside personnel to provide educational opportunities for bilingual students.

## **Major Responsibilities and Duties:**

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### **Program Management**

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26. Implement procedures and coordinate the process to identify bilingual students at all grade levels districtwide, including review of student data and testing of students.
27. Develop and revise bilingual curriculum as needed.
28. Assist teachers to develop and provide bilingual students with appropriate course work through curriculum modification, acceleration, etc.
29. Develop and conduct or arrange for staff development sessions, including sessions on various instruction methods, enriched learning in classroom settings, and methods for identifying bilingual students.
30. Develop and coordinate a continuing evaluation of the bilingual program and implement changes based on the findings.

### **Consultation**

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31. Provide resources and materials to support staff in accomplishing program goals.
32. Consult with parents, administrators, counselors, teachers, community agencies, and other relevant individuals regarding bilingual students.
33. Plan and conduct parent meetings, including parent advisory committee meetings.

### **Budget and Inventory**

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34. Administer the bilingual budget and ensure that programs are cost effective and that bilingual funds are managed effectively.
35. Compile budget and cost estimates based on documented program needs.
36. Participate in grant-writing activities to obtain program funding.
37. Assist with the selection and purchase of supplemental equipment and supplies for the program.

### **Policy, Reports, and Law**

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

**Job Title:** At-Risk Coordinator

**Wage/Hour Status:** Exempt

**Dept./School:** Special Programs

**Date Revised:**

## Primary Purpose:

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Coordinate the district program for students in at-risk situations. Collaborate with district staff and outside personnel to provide educational and career opportunities for students in at-risk situations.

## Major Responsibilities and Duties:

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### Program Management

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40. Implement procedures to identify and monitor at-risk students at all grade levels districtwide, including review of student data.
41. Provide students in at-risk situations with alternative course work through curriculum modification and acceleration.
42. Coordinate education and community services for pregnant students.
43. Participate in the alternative education placement process.
44. Assist in the coordination and compliance with the Drug-Free Schools and Community Act.
45. Develop and coordinate a continuing evaluation of the at-risk program and implement changes based

on the findings.

### Consultation

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46. Provide resources and materials to aid staff in accomplishing program goals.
47. Provide career counseling to individuals and small groups.
48. Consult with parents, administrators, counselors, teachers, community agencies, and other relevant individuals regarding students in at-risk situations.

### Budget and Inventory

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49. Solicit federal funds and participate in grant-writing activities to obtain funding for programs and services for at-risk students.
50. Ensure that programs are cost-effective and that at-risk funds are managed wisely.
51. Compile budget and cost estimates based on documented program needs.

### Policy, Reports, and Law

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52. Work with data processing staff to assure accurate PEIMS reporting for dropouts and to assure an adequate tracking of at-risk students.
53. Assist with the collection, processing, and distribution of at-risk data and interpret this information for guidance, administrative, and instructional purposes.

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

**Job Title:** Curriculum Director

**Wage/Hour Status:** Exempt

**Dept./School:** Central Administration Office

**Date Revised:**

### **Primary Purpose:**

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Evaluate and provide leadership for the overall instructional program of the district. Responsible for the effective and efficient operation of the Curriculum and Instruction Department, which includes curriculum and staff development.

### **Major Responsibilities and Duties:**

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#### **Instructional and Program Management**

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56. Direct instructional and curriculum services to meet students' needs.
57. Plan, implement, and evaluate instructional programs with teachers and principals, including learning objectives, instructional strategies, and assessment techniques.
58. Apply research and data to improve the content, sequence, and outcomes of the teaching-learning process.
59. Work with appropriate staff to develop, maintain, and revise curriculum documents based on systematic review and analysis.
60. Involve instructional staff in evaluating and selecting instructional materials to meet student learning needs.
61. Ensure the use of technology in the teaching-learning process.
62. Plan the necessary time, resources, and materials to support accomplishment of education goals.
63. Ensure that district goals and objectives are developed using collaborative processes and problem-solving techniques when appropriate.
64. Participate in the district-level decision-making process to establish and review the district's goals and objectives and major classroom instructional programs of the district.
65. Actively support the efforts of others to achieve district goals and objectives and campus performance objectives (academic excellence indicators).
66. Obtain and use evaluative findings (including student achievement data) to examine curriculum and instruction program effectiveness.

67. Secure consultants, specialists, and other community resources to assist principals and instructional staff in attaining objectives.
68. Provide effective staff development activities that incorporate the mission of the district, program evaluation outcomes, and input from teachers and others.

### Policy, Reports, and Law

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

### Budget

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71. Administer the curriculum and instruction budget and ensure that programs are cost effective and funds are managed prudently.
72. Compile budgets and cost estimates based on documented program needs.

### Personnel Management

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73. 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 designated teacher appraisal system.

### Communication

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

### Community Relations

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77. Articulate the district's mission, instructional philosophy, and curriculum implementation strategies to the community and solicit its support in realizing district's mission.
78. Demonstrate awareness of district-community needs and initiate activities to meet those needs.
79. Demonstrate use of appropriate and effective techniques to encourage community and parent involvement.

**Job Title:** Gifted and Talented Coordinator

**Wage/Hour Status:** Exempt

**Dept./School:** Special Programs

**Date Revised:**

### Primary Purpose:

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Coordinate the district program for gifted and talented students. Collaborate with district staff and outside personnel to provide educational opportunities for gifted and talented students.

## Major Responsibilities and Duties:

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### Program Management

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

### Consultation

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

### Budget and Inventory

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88. Administer the gifted and talented budget and ensure that programs are cost-effective and that gifted and talented funds are managed wisely.
89. Compile budget and cost estimates based on documented program needs.
90. Assist with the selection and purchase of supplemental equipment and supplies for the program.

### Policy, Reports, and Law

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

### Working Conditions:

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#### **Mental Demands/Physical Demands/Environmental Factors:**

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

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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 \_\_\_\_\_

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