



# FEDERAL PROGRAMS HANDBOOK

Information Applicable  
to All Federal Programs



Georgia Department of Education

The contents of this handbook were developed under a grant from the U.S. Department of Education. However, those contents do not necessarily represent the policy of the U.S. Department of Education, and you should not assume endorsement. This handbook is subject to change at any time given updates in federal or state legislation or guidance. LEAs are responsible for local program implementation. Any questions not addressed in the handbook should be directed to an assigned Georgia Department of Education (GaDOE) federal program specialist.

## Handbook Update Tracking

Updates made to this handbook will be organized in this chart.

Date	Section/Topic	Page
4.20.2018	Methods of Procurement	26
4.20.2018	Statewide Contracts	28
4.20.2018	Transferability, Transferability and Equitable Services	Removed
4.20.2018	Transferability, Transferability and Equitable Services	Removed
5.18.2018	Period of Performance Flexibility	29
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1.11.2019	Drawdowns	35
7.11.2019	Annual updates including Indirect Costs, Supplement Not Supplant, Drawdowns, Assurances	Multiple
10.4.2019	CFM Document Sharing	Appendix D
4.8.2020	Braiding - Using Federal Funds to Coordinate Services and Initiatives	Appendix E
4.8.2020	Administrative Costs and Consolidating Administrative Costs	42
7.1.2020	Annual updates including Indirect Costs, Drawdowns, CLIP, Inventory	Multiple
5.25.2021	Annual updates	Multiple
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5.25.2021	Chapter 4 and 5; updates to align with updates to the Code of Federal Regulations (Required Written Procedures, Procurement); inclusion of Emergency Relief Funds in procedures.	25
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10.27.2021	Updated programs contact information	Appendix A, B
10.27.2021	Updated a. Procurement by micro-purchases	29
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## Federal Programs Overview

The purpose of federal education program funding under the Every Student Succeeds Act (ESSA) is to provide LEAs and their schools with supplemental financial resources and assistance in order to ensure equitable access to a high quality education, regardless of student economic status or other equity factors. Under a variety of recent state-granted flexibility structures (waivers), all Georgia school LEAs have the opportunity to pursue flexibility in exchange for agreeing to measures that will ensure that all students receive an equitable and high-quality education from effective educators. Federal program funds in Georgia supplement and support the programs and strategies that help all students thrive through these existing LEA flexibility structures and systems.

While federal funding comes to Georgia through a variety of funding sources with specific intents and purposes, LEAs and schools are required to coordinate their Federal funding allocations into their existing flexibility agreements in a manner that ensures that the intent and purpose of each federal program is maintained. In support of LEA autonomy, Georgia LEAs may consolidate planning efforts (improvement planning, strategic plans and charter/ strategic waiver applications) thereby allowing Georgia LEAs the benefit of carrying forward their existing flexibility structures and systems with the logical integration of Federal funding where and when its defined use is best suited.

With that said, LEA applications to the Georgia Department of Education (GaDOE) for federal funding rely heavily on what has been defined by the LEAs through their flexibility agreements with the state. Flexibility options in Georgia include Strategic Waiver School Systems, Charter School Systems, and Status Quo School Systems. Each option sets a course for improvement for all students based on academic achievement targets to which the LEAs and schools are committed in exchange for greater flexibility under the law.

LEAs apply for their federal funds through a consolidated application process to GaDOE. The application requires LEAs to identify the methods through which the intent and purpose(s) of each Federal program will be integrated into the LEAs' existing academic achievement targets and efforts towards continuous improvement. Responses as to how the LEA will meet federal program requirements, as defined in ESSA, are submitted in the consolidated application through the lens of the LEAs' flexibility structure. Where very unique and targeted federal funding streams exist, e.g., School improvement funds for Comprehensive and Targeted support, IDEA, homeless, migrant, and rural, LEAs must expand on the identified needs for these populations or schools within their federal consolidated funding application. This may require LEAs and schools to delve more deeply into the root causes of the academic deficiencies of these schools and populations. Through its consolidated application, GaDOE supplies CNA tools to support this important aspect of the problem-solving process – examining progress. In summary, when existing targets do not allow for the inclusion of federal funds, LEAs must define the needs as part of their consolidated application for federal funding.

# Chapter 1: A Common Framework for Improvement – Georgia’s Systems of Continuous Improvement

The GaDOE developed and adopted a common framework for supporting schools and LEAs called Georgia’s Systems for Continuous Improvement. The “Who” of the framework is the Whole Child, which is the center of the work. The “What” of the framework comprises five systems focused on Coherent Instruction, Professional Capacity, a Supportive Learning Environment, Effective Leadership, and Family and Community Engagement. The “How” of the framework is the continuous improvement/problem solving process: Identify Needs, Select Interventions, Plan Implementation, Examine Progress, and Implement Plan. The GaDOE uses the following graphic to illustrate and communicate with teachers, leaders, parents and other stakeholders how the continuous improvement model focuses on the whole child. This model also helps GaDOE staff to focus on those components that improve the conditions for learning.

The GaDOE will align programs, initiatives, tools, and resources across the agency around this framework to keep the agency’s focus on the components that support the whole child. It is through this framework that LEAs will coordinate their federal programs to complete the Consolidated LEA Improvement Plan (CLIP).

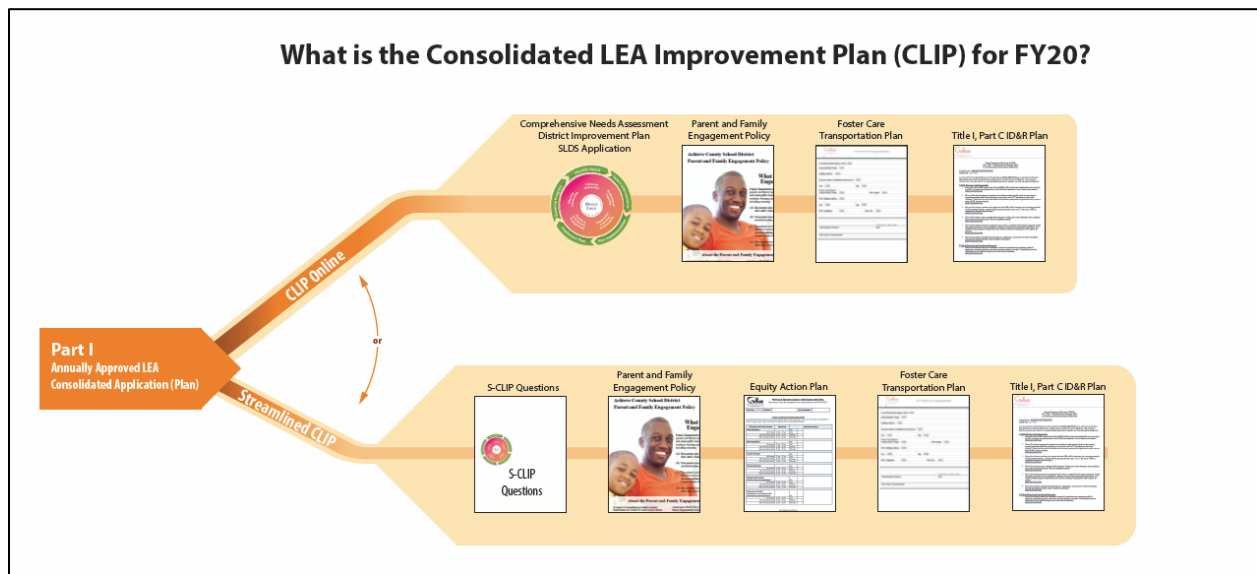




## Chapter 2: Consolidated LEA Improvement Plan (CLIP)

Sec. 8305 of the Elementary and Secondary Education Act of 1965 (ESEA) as reauthorized by the Every Student Succeeds Act of 2015 (ESSA) states that a local educational agency receiving funds under more than one covered program may submit plans or applications to the state educational agency under those programs on a consolidated basis. The GaDOE has integrated the requirements for planning across all ESSA programs. The Consolidated LEA Improvement Plan (CLIP) eliminates the need for LEAs to submit separate plans for individual programs. The CLIP, reviewed annually, has two parts:

### **Part I – Approved LEA Consolidated Application (Plan)**



### **Submission Options**

LEAs may choose the pathway to complete the CLIP that best fits their needs:

#### Option I

##### Online SLDS Application:

1. Within Georgia's Systems of Continuous Improvement, the LEA will access the State Longitudinal Data System (SLDS) and work through the Comprehensive Needs Assessment and District Improvement Plan. Embedded in this online application are the requirements needed for a portion of the CLIP.
2. The LEA will review and update the Parent and Family Engagement Policy, as required under Sec. 1112 of ESSA, and upload this within the SLDS.
3. The LEA will review and update the Foster Care Transportation Plan and upload this within the SLDS.
4. The LEA will review and update the Title I, Part C – Education of Migratory Children Identification and Recruitment Plan for LEAs receiving a direct allocation. This plan will also be uploaded within the SLDS.

**OR**

Option II

Streamlined CLIP (S-CLIP)

1. Within Georgia's Systems of Continuous Improvement, the LEA will complete the Streamlined CLIP (S-CLIP) template and upload this on the planning tab within the SLDS application. Embedded in this document are the requirements needed for a portion of the CLIP.
2. The LEA will complete the Parent and Family Engagement Policy, as required under Sec. 1112 of ESSA, and upload on the planning tab within the SLDS.
3. The LEA will complete the Equity Action Plan and upload this within the SLDS.
4. The LEA will review and update the Foster Care Transportation Plan and upload this on the planning tab within the SLDS.
5. The LEA will review and update the Title I, Part C – Education of Migratory Children Identification and Recruitment Plan for LEAs receiving a direct allocation. This plan will also be uploaded within the SLDS.

Each LEA must submit all components of the CLIP to receive funding from the following federal programs:

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- Title I, Part A – School Improvement 1003(a)
- Title I, Part A – School Improvement 1003(g)
- Title I, Part C – Education of Migratory Children
- Title I, Part A and Title I, Part D – Programs for Neglected and Delinquent Children
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A – Language Instruction for English Learners and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment
- Title V, Part B – Rural Education Achievement Programs (REAP)
- Individuals with Disabilities Education Act (IDEA) – Programs for Exceptional Students
- Title I, Part A and Title IX, Part A McKinney-Vento Education of for Homeless Children and Youth (EHCY)

LEAs must submit CLIP plans through the SLDS prior to submitting budgets. A review team will evaluate each plan for approval. Once an LEA plan has been approved, the LEA may submit its budgets.

### CLIP Amendments

LEAs have the ability to amend the CLIP at any point during the school year. The superintendent will request an amendment in the SLDS CLIP application for both the CLIP Online and S-CLIP. CLIP amendments are reviewed by the CLIP team for approval.

**Consolidated LEA Improvement Plan (CLIP)**

Home | CLIP | SandBox | Data Dashboard | School SIP | Progress Monitoring | Cross Functional Monitoring

School Year: 2020 - 20... County You are logged in

Selected Option: CLIP Online

Latest State Submission

No changes can be made to the current state copy as it is already approved by state.

Current Status: Approved By State

Sign Off By (Superintendent): [Name] easley

Sign Off Date (Superintendent): 9/30/2019

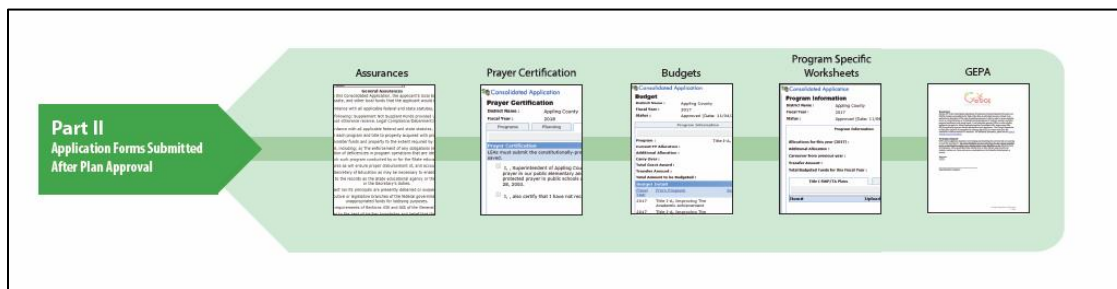
Date Approved By State: 6/8/2020

View State Submission Copy | Print State Copy | **Request Amendment**

State Submissions History

Fiscal	Name	Application	Superintendent

## Part II – Application Forms



### Assurances

Sec. 8306 of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Success Act of 2015 (ESSA) requires that LEAs shall have on file with the state educational agency a single set of assurances, applicable to each program for which a plan or application is submitted. Each LEA will acknowledge general assurances addressing all federal programs and specific program assurances where an allocation is received. This acknowledgement occurs on the My GaDOE Portal annually (<https://portal.doe.k12.ga.us/login.aspx>). The Superintendent’s sign-off on the consolidated application denotes agreement to each assurance.

The assurances are as follows:

General Assurances	<p>As a condition of receiving the federal funds for which application is made in this Consolidated Application, the applicant’s local board of education (Applicant) assures the following:</p> <ol style="list-style-type: none"> <li>1. Each such program will be administered in accordance with all applicable statutes, regulations, program plans, and applications;</li> </ol>
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	<ol style="list-style-type: none"> <li>2. The control of funds provided under each such program and title to property acquired with program funds will be in a public agency or in a eligible private agency, institution, organization, or Indian tribe, if the law authorizing the program provides for assistance to those entities; and</li> <li>3. The public agency, eligible private agency, institution, or organization, or the Indian tribe will administer the funds and property to the extent required by the authorizing statutes;</li> <li>4. The applicant will adopt and use proper methods of administering each such program, including— <ol style="list-style-type: none"> <li>a. the enforcement of any obligations imposed by law on agencies, institutions, organizations, and other recipients responsible for carrying out each program; and</li> <li>b. the correction of deficiencies in program operations that are identified through audits, monitoring, or evaluation;</li> <li>c. ensuring interventions purchased with federal funds are evidence-based.</li> </ol> </li> <li>5. The applicant will cooperate in carrying out any evaluation of each such program conducted by or for the State educational agency, the Secretary, or other Federal officials;</li> <li>6. The applicant will use such fiscal control and fund accounting procedures as will ensure proper disbursement of, and accounting for, Federal funds paid to the applicant under each such program; and</li> <li>7. The applicant will— <ol style="list-style-type: none"> <li>a. submit such reports to the State educational agency (which shall make the reports available to the Governor) and the Secretary as the State educational agency and Secretary may require to enable the State educational agency and the Secretary to perform their duties under each such program; and</li> <li>b. maintain such records, provide such information, and afford such access to the records as the State educational agency (after consultation with the Governor) or the Secretary may reasonably require to carry out the State educational agency’s or the Secretary’s duties; and</li> <li>c. before the application was submitted, the applicant afforded a reasonable opportunity for public comment on the application and considered such comment.</li> </ol> </li> </ol>
<p>Title I, Part A – Improving the Academic Achievement of the Disadvantaged</p>	<p>In General – Each local educational agency shall provide assurances that the local educational agency will;</p> <ol style="list-style-type: none"> <li>1. Participate, if selected, in the State National Assessment of Educational Progress in 4th and 8th grade reading and mathematics carried out under Section 411(b)(2) of the National Education Statistics Act of 1994;</li> <li>2. Inform eligible schools and parents of schoolwide program authority and the ability of such schools to consolidate funds from federal, state, and local sources;</li> <li>3. Provide technical assistance and support to schoolwide programs;</li> <li>4. Work in consultation with schools as the schools develop the school’s schoolwide plans pursuant to Section 1114;</li> <li>5. Under Section 1115, provide an accelerated, high-quality curriculum minimizing the removal of children from the regular classroom during regular school hours for instruction provided under this part; and on an ongoing basis, review the progress of eligible children and revise the targeted assistance program under this section, if necessary, to provide additional assistance to enable such children to meet the challenging State academic standards.</li> </ol>

	<ol style="list-style-type: none"> <li>6. Provide services to eligible children attending private elementary schools and secondary schools in accordance with Section 1117, and timely and meaningful consultation with private school officials regarding such services;</li> <li>7. Develop, review, and revise an LEA homeless policy to remove barriers to the enrollment and retention of children and youth in homeless situations;</li> <li>8. Ensure that all teachers and paraprofessionals working in a program supported with funds under this part meet applicable State certification and licensure requirements, including any requirements for certification obtained through alternative routes to certification; and</li> <li>9. In the case of a local educational agency that chooses to use funds under this part to provide early childhood education services to low-income children below the age of compulsory school attendance, ensure that such services comply with the performance standards established under section 641A(a) of the Head Start Act (42 U.S.C. 9836a(a)).</li> <li>10. Take into account the experience of model programs for the educationally disadvantaged, and the findings of relevant effectiveness-based research indicating that services may be most effective if focused on students in the earliest grades at schools that receive funds under this part;</li> <li>11. Work in consultation with schools as the schools develop and implement their plans or activities under Sections 1118 and 1119;</li> <li>12. Coordinate and collaborate, to the extent feasible and necessary as determined by the local educational agency, with the state educational agency and other agencies providing services to children, youth, and families if a school requests assistance from the local educational agency in addressing major factors that have significantly affected student achievement at the school;</li> <li>13. Ensure, through incentives for voluntary transfers, the provision of professional development, recruitment programs, or other effective strategies, that low-income students and minority students are not taught at higher rates than other students by unqualified, out-of-field, or inexperienced teachers.</li> <li>14. Use the results of the student academic assessments required under Section 1111(b)(3), and other measures or indicators available to the agency, to review annually the progress of each school served by agency and receiving funds under this part to determine whether all of the schools are making the progress necessary to address low academic achievement and achievement gaps;</li> <li>15. Ensure that the results from the academic assessments required under Section 1111(b)(3) will be provided to parents and teachers as soon as is practicably possible after the test is taken, in an understandable and uniform format and, to the extent practicable, provided in a language that the parents can understand;</li> <li>16. Assist each school served by the agency and assisted under this part in developing or identifying examples of high-quality, effective curricula consistent with Section 1111(b)(8)(D);</li> <li>17. Include the use of the U. S. Department of Education’s Migrant Student Information Exchange (MSIX) website in new migrant student records transfer, enrollment and grade/course placement protocols; it will use the Title I, Part C - Migrant Education Program occupational survey for all students during new school year registration for returning students and new student registration during the school year;</li> <li>18. Ensure the annual assessment of English language proficiency in the four language domains of all English learners. [Section 1111 (b)(2)(G)];</li> <li>19. Shall notify the parents of each student attending any school receiving funds under this part that the parents may request information regarding the professional qualifications of the student’s classroom teacher(s);and</li> <li>20. Ensure that all initiatives funded with Title I, Part A are aligned with District's CLIP and/or school SWP/TA plans and that the district is employing</li> </ol>
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	<p>only evidenced-based interventions or working to collect evidence of evidence-based effectiveness for all Title I funded interventions;</p> <ol style="list-style-type: none"> <li>21. Ensure that it will collaborate with the GaDOE to address participation of students with disabilities in the Georgia Alternate Assessment (GAA) and 1) review local policies, procedures, and practices to ensure these are in accordance with state GAA participation guidelines, and 2) review local GAA participation data and address any student subgroup disproportionality issues.</li> <li>22. Ensure it will annually submit a written equity plan that seeks to reduce identified equity gaps impacting poor and minority children.</li> </ol>
<p>Title I, Part C – Education of Migratory Children</p>	<p>The applicant agency assures the Georgia Department of Education that it will keep such records and provide such information to the state education agency (SEA) as may be required for fiscal audit, program review, and program evaluation, consistent with the responsibilities of the SEA under the Elementary and Secondary Education Act as reauthorized by the Every Student Succeeds Act (ESSA) of 2015. The applicant agency assures the Georgia Department of Education that:</p> <ol style="list-style-type: none"> <li>1. in the planning and carrying out of services with funds received under this part, it will dedicate sufficient program funding, personnel, and resources to ensure the full and appropriate identification and recruitment (ID&amp;R) of all children eligible for program support and services residing within the district, including pre-school children (age 3-5 yrs. old) and out-of-school youth (up to age 21) during the regular school year and summer, and that these activities will comply with the eligibility and ID &amp; R requirements, including the use of the occupational survey during new school year registration for returning students and new student registration during the school year, as defined by the state and in sections 1115(b)(1)(A) and 1309;</li> <li>2. the unique educational needs of migratory children, including pre-school migratory children and out-of-school youth to age 21, will be identified and addressed through a comprehensive plan for needs assessment and service delivery during the regular school year and summer that meets the requirements of Section 1306;</li> <li>3. it will take steps to provide all migratory children with the opportunity to meet the same challenging state academic content standards and challenging state student academic achievement standards that all children are expected to meet;</li> <li>4. it will provide for educational continuity through the timely transfer of pertinent school records, including information on health, when children move from one school to another;</li> <li>5. it will include the use of the U. S. Department of Education’s Migrant Student Information Exchange (MSIX) website in new migrant student records transfer, enrollment and grade/course placement protocols;</li> <li>6. the funds received under this part will be used only for programs and projects, including the acquisition of equipment, in accordance with section 1306(b)(1);</li> <li>7. it will coordinate such programs and projects with similar programs and projects within the state and other states, as well as with other federal programs that can benefit migratory children and their families;</li> <li>8. programs and projects will be carried out in a manner consistent with the objectives of sections 1114, except that the special educational needs of migratory children are met before using any funds under this part for school wide programs; subsections (b) and (d) of section 1115; section 1120; and subsections (b) and (c) of section 1120A; and part F;</li> <li>9. in the planning and operation of the program, there will be appropriate consultation with parent advisory councils, in a format and language</li> </ol>

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

	<p>understandable to the parents, for programs of one school year in duration, and that all such programs and projects will be carried out, to the extent feasible, in a manner consistent with section 1118;</p> <ol style="list-style-type: none"> <li>10. in the planning and carrying out of services, there will be adequate provision for addressing the unmet educational needs of pre-school migratory children (age 3-5 yrs old) and out-of-school youth (up to age 21) who have not graduated or received a GED;</li> <li>11. the effectiveness of such programs and projects will be determined using both the SEA’s Title I, Part C Implementation Plan (IP) evaluation procedures and, where feasible, the same approaches and standards that will be used to assess the performance of students, schools, and LEAs under part A;</li> <li>12. to the extent feasible, services will include – (1) advocacy and outreach activities for migratory children and their families, including informing such children and families of, or helping such children and families gain access to, other education, health, nutrition, and social services; (2) professional development programs, including mentoring, for teachers and other program personnel; (3) family literacy programs, including such programs that use models developed under Even Start; (4) the integration of information technology into educational and related programs; and (5) services to facilitate the transition of secondary school students to postsecondary education or employment;</li> <li>13. all activities and services will address required activities and are supplementary and do not supplant existing state and locally funded activities and required services; and</li> <li>14. in providing services with funds received under this part, projects will give priority, as defined by the state to migratory children who have made a qualifying move within the previous 1-year period and who— (1) are failing, or most at risk of failing, to meet the challenging State academic standards; or (2) have dropped out of school.</li> <li>15. it will adhere to the Migrant Education Program (MEP) data collection and reporting requirements as outlined in the Georgia Migrant Education Program Identification, Recruitment, and Data Reporting Handbook including due dates, data verifications, and training; and</li> <li>16. all activities and services will abide by the General Education Provisions Act (GEPA).</li> </ol>
<p>Title I, Part D, Subpart 1 – State Agency Programs and Title I, Part D, Subpart 2 – Local Educational Agency Programs</p>	<p>In General – Each state agency receiving Title I, Part D, Subpart 1 funding and local educational agency (LEA) receiving Title I, Part D, Subpart 2 funding shall provide assurances that it will:</p> <ol style="list-style-type: none"> <li>1. Give priority to children and youth in adult correctional institutions who are likely to complete incarceration within a 2-year period.</li> <li>2. Assist in locating alternative programs through which students can continue their education if the students are not returning to school after leaving the correctional facility or institution for neglected or delinquent children and youth.</li> <li>3. Work with parents to secure parents’ assistance in improving the educational achievement of their children and youth and preventing their children’s and youth’s further involvement in delinquent activities.</li> <li>4. Work with children and youth with disabilities in order to meet an existing individualized education program and an assurance that the agency will notify the child’s or youth’s local school if the child or youth:</li> <li>5. Is identified as in need of special education services while the child or youth is in the correctional facility or institution for neglected or delinquent children and youth; and</li> </ol>

	<ol style="list-style-type: none"> <li>6. Intends to return to the local school.</li> <li>7. Work with children and youth who dropped out of school before entering the correctional facility or institution for neglected or delinquent children and youth to encourage the children and youth to reenter school and attain a regular high school diploma once the term of the incarceration is completed or provide the child or youth with the skills necessary to gain employment, continue the education of the child or youth, or attain a regular high school diploma or its recognized equivalent if the child or youth does not intend to return to school.</li> <li>8. Ensure that teachers and other qualified staff are trained to work with children and youth with disabilities and other students with special needs taking into consideration the unique needs of such students.</li> <li>9. Coordinate with any programs operated under the Juvenile Justice and Delinquency Prevention Act of 1974 (42 U.S.C. 5601 et seq.) or other comparable programs, if applicable.</li> <li>10. Ensure that an annual performance and fiscal report is submitted for each year grant funds are received.</li> <li>11. Ensure that all data requests from the Georgia Department of Education and any entity acting on the behalf of the Georgia Department of Education are accurately and promptly reported.</li> </ol>
<p>Title II, Part A – Supporting Effective Instruction</p>	<p>In General – Each local educational agency receiving Title II, Part A funds shall provide assurances that it will:</p> <ol style="list-style-type: none"> <li>1. Comply with section 8501 (regarding participation by private school children and teachers). [ESSA Sec. 2102(b)(2)(E)]</li> <li>2. Coordinate professional development activities authorized under this part with professional development activities provided through other Federal, State, and local programs. [ESSA Sec. 2102(b)(2)(F)]</li> </ol>
<p>Title IX, Part A - Education for Homeless Children and Youth</p>	<p>In General – Each local educational agency receiving Title IX, Part A funding as amended by the Every Student Succeeds Act shall provide assurances that it will:</p> <ol style="list-style-type: none"> <li>1. Collect and promptly provide data requested by the State Coordinator pursuant to paragraphs (1) and (3) of Sec. 722(f).</li> <li>2. Meet the requirements of Sec. 722(g)(3).</li> <li>3. Provide access to educational and other services to ensure homeless children and youth have the opportunity to meet the same challenging state performance standards to which other students are held.</li> <li>4. Review and revise policies that may act as barriers to the enrollment of homeless children and youth in the school, including policies related to transportation, immunization, proof of residency, birth certificates, guardianship, school records, and other documentation.</li> <li>5. Determine the particular school that is in the best interest of a child to attend with compliance to the wishes of the parent(s), to the extent feasible.</li> <li>6. Provide transportation to the school deemed in the best interest of the child.</li> <li>7. Ensure that all homeless children and youth receive free meals, textbooks, and Title I services.</li> <li>8. Ensure the enrollment and attendance of homeless children and youth who are not currently attending school.</li> <li>9. Coordinate with local social services agencies and other agencies or programs providing services to homeless children or youth and their families to minimize educational disruption for children who are homeless.</li> </ol>



	<ol style="list-style-type: none"> <li>10. Ensure that all homeless children and youth receive placement in appropriate programs, such as Special Education, gifted and talented, or English as a Second Language programs.</li> <li>11. Ensure that all data requests from the Georgia Department of Education and any entity acting on the behalf of the Georgia Department of Education are accurately and promptly reported.</li> <li>12. Ensure that identified and enrolled homeless children and youth are reported as required in the Georgia Department of Education Student Record.</li> <li>13. Ensure that services provided by funds from this grant will not replace the regular academic program and will be designed to expand upon or improve services provided as part of the school’s regular academic program.</li> <li>14. Ensure that an annual performance and fiscal report will be submitted for each year grant funds are received.</li> </ol>
<p>School Improvement Grant 1003a</p>	<p>The superintendent certifies that each of the statements below concerning the use of funds allocated through the Title I, Part A, 1003(a) School Improvement Grants for FY21 are true and correct. Title I, Part A, 1003(a) School Improvement Grant funds will be used to support the following:</p> <ol style="list-style-type: none"> <li>1. Improved student achievement in the target areas and subgroups to be addressed regarding status as a Priority or Focus school.</li> <li>2. Costs directly associated with schools developing required school improvement plans; the school is awarded the funds and the principal with the leadership team will create the budget and justification of expenses with the support of a school effectiveness specialist.</li> <li>3. Specific content areas and/or subgroups to be addressed regarding status as a Priority or Focus school and the degree that a direct connection between the budget and the areas of need must be evident.</li> <li>4. For instruction or to support instruction.</li> <li>5. For personnel services and benefits that are non-recurring, since the funds are for a fifteenth month period (July 1, 2020 through September 30, 2021).</li> </ol> <p>Each LEA will provide technical assistance and support to Priority and Focus schools in the following areas:</p> <ol style="list-style-type: none"> <li>1. Needs assessment and root cause analysis in support of School Improvement Planning</li> <li>2. Allowable expenses related to Title I, Part A, 1003(a) School Improvement Grant funds</li> <li>3. Appropriate reporting of improvement activities by schools and engagement in provided professional learning trainings for LEA and school leadership</li> </ol>
<p>School Improvement Grant 1003g</p>	<ol style="list-style-type: none"> <li>1. All funds will be used in accordance with the guidance requirements of the School Improvement Grant (SIG) 1003(g).</li> <li>2. SIG schools will be served as school-wide and not targeted assistance schools.</li> <li>3. All teachers in SIG schools will be highly qualified.*</li> <li>4. There will be no reduction to state funding in SIG schools.</li> <li>5. The LEA will implement the TKES/LKES evaluation systems in the SIG schools.</li> <li>6. Incentives may be provided to secure highly effective teachers and high-performing turnaround principals within the SIG schools.</li> <li>7. Incentives and rewards will be provided to retain highly effective teachers and high-performing turnaround principals within the SIG schools.</li> </ol>

8. A process will be developed for removing teachers from SIG schools, who after ample opportunity have not improved. Further, ineffective teachers will not be transferred to SIG schools.
9. The LEA will maintain a high-performing turnaround principal in SIG schools.
10. The LEA must ensure that principal selection for SIG schools is approved by GaDOE.
11. The SIG schools will implement the Georgia Standards of Excellence (GSE) and use Georgia's Frameworks in core academic subjects.
12. The SIG schools will administer benchmark framework assessments and analyze results to guide instruction.
13. The SIG schools will implement short-term action plans and report the plans via Indistar®.
14. The SIG schools will address targeted areas from the GSAPS through short-term action plans.
15. The SIG schools will analyze teacher attendance and develop action plans if needed.
16. The SIG schools will analyze student attendance and develop action plans if needed.
17. The SIG schools will analyze discipline records and develop action plans if needed.
18. The SIG schools will participate in the mandated GaDOE professional learning for School Improvement Grant schools.
19. The SIG schools will provide increased learning time as defined by the SIG guidance. The increased learning time will include a minimum of 60 additional hours added to the school year for all students.
20. The SIG schools will provide mechanisms for family and community engagement.
21. Relevant, ongoing, high-quality, job-embedded professional development for all staff, which may include common, collaborative, vertical planning time, will be provided in SIG schools.
22. The LEA will modify practices and policies that interfere with the implementation of the School Improvement Grant as directed by the SIG guidance.
23. The LEA will provide the principal operational flexibility in the areas of staffing, scheduling, and budget.
24. The LEA will monitor and evaluate SIG funded external providers/vendors to ensure quality performance.
25. The LEA will monitor the SIG school to determine whether the school is implementing the intervention model with fidelity, making progress on the leading indicators described in the SIG Final Requirements, and meeting annual goals established by the LEA for student achievement. The LEA will submit the required monitoring reports via Indistar®.
26. The Georgia Department of Education will assign a SIG 1003(g) School Effectiveness Specialist to provide technical assistance to the SIG school. The GaDOE SIG 1003(g) Program Manager will provide technical assistance to the LEA SIG Coordinator.
27. The LEA will collaborate with the GaDOE SIG 1003(g) Program Manager to support the reform efforts in the SIG school(s).
28. The LEA will monitor and evaluate the actions schools have taken, as outlined in the approved SIG application, to sustain the reforms after the funding period ends and that it will provide technical assistance to schools on how they can sustain progress in the absence of SIG funding.

*\*Optional for SIG schools implementing the Restart model of reform*

<p>Title III, Part A – Language Instruction for English Learners and Immigrant Students</p>	<ol style="list-style-type: none"> <li>1. The LEA assures compliance with the standardized, statewide English learner (EL) entrance and exit procedures and identifies students for EL status within 30 days of enrollment in a school in Georgia [Sections 3113(b)(2) and 1112(e)(3)].</li> <li>2. The LEA assures compliance with Sec. 1112(e) Parents Right-to-Know, prior to, and throughout, each school year as of the date of application [Sec. 3116(b)(4)(A)].</li> <li>3. The LEA assures that it is not in violation of any State Law, including constitutional law, regarding the education of English learners, consistent with Sections 3125 and 3126 [Sec. 3116(b)(4)(B)].</li> <li>4. The LEA assures that each school with English learner students receives funds from non-Federal sources to fulfill the LEA’s obligations under Title VI of the Civil Rights Act of 1964 and the Equal Educational Opportunities Act (EEOA), before using Title III, Part A funds for languages services to EL students [Sec. 3115(g)].</li> <li>5. The LEA assures that it complies with the requirement in section 1111(b)(2)(B)(ix) regarding assessment of English learners in English [Sec. 3113(b)(3)(A)].</li> <li>6. The LEA assures that it annually assesses the English proficiency of all English learners participating in a program funded under this subpart, consistent with section 1111(b)(2)(G).</li> <li>7. The LEA assures that consultation took place with teachers, researchers, school administrators, and parents and family members, community members, public or private entities, and institutions of higher education, in developing and implementing its educational plan for English learners [Sec. 3116(b)(4)(C)].</li> <li>8. The LEA assures that it has selected one or more methods or forms of <i>effective</i> instruction to be used in Title III-funded programs and activities to assist EL students attain English proficiency and meet challenging state academic standards [Sec. 3115(f)(1)].</li> <li>9. The LEA assures that, if applicable, it will coordinate activities and share relevant data under its plan with local Head Start and Early Head Start agencies, including migrant and seasonal head Start agencies, and other early childhood education providers [Sec. 3116(b)(4)(D)].</li> <li>10. The LEA assures that all teachers in any Title III-funded language instruction educational program are fluent in English and any other language used for instruction, including having written and oral communications skills [Sec. 3116(c)].</li> <li>11. The LEA consults with officials of private schools in a timely and meaningful manner to make available equitable Title III, Part A services to eligible English learners and immigrant children attending private schools located within the LEA’s geographical boundaries [Sec. 9501].</li> </ol>
<p>Title IV, Part A – Student Support and Academic Enrichment</p>	<p>ASSURANCES. Pursuant to ESEA, Sec. 4106 (c), the LEA assures that it will—</p> <p>(1) shall develop its application through [initial] consultation with parents, teachers, principals, other school leaders, specialized instructional support personnel, students, community-based organizations, local government representatives, charter school teachers, principals, and other school leaders , and others with relevant and demonstrated expertise in programs and activities designed to meet the purpose of the grant.</p> <p>(2) shall engage in continued consultation with the entities described in paragraph (1) in order to improve the local activities in order to meet the purpose of this grant and to coordinate such implementation with other related strategies, programs, and activities being conducted in the community.</p> <p>Pursuant to ESEA, Sec. 4106 (d), the LEA assures that it will—</p>

	<p>(1) conduct a comprehensive needs assessment [at least every three years dependent upon allocation amount] in order to examine needs for improvement of—</p> <p>(A) access to, and opportunities for, a well-rounded education for all students;</p> <p>(B) school conditions for student learning in order to create a healthy and safe school environment; and</p> <p>(C) access to personalized learning experiences supported by technology and professional development for the effective use of data and technology.</p> <p>Pursuant to ESEA, Sec. 4106 (e), the LEA assures that it will—</p> <p>(1) include in the consolidated improvement plan application a description of the activities and programming,</p> <p>(A) any partnership with an institution of higher education, business, nonprofit organization, community-based organization, or other public or private entity with a demonstrated record of success in implementing activities, if applicable [(f) SPECIAL RULE.—Any local educational agency receiving an allocation under section 4105(a)(1) in an amount less than \$30,000 shall be required to provide only one of the assurances described in subparagraphs (B), (C), and D).]</p> <p>(B) describe how funds will be used for activities related to supporting well-rounded education</p> <p>(C) describe how funds will be used for activities related to supporting safe and healthy students</p> <p>(D) describe how funds will be used for activities related to supporting the effective use of technology</p> <p>Pursuant to ESEA, Sec. 4106 (e)(2), the LEA assures that it will—</p> <p>(A) prioritize the distribution of funds to schools served by the local educational agency, or consortium of such agencies, that—</p> <p>(i) are among the schools with the greatest needs, as determined by such local educational agency, or a consortium;</p> <p>(ii) have the highest percentages or numbers of children counted under Sec. 1124(c);</p> <p>(iii) are identified for comprehensive support and improvement under Sec. 1111(c)(4)(D)(i);</p> <p>(iv) are implementing targeted support and improvement plans as described in Sec. 1111(d)(2); or</p> <p>(v) are identified as a persistently dangerous public elementary school or secondary school under Sec. 8532;</p> <p>(B) comply with Sec. 8501 (regarding equitable participation by private school children and teachers);</p> <p>(C) use not less than 20 percent of funds received under this subpart to support one or more of the activities authorized under Sec. 4107;</p> <p>(D) use not less than 20 percent of funds received under this subpart to support one or more activities authorized under Sec. 4108;</p> <p>(E) use a portion of funds received under this subpart to support one or more activities authorized under Sec. 4109(a), including an assurance that the local educational agency, or consortium of Local Educational Agencies, will comply with Sec. 4109(b); and</p> <p>(F) annually report to the State for inclusion in the report described in Sec. 4104(a)(2) how funds are being used under this subpart to meet the requirements of subparagraphs (C) through (E).</p> <p>SPECIAL RULE. — For an LEA receiving an allocation under Sec. 4105(a)(1) in an amount less than \$30,000, these assurances are amended and only require such LEA to provide for one of the assurances described in subparagraphs (C), (D), and (E) of subsection (e)(2) above. In submitting these assurances, it is understood that such LEA is adhering to this special rule.</p> <p>All budget descriptions must provide detail that is clear and specific, so reviewers may verify program activities are properly identified by focus area as per ESEA Sec. 4107,</p>
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	4108, and 4109, and to ensure items are necessary, reasonable, allocable, and consistent with CLIP, SIP, grant, and 2 CFR requirements.
Title V, Part B – Rural and Low-Income School Program	<p>In General – Each local educational agency receiving Title V, Part B funding shall provide assurances that it will:</p> <ol style="list-style-type: none"> <li>1. Comply with the eligibility requirements listed in Sec. 5221(b)(1)(A-B).</li> <li>2. Target funds to schools for activities listed in Sec. 5222(a)(1-7). <ul style="list-style-type: none"> <li>○ Teacher recruitment and retention.</li> <li>○ Teacher professional development.</li> <li>○ Educational technology.</li> <li>○ Parent involvement activities.</li> <li>○ Safe and Drug-Free School Program activities.</li> <li>○ Title I, Part A activities.</li> <li>○ Title III Activities.</li> </ul> </li> <li>3. Comply with the stricture against supplanting in Sec. 5232.</li> <li>4. Keep necessary records and provide information to the Georgia Department of Education that are consistent with responsibilities and accountability requirements listed in Sec. 5224(a)(1-3).</li> <li>5. Administer an assessment that is consistent with Sec. 1111(b)(3).</li> <li>6. Will ensure that all data requests from the Georgia Department of Education and any entity acting on the behalf of the Georgia Department of Education are accurately and promptly reported.</li> </ol>
IDEA – 611 and 619	<p>This grant is specifically subject to the provisions of Individuals with Disabilities Education Improvement Act of 2004 (Act or IDEA). This grant is also subject to the Title I regulations in 34 C.F.R. Part 200 and the Education Department General Administrative Regulations (EDGAR) in 34 C.F.R. Parts 76 (Except for 76.650 – 76.662 (Participation of students enrolled in private schools)), 77, 81, 82, and 85 and the Uniform Administrative Requirements, Costs Principles and Audit Requirements for Federal Awards in 2 C.F.R. Part 200.</p> <ol style="list-style-type: none"> <li>1. IDEA 611 and 619 Part B approves budgets for up to 15 months between July 1, 2018, and September 30, 2019. Funds may be encumbered for expenditures July 1, 2018, through September 30, 2019, once the budget is approved for the new grant period.</li> <li>2. Completion reports are due 30 days after the end of the grant period. The grant period ends September 30, 2019. Completion reports are due October 30, 2019.</li> <li>3. LEAs must establish internal control policies and procedures to procure, record and maintain custody of equipment and real property purchased with IDEA funds. The policies and procedures must include how the LEA will account for and maintain control of equipment and real property used at private schools.</li> <li>4. LEAs must maintain adequate internal controls in the procurement process for goods and services supporting the IDEA program in accordance with Georgia’s Financial Management for Georgia LUAS Manual. A copy of the manual is available on the Georgia Department of Education’s (Department) Web site at <a href="http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx">http://www.gadoe.org/Finance-and-Business-Operations/Financial-Review/Pages/default.aspx</a>.</li> <li>5. LEAs must conduct and reconcile physical inventories of equipment purchased with IDEA funds at the central office, local schools, and private schools once every two years. The LEA must use, manage, and dispose of equipment acquired under IDEA in accordance with federal and state laws and procedures.</li> <li>6. LEAs must ensure that all children with disabilities have available to them a Free Appropriate Public Education as defined by IDEA.</li> </ol>

<https://www.gpo.gov/fdsys/pkg/USCODE-2011-title20/pdf/USCODE-2011-title20-chap33.pdf>

7. LEAs must ensure that eligible private and home school children, have equitable participation in IDEA services and must spend the appropriate proportionate share amount which is calculated in the Consolidated Application.
8. LEAs must ensure that all teachers and paraprofessionals hired meet Professional Qualifications standards.
9. LEAs may not use IDEA funds to supplant or replace local or state funds. The LEA must use IDEA funds to supplement funds that would be made available from non-federal sources for the education of IDEA students.
10. IDEA permits, and in some instances, requires school districts to use a portion of funds provided under Part B of the IDEA for the purpose of CEIS. Federal regulations specify (1) how and on whom CEIS funds may be spent; (2) the reporting requirements for school districts providing CEIS; (3) the requirement for using CEIS funds by a district that is identified as having significant disproportionality; and (4) the relationship of CEIS to maintenance of effort requirements. Any district may opt to use up to, but not exceeding, 15 percent of the total amount of its 611 and 619 Part B IDEA funds for CEIS. However, whenever a district is determined by the State, based on the district's numerical data, to have significant disproportionality in the identification, placement and/or discipline of children with disabilities, the district must use the maximum amount of 15 percent for CEIS to help address issues of disproportionality. CEIS must be provided to students particularly, but not exclusively, in those race/ethnic groups that were significantly impacted.
11. LEAs must ensure that appropriate documentation is maintained for auditing and monitoring purposes.
12. LEAs receiving funds under IDEA must agree to participate in evaluation studies conducted by the US ED, the Department, or entities acting on behalf of either agency for data reporting in accordance with the ESEA. In addition, it is the responsibility of the LEA to ensure the accuracy and timeliness of any data submitted from the LEA. The LEA should have policies and procedures on data collection, verification, reporting and publishing to ensure adequate controls are in place.
13. LEAs have the responsibility of implementing IDEA in accordance with the LEA's approved consolidated application and applicable federal and state regulations. In addition, the program guidance (non-regulatory Draft Guidance), fiduciary guidance (2 C.F.R. Part 200), Education Department General Administrative Regulations (EDGAR), and General Education Provision Act (GEPA) are available on the US ED Web site at [www.ed.gov](http://www.ed.gov).
14. LEAs must permit the Georgia Department of Education (Department) and auditors to have access to the LEA's records and financial statements as necessary for the Department to meet the requirements of 2 C.F.R. Part 200.332
15. As part of the IDEA, Part B application approval process, applicants must comply with 34 CFR 300.203, Maintenance of Effort. The U.S. Department of Education determines compliance with this requirement by comparing actual state and local special education expenditures for the most recent fiscal year to actual expenditures made in the year effort was last met.
16. In accordance with 2 C.F.R. Part 200.415(a), LEAs are required to assure that expenditures are proper and in accordance with the terms and conditions of the federal award and approved project budgets, the annual and final fiscal reports or vouchers requesting payment under the agreements must include a certification, signed by an official who is authorized to legally bind the non-federal entity, which reads as follows: knowledge and belief that the report is

	<p>true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the federal award.</p> <p>17. In accordance with 34 C.F.R. Part 300.202(a)(2), amounts provided to the LEA under IDEA Part B must be used only to pay the excess costs of providing special education and related services to children with disabilities. Excess costs are those that are in excess of the average annual per-student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate. LEAs are required to submit expenditures for Excess Cost Calculation annually to demonstrate compliance with this Federal regulation.</p>
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GEPA Assurance

The purpose of this assurance is to comply with the requirements of the General Education Provisions Act (GEPA), [Section 427](#), enacted as part of the Improving America's Schools Act of 1994 (Public Law (P.L.) 103-382).

**Requirement**

Section 427 of the United States Department of Education's General Education Provisions Act (GEPA) requires each applicant for funds (other than an individual person) to include in its application a description of the steps the applicant proposes to take in order to ensure equitable access to, and participation in, its federally-assisted programs for students, teachers, and other program beneficiaries with special needs.

Local education agencies (LEAs) or other eligible applicants that apply for federal funding through the Consolidated LEA Improvement Plan (CLIP) application must provide this description in their application. The Georgia Department of Education (GaDOE) is responsible for ensuring that the LEA or other local entity has submitted a sufficient section 427 statement.

**Developing a Response**

GEPA allows applicants discretion in developing and describing the activities that are occurring to meet this requirement. *The statute highlights six types of barriers that may impede equitable access or participation: gender, race, national origin, color, disability, or age.* Based on local circumstances, LEAs should determine whether these or other barriers may prevent your students, teachers, etc. from such access or participation in the federally-funded project or activity.

**Format**

The description(s) provided in the CLIP application need not be lengthy. Applicants may provide a clear and succinct description of how the LEA will address the barriers, as applicable to the LEA's local context, which may impede equitable access or participation in the LEA's federal programs. Examples of GEPA statements are available [here](#).

The LEA may use information it has obtained through its comprehensive needs assessment process or its District Improvement Plan (DIP) to develop its statement in response to the GEPA requirement. The root causes identified in the DIP combined with the associated

use of federal funds may be appropriate, based on the LEA's local context, to satisfy the GEPA requirement. Examples of this approach are illustrated below.

- The LEA or school may have identified a lack of cultural competency in instruction, specifically in regard to the social, emotional, and academic success of its English learners, as a root cause of low student achievement. If the LEA then utilizes its federal funds to provide professional development opportunities for teachers by addressing culturally responsive instructional practices, a description of how this activity will be implemented would address a barrier to equitable participation based on national origin, thereby satisfying the GEPA requirement.
- The LEA or school may identify the disproportionate use of exclusionary discipline practices (removing or excluding students from the classroom), specifically in regard to black, Hispanic, or Native American students, as a root cause of low student achievement. If the LEA then utilizes its federal funds to reduce the use of discipline practices that remove students from the classroom, a description of how this activity will be implemented would address a barrier to equitable participation for students of color, thereby satisfying the GEPA requirement.
- The LEA or school may identify a lack of student participation in advanced placement STEM courses, specifically in regard to female students, as a root cause of low student achievement. If the LEA is then utilizing its federal funds to increase outreach efforts to female students to encourage enrollment and participation in advanced placement STEM courses, a description of how this activity will be implemented would address a barrier to equitable participation for students based on gender, thereby satisfying the GEPA requirement.

Note: While the LEA's statement of non-discrimination is supportive of the intent of the GEPA statement, it should not be submitted as the LEA's description to satisfy the GEPA requirement.

### **Submitting to GaDOE**

The GEPA response is submitted to GaDOE on the fiscal year consolidated application. On the GEPA tab, there is a space for the LEA to provide their statement. The Superintendent will submit this to GaDOE by October 1. GaDOE will check to ensure a GEPA statement is provided by the LEA each fiscal year.

### Prayer Certification

Sec. 8524 of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by the Every Student Success Act of 2015 (ESSA) requires that, as a condition of receiving ESEA funds, a sub-grantee or sub-recipient must certify in writing to its state educational agency (SEA) that it has no policy that prevents, or otherwise denies, participation in constitutionally protected prayer in public schools as set forth in the law. Each fiscal year, the Superintendent will review and complete this certification on the My GaDOE Portal (<https://portal.doe.k12.ga.us/login.aspx>) by



October 1. An LEA is any district, charter school, agency, or program receiving a federal allocation.

### **Budgets**

Budget by each program: LEAs must submit a program budget for each applicable program in the consolidated application each fiscal year. The budget must be approved by the appropriate program manager or specialist before funds are available through Georgia's Grants Accounting Online Report System (GAORS). Budgets should be submitted as soon as the LEA CLIP is approved and no later than October 1. This will ensure the LEA implements its supplemental support services for children when the school year begins. Amendments to original budgets are accepted throughout the year. (2 CFR 200.303(a))

Budget summary: LEAs will be able to view a budget report that compiles budgeted items by function and object across all programs. This feature will enable LEAs to view all funds that are budgeted for professional learning, teacher salaries, travel, instructional materials, etc.

### **Program-Specific Worksheets**

Some programs require data unique to their legislation and the Consolidated Application houses these data requirements. For example, Title I, Part A requires rank order of schools based on poverty percentages. This requirement is not required by other programs.

### **Surveys and Attachments**

Some programs require surveys and other data collections unique to their legislation and the Consolidated Application houses these surveys and data collections. For example, Title I, Part A requires documentation of rezoning and opening/closing of schools.

## Chapter 3: Allocations for Federal Programs

The U.S. Department of Education (ED) provides official formula-based allocations to states by July 1 of each year for the majority of federal programs. Once received by GaDOE, each federal program follows its specific procedures to determine allocations to LEAs in Georgia. These specific procedures are found in each program's handbook (located on our website). The Division of Federal Programs presents these allocations to the State Board of Education as soon as they are available, typically in July and August, for review and approval. Once approved, each program will create official grant award notices (GANs) and load a copy to the general attachments tab on the consolidated application in the MyGaDOE portal.

To support LEAs with planning efforts before official formula-based allocations are received from ED, the Division of Federal Programs will create an estimated allocation spreadsheet that includes all LEAs and programs for which preliminary estimates are feasible. These estimates are based on preliminary allocation information posted by ED during the months leading up to final allocations in July or August. LEAs are encouraged, but not required, to use these estimates. The spreadsheet with estimated allocations will be posted [here](#) annually.

### **Federal Program Statutes**

Federal grants are subject to federal laws and any additional requirements specified in state laws. The following statutes are the most commonly applicable to federal programs in Georgia.

- *Elementary and Secondary Education Act of 1965 (ESEA)* as amended by *Every Student Succeeds Act, 2015 (ESSA)*
- *Individuals with Disabilities Education Act (IDEA)*
- The Official Code of Georgia (OCGA) - Title 20 Education, State Board of Education (SBOE) rules, Georgia Professional Standards Commission (GaPSC) rules

### **Federal Program Regulations**

Regulations further detail the requirements of the laws. Regulations supporting the statutes governing federal programs may be found [here](#).

### **Federal Program Guidance**

Non-regulatory guidance usually serves to outline and describe the goals of the statute or regulations for which it was developed. State education Agencies (SEAs) and local education agencies (LEAs) that adhere to non-regulatory guidance are more likely to achieve the goals of the grant and comply with relevant laws and regulations. The following guidance supports the statutes and regulations governing key federal programs.

- ESSA Early Learning Guidance, 2016
- ESSA Fiscal Changes and Equitable Services Guidance, 2016
- ESSA Title IV, Part A Guidance, 2016
- ESSA Title II, Part A Guidance “Building Systems of Support for Excellent Teaching and Learning”, 2016
- ESSA English Learners and Title III Guidance, 2016 and Addendum January 2019

- ESSA Schoolwide Guidance, 2016
- ESSA Title I, Part C Guidance, 2017
- ESSA Using Evidence to Strengthen Education Investments Guidance, 2016
- Education for Homeless Children and Youths Program, Updated August 2018
- Ensuring Educational Stability for Children in Foster Care, June 23, 2016

## Chapter 4: Fiscal Requirements for Federal Programs

### Internal Controls, Budget Management, Fiscal Requirements

FY20 and FY21: Fiscal requirements for federal programs apply to all federal awards provided to GaDOE from ED. This includes the grants responding to the 2020 COVID-19 pandemic: Elementary and Secondary School Emergency Relief Funds (ESSER) from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA), American Rescue Plan Act (ARPA) and any amendments or continuations of these grants and this statute. LEAs must review their written internal controls and procedures and add clear references that these grant funds follow the same procedures as the other federal grants.

### INTERNAL CONTROLS

#### Code of Federal Regulations

LEAs must operate their federal grants in accordance with the [Code of Federal Regulations](#).

LEAs must establish and maintain effective fiscal control and fund accounting procedures (internal controls) over the Federal award that provide reasonable assurance that the LEA is compliantly managing the federal award. *Internal controls* can be defined as a process, implemented by an LEA designed to provide reasonable assurance regarding the achievement of objectives in the following categories: effectiveness and efficiency in operations, reliability of reporting for internal and external use, and compliance with applicable laws and regulations (2 CFR §200.61). The goal of internal controls is to reduce fraud, waste and abuse in the use of Federal funds. LEAs must adequately safeguard all assets and assure that they are used solely for authorized purposes.

Some internal controls are captured in LEA board policies and some are informal and maintained in the LEA's Federal Programs Division written procedures. Written processes and procedures governing the LEA implementation of federal grants should be reviewed routinely and revised as needed. If, in the course of monitoring and audits, a revision of internal controls is required, LEAs must take prompt action.

Written procedures for financial management should include information addressing:

- LEA accounting system(s)
- How budgets are loaded into the system
- Process for comparing budgets (approved and amended) to expenditures
- Process for drawing down funds
- Process and authorizations for budget revisions
- Period of performance and when obligations are made
- Process for carryover
- Process for completing the completion reports
- Incorporate state agency requirements, if applicable

Required Written Procedures

<b>Required Internal Control</b>	<b>Requirement</b>	<b><u>Authorizing Citation</u></b>
Cash Management to include drawdowns	Written Procedures	§200.302(b)(6), §200.305
Allowability	Written Procedures	§200.302(b)(7) §200.403
Equipment Management	Written Procedures	§200.313(d)
Conflict of Interest	Written Standards of Conduct	§200.318(c)
Procurement (Specific levels described in §200.317 through §200.327)	Written Procedures	§200.318(a)
Procurement: Competitive Proposals - Conducting Technical Evaluations of Proposals Received and for Selecting Recipients	Written Method	§200.320(d)(3)
Compensation– Personal Services (Time and Effort, Stipends, etc.)	Written Policy	§200.430(a)(1) SBOE 160-3-3-.04
Travel	Written Travel Policy	§200.474(b) OCGA §50-5B-5 OCGA §20-2-167(b) SBOE 160-5-2-.23 Financial Management for GA LUAs Chapter 40
Segregation of Duties	Written Procedures	2 CFR §200.303(a) GAO-14-704G Standards for Internal Controls for the Federal Government 10.03, 10.12-10.14

LEA written internal procedures should be reviewed to ensure alignment to the regulations.

Time and Effort Flexibility

Upon legal consultation, in 2017-2018, GaDOE is allowing increased flexibility with time and effort as follows:

- Type 1: Period Certification
  - Single Cost Objective
  - May be completed twice a year OR once a year as detailed in LEA’s written procedures
  - Supporting documentation is still required
  - Signed after the fact by employee or supervisor with knowledge of the work performed
  - May be completed by for an individual or group (both forms available on GaDOE Website)
- Type 2: Personnel Activity Report (PAR) also known as time logs
  - Multiple Cost Objectives
  - Can be submitted to the supervisor quarterly or monthly as detailed in LEA’s written procedures

Flexibility for time and effort must be addressed in the LEA's internal controls.

### Methods of Procurement

The LEA must use one of the following methods of procurement:

1. **Informal Procurement Methods** - When the value of the procurement for property or services under a Federal award does not exceed the simplified acquisition threshold (SAT), as defined in 200.100, or a lower threshold established by the non-Federal entity, formal procurement methods are not required. Informal procurement methods may be used to expedite the completion of its transaction and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the SAT include:
  - a. **Procurement by micro-purchases.** Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold (§200.200 Micro-purchase) of \$10,000.00, but this threshold is periodically adjusted for inflation. LEAs should calculate the aggregate dollar amount for each purchase order of supplies or services. To the extent practicable, the non-federal entity must distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be awarded without soliciting competitive quotations if the non-federal entity considers the price to be reasonable based on research, experience, purchase history other information and documents it files accordingly.

The non-Federal entity is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures.

As the LEA monitors purchases by program, there are times when multiple program funds could be combined for a single purchase, professional learning for example.

The LEA should remember that the total amount of the purchase, not each program's contribution, dictates the procurement procedures to follow.

The non-Federal entity may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with 200.334. The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following:

- A qualification as a low-risk auditee, in accordance with the criteria in 200.520 for the most recent audit;
- An annual internal institutional risk assessment to identify, mitigate and manage financial risks; or
- For public institutions, a higher threshold consistent with State law.

For additional information on self-certification, see Appendix J.

Micro-purchases thresholds higher than \$50,000 must be approved by the cognizant agency for indirect costs. When an LEA gets monitored the GaDOE

will request documentation that has a specific justification that indicates why the LEA has requested this flexibility. Also, the LEA internal control manual must address the annual self-certification process.

**b. Procurement by small purchase procedures.** Small purchase procedures (§200.320) are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold (§200.88) of \$250,000.00. If small purchase procedures are used, price or rate quotations must be obtained from an adequate number (at least 2) of qualified sources as determined appropriate by non-federal entity.

## 2. Formal Procurement Methods

**a. Procurement by competitive sealed bids** (formal advertising) for purchases greater than \$250,000.00. Bids are publicly solicited, and a firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price (§200.329(b)).

- i. In order for sealed bidding to be feasible, the following conditions should be present:
  - (1) A complete, adequate, and realistic specification or purchase description is available;
  - (2) Two or more responsible bidders are willing and able to compete effectively for the business; and
  - (3) The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.
- ii. If sealed bids are used, the following requirements apply:
  - (1) Bids must be solicited from an adequate number of known qualified sources, providing them sufficient response time prior to the date set for opening the bids, for local, and tribal governments, the invitation for bids must be publicly advertised;
  - (2) The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond;
  - (3) All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly;
  - (4) A firm fixed price contract award will be made in writing to the lowest responsive and responsible bidder. Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of; and

- (5) Any or all bids may be rejected if there is a sound documented reason.

**b. Procurement by competitive proposals** (§200.320(c)). The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- i. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- ii. Proposals must be solicited from an adequate number of qualified offerors;
- iii. The non-federal entity must have a written method for conducting technical evaluations of the proposals received and making selections;
- iv. Contracts must be awarded to the responsible offeror whose proposal is most advantageous to the program, with price and other factors considered; and
- v. The non-federal entity may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offerors' qualifications are evaluated, and the most qualified offeror is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms that are a potential source to perform the proposed effort.

3. **Procurement by noncompetitive proposals.** Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source (sole source) and may be used only when one or more of the following circumstances apply:
  - a. The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold;
  - b. The item is available only from a single source;
  - c. The public exigency or emergency for the requirement will not permit a delay resulting from publicizing competitive solicitation;
  - d. The federal awarding agency or pass-through entity expressly authorizes a noncompetitive proposals in response to a written request from the non-federal entity; or
  - e. After solicitation of a number of sources, competition is determined inadequate.

#### Domestic Preferences for Procurements ( CFR 200.322)

As appropriate and to the extent consistent with law, the non-federal entity should, to the greatest extent practicable under the Federal award, provide a preference for the purchase, acquisition, or use of good, products, or materials produced in the United States (including but not limited to iron, aluminum, steel, cement, and other manufactured products). The requirements of this section must



be included in all subawards including all contracts and purchase orders for work or products under this award.

“Produced in the United States” means, for iron, steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.

“Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as poly-vinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

### Procurement “Claw” (Section 200.320)



### Statewide Contracts – Georgia Department of Administrative Services

To the extent that a need exists for purchasing contracted services or equipment with Federal funds, LEAs may utilize Georgia’s [statewide contracts](#) for the procurement of services in the same capacity as state agencies and universities. The use of statewide contracts may benefit LEA federal programs in that these contracts can, oftentimes, fill a need for specialized supplemental supports such as interpreting and translation services, to name two relevant examples. In exercising this option for the procurement of services, LEAs will follow the

ordering instructions listed on the individual contract information sheets. LEAs should follow their own internal processes for using these statewide contracts as administered by the Georgia Department of Administrative Services (DOAS).

These statewide contracts developed by DOAS adhere to the Code of Federal Regulations (CFR) 200 Procurement Standards for states. However, LEAs are still responsible for ensuring that all federal regulations for LEAs are followed. when utilizing these contracts:

- If utilizing a statewide contract for a Federal purchase between \$10,000 and \$250,000, a statewide contract should suffice with additional quotes (at least two total quotes).
- If using a statewide sole source contract, the district should either attempt to get additional quotes or document that the provider is a sole source for their individual needs.
- If utilizing a statewide contract for a purchase in excess of \$250,000, the district must ensure all federal requirements are met.

Each LEA should ensure their local procurement policy is updated to include the procedures the LEA will follow when using these statewide contracts.

### Capital Expenditures

Per 2 CFR 200.439(b)(2), capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the program manager of the federal program whose funds will be used for this purchase. The process for receiving prior approval is as follows:

- 1) Email the federal program’s manger a request for approval which includes the following:
  - a) Equipment to be purchased including a description and intended use
  - b) Total unit cost of the equipment
  - c) Statement how this equipment is an identified need and is included in the CLIP/SIP
  - d) If this equipment is for private school use, state that the equipment will remain on the LEA’s inventory log
- 2) Once approved by the program manager, attach the email granting approval to the Attachment Tab in the Consolidated Application

Approved capital expenditures are budgeted using any of the 700 series object codes. Capital equipment cannot be claimed as indirect costs. Therefore, if the LEA claims indirect costs, all capital expenditures must be subtracted from the program’s allocation prior to applying the restricted indirect cost rate.

### Additional Internal Controls

While the internal controls mentioned in this chart are not required to be in writing, the LEA must still adhere to these requirements. Addressing the topics in writing may reduce the risk of not adhering to the requirements. (Following this chart is additional information on several internal controls topics.)

Internal Control	<a href="#">Authorizing Citation</a>
Accounting <ul style="list-style-type: none"> <li>• Records</li> </ul>	Accounting <ul style="list-style-type: none"> <li>• Records – 2 CFR §200.302(b)(3)</li> </ul>

• Reconciliation Reporting	• Reconciliation – 2 CFR §200.302(b)(5) Reporting – 2 CFR §200.302(b)(2)
Basic Considerations	2 CFR §200.402-411
Budget Period	2 CFR §200.1
Contract Oversight	2 CFR §200.318(b)
Expenditure Authorization by Program	2 CFR §200.303
General Provisions for Selected Items of Cost	2 CFR §200.420-475
Period of Performance	2 CFR §200.77, 200.309, 200.403(g); 34 CFR §76.707
Records Retention	2 CFR §200.333, 200.335; 34 CFR §81.31(c)
Source Documentation	2 CFR §§200.302(b)(3), 200.403(g)
Supplement Not Supplant	ESSA, IDEA
Suspension and Debarment	2 CFR §200.212, 2 CFR Part 180

### Pre-Award Costs (2CFR §§200.1, 200.10, 200.458)

Pre-award costs are those incurred by an LEA prior to the effective date of the period of performance of the federal award and must have the written approval of the Federal awarding agency. If charged to the award, these costs must be charged to the initial budget period of the award, unless otherwise specified by the Federal awarding agency or pass-through entity.

Essentially, LEAs may incur expenditures between July 1 and their substantially approved budget and charge them to the grant if the expenditures are

- Necessary for efficient and timely performance to carry out the purpose of the grant
- Allowable under each grant’s authorized use(s) of funds
- Charged to the initial budget period of the grant (first 15 months of ESSA/IDEA grants)

Unless the LEA has written prior approval from the federal awarding agency, incurred expenditures should not be charged to the grant until the grant is approved. At that time LEA’s may journal entry allowable, documented expenditures from local funds into the federal grant.

### Period of Performance Flexibility (2 CFR §200.77, 200.309, 200.403(g); 34 CFR §76.707)

The intent of federal funds is to benefit students, teachers, and school leaders in that fiscal year through the grant period as indicated on the Grant Award Notice (GAN). Regarding purchases that cross grant periods (software, computers, equipment), GaDOE is providing flexibility as follows:

- Purchases may extend beyond one year to take advantage of cost reductions, if the students, teachers, and school leaders in the current fiscal year receive benefit from the purchase.
- Leases and licenses – If instructional software subscriptions are purchased later in the school year, the LEA will need to provide explanation within the budget description indicating how students in the current fiscal year will benefit from the purchase. Professional development and/or recruitment software and/or licensing do not require an explanation within the budget description.
- Professional Development Registration – To maximize cost efficiency, LEAs may take advantage of early bird professional development registration where early bird

registration occurs in the original grant period and the actual professional development occurs in the carryover period. Supporting documentation should be kept on file.

In general, and to reduce risk of non-compliance, GaDOE strongly advises that LEAs align all purchases to the original grant period as much as possible. GaDOE recognizes that each purchase is circumstantial and encourages LEAs to carefully plan purchases weighing all options and maximizing benefits to LEA students and staffs as good stewards of taxpayer dollars.

### Suspension and Debarment (2 CFR §200.213)

- Non-federal entities when using federal funds are subject to the non-procurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR part 180.
- These regulations restrict awards, sub-awards, and contracts with certain parties that are debarred, suspended, or otherwise excluded from or ineligible for participation in federal assistance programs or activities.
- 2 CFR §180.220 Procurement contracts included as covered transactions:
  - Any vendor whose contract(s) (purchase orders) or subcontract(s) is expected to equal or exceed \$25,000 across federal programs during the federal programs' budget period must be checked against the System for Award Management (SAM) for suspension or debarment (includes contracted tutors)
  - Evidence of the verification can be in the form of a date/time stamped print screen, or other digital method that is readily available
    - Website for checking status: System for Award Management (SAM)
    - When micro and small procurements are made with vendors, the LEA shall check the vendor for suspension and debarment when cumulative vendor purchases equal or exceed \$25,000
      - Checking at the \$25,000 threshold should suffice throughout the federal programs' budget period (LEAs may check prior to reaching the \$25,000 threshold at their discretion) (2 CFR 180.320)
      - If a vendor becomes suspended/debarred after checking SAM, the LEA may choose to continue to use the vendor if the LEA was using the vendor before the vendor was excluded (2 CFR 180.315)
    - When sealed bids or competitive proposals are made with vendors (over \$250,000), the LEA must check SAM twice (FAR 9.405(d)(1) and (4))
      - After opening of bids or receipt of proposals
      - Immediately prior to awarding the vendor

Website for checking status: [System for Award Management \(SAM\)](#)

## **BUDGET MANAGEMENT**

Local educational agencies (LEAs) accepting federal funds must implement procedures to ensure appropriate fiscal management of funds. GaDOE’s processes and procedures are based on the fiscal regulations and guidance provide by the U. S. Department of Education through the Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (known as the Uniform Grants Guidance or UGG) and EDGAR.

LEAs must be aware of and implement these regulations and guidance:

### **Fiscal Regulations**

- [EDGAR: Education Department Guidance and Regulations](#)
- [34 CFR Part 76 State-Administered Programs](#)
- [34 CFR Part 77 Definitions that Apply to Department Regulations](#)
- [34 CFR Part 81 The General Education Provisions Act](#)
- [2 CFR Part 200 Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards](#)
- [2 CFR Part 3474 U.S. Department of Education Acceptance of Uniform Administrative Requirements](#)

### **Fiscal Guidance**

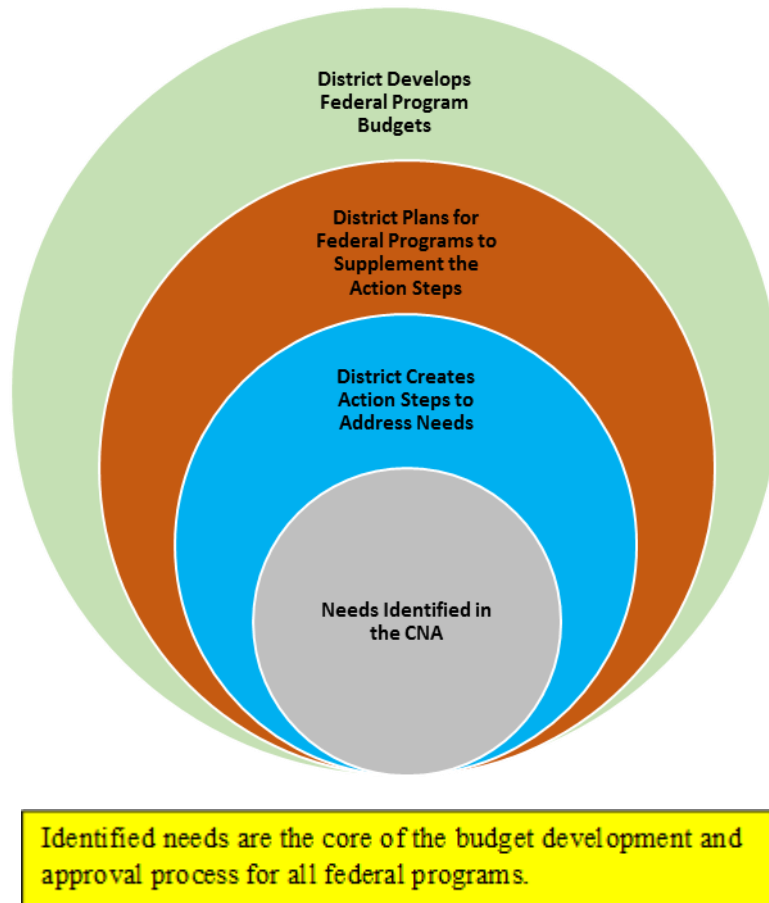
- [USGAO Standards for Internal Control in the Federal Government \(2014\)](#)
- [OMB: FAQs on Uniform Administrative Requirements \(09.2015\)](#)
- U.S. Department of Education: [FAQs on Uniform Administrative Requirements](#)
- U.S. Department of Education: [Dear Colleague Policy Letters](#)

### **Budget Planning**

When planning for budgeting for all federal programs, the LEA must:

- adhere to the LEA’s approved Consolidated LEA Improvement Plan (CLIP)
- coordinate funds to meet the goals and needs of the LEA
- include all supporting program documents (job descriptions, class size reduction worksheets, class size reduction documentation, private school documents, etc.)
- account for the expense of all funds in the year in which they are allocated

The following graphic represents how LEAs work through budget planning:



### Creating Budgets

Local educational agencies (LEAs) accepting federal funds must implement procedures to ensure appropriate fiscal management of funds. GaDOE’s indirect cost calculation, chart of accounts, and Grants Accounting Online Reporting System (GAORS) used to draw down funds and report when all funds have been expended (completion report) are resources to assist LEAs with fiscal management.

### **Chart of Accounts**

Local units of administration (LUAs) are required by Georgia law [O.C.G.A. 20-2-167 (b) (1)] to comply with uniform regulations established by the State Board of Education relative to the statewide uniform computerized budget and accounting system. Rule 160-5-2-.23, of the Georgia Board of Education incorporates the LUA Manual by reference. Additionally, this manual provides guidance to LUA fiscal personnel and serves as a useful training and reference source for LUA employees.

The annually updated LUA Chart of Accounts and corresponding guidance can be found on GaDOE [Website](#). For budgeting and reporting purposes, LEAs must use the LUA Chart of Accounts or have a corresponding crosswalk. Not all LUA Chart of Accounts function and object codes are available when budgeting. As a rule, parameters for use of function and object code combinations are determined by the objectives and allowable activities of a program.

When reading an annual, quarterly or monthly detailed expenditure report, coordinators can identify the fund source and intended expense by looking at the coding.

EXAMPLE: 414-1784 -2213 -116

- 414 (FUND: Government Funds),
- 1784 (PROGRAM: Title II, Part A),
- 2213 (FUNCTION: Instructional Staff Training)
- 116 (OBJECT: Stipends)

## Professional Development

In 2017, Georgia's Governor Deal signed HB 139 which addressed transparency of financial information in LEAs: *The Department of Education shall make available on its website the following school site budget and expenditure information for each school unless specifically made confidential by law: (3) The cost of all professional development, including training, materials, and tuition provided for instructional staff on an annual basis. (OCGA 20-14-46(a)(3)).* In an effort to support LEAs working toward these requirements, GaDOE added an additional function code to allow LEAs to separate and report the impact and purpose of professional development.

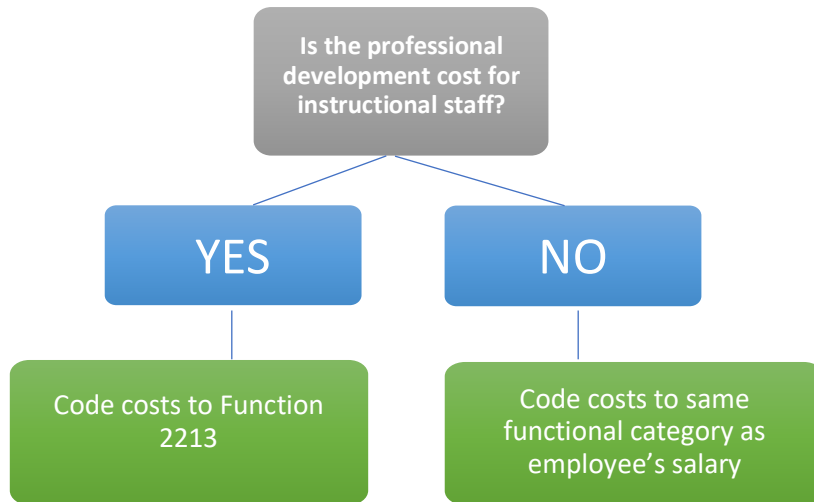
### 2210 – Improvement of Instructional Services

- Activities which are designed primarily for assisting instructional staff in planning, developing, and evaluating the process of providing challenging learning experiences for students.
- Activities that aid teachers in developing the curriculum, preparing and using special curriculum materials, and understanding the various techniques that motivate students.
- Technology activities and services for the purpose of supporting instruction. Includes costs associated with technology personnel, systems planning and analysis, systems application development, network support services, and other technology-related costs that relate to the support of instructional activities.
- Any other activities or services supporting the instructional staff

### 2213 – Instructional Staff Training

- Instructional Staff Training - Activities associated with the professional development and training of instructional personnel to impact students.
- In-service training (including mentor teachers), workshops, conferences, demonstrations, courses for college credit (tuition reimbursement), and other activities related to the ongoing growth and development of instructional personnel

- Training that supports the use of technology for instruction should be included in this code
- The incremental costs associated with providing substitute teachers in the classroom (while regular teachers attend training) should be captured in this function code
- Training by internal and external vendors
- Stipends for off contract work
- Travel costs for workshops and conferences that are instructionally focused





## Completion Reports (2 CFR 200.344)

The GaDOE requires each LEA receiving Federal grant funds to submit a completion report no later than 30 days after the initial 15-month period of availability ends, either 15 months or 27 month. Therefore, completion reports are due on October 30. Completion reports may be accessed online through the Grants Accounting Online Reporting System (GAORS). Late submissions of completion reports may result in an overall increase in the risk determination assessed by Financial Review and Division of Federal Programs. The general assurances (see Assurances section) detail the requirement for having appropriate fiscal controls in place and timely submission of the completion report is one of those fiscal controls.

A completion report defines the total amount of the original grant award and the total amount of funds that were expended by an LEA during the initial 15-month period of availability. Grants Accounting uses completion reports to determine the amount of unexpended funds and the amount of funds available for carryover for each LEA. Any available carryover funds will be applied once the completion report is submitted to GaDOE.

Federal program administrators within each LEA should work with their Finance Directors/Contacts to ensure that completion reports are submitted in a timely manner.

LEAs that need extra time to submit the completion report for any grant may request an extension. The request for an extension must be submitted by October 30. Requests may be submitted on our [website](#). If the LEA receives an extension to the deadline of October 30, the carryover calculation may be delayed for that grant. Carryover will be calculated monthly for each grant, and not on an individual basis by LEA. Completion reports submitted beyond the approved extension timeline may not be accepted and expenditures will need to be moved to current year funds. Carryover will then be calculated and available to the LEA.

## Drawdowns

Local educational agencies (LEAs) that participate in federal programs with the Georgia Department of Education (GaDOE) will draw down Federal funds on a reimbursement basis for all allowable expenditures incurred in their respective participating Federal Program(s). An incurred expenditure will be defined as an expenditure for goods and/or services that the LEA has received, even if no payment was made. This will include goods and services received such as salaries, consumed utilities, rent, and supplies.

The Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (also known as the Uniform Administrative Requirements, 2 CFR Part 200, or UAR) requires all federal programs to have written procedures to implement the requirements for payments of Federal funds (2 CFR 200.302). These procedures include how GaDOE will draw down funds from the Federal Government and how GaDOE will make these funds available to LEAs to draw down each month. Therefore, it is the responsibility of GaDOE to establish the procedures as to how LEAs will receive their federal funds.

The payments section of the UAR (2 CFR 200.305) allows for two methods of federal fund disbursements to federal program participants: advance payments and reimbursements.

1. Advance payments to a non-Federal entity must be limited to the minimum amounts needed and be timed to be in accordance with the actual, immediate cash requirements of the non-federal entity in carrying out the purpose of the approved program or project. The timing and amount of advance payments must be as close as is administratively feasible to the actual disbursements by the non-federal entity for direct program or project costs and the proportionate share of any allowable indirect costs.<sup>1</sup>
2. If the requirements for advance payments above cannot be met, then reimbursement is the preferred method. Additionally, at any time, GaDOE, per § 200.305(b)(3), can require LEAs to request payments by reimbursement.

It is the procedure in Grants Accounting, due to system limitations in the Grants Accounting Online Reporting System (GAORS), that LEAs are limited to one drawdown each month (15 payments for federal grants) during the grant period. The cut off for monthly drawdowns will be each Thursday at 3 PM, with funds disbursed to the LEA the subsequent Thursday. Therefore, since GaDOE cannot guarantee the timing and amount of the advance payments will be as close as administratively feasible to the actual payment of the advance (usually 3 days) with one drawdown per month, it is the procedure of GaDOE that all disbursements to LEAs will be reimbursement for all allowable incurred Federal program expenditures.

Incurred expenditures and paid expenditures are not the same thing. For example, an LEA would have incurred an allowable program expenditure when they ordered and received computers, but they may not have paid the invoice. The obligation to pay was established when the LEA contracted to purchase the computers and payment was due when received. When the expense is incurred and equipment received, the LEA can seek reimbursement as part of its monthly drawdown in the GAORS. The LEA does not have to wait until final payment is made on the invoice. However, LEAs must meet all cash management requirements and should have a local policy in place to ensure cash is not held more than 3 days after receipt of the federal funds drawdown. LEAs must also ensure that equipment/supplies are purchased and received during the period of performance (2 CFR 200.77) of the grant award.

Salaries are paid each month in arrears. Therefore, at the end of each month the LEA has incurred a salary expense for that month. It is our recommendation that LEAs seeking salary reimbursements should submit their drawdown the third Thursday of each month. This would make their funds available the subsequent Thursday in time to meet the end of the month's payroll. If this methodology is used, the LEA will have to develop a reconciliation process to ensure any differences from the amount requested and the actual amount paid at the end of the month are corrected the subsequent month. It is the expectation that any differences are insignificant in amount and will not create a cash management issue. However, if the excess cannot be corrected in the subsequent month, the LEA should notify their proper federal programs specialist and/or GaDOE Grants Accounting Office to determine the appropriate refund of excess funds drawn down.

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<sup>1</sup> Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards § 200.305(b)(1)

Monthly drawdowns (or DE0147) in the GAORS system is an electronic payment process. The LEA will request the amount to be reimbursed and upon approval from grants accounting they will receive their money the subsequent Thursday. A monthly drawdown is limited to 20% of the approved budget balance. Monthly requests for amounts more than the 20% require a comment/explanation before approval is granted. LEAs should drawdown funds as needed, however, no more than one drawdown per month. It is the recommendation of GaDOE that a best practice for an LEA is to include in their drawdown procedures and practices a copy (paper or electronic) of the complete expenditure detail report that directly relates to each DE0147 drawdown request.

Each LEA is required to document their procedures for cash management compliance of federal programs. (2 CFR 200.302) The procedures must document the internal controls in place to ensure there is appropriate review and authorization of the cash drawdown by someone other than the individual requesting the drawdown. It is the recommendation of GaDOE that the federal program administrator reviews and approves all drawdown requests prior to the finance officer submitting the request in GAORS. This is necessary to ensure that funds are spent in accordance with the budget as approved by GaDOE program manager. If funds are not drawn down appropriately for approved budgeted expenditures or if the drawdowns are not based on actual expenditures already incurred, the LEA could be required to return the funds to GaDOE.

The UAR section on required certifications (2 CFR § 200.415) states that on all completion reports and vouchers requesting payment (DE0147), the following legally binding certification must be included:

*By signing this report, I certify to the best of my knowledge and belief that the report is true, complete, and accurate, and the expenditures, disbursements and cash receipts are for the purposes and objectives set forth in the terms and conditions of the Federal award. I am aware that any false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil or administrative penalties for fraud, false statements, false claims or otherwise. (U.S. Code Title 18, Sec. 1001 and Title 31, Secs. 3729-3730 and 3801-3812).*

The language is incorporated into GaDOE completion reports and drawdown forms, as well.

All LEA federal programs are on a four-year monitoring cycle. Part of this monitoring is to review actual expenditures and cash drawdowns to ensure funds were appropriately spent and purchases were allowable. If an LEA is placed on High Risk by either the Division of Federal Programs staff or by GaDOE Department of Audits, they will be monitored that fiscal year.

If an LEA is found to have spent funds inappropriately or has drawn down more money than they have spent, then funds will be refunded to GaDOE. Furthermore, if the LEA is found to have earned interest over \$500 due to excess drawdowns of funds during the period of performance, then the LEA must comply with 2 CFR Part 200.305(b)(9) and remit the additional interest earned. The GaDOE also reserves the right to take further corrective action as necessary, including a more restrictive reimbursement method of submitting invoices prior to being reimbursed.

### Monitoring of Drawdowns

Federal law is clear that the purpose of ESSA funds is to identify needs, plan interventions and implement resulting plans to have the greatest impact possible on students and staff in the most immediate time frame available. LEAs must follow federal regulations and state guidance regarding the drawdown of funds. In the absence of federal regulations that explicitly identify an exact timeframe for LEA drawdowns, GaDOE has established general guidance encouraging LEAs to drawdown funds throughout the grant year, noting that LEAs should only drawdown in accordance with their approved budget(s) and actual expenditures. In alignment with 2 CFR 200.302(b)(4) requiring sub-recipients to maintain effective control and accountability for all funds, assuring that they are used solely for authorized purposes, it is the expectation of the GaDOE that funds that are expensed are drawdown in a timely manner and adhere to compliant LEA drawdown procedures. A delay in accessing funds will be considered when determining whether LEAs maintain effective fiscal control. The general assurances (see Assurances section) detail the requirement for having appropriate fiscal controls in place and monitoring drawdowns is one of those fiscal controls.

To ensure that its LEAs are appropriately drawing down available federal grant funds through the first 15 months of the 27-month period of availability, GaDOE monitors the drawdown of the funds. Additionally, each LEA’s Consolidated Application shows the real-time draw down % for each grant.

There are different reasons for drawing down at different times. In many instances, an LEA may have a rationale for not drawing down funds in the generally anticipated rate (below). However, if the LEA has expenditures, funds should be drawn in a timely manner that aligns with the approved program budget and plan. An example of this is a programs’ intents and purposes may cause a district to not offer any or offer only limited supports early in the fiscal year. Or, the LEA may regularly experience high and low periods of grant-funded activity, and this is fine. This information is directly identifiable in the sub-grantee’s plan and approved budget.

Through the first 15 months, the generally anticipated rate of draw for LEAs running full-year federal program funded supports and services is as follows:

<b>October 31<sup>st</sup></b>	up to 27% funds used	<b>April 30<sup>th</sup></b>	up to 67% funds used
<b>November 30<sup>th</sup></b>	up to 33% funds used	<b>May 31<sup>st</sup></b>	up to 73% funds used
<b>December 31<sup>st</sup></b>	up to 40% funds used	<b>June 30<sup>th</sup></b>	up to 80% funds used
<b>January 31<sup>st</sup></b>	up to 47% funds used	<b>July 31<sup>st</sup></b>	up to 87% funds used
<b>February 28<sup>th</sup></b>	up to 53% funds used	<b>August 31<sup>st</sup></b>	up to 93% funds used
<b>March 31<sup>st</sup></b>	up to 60% funds used	<b>September 30<sup>th</sup></b>	100% funds used

At the completion of the first 15 months, GaDOE permits LEAs to carryover allowable unused funds to the LEA for continued use during the remainder of the 27-month period of availability. GaDOE will monitor to ensure that the LEA is drawing down these older funds prior to accessing newer funds. Each federal program’s carryover allowances are explained on page 58.

#### Restricted Indirect Costs (2 CFR §200.414)

The Georgia Department of Education (GaDOE) calculates restricted indirect-cost rates for local educational agencies (LEAs) each fiscal year based on requirements established by the U.S.

Department of Education. Restricted indirect-cost rates are posted on GaDOE’s Website and are sent to LEAs. The restricted indirect cost rates are found on GaDOE’s [Website](#).

LEAs may only apply the indirect costs rates on expenditures which are determined on an LEA-by-LEA basis. Indirect costs can be budgeted on the whole grant but should only be drawn down after appropriately applied. Completion reports should show indirect costs applied appropriately. If completed correctly in one year, the indirect costs can then apply to carryover in the following year; however, the most recent indirect cost rate available must be applied to the carryover.

Charter School LEAs in their first year of operation and LEAs without a negotiated indirect cost rate, including subrecipients with lapsed indirect cost rates, may elect to charge a de minimis rate of 10% of modified total direct costs (MTDC) which may be used indefinitely. No documentation is required to justify the 10% de minimis indirect cost rate. Costs must be consistently charged as either indirect or direct costs (§200.403), but may not be double charged or inconsistently charged as both. If chosen, this methodology once elected must be used consistently for all Federal awards until such time as a non-Federal entity chooses to negotiate for a rate, which the non-Federal entity may apply to do at any time.

21<sup>st</sup> CCLC Programs without a negotiated indirect cost rate may use the 10% de minimis rate [2 CFR 200 200.414(f)] or 8% restricted rate [34 CFR 76.564].

#### Calculation of Restricted Indirect Costs Budgeted

If the LEA decides to apply an indirect-cost rate, it is strongly recommended that the LEA work with the LEA’s business office in the calculation of the dollar amount.

Remember:

- The indirect cost rate is calculated for a **fiscal year** and must be applied to actual expenditures each fiscal year.
- Equipment purchases must be deducted before applying the indirect-cost rate.
- The indirect costs must be removed from the balance before the indirect rate can be applied (this prevents paying indirect costs on indirect costs).
- LEAs must have a state-negotiated indirect-cost rate.

To apply the indirect cost rate by fiscal year, the LEA will initially budget for indirect cost using the most current rate available. For example, the FY20 grant award period is July 2019 – September 2020. The FY20 indirect cost rate will be applied to the period of July 2019 – June 2020. However, because the FY21 indirect cost rate will not be available until later in the grant period, the initial budget of the indirect costs will apply the FY20 rate to the entire grant award amount.

The following is an example of how indirect costs are initially calculated.

*Grant Amount: \$10,000*

*Equipment Purchases under Object Codes 730 and 734: \$1,500*

*State-Negotiated Indirect-Cost Rate for Your LEA: 2.16%*

*\$10,000.00 – \$1,500.00 = \$8,500.00 (subtract equipment purchases)*

$$\begin{aligned} & \$ 8,500.00 / (1 + .0216) = \$8,320.28 \text{ (remove indirect costs)} \\ & \$ 8,320 \times .0216 = \$179.72 \text{ (calculate indirect costs)} \\ & \quad \$ 179 \text{ (round down to nearest dollar)} \end{aligned}$$

Once the FY21 state-negotiated indirect cost rate is available, the LEA must consider whether the budget for indirect cost must be amended. The following scenarios could apply:

- If the FY21 rate is greater than the FY20 rate, the LEA can continue to apply the lower FY20 rate and no budget amendment will be necessary.
- If the FY21 rate is less than the FY20 rate, the LEA has three options:
  - Amend the entire budget to apply the lesser rate to the entire grant period;
  - Amend the budget to apply the lesser rate to the budgeted expenditures that are anticipated to be incurred in the July-September period of the grant; or
  - Amend the budget to apply the FY20 rate only to those expenditures that are anticipated to be incurred in the July-June period of the grant (and only apply the rate to actual expenditures incurred in FY20).

### Worksheet for your calculations (example)

1. Enter the amount of your total federal funds for a specific program (including funds transferred in/out and carryover).	\$25,000
2. Enter cost of budgeted equipment purchase (object codes 730, 734), any terminal leave payments, and the cost of any subawards in excess of \$5,000 budgeted for the grant period.	\$0
3. Difference in #1 and #2	\$ 25,000
4. Get your approved current indirect-cost rate from your business office. Enter rate as a decimal (example 2.16% = 0.0216)	2.16
5. Add “1” to the indirect-cost rate (1.0216).	1.0216
6. Divide the dollar total in Step 3 by the number in Step 5 (1.0216).	\$ 24,471.41
7. Multiply the dollar total in Step 6 by the indirect-cost rate in Step 4 .	.0216
8. The maximum amount you can charge to indirect costs is the amount shown here:	\$ 528.58

### Calculation of Restricted Indirect Costs Budgeted Applied to Actual Expenditures

The approved indirect cost rates calculated are valid from July 1 through June 30 of the applicable fiscal year of approval. Indirect costs are recovered only to the extent of direct costs incurred. The indirect cost rate is applied to the direct cost amount expended, not to the grant award allotted.

Once the indirect cost budget is determined, the LEA must consider how to apply the indirect cost rate to actual expenditures incurred. When applying the indirect cost rate, the LEA must consider that the amount budgeted is the maximum amount that may be applied. The LEA must

also consider the fiscal year in which the expenditures are incurred, as the indirect cost rates are applicable to a 12-month fiscal year period and not the complete 15-month grant award period.

To apply the indirect cost rate, the applicable fiscal year rate should be considered for the period in which expenditures are incurred. It should be noted that the expenditures are not necessarily incurred in the same period in which the cash is paid for the expenditures. For example, the summer accruals for salaries and benefits to satisfy the contract period for 10-month employees are expenditures incurred prior to June 30<sup>th</sup>, although the cash paid for the salaries and benefits outflows in July and August.

The indirect cost rate changes each July, unless the district chooses to apply the lower rate that was established the previous fiscal year.

Program	Process for Verifying Indirect Cost Rate
Title I Part A	Title I, Part A checks during budget approval to ensure the LEA uses the correct restricted rate and that their budgeted amount is not greater than what is allowed. Indirect costs are also checked during CFM to ensure that what was drawn down for their indirect costs aligns with the percentage of Title I funds expended.
Title II, Part A	Title II, Part A checks during budget approval to ensure the LEA uses the correct restricted rate and that their budgeted amount is not greater than what is allowed. Indirect costs are also checked during CFM to ensure that what was drawn down for indirect costs aligns with the percentage of Title II, Part A funds expended.
Title III Part A	Title III, Part A checks during budget approval to ensure the LEA uses the correct restricted rate and that their budgeted amount is not greater than what is allowed. Indirect costs are also checked during CFM to ensure that drawn down aligns with the percentage of Title III funds expended.
Title IV, Part A	Title IV, Part A checks during budget approval to ensure the LEA uses the correct restricted rate and that their budgeted amount is not greater than what is allowed. We also check during CFM to ensure that what was drawn down for their indirect costs aligns with the percentage of Title IV, Part A funds expended.
Title IV, Part B, 21 <sup>st</sup> CCLC	Title IV, Part B Fiscal Analysts check during the budget approval process to ensure LEAs use the correct restricted rate and that the amount budgeted by subgrantees is not greater than what is allowed. We also check to ensure that our non-LEA programs have not budgeted more than the maximum allowable percentage. Additionally, our staff checks during annual subgrantee monitoring and review of Completion Reports to ensure that the amount drawn down for indirect costs aligns with the percentage of Title IV, Part B funds expended.
Title I School Improvement 1003(a)	Indirect cost rates not allowable.
Title I School Improvement 1003(g)	SIG 1003(g) checks during budget approval to ensure the LEA uses the correct restricted rate and that their budgeted amount is not greater than what is allowed. We also check during CFM to ensure that what was drawn down for their indirect costs aligns with the percentage of SIG 1003(g) funds expended.
Title I, Part D, Subparts 1 and 2 Neglected, Delinquent and At-Risk Youth (N&D)	Title I, Part D staff verify that the budget matches or does not exceed the indirect cost rate during budget approval. Program staff members also verify the correct indirect cost rate usage during cross functional monitoring and/or program monitoring visits to ensure drawdowns for indirect costs align with the percentage of Title I, Part D, Subparts 1 or 2 funds expended.
Title V, Part B	Title V, Part B program staff members verify that the budget matches or does not exceed the indirect cost rate during budget approval. Program staff members also verify the correct indirect cost rate usage during cross functional monitoring and/or program monitoring visits to ensure drawdowns for indirect costs align with the percentage of REAP funds expended.
Title IX, Part A, McKinney-Vento Education for Homeless Children and Youth (EHCY)	McKinney-Vento staff members verify that the budget matches or does not exceed the indirect cost rate during budget approval. Program staff members also verify the correct indirect cost rate usage during cross functional monitoring and/or program monitoring visits to ensure drawdowns for indirect costs align with the percentage of EHCY funds expended.

Title I, Part C	Title I, Part C checks during budget approval to ensure the LEA uses the correct restricted rate and that their budgeted amount is not greater than what is allowed. Indirect costs are also checked during CFM to ensure that drawn down aligns with the percentage of Title IC funds expended.
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### Administrative Costs

Administrative cost (or set-aside) amounts are set in statute for Titles III, Part A and IV, Part A. Other federal programs are granted authority to set reasonable and necessary thresholds on administrative costs paid within the grants in order to facilitate the utilization of grant funds for the true intent and purpose of the various grants - improving student achievement. The percentages listed below represent the maximum set aside amounts allowed by program as set by the Georgia Department of Education (GaDOE). Any administrative costs above these thresholds would require written approval from the specific program manager at GaDOE.

The [U.S. Department of Education’s Cost Allocation Guide](#) (September 2019), Section III, page 24, addresses administrative cost limitations. The cost of administration are those portions of reasonable, necessary, and allowable costs associated with overall project management and administration. These costs can be both personnel and non-personnel, and both direct and indirect. Therefore, the limitation applies to the combined claims for indirect costs and direct administration costs.

ESSA Program	Maximum Percentage for Administration
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	*
Title I, Part C – Education of Migratory Children (MEP)	*
Title I, Part D – Subpart 2, Neglected & Delinquent (N&D)	*
Title II, Part A – Supporting Effective Instruction	*
Title III, Part A – Language Instruction for English Learners (EL)	≤2%
Title III, Part A – Immigrant Students	≤2%
Title IV, Part A – Student Support and Academic Enrichment (SSAE)	≤2%
Title IV, Part B – 21 <sup>st</sup> Century Community Learning Centers (CCLC)	≤10%
Title V, Part B – Rural and Low-Income Schools (RLIS)	*
*LEA establishes the % that is reasonable and necessary	

### Consolidation of Administrative Funds for ESSA – LEA Consolidation

#### **General Authority**

The Elementary and Secondary Education Act (ESEA), as amended by the Every Student Succeeds Act of 2015 (ESSA), allows a local educational agency (LEA) flexibility to consolidate funds for administration of one or more ESSA programs, upon approval of the Georgia Department of Education (GaDOE). The authority for the consolidation of funds for local administration is found in ESSA Sec. 8201 and Sec. 8203.

#### **Benefits**

Consolidating federal administrative funds may provide LEAs with greater flexibility in the administration of Federal ESSA programs by allowing them to charge administrative costs to an administrative pool instead of assigning specific costs to specific programs. As long as the cost



is an allowable administrative activity under any one of the programs that have been consolidated, it may be charged to the administrative cost pool. An LEA would not have to keep separate records, by individual program, to account for costs related to administering the programs included in the consolidation. The consolidated funds would be treated as a single cost objective and the LEA would not have to maintain personnel activity reports but rather do annual or semi-annual certifications for employees whose job duties and responsibilities are allowable under the consolidated administrative funds requirements.

### **Conditions**

An LEA must have the approval of the GaDOE, through procedures and limitations established by the GaDOE in collaboration with LEAs, to consolidate administrative funds each school year:

1. The LEA will send an email to [federalprograms@doe.k12.ga.us](mailto:federalprograms@doe.k12.ga.us) by August 1 indicating their intent to consolidate administrative funds.
2. The LEA will complete the [Consolidation of ESSA Administrative Funds – LEA Level, School Year 20XX – 20XX form](#) and indicate the specific ESSA programs that it will consolidate.
3. The LEA will attach the fully completed form to the Attachments tab in the Consolidated Application on the MyGaDOE portal for the appropriate fiscal year.
4. The LEA will complete a Consolidated Federal Administrative Funds budget within the Consolidated Application portal. The GaDOE’s approval of this budget will serve as the overall approval of the request.

When consolidating and using funds for the administration of one or more programs under ESSA, the LEA may not exceed the percentage established by statute or the GaDOE for allowable administrative costs.

An LEA that consolidates administrative funds may not use any other funds from the programs included in the consolidation for administration for that fiscal year.

An LEA must maintain records to show: (1) the amount of administrative funds from each ESSA program for the grant year that the LEA consolidates administrative activities; (2) that the amount consolidated does not exceed any statutory or regulatory cap on administrative funds; (3) that funds were obligated within the period of availability; and (4) that the activities for which the funds were used were allowable under section 8203.

### Uses of Consolidated LEA Administrative Funds (Section 8203)

The local uses of these consolidated federal funds are essentially the same as the state’s uses of its consolidated administrative funds. The statute states that an LEA that elects to consolidate administrative funds may use those funds for the administration of the programs and for uses at the LEA and school levels that are “comparable to those available to the state.”

Allowable administrative costs, which may include both direct and indirect administrative costs, include the following:

- Salaries and wages of staff involved in the **administration** of any of the consolidated programs (such as federal program coordinators and federal program directors)
- Planning for the use of the federal program funds (such as costs associated with federal program budget development)
- Monitoring and evaluation of federal program activities (such as salaries and wages of federal program monitors and internal program auditors, and costs associated with reviewing and defining Consolidated LEA Improvement Plan (CLIP) program goals, objectives, and performance)
- Indirect costs, calculated using the LEA’s indirect cost rate, related to processing federal program funds (such as costs associated with federal funds accounting, human resources, and information technology)

From ESSA Section 8201 – although the uses below refer to state activities, the same may be inferred for additional LEA activities, as noted in Section 8203(d)(1).

(2) **ADDITIONAL USES.** —A State educational agency may also use funds available under this section for administrative activities designed to enhance the effective and coordinated use of funds under programs included in the consolidation under subsection (a), such as—

- (A) the coordination of those programs with other federal and non-federal programs;
- (B) the establishment and operation of peer-review mechanisms under this Act;
- (C) the administration of this title;
- (D) the dissemination of information regarding model programs and practices;
- (E) technical assistance under any program under this Act;
- (F) State-level activities designed to carry out this title;
- (G) training personnel engaged in audit and other monitoring activities;
- (H) implementation of the Cooperative Audit Resolution and Oversight Initiative of the Department; and
- (I) implementation of fiscal support teams that provide technical fiscal support assistance, which shall include evaluating fiscal, administrative, and staffing functions, and any other key operational function.

### Eligible Programs

The ESSA programs listed in the table below may be included in the consolidation of administrative funds. The table also shows the maximum percentages of each LEA’s total allocation that may be used for administrative costs. Maximum percentages were either defined in ESSA statute or were defined in consultation with LEAs.

### Exhibit A

ESSA Program	Maximum Percentage for Administration
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Title I, Part A – Improving the Academic Achievement of the Disadvantaged	*
Title I, Part C – Education of Migratory Children (MEP)	*
Title I, Part D – Subpart 2, Neglected & Delinquent (N&D)	*
Title II, Part A – Supporting Effective Instruction	*
Title III, Part A – Language Instruction for English Learners (EL)	≤2%
Title III, Part A – Immigrant Students	≤2%
Title IV, Part A – Student Support and Academic Enrichment (SSAE)	≤2%
Title IV, Part B – 21 <sup>st</sup> Century Community Learning Centers (CCLC)	≤10%
Title V, Part B – Rural and Low-Income Schools (RLIS)	*
*LEA establishes the % that is reasonable and necessary	

Please note that if an LEA exercises its option to transfer funds between allowable programs, the maximum percentage applies to the combined funds under the program to which funds were transferred. For example, if an LEA transfers Title IV, Part A funds to Title III, Part A – EL, the 2% maximum percentage for Title III, Part A – EL applies to the combined Title IV, Part A and Title III, Part A – EL funds.

Generally, state and local administrative funds may not be consolidated with the federal administrative funds; however, there is an exception in statute that if the state and local funds are used **only** for activities authorized in section 8201(b)(2)(I) (see allowable use of funds above), those funds may be combined with the federal administrative consolidated funds and treated as a single cost objective. State/local funds for the previously mentioned exception will not be allowed in the administrative consolidation at this time, due to the restrictive limitations and need for defining, with greater clarity, the activities that can be targeted with those funds. The use of state/local funds for activities authorized in the consolidation will be considered in future periods.

### Documentation Required

The GaDOE is required to uphold its administrative responsibilities by ensuring that federal grant subrecipients comply with applicable statutes and regulations, including the rules that apply to the LEAs’ consolidation of federal administrative funds. If an LEA is audited or monitored, it must provide adequate documentation to demonstrate that it complies with all applicable requirements. LEAs must maintain documentation that shows:

- The amount of administrative funds from each program for the grant year that the LEA consolidates funds for administrative activities
- That the amount consolidated from each program does not exceed the established or required statutory or regulatory cap
- That funds were obligated within the period of availability
- The activities for which funds were used were allowable under any of the consolidated programs

An LEA can fulfill the first two requirements listed above when it completes and submits to the GaDOE the **Consolidation of ESSA Administrative Funds – LEA Level** form. To fulfill the third and fourth requirements, an LEA must comply with basic accounting requirements for availability of funds and allowability of costs. Please utilize existing guidance and resources for

each of the programs included in the administrative consolidation for additional information regarding availability and allowability of funds and costs.

## Budgeting

An LEA begins budgeting for consolidated administration by deciding which eligible federal programs to include in its administrative cost pool. Next, the LEA determines the total cost for administering the programs to be consolidated for the school year. The process used to determine administrative needs should not change simply because an LEA is consolidating administrative funds. It should incorporate results from the Consolidated LEA Improvement Plan (CLIP). The process should be part of creating an overall annual budget for the LEA that takes into account both required programmatic activities and administrative needs. Simply taking the full amount available, up to the designated cap for consolidation, is not appropriate planning. LEAs must always ensure that no amount exceeds the maximum percentage for administrative costs given in statute or defined by GaDOE. Budgets must only include administrative activities that are allowable under any one of the programs being consolidated for administrative purposes, and the costs must be reasonable and necessary. The budget must contain all necessary components, and may generally include administrative costs for staffing, supplies, technology, professional development, and travel costs needed to manage the programs.

The following table shows an example of an LEA’s estimated budget of administrative costs for the federal programs included in its administrative cost pool for a school year.

### **Exhibit B**

#### **North Georgia County School District Administrative Cost Budget EXAMPLE**

	<b>Amount</b>	
<b>Direct Administrative Costs</b>	Salaries (one federal programs director)	\$75,000
	Salaries (one Title I director)	\$60,000
	Salaries (one migrant education coordinator)	\$60,000
	Salaries (two administrative assistants)	\$80,000
	Supplies for administrative staff	\$2,000
	Travel for administrative staff	\$6,000
	Training for LEA auditor on the consolidation of federal admin funds	\$1,000
	<b>Total</b>	<b>\$284,000</b>

This budget estimate is the basis for determining how much money from each eligible program the LEA will consolidate in the administrative cost pool to meet its estimated administrative needs. Again, it is critical to ensure that no cap limitations are exceeded, that all reasonable and

necessary requirements are met, and that parallel program (non-administrative) budgets continue to contain sufficient funds to effectively operate or carry out required programmatic activities.

Please note that the administrative costs budgeted in the consolidation are funded with federal funds only. Therefore, no indirect costs can be utilized as a revenue source within this budget. The budget will only include direct federal program resources. Indirect costs will continue to be budgeted based on the approved rate that is applied to each federal program's budget. Each federal program's budget will include the consolidated costs. The indirect cost rate is allowed to be applied to the amount of consolidated costs in each individual federal program's budget. Consolidating the administrative costs should have no impact on the amount of indirect costs your district is allowed to budget to each individual federal program.

#### Equitable Services and Administrative Costs

Funds reserved for administering equitable services may also be consolidated with other administrative funds in Fund 400. LEA's should denote the equitable services portion of administrative funds either in a single administrative budget line-item coded 2230 882 with a note in the budget description or in a separate administrative budget line-item coded 2230 882 with a note in the budget description.

#### General Accounting Information for Local Finance Personnel

If an LEA consolidates administrative funds in an administrative cost pool, it must use that pool to pay for administrative costs for all programs that contribute to the pool. It may not use program (non-administrative) funds to pay for any administrative costs for the contributing programs. For example, if Title III contributes to the administrative pool, there should be no expenditures in the individual Title III program fund for administrative costs.

The accounting methodology for the LEA's consolidated federal administrative funds will work just like the schoolwide consolidation for federal funds, only utilizing Fund 400 – Federal Consolidated Initiatives. For the federal administrative funds, an LEA will consolidate a portion of each federal programs' budget into Fund 400, using a unique expenditure object code to identify the portion that will be consolidated. Each portion of the funds going into the consolidation makes up part of a whole and becomes a percentage of the whole consolidation. Funds will always be expended among the contributing funds according to the percentage contributed.

To separately identify the administrative consolidation from a schoolwide consolidation, the GaDOE created the following account:

Object Code – 882 – Federal Administrative Consolidation – Used to allocate costs between the participating federal program funds and Fund 400 in support of consolidated administrative costs for federal programs. 882 will be used in conjunction with Function 2230 for an LEA to report the portion of a federal program's budget that is allocated to the administrative consolidation fund. LEAs will also utilize the expenditure object 882 to move total expenditures out of Fund 400 back to each participating federal program on a monthly or annual basis. Because only

federal funds are initially consolidated, and all activity is administrative in nature, the entries to disaggregate the data are fairly simplistic for the administrative consolidation program. The budget will be maintained with one functional category, 2230- Federal Grant Administration, and one facility code, 8010 – Central Office.

Once the amount of available and needed resources has been identified, the LEA will develop a budget. The budget for the administrative consolidation fund will include budgeted expenditures by function-program-object code. All activity will be budgeted such as salaries, travel, professional development, supplies, equipment. Once the budget is developed, the budget is recorded in a budget template. The template will help facilitate the detail to enter into the Consolidated Application portal. The budget is entered into the accounting/budgeting software using Fund 400, Program Code 8882 – Federal Program Administrative Consolidation, Function 2230, Object Code 882.

In the contributing federal program, use object code 882 to report the amount the grant is contributing into the consolidation. For example, if the LEA plans to consolidate \$50,000 of Title I-A funds for federal administrative costs, the budget for Title I-A will include the following line item:

402-1750-2230-882 \$50,000 in the consolidation fund (Fund 400), object code 882 will include a credit balance, to show how much has been sent back to each of the contributing funds. For example, the budget for Fund 400 will include the detail of HOW the \$50,000 allocated from the Title I program will be spent. To offset the total amount of expenditures, the district will record a credit to 882 in Fund 400. This allows the detail of the budget to be presented in the appropriate fund (administrative versus individual federal programs) but the total dollar amount of expenditures will not be overstated. The budget for the Fund 400 consolidated will include the following line items:

400-8882-2230-190	\$42,000
400-8882-2230-200	\$2,000
400-8882-2230-580	\$1,500
400-8882-2230-610	\$1,000
400-8882-2230-810	\$3,500
400-8882-2230-882	-\$50,000
Total budgeted:	\$0

Fund 400 should have an overall zero balance (i.e., no remaining fund balance budgeted). Additionally, the total of expenditures coded to 882, summed for all funds, should have a zero balance as well. An example of a budget template for the administration consolidation program is as follows:

**Exhibit C**

<b>Fund 400 - Federal Administrative Consolidated Budget:</b>			
<b>Function 2230 - Federal Grant Administration</b>	<b>Initial Budget</b>	<b>Amendments</b>	<b>Amended Budget</b>
142 - Clerical	\$70,000.00		\$70,000.00
190 - Administrative Personnel	\$160,000.00		\$160,000.00
210 - Group Health	\$18,000.00		\$18,000.00
220 - Social Security	\$10,000.00		\$10,000.00
230 - Teacher Retirement	\$15,000.00		\$15,000.00
260 - Workers Compensation	\$1,500.00		\$1,500.00
290 - Other Benefits	\$500.00		\$500.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$6,000.00		\$6,000.00
610 - Supplies	\$1,500.00		\$1,500.00
810 - Dues and Fees	\$1,000.00		\$1,000.00
882 - Federal Administrative Consolidation	-\$284,000.00		-\$284,000.00
<b>Total Fund 400 Administrative Budgeted Expenditures:</b>	\$0.00	\$0.00	\$0.00

Please note that the total amount budgeted in the Federal Administrative Consolidated Budget is ZERO. This is for reporting purposes in the Consolidated Application. The \$284,000 negative (or credit) balance that is budgeted to object code 882 is budgeted in each participating federal program. Exhibit D is an example of the allocations of each participating federal grant:

### **Exhibit D**

<b>Budgeted Resources:</b>	<b>Initial Budget</b>	<b>Budget Amendments</b>	<b>Total Amended Budget</b>	<b>Percentage of Total Funds Allotted</b>
Title I, Part A	\$154,000.00		\$154,000.00	54.23%
Title II, Part A	\$85,000.00		\$85,000.00	29.93%
Title III, Immigrant	\$23,000.00		\$23,000.00	8.10%
Title III, LEP	\$8,000.00		\$8,000.00	2.82%
Title VI, Part B	\$14,000.00		\$14,000.00	4.93%
<b>Total Budgeted Resources:</b>	\$284,000.00	\$0.00	\$284,000.00	100.00%

The allocated resources from each federal program is based on the need of that program, not to exceed the maximum percentage allowed of the overall allocation for each participating federal program. In order to determine the amount needed to budget from each federal funding source, the LEA is required to determine the need of the administrative function. Exhibit E is an example of the possible activities that may be expected to be funded in the consolidated administrative fund:

### **Exhibit E**

<b>Direct Administrative Costs</b>		
Salaries (one federal programs director)		\$75,000.00
Salaries (one Title I director)		\$60,000.00
Salaries (one migrant education coordinator)		\$60,000.00
Salaries (two administrative assistants)		\$80,000.00
Online Resources Subscriptions		\$500.00
Supplies for administrative staff		\$1,500.00
Travel for administrative staff		\$6,000.00
Training Conferences		\$1,000.00
<b>Total needs to be budgeted</b>		<b>\$284,000.00</b>

The needs of the LEA are what drives the budget of each federal funding source (Exhibit D). The amount allocated by each participating federal fund will be included in the budget submitted in the Consolidated Application. The next page includes an example of the Title I-A budget. You will note that the amount that is budgeted for the Consolidated Administrative Fund (\$154,000) is included in the budget, utilizing just one line. The detail of how that budgeted expenditure will be spent is included in the Consolidated Administrative Fund Budget (Exhibit C).

## **Exhibit F**



<b>Fund 402 - Title I Budget:</b>	<b>Initial Budget</b>	<b>Amendments</b>	<b>Amended Budget</b>
<b>Function 1000 - Instruction</b>			
110 - Teacher	\$550,000.00		\$550,000.00
113 - Substitute	\$20,000.00		\$20,000.00
140 - Paraprofessional	\$250,000.00		\$250,000.00
210 - Group Health	\$50,000.00		\$50,000.00
220 - Social Security	\$30,000.00		\$30,000.00
230 - Teacher Retirement	\$45,000.00		\$45,000.00
260 - Workers Compensation	\$8,000.00		\$8,000.00
290 - Other Benefits	\$1,500.00		\$1,500.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$20,000.00		\$20,000.00
610 - Supplies	\$10,000.00		\$10,000.00
810 - Dues and Fees	\$5,000.00		\$5,000.00
<b>Function 2100 - Pupil Services</b>			
171 - Counselor	\$45,000.00		\$45,000.00
210 - Group Health	\$2,000.00		\$2,000.00
220 - Social Security	\$800.00		\$800.00
230 - Teacher Retirement	\$1,200.00		\$1,200.00
260 - Workers Compensation	\$90.00		\$90.00
290 - Other Benefits	\$0.00		\$0.00
610 - Supplies	\$10,000.00		\$10,000.00
<b>Function 2213 - Instructional Staff Development</b>			
116 - Professional Development Stipend	\$100,000.00		\$100,000.00
210 - Group Health	\$10,000.00		\$10,000.00
220 - Social Security	\$4,000.00		\$4,000.00
230 - Teacher Retirement	\$5,000.00		\$5,000.00
260 - Workers Compensation	\$900.00		\$900.00
290 - Other Benefits	\$100.00		\$100.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$20,000.00		\$20,000.00
610 - Supplies	\$25,000.00		\$25,000.00
810 - Dues and Fees	\$1,000.00		\$1,000.00
<b>Function 2230 - Federal Grant Administration</b>			
882 - Administrative Consolidation	\$154,000.00		\$154,000.00
<b>Function 2800 - Central Support Services</b>			
199 - Other Salaries	\$160,000.00		\$160,000.00
210 - Group Health	\$18,000.00		\$18,000.00
220 - Social Security	\$10,000.00		\$10,000.00
230 - Teacher Retirement	\$15,000.00		\$15,000.00
260 - Workers Compensation	\$1,500.00		\$1,500.00
290 - Other Benefits	\$500.00		\$500.00
532 - Web-based Subscriptions/Licenses	\$500.00		\$500.00
580 - Travel	\$6,000.00		\$6,000.00
610 - Supplies	\$1,500.00		\$1,500.00
810 - Dues and Fees	\$1,000.00		\$1,000.00
<b>Total Fund 402 - Title I Budgeted Expenditures</b>	<b>\$1,583,590.00</b>	<b>\$0.00</b>	<b>\$1,583,590.00</b>

Note that the only amounts budgeted in Title I-A for administrative costs are budgeted to the function 2230, object 882 for the consolidated administrative costs. The amounts budgeted in the Exhibit above for Title I-A equal the total resources allocated in Exhibit D from Title I-A. Also note that the amount of administrative costs do not exceed 10% of the overall budget for the Title I-A program.

### Recording Monthly Operations

All transactions for the consolidation of federal administrative funds will be recorded in Fund 400 – Federal Consolidated Initiatives. At the end of each month, a monthly journal entry is processed by the LEA’s finance office to allocate the expenditures to the grants that have

contributed to the consolidation. The percentages budgeted by each participating federal funding source are applied to determine the amount to allocate to each.

The entry is as follows:

Fund 400:  
Debit Cash – 0101  
Credit Expenditure –8882-2230-882

Each participating Federal Program:  
Debit Expenditure – XXXX-2230-882  
Credit Cash – 0101

Upon completion of the monthly entry, Fund 400 will have a zero balance. An LEA will have the option to make the entry at the end of the fiscal year, prior to fiscal year end close, although it is recommended that the journal entry to disaggregate the funds is recorded each time a cash drawdown is made for the federal programs. This ensures the funds are easily reconciled to the cash drawdowns. In either case, whether the entry is posted monthly or at year-end, the LEA will maintain the monthly expenditure allocation worksheet to support the cash drawdown requests and ensure there are no cash management issues. An example of a monthly allocation worksheet is below:

**Exhibit G**

Month: October		North Georgia School District XXXX						
FEDERAL ALLOCATIONS TO SCHOOLS		BUDGET AS AMENDED	PERCENTAGE OF TOTAL FUNDS					
Title I, Part A		154,000.00	54.23%					
Title II, Part A		85,000.00	29.93%					
Title III, Immigrant		23,000.00	8.10%					
Title III, LEP		8,000.00	2.82%					
Title VI, Part B		14,000.00	4.93%					
<b>Total Federal Funds Allocations - District Level</b>		<b>284,000.00</b>	<b>100.00%</b>					
Expenditures		Year-To-Date Expenditures In Support of Schoolwide Plan	Title I	Less Prior Month Title I Allocation	Current Month Title I Allocation	Title II	Less Prior Month Title II Allocation	Current Month Title II Allocation
<b>FEDERAL GRANT ADMINISTRATION - Function 2230</b>								
	142 Clerical	16,000.00	8,676.06		8,676.06	4,788.73		4,788.73
	190 Administrative Personnel	48,000.00	26,028.17		26,028.17	14,366.20		14,366.20
	210 Group Health	4,500.00	2,440.14		2,440.14	1,346.83		1,346.83
	220 Social Security	3,000.00	1,626.76		1,626.76	897.89		897.89
	230 Teacher Retirement	6,000.00	3,253.52		3,253.52	1,795.77		1,795.77
	260 Workers Comp	800.00	433.80		433.80	239.44		239.44
	290 Other Benefits	700.00	379.58		379.58	209.51		209.51
	532 Web-Based Sub/Licenses	385.00	208.77		208.77	115.23		115.23
	580 Travel	2,438.00	1,322.01		1,322.01	729.68		729.68
	610 Supplies	1,943.00	1,053.60		1,053.60	581.53		581.53
	612 Software	-	0.00		0.00	0.00		0.00
	615 Equipment under \$10,000	-	0.00		0.00	0.00		0.00
	810 Dues and Fees	3,000.00	1,626.76		1,626.76	897.89		897.89
<b>TOTAL-Function 2230</b>		<b>86,766.00</b>	<b>47,049.17</b>	<b>-</b>	<b>47,049.17</b>	<b>25,968.70</b>	<b>-</b>	<b>25,968.70</b>

## Applying the Budgeted Percentages for Federal Cash Management

It is recommended that an LEA apply the most recent budget amendment to the year-to-date expenditures each time a federal cash drawdown is requested. For example, an LEA may have an initial consolidated administration budget that applies 50% of the overall budget to Title I-A. After a few months, the budget is amended and the overall budget increases to 75% of Title I-A in the consolidated budget. If the 75% budget amendment is not applied to the year-to-date expenditures, and only applied to the month's moving forward after the amendment, the year-end allocation for Title I-A will not agree to the 75%. This is a result of the budget being an annual estimate but applied on a monthly or quarterly basis for cash drawdown requests. An LEA should ensure the budgeted amount of federal dollars for each federal program consolidated are closely monitored throughout the year, to ensure the funds are spent and the carryover thresholds are met.

To implement, the LEA will apply the most current budgeted allocation percentages to the year-to-date expenditures, then deduct the prior month's actual cash drawdown requests to determine the current cash drawdown request. This will require manual calculations on an external calculation sheet but will ensure there are not additional federal funds at the end of the fiscal year that have not been spent and are not allowable for carryover.

## Setting up Accounts Receivables for Federal Programs

After the salaries/benefits accruals are posted in Fund 400, the LEA will have to determine, based on the approved budget, the proportionate share of federal grant funds that are earned and available. All grant funds that are earned as of June 30<sup>th</sup> but not yet received should be posted as an Accounts Receivable (debit Receivable, credit Revenue). The Receivable should be posted in each federal program based on the amount of expenditures that will be allocated to each federal fund.

The fund balance for Fund 400 and the federal programs should be zero after the allocation entry and the receivable is posted.

The districts will need to ensure the receivable is posted based on each school's allocated expenditures that include the salary and benefit payables and also considers the centralized, non-consolidated needs.

## Setting up Salaries/Benefits Payables for Federal Programs

The procedure below is assuming that the district is posting journal entries to reclassify the expenditures out of Fund 400 and into the appropriate Federal funding sources.

Note: This procedure may vary contingent upon the type of accounting software in use by the district.

06/30/XXXX            Set up salary/benefit accruals to various expenditure accounts in Fund 400 using procedure appropriate for the type of software in use. This should result

in debits to the expenditure accounts with an offsetting credit to Balance Sheet account 0422-Salaries and Benefits Payable.

06/30/XXXX Post the same journal entry as always to move expenditures from Fund 400 to Fund 402, Fund 4XX, etc. using expenditure accounts 8882-2230-882, etc. with an offsetting entry to Cash 0101. The journal entry should include accrued as well as actual expenditures. The remaining balances in Balance Sheet accounts 0101-Cash and 0422-Salaries and Benefits Payable in Fund 400 will offset each other. Balances will be reported in these accounts in Fund 400 on the DE46 Financial at fiscal year-end. No balance should be reported in Balance Sheet account 0799 in this fund. The Fund Balance of Fund 400 should remain zero at fiscal year-end.

07/XX/XXXX July payroll is processed. Salaries/Benefits Expenditures are paid out of Fund 400 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the July accrued expenditures as of 06/30/XX, then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.

07/31/XXXX Post a journal entry to close out July salaries/benefits that were accrued in Fund 400 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 8882-2230-882, etc.) for the July accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual and the accrued expenditures in the current year expenditure accounts. Note: PC Genesis sites will just need to cancel the prior year salary accrual claims for July.

07/31/XXXX Post the same journal entry as always to move expenditures from Fund 400 to Fund 402, Fund 4XX, etc. using expenditure accounts 2230-882, etc. with the offsetting entry to Cash 0101. This will clear out the remaining expenditure balances that are the difference between actual and accrued expenditures for the prior year. This will not be necessary if actual expenditures are the same as the accrued expenditures.

08/XX/XXXX August payroll is processed. Salaries/Benefits are paid out of Fund 400 that results in debits to the expenditure accounts and a credit to Cash 0101 in the new fiscal year. If actual expenditures are the same as the August accrued expenditures as of 06/30/XX, then cash will net to zero. There will still be a balance in 0422-Salaries and Benefits Payable at this time.

08/31/XXXX Post a journal entry to close out August salaries/benefits that were accrued in Fund 400 as of 6/30/XX. Debit 0422 and credit the regular expenditure accounts (not the 8882-2230-882, etc.) for the August accrued expenditure amounts. This closes out the balance in 0422-Salaries and Benefits Payable and leaves only the difference between the actual expenditures and the accrued expenditures in the current year expenditure accounts. Note: PC Genesis sites will just need to cancel prior year salary accrual claims for August.

08/31/XXXX Post the same journal entry as always to move expenditures from Fund 400 to Fund 402, Fund 4XX, etc. using expenditure accounts 2230-882, etc. with the offsetting entry to Cash 0101. This will clear out the remaining expenditure balances that are the difference between actual and accrued expenditures for the prior year. This will not be necessary if August actual expenditures are the same as the accrued expenditures.

09/30/XXXX Continue with the same procedure as always to move current monthly expenditures from Fund 400 to Fund 402, Fund XXX etc. using 2230-882, etc. expenditure account and continue for subsequent months of the new fiscal year.

## Q&A

### **1. At the end of the fiscal year, how will carryover for each federal program be determined?**

At the end of the fiscal year, the total expenditures recorded in the Consolidated Fund 400 will be allocated, based on the budgeted percentages, back to each participating federal program. The allocation will be in total only, utilizing object code 882. There will not be a balance in Fund 400 that will have to be considered when calculating carryover. The LEA will prepare the completion report for each federal program, recording the total amount of administrative funds expended (not budgeted) for each federal program plus the non-consolidated expenditures that were recorded to the federal program throughout the fiscal year. The carryover calculation will be based on the total amount expended in each federal program, whether consolidated or not, as reported on the completion report.

### **2. How do you calculate indirect costs to charge to each Federal program?**

Indirect costs are charged to each federal program by applying the indirect cost rate to eligible expenditures incurred. To calculate the amount of indirect costs to transfer to the General Fund, the LEA will total all expenditures incurred in the non-consolidated fund, less equipment expenditures (coded to objects 7XX). The application will occur AFTER the entry to reallocate expenditures back to each federal funding source. So, the indirect cost rate will be applied to the expenditure balance in object code 882. In other words, the indirect cost rate will be applied to all expenditures charged to a federal program, including the percentage of consolidated expenditures allocated to the federal program and recorded to object 882.

The Consolidated Administrative fund will only be consolidating federal funds and is only for those costs directly related to the federal programs. Therefore, the LEA cannot fund the activities charged to the Consolidated Administrative fund with indirect costs. The indirect costs incurred can be transferred to the General Fund and utilized for other indirect costs such as accounting, utilities and other maintenance costs.

The percentage limitations on the total Administrative Costs still apply to each individual federal program. The amount of Administrative Costs that can be reported in each individual program to functions 2300 and 2230 are limited by each federal grant. Exhibit A on page 46 of this Handbook includes the administrative percentage limitations for each federal grant. If

the LEA is planning to utilize the indirect cost recovery process, the amount that can be consolidated in the Administration Consolidation will be reduced by the budgeted percentage amount allotted for indirect cost recovery. After the disaggregation of Administrative costs to each federal funding source, the total administration expenditures reported to 2300 and 2230 must not be greater than the limitations set by federal regulations.

### **3. Must an LEA include its administrative funds under equitable services for private school children in the Consolidated Administrative fund?**

Yes, if an LEA is consolidating an ESSA program's administrative funds, it should not maintain any administrative funds for equitable services administration separate from the Consolidated Administrative fund. LEAs are reminded that they must ensure that the overall percentage of program funds, including those for equitable services, allocated for consolidated administrative costs remains at or below the established cap for the program.

#### Budget Amendments

Local educational agencies (LEAs) must submit budgets for their Federal funds within the LEA consolidated application. The original budgets may be submitted when the CLIP is approved. Funds cannot be accessed through Georgia's Grants Accounting Online Reporting System (GAORS) until an LEA budget is approved by the Georgia Department of Education (GaDOE).

Due to the high bar for supplanting in Title III law, Title III requires an amendment to be submitted for any change requested to an approved budget. For all other programs, LEAs must submit budget amendments for any award changes (reduction or increase) or any changes on original approved budgets that exceed 25-percent in any function code using the LEA consolidated application approved process. Federal program administrators are encouraged to contact GaDOE's Federal program staff for specific details in submitting budget amendments. A best practice is to submit an amendment prior to completion report to ensure allowability in advance.

After the LEA submits a completion report, GaDOE calculates official carryover funds. LEAs are notified regarding the exact amount of carryover funds and must submit a budget amendment using the approved process. The GaDOE must approve the amended budget/consolidated application before funds are expended.

#### Carryover Funds

Local educational agencies (LEAs) are permitted to carry over federal funds not expended within the fiscal year awarded to the next fiscal year. While the law permits LEAs to carry over funds for the full 27-month period of availability, LEAs are expected to expend the fiscal year allocation within that fiscal year, i.e., the first 15 months. An approved original budget is required before carryover funds can be applied. Please remember that carryover cannot be loaded for subrecipients that have not finalized a prior year completion report for the same grant. Carryover also cannot be added for subrecipients that have not activated the current year grant. Lastly, carryover cannot be added for any grants that do not have an approved budget in the Consolidated Application (the budget may have been in an amendment phase, therefore not finalized). The table below provides

carryover procedures and requirements for each federal program. (CFR §76.709-710; Sec. 412(b) of the General Education Provisions Act (GEPA), 20 U.S.C. 1225(b).)

Program	Carryover Procedures
Title I, Part A – Improving the Academic Achievement of the Disadvantaged	Title I, Part A of the Elementary and Secondary Education Act of 1965 (ESEA) as amended by Every Student Succeeds Act (ESSA) permits LEAs to carry over Title I funds not expended within the fiscal year awarded to the next fiscal year (Sec 1127). While the law permits LEAs to carry over funds, LEAs are encouraged to expend the fiscal year allocation within that fiscal year. The law specifies requirements for the expenditure of carryover funds exceeding the 15-percent carryover limitation. However, the waiver process allows LEAs to request waivers from the Georgia Department of Education (Department) once every three years when the LEA fails to expend at least 85-percent of the allocated funds within the fiscal year.
Title I, Part A – School Improvement 1003(a)	GaDOE allocation methodology for SIG 1003(a) does not provide for the carryover of unused funds.
Title I, Part A – School Improvement 1003(g)	GaDOE allocation methodology for SIG 1003(a) does not provide for the carryover of unused funds.
Title I, Part C – Education of Migratory Children	The SEA examines LEA carry over in order to determine whether to reallocate funds that remain unobligated at the end of the fiscal year. If an LEA has a significant amount of carry over due to a decline in eligible MEP student enrollment or a change in the needs of MEP eligible students, the SEA might choose to adjust the LEA’s subgrant downward to make available the funds that the LEA did not spend in the prior year. This allows the SEA to reallocate unobligated MEP funds for new uses in the subsequent fiscal year.
Title I, Part A and Title I, Part D – Programs for Neglected and Delinquent Children	SAs receiving Title I, Part D, Subpart 1 and LEAs receiving Title I, Part D, Subpart 2 must utilize funds to support educational services. It is the expectation and best practice of ED and GaDOE that Subpart 1 and 2 funds are expended during the year in which it is allocated. However, if funds are not utilized within its grant period, 100% of the remaining funds can be carried over to ensure adequate implementation of continued supports for children and youth. SAs and/or LEAs with significant remaining amounts of carryover may be monitored and provided with technical assistance to address left over amounts and areas of needed improvement.
Title II, Part A – Supporting Effective Instruction	Tydings Amendment (GEPA Section 421) permits LEAs to carryover 100% of Title II, Part A funds.
Title III, Part A – Language Instruction for English Learners and Immigrant Students	ESSA permits LEAs to carryover 100% of Title III, Part A funds. Although there is no federal statutory limitation to the amount of Title III, Part A funds that an LEA can carry over from the first year to the next, an LEA would be in violation of its approved local plan if it does not operate a Title III program in a given fiscal year consistent with its approved local plan.
Title IV, Part A – Student Support and Academic Enrichment	<p>ESEA Sec. 4104 permits carryover of 100% of unexpended funds to the next fiscal year; however, LEAs must meet the provisions set forth in Sec 4106 during the fiscal year of allocation. When it has been determined that the LEA has met the previous year’s minimums, carryover funds may be budgeted as needed and where allocable and allowable.</p> <p><b>Special Note:</b> The Title IV, Part A SSAE Grant for 2020 is extended through September 30, 2021. This grant provides for certain waivers that are not allowable with the 2021 grant award. Therefore, to maintain the separate requirements, the 2020 grant award must remain open separately. Keep in mind that there will be two different Title IV, Part A grant awards that are operating simultaneously in the same grant award period and fiscal year. Expenditures charged to each grant award must be identified separately.</p> <p>School systems cannot close the grant award as of September 30, 2020 and exercise carry-over to roll any unspent grant funds into the 2021 grant award. If a school system completes a completion report for the 2020 grant award prior to September 30, 2021, and there are grant</p>

	<p>funds remaining, the completion report will be reopened. This is necessary because the carry-over process cannot be applied to the 2020 grant award.</p> <p>If a school system expends 100% of the funds prior to September 30, 2021, the completion report can be submitted before the final grant award date. However, due to annual public reporting requirements (ESEA Sec. 4104(a)(2)), the current FY20 Title IV, Part A budget and completion report must align to represent accurate expenditures cost for all budgeted line items. Should the report not align with the budget, the completion report will be reopened to allow for the LEA to make the applicable adjustments. LEAs will be notified in advanced that the report will be reopened and provided technical assistance to address specific areas of concern. Once the report is reopened, the LEA will have three business days to complete the necessary changes.</p>
Title V, Part B – Rural Education Achievement Programs (REAP)	Eligible LEAs may obligate Title V, Part B funds during the federal fiscal year for which the funds were appropriated and during the succeeding federal fiscal year. The funding period gives the eligible LEAs 27 months to obligate their funds 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards under (Education Department General Administrative Regulations [EDGAR] at 34 C.F.R. 76.709 [b]), (Rural Education Achievement Program [REAP] Guidance, 6/13/03, III C-8). It is the expectation of ED that Title V, Part A, REI funding be expended during the year in which it is allocated. There are no carryover limitations placed on Title V, Part B funds.
Individuals with Disabilities Education Act (IDEA)	The IDEA permits LEAs to carryover IDEA 611 and 619 grants. GaDOE allows up to 100% of the annual allocation to be carried over.
Title I, Part A and Title IX, Part C McKinney-Vento Education of for Homeless Children and Youth (EHCY)	EHCY grantees are part of a three-year grant cycle. Funds that are not obligated in year one and two of the three-year grant cycle may remain available for obligation in the succeeding fiscal year as carryover funds. GaDOE does not allow carryover funds for EHCY grantees at the end of the three-year grant cycle.

Additional information about carryover and Equitable Services is available [here](#).

### **Transferability of Funds Between Federal Programs**

Under the ESEA, SEAs and LEAs may transfer funds they receive by formula under certain programs to other programs to better address State and local needs. The ESSA amended the transferability authority by changing the programs from and to which an SEA or LEA may transfer funds and removing limits on the amount of funds that may be transferred. This guidance addresses those changes.

What is transferability?

Transferability is a flexibility authority that permits State educational agencies (SEAs) and local educational agencies (LEAs) to transfer a portion of the funding they receive by formula under certain federal programs to their allocations under other programs so they can address more effectively their unique needs.

[\(GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004\)](#)

Why is transferability important?



Transferability provides SEAs and LEAs with unprecedented flexibility in targeting federal resources to meet the needs of all children. It can be a powerful tool in assisting States and districts in pursuing their own strategies for raising student achievement. It facilitates the development and implementation of integrated approaches for addressing local educational needs and priorities.

[\(GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004\)](#)

#### Programs from Which an LEA May Transfer Funds

- Title II, Part A – Supporting effective instruction
- Title IV, Part A – Student Support and Academic Enrichment grant (ESEA section 5103(b)(2).) An LEA may not transfer funds it receives under any other ESEA program. (ESEA section 5103(b)(2))

An LEA may not transfer funds it receives under any other ESEA program.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

#### Programs to Which an LEA May Transfer Funds

- Title I, Part A – Improving basic programs operated by LEAs
  - Title I, Part C – Education of migratory children
  - Title I, Part D – Prevention and intervention programs for children and youth who are neglected, delinquent, or at-risk
  - Title II, Part A – Supporting effective instruction
  - Title III, Part A – State grants for English language acquisition and language enhancement
  - Title IV, Part A – Student Support and Academic Enrichment grant
  - Title V, Part B – Rural education
- (ESEA section 5103(b))

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

#### Q&A

##### **Is there a limit on the amount of funds an LEA may transfer under IIA and IVA?**

No. An LEA may transfer all or a portion of funds it receives under IIA and IVA.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

##### **What are the responsibilities of an SEA or LEA for the provision of equitable services to private school children and teachers with respect to funds being transferred?**

Excluding Title I, Part D and Title V, Part B, each program covered by the transferability authority is subject to the equitable services requirements under Title I or VIII, which may not be waived. (ESEA section 8401(c)(5).) Before an SEA or LEA may transfer funds from a program

subject to equitable services requirements, it must engage in timely and meaningful consultation with appropriate private school officials. (ESEA section 5103(e)(2).) With respect to the transferred funds, the SEA or LEA must provide private school students and teachers equitable services under the program(s) to which, and from which, the funds are transferred, based on the total amount of funds available to each program after the transfer.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

**May an SEA or LEA transfer only those funds that are to be used for equitable services to private school students or teachers?**

No. An SEA or LEA may not transfer funds to a particular program solely to provide equitable services for private school students or teachers. Rather, an SEA or LEA, after consulting with appropriate private school officials, must provide equitable services to private school students and teachers based on the rules of each program and the total amount of funds available to each program after a transfer. (See ESEA section 5103(e).)

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

**Regarding transferability of funds: Can LEAs calculate the nonpublic share first in Titles II or IV, Part A and then do transfers out of those programs into each other or into Title I? In other words, can LEAs leave just the nonpublic share in its original program while transferring out all other LEA funds?**

LEAs must calculate equitable service shares based on the total amount of funds available under a program after a transfer. Just as an LEA may not transfer funds to a particular program solely to provide equitable services, it may not retain funds solely for this purpose. Section 5103(e)(1) of the ESEA, as amended by ESSA, is clear that funds transferred under this section are subject to each of the rules and requirements applicable to the funds under the provision to which the transferred funds are transferred. Thus, if an LEA chooses to transfer 100% of its Title IV, Part A funds to Title I, it may not provide equitable services under Title IV, Part A. Please keep in mind that an LEA must consult with private school officials prior to any transfer; however, the final decision about whether to transfer funds remains with the LEA.

[\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)

**May an LEA transfer Title IV, Part A funds into Title III to get the LEA above the \$10,000 minimum grant required for Title III?**

In response to your question, as Title III, Part A funding is based on an LEA's number of English learners (ELs), a local educational agency (LEA) may not transfer funds from other programs into Title III, Part A with the purpose of meeting the \$10,000 threshold. However, an LEA that would not otherwise qualify for a subgrant under section 3114(b) of the ESEA because it does not qualify for an award of at least \$10,000 may submit a joint application with one or more other LEAs in order to qualify. More information on the consortium requirements for Title III can be found in A-15 of the September 2016 English Learner guidance [here](#).

[\(QUESTIONS AND ANSWERS FROM THE TITLE IV, PART A STATE COORDINATORS' MEETING on January 9-10, 2018\)](#)

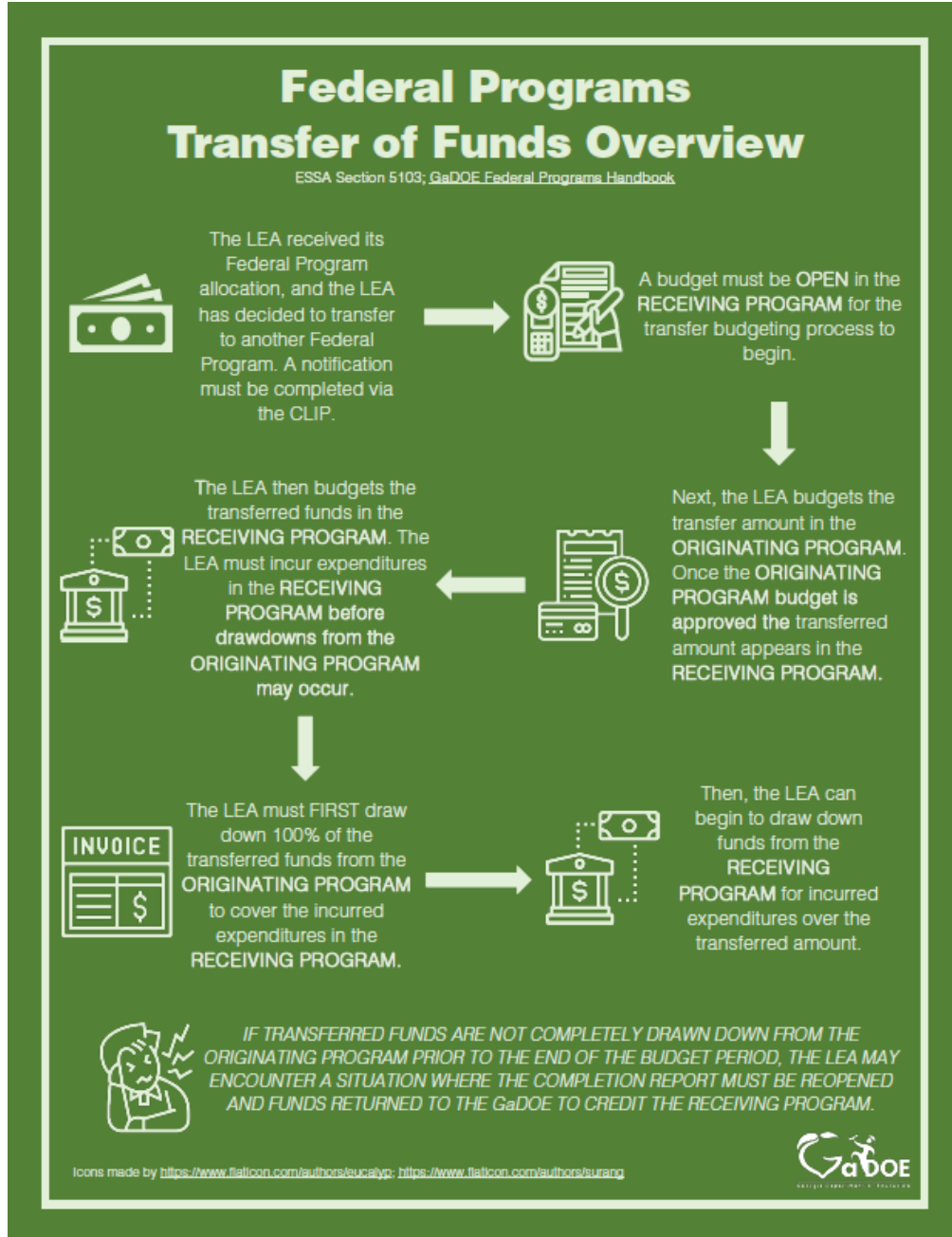
### **When is the Alternative Fund Use Authority (AFUA) available to an LEA?**

The AFUA is a flexibility provision that allows eligible LEAs to combine funding under certain programs to carry out local activities under other specified federal programs. An LEA that meets the Small Rural School Achievement (SRSA) program eligibility requirements may exercise AFUA without the approval of either its SEA or ED. However, an eligible LEA must notify its SEA each year of its intent to exercise AFUA by the notification date established by the SEA. AFUA is meant to provide additional flexibility. An LEA may use some or all of its formula Title II, Part A or Title IV, Part A funds to carry out activities authorized under one or more of the five programs listed in Section 5211(a). LEAs are strongly encouraged to consider how funds used under AFUA can support implementation and strengthening of their local education plans.

### **If an LEA eligible for the SRSA exercises its AFUA as prescribed in Section 5211(a) of ESEA, is the LEA required to provide equitable services to private schools with those funds?**

Exercising AFUA does not relieve an LEA of its responsibility to provide equitable services for private school students and teachers if the LEA receives Title II, Part A or Title IV, Part A funds. An LEA exercising AFUA with its Title II, Part A or Title IV, Part A funds must reserve for equitable services to private school students and teachers the proportion of its Title II, Part A or Title IV, Part A funds. This portion reserved must be equal to the expenditures (including those under AFUA authority) for the public school program, taking into account the number and educational needs of the children to be served, as required in ESEA Section 8501.

## Transferability of Funds - Procedures



- **Approval:** An LEA does not have to apply for transferability authority; it already has that authority (ESSA Sec. 5103(b)).
- **Authority:** The funds transferred into other eligible ESSA programs are subject to all rules and regulations of that ESSA Program.
- **Equitable Services:** Equitable services requirements are not waived, and timely and meaningful consultation must occur prior to transferring funds from one program into another program.

- **Set-Asides:** LEAs should think about how the transfer of funds will impact any of their required set-asides and Title I 85% drawdown requirement.
- **Carryover:** LEAs should think about how the transfer of funds will impact their ability to carryover unspent funds. For example: Title I, Part A has a 85% drawdown requirement. When transferring Title II or Title IV, Part A funds into Title I and thereby increasing the overall allocation, will the LEA be able to meet the 85% threshold for carryover?
- **Budgeting:** In the budget, include all funds except those to be transferred. When transferring:
  - From Program to Program (*other eligible ESSA program*). Repeat for each eligible ESSA program to which the LEA is transferring funds
  - Function 5000, Object 930, Amount
- **Amendments for Additional Funds:** LEAs may choose to transfer additional funds, including funds from the LEA’s original allocation, funds from additional allocations, and carryover funds.
- **Amendments for a Reduction in Funds:** LEAs may not reduce the amount transferred into another program. However, if an allocation amount available to transfer is reduced by the Federal government or State recalculations, LEAs must submit an amendment to reflect the actual amount available for transfer.
- **Return of Funds:** If an LEA expends and draws down all transferred funds prior to a Federal or State reduction. The LEA must return the difference between the original allocation and adjusted allocation to the SEA out of general funds.
- **CLIP:** If a transfer of funds decision is made after the current year CLIP is approved, the LEA will need to submit a CLIP amendment to remove the transferred funding source from the action steps. GaDOE recommends the LEA communicate with stakeholders so they are aware of the change in the CLIP they helped developed.
- **Notification:** Notification of the intent to transfer funds will be completed in the annual Consolidated LEA Improvement Plan (CLIP) application. If an LEA decides to transfer funds after a CLIP is approved, the LEA must submit a CLIP amendment.
- **Drawdowns:** Since the transferred amount is not brought into the Grants Accounting Online Report System (GAORS), the amount transferred to another program will have to be drawn down from the originating program. LEAs must draw down funds from the **originating program first**. The LEA will track the drawdowns at the local level.
- **Completion Report:** The originating program will submit a completion report that indicates that the funds were transferred. The originating program completion report should mirror the approved budget.
- If an LEA does not follow the drawdown and completion report procedures above, the following corrective action must occur:
  1. Open ‘originating’ and ‘receiving’ program completion reports, adjust completion report and draw down the remaining Title IIA and/or Title IVA transferred amount.
  2. From local resources, write a check to GaDOE to refund the ‘receiving’ program the amount identified in the first bullet above.
  3. Scan a copy of the check and upload a copy in the appropriate fiscal year Consolidated Application general attachments tab for ‘receiving’ program documentation. In the memo section of the check, add “Refund *insert name of receiving program* – Transfer Correction”.

4. Mail a check to GaDOE for ‘receiving’ program credit [Insert address]
5. Documentation should be kept on file at the LEA. Make a note in LEA financial records about the specific details that occurred and the resolution of the issue. Note: the LEA may wish to contact the GaDOE Financial Review Division for specific language for supporting documentation.
6. Send an email to the program managers – originating and receiving – indicating that the refund check has been submitted.

#### References-

- [QUESTIONS AND ANSWERS FROM THE TITLE IV, PART A STATE COORDINATORS’ MEETING on January 9-10, 2018](#)
- [\(NON-REGULATORY GUIDANCE: FISCAL CHANGES AND EQUITABLE SERVICES REQUIREMENTS UNDER THE ELEMENTARY AND SECONDARY EDUCATION ACT OF 1965 \(ESEA\), AS AMENDED BY THE EVERY STUDENT SUCCEEDS ACT \(ESSA\) November 21, 2016\)](#)
- [“Every Student Succeeds Act” January 6, 2015](#)
- [GUIDANCE ON THE TRANSFERABILITY AUTHORITY June 8, 2004](#)

### **FISCAL REQUIREMENTS**

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA), provides several key fiscal requirements that are applicable to federal funds.

- Local educational agencies (LEAs) must maintain the financial effort previously provided with state and local funds and to Title I, Part A schools.
- LEAs may not use federal funds to supplant or replace state or local funds
- LEAs must provide services to Title I, Part A schools that are comparable to those of non-Title I, Part A schools.

#### Maintenance of Effort (MOE)

Under Sec. 8521 of ESSA, A local educational agency may receive funds under a covered program for any fiscal year only if the Georgia Department of Education (GaDOE) finds that either the combined fiscal effort per student or the aggregate expenditures of the agency and the State with respect to the provision of free public education by the agency for the preceding fiscal year was not less than 90 percent of the combined fiscal effort or aggregate expenditures for the second preceding fiscal year, subject to the requirements of subsection (b).

(b) REDUCTION IN CASE OF FAILURE TO MEET.— (1) IN GENERAL.—The state educational agency shall reduce the amount of the allocation of funds under a covered program in any fiscal year in the exact proportion by which a local educational agency fails to meet the requirement of subsection

(a) of this section by falling below 90 percent of both the combined fiscal effort per student and aggregate expenditures (using the measure most favorable to the local agency), if such local educational agency has also failed to meet such requirement (as determined using the measure most favorable to the local agency) for 1 or more of the 5 immediately preceding fiscal years.

Covered Programs:

- Title I, Part A;
- Title I, Part, D;
- Title II, Part A;
- Title III, Part A;
- Title V, Part B;
- Title IX, Part A--McKinney-Vento Act.

How does GaDOE test for MOE?

- The GaDOE will test aggregate expenditures of state and local funds to determine if the MOE standard is met. If GaDOE determines that the LEA has met MOE based on aggregate expenditures of state and local funds, no further calculations are required.
- If the LEA does not meet MOE based on aggregate expenditures of state and local funds, the LEA may test combined state and local funds per FTE using the worksheet in this section.
- MOE for the Individual with Disabilities Education Act (IDEA) is calculated through other means. Additional details are available [here](#).

The U.S. Department of Education (ED) may waive the ESSA MOE requirements for an LEA if it has determined that a waiver would be equitable due to exceptional or uncontrollable circumstances, such as natural disasters, a change in the organizational structure of the LEA, or a precipitous decline in the amount of financial resources of the LEA (ESEA Sec. 8521(c)). The following worksheet may be used to document precipitous decline and request a waiver from ED.

Precipitous Decline Sample Worksheet: <https://www.gadoe.org/School-Improvement/Federal-Programs/title-i/Pages/OtherResources.aspx>

### Maintenance of Effort (MOE) for IDEA

Under 34 CFR 300 of the Individuals with Disabilities Act, a local educational agency must budget and expend, for the education of children with disabilities, at least the same amount from one of the following sources: state and local aggregate, state and local per pupil, local aggregate, or local per pupil.

The Georgia Department of Education monitors two standards: MOE Eligibility and MOE Compliance.

#### MOE Eligibility:

To be eligible to receive IDEA funds, each LEA must complete the MOE Eligibility form along with IDEA budget submission, in which the LEA *budgets* to expend, at the least the same amount in one of the four sources: state and local aggregate, state and local per pupil, local aggregate, or local per pupil. The eligibility standard must be met in order for IDEA 611 and 619 grants to be approved.

#### MOE Compliance:

Each LEA must *expend*, for the education of children with disabilities, at least the same amount from each of the following sources: state and local aggregate, state and local per pupil, local

aggregate, or local per pupil. The compliance test will be conducted annually when financial reports have been verified. The MOE compliance results will be located in the Consolidated Application under "Special Ed MOE".

#### MOE Exceptions and Adjustments:

If an LEA does not meet eligibility or compliance, the LEA may request allowable exceptions or adjustments to be processed.

There are five allowable exceptions by which an LEA may reduce its level of expenditures:

- (a) The voluntary departure, by retirement or otherwise, or departure for just cause, of special education or related services personnel;
- (b) A decrease in the enrollment of children with disabilities;
- (c) The termination of the obligation of the agency to provide a program of special education to a particular child with a disability that is an exceptionally costly program because the child has left the jurisdiction, aged out of special education, or no longer needs the program of special education;
- (d) The termination of costly expenditures for long-term purchases, such as the acquisition of equipment or the construction of school facilities; (this requires prior approval from SEA);
- and
- (e) The assumption of cost by the high cost fund operated by the SEA under §300.704(c).

There is one adjustment that can be made to an LEAs effort:

When an LEA's IDEA Part B 611 allocation increases from the previous year, the LEA may be eligible to reduce the amount required to meet the LEA MOE eligibility and compliance standards by up to 50% of the amount of the increase, if it meets other requirements. This is sometimes called LEA MOE Adjustment or LEA MOE Reduction. The amount of funds expended by an LEA for early intervening services under 34 CFR §300.226 shall count toward the maximum amount of expenditures that the LEA may reduce under 34 CFR §300.205(a).

To reduce effort with exceptions or adjustments, the LEA must complete the Exceptions Requirement form, or the MOE Adjustment form. Both forms are located on our website and must be processed and approved with supporting evidence.

#### Consequence of MOE Failure:

**Eligibility Standard:** If an LEA fails to budget for the education of children with disabilities, at least as much as the LEA expended for that purpose from the same source, in the most recent year for which information is available, the LEA is not eligible for a federal Part B subgrant in the fiscal year for which the LEA is budgeting. This includes IDEA 611 and 619 grants.

#### Compliance Standard:

If an LEA fails to maintain its level of expenditures for the education of children with disabilities, the Georgia Department of Education must return to the U.S. Department of Education, using non-federal funds, an amount equal to the amount by which the LEA failed to maintain its level of expenditures or the amount of the LEA's Part B subgrant, whichever is lower. The Georgia Department of Education will require the LEA to pay this amount using non-federal funds which



will be remitted to the U.S. Department of Education. IDEA 611 and 619 grants may not be available to the LEA until the funds have been remitted to the Georgia Department of Education.

### Supplement, Not Supplant under ESSA

The ESSA includes significant changes to supplement, not supplant (SNS) requirements for Title I, Part A. The Georgia Department of Education (GaDOE) is coordinating with its LEAs to meet the requirements of the statute in Sec. 1118 of ESSA through the implementation of the Resource Allocation Methodology/Plan (RAM/P). The United States Department of Education (ED) has also issued additional Non-Regulatory Guidance on Title I, Part A's SNS in June of 2019, which is incorporated within this section.

### Supplement, Not Supplant for Title I, Part A (Sec. 1118)

Sec. 1118(b) (1) IN GENERAL.—A state educational agency or local educational agency shall use federal funds received under Title I, Part A to supplement the funds that would, in the absence of such federal funds, be made available from state and local sources for the education of students participating in programs assisted under Title I, and not to supplant such funds.

- (2) COMPLIANCE.—To demonstrate compliance with paragraph (1), a local educational agency shall demonstrate that the methodology used to allocate state and local funds to each school receiving assistance under Title I ensures that such school receives all of the state and local funds it would otherwise receive if it were not receiving assistance under Title I.
- (3) SPECIAL RULE.—No local educational agency shall be required to— (A) identify that an individual cost or service supported under Title I, Part A is supplemental; or (B) provide services under Title I through a particular instructional method or in a particular instructional setting in order to demonstrate such agency's compliance with paragraph (1).
- (4) PROHIBITION. —Nothing in this section shall be construed to authorize or permit the Secretary to prescribe the specific methodology a local educational agency uses to allocate state and local funds to each school receiving assistance under Title I, Part A.
- (5) TIMELINE.—A local educational agency— (A) shall meet the compliance requirement under paragraph (2) not later than 2 years after the date of enactment of the Every Student Succeeds Act; and (B) may demonstrate compliance with the requirement under paragraph (1) before the end of such 2-year period using the method such local educational agency used on the day before the date of enactment of the Every Student Succeeds Act. This section refers to the Resource Allocation Methodology/Plan (RAM/P) that LEAs complete and load to the My GaDOE Portal.

This section refers to the Resource Allocation Methodology/Plan (RAM/P) that LEAs complete and load to the My GaDOE Portal in the General Attachment Tab **by July 1st of each year**. If an LEA makes a revision to their RAM/P after July 1, the LEA must upload the revised RAM/P to the General Attachment Tab and notify their Title I Area Specialist.

Under ESSA section 8306(a)(6)(B) and 34 C.F.R. §§ 76.730-76.731, an LEA **must** keep records to demonstrate implementation of its RAM/P and to show compliance with program requirements to facilitate effective audits and/or cross-functional monitoring visits.

An LEA can no longer be required to identify that any individual cost or service supported with Title I, Part A funds is supplemental. Under ESSA, an LEA’s allocation of state and local funds to schools is examined as a whole to ensure that Title I, Part A funds supplement, and do not supplant, state and local funds. Therefore, an LEA must show that its methodology (RAM/P) to allocate state and local funds to schools results in each Title I school receiving all of the State and local funds it would otherwise receive if it were not receiving Title I, Part A funds. In other words, an LEA’s RAM/P must be “Title I neutral” in that it allocates State and local funds to schools without regard of Title I status.

An LEA need not have a RAM/P to comply with ESSA section 1118(b)(2) if it has—

- a. One school;
- b. Only Title I schools; or
- c. A grade span that contains only: a single school, non-Title I schools, or Title I schools (i.e., no methodology is required for this grade span).

However, except for scenario “a” above, the GaDOE recommends the development of a RAM/P by all LEAs to efficiently monitor equitable funding at all schools and to facilitate the use of alternate comparability compliance. Although such an LEA need not have a RAM/P to comply with ESSA section 1118(b)(2), it does not relieve the LEA of its requirement under ESSA section 1118(b)(1) and elsewhere to operate consistent with all Federal, State and local requirements and to provide free public education, including for schools and grade spans meeting the conditions described above.

**Please Note:** If your LEA is consolidating funds (Fund 150), the LEA may consider developing and implementing a RAM/P even if any of the above scenarios exist. A RAM/P may help define which staff will receive Training & Experience (T&E) funding from the state when funds are consolidated.

LEAs with Charter Schools:

An LEA may, at its choosing, allocate State and local funds to charter schools within the LEA using a separate methodology through which it allocates state and local funds to non-charter schools, consistent with any/all applicable state charter school laws.

Consistent with the statute, if an LEA is required by law to provide funding to schools for a specific purpose, the LEA must provide such funds to Title I schools on the same basis as it provides such funds to non-Title I schools, subject to application of the “exclusion” provision. This includes funds needed to provide services that are required by law for students with disabilities and English learners. See, e.g., ESSA Sec. 1114(a)(2)(B)

### **Exclusion of Non-Federal Funds from Supplanting Determinations**

An LEA may exclude from supplanting determinations supplemental non-federal funds expended in any school for programs that meet the intent and purposes of Title I, Part A. A program meets the intent and purposes of Title I, Part A if it either -

- Is implemented in a school with at least 40 percent poverty;
- Is designed to promote schoolwide reform and upgrade the entire educational operation of the school; is designed to meet the educational needs of all students in the school, particularly those who are not meeting State standards; and
- Uses the State's assessment system to review the effectiveness of the program;

OR

- Serves only students who are failing, or most at risk of failing, to meet State standards;
- Provides supplementary services to participating students designed to improve their achievement; and
- Uses the State's assessment system to review the effectiveness of the program.

34 C.F.R. § 200.79(b)

In other words, if the services would be allowable under Title I, Part A - that is, they are designed to promote schoolwide reform in a school with at least 40 percent poverty or to improve the achievement of students who are failing, or most at risk of failing, to meet State standards - they would not violate the supplanting prohibition, even if they are funded with supplemental non-federal funds in non-Title I schools and Title I, Part A funds in Title I schools.

#### Examples of the Exclusion Provision in a Schoolwide Program School

- An LEA offers after-school tutoring for any student who scores below proficient on the State's mathematics assessment. Paying for eligible students in a schoolwide program school with Title I, Part A funds and eligible students in a non-Title I school with supplemental local funds would not violate the schoolwide program supplement not, supplant requirement. This is true even though the schoolwide program school would not receive its share of the supplemental local funds to provide tutoring to eligible students. Rather, the local funds to provide tutoring in the non-Title I school would qualify for the exclusion because they are supplemental and benefit students who, by virtue of being non-proficient in mathematics, are failing to meet the State's mathematics standards.
- An LEA would not violate the supplement not supplant requirement if it uses Title I, Part A funds to implement interventions consistent with the turnaround principles in its comprehensive support and improvement Title I schools and uses supplemental non-federal funds to provide the same interventions in its non-Title I comprehensive support and improvement schools.

This exclusion provision applies even if the activity is required by state or local law. For example:

- A state law requires all third-grade students to meet the state's proficient achievement standard in reading/language arts in order to be promoted to fourth grade. Any student who is not proficient at the start of third grade must be provided

90 minutes of supplemental services designed to improve his/her reading proficiency. An LEA would not violate the schoolwide program supplement not supplant requirement if it uses Title I, Part A funds to implement the required-by-law reading services in a schoolwide programs school and uses supplemental non-federal funds to provide the same services in its non-Title I schools. Non-federal funds are supplemental and benefit only students who are failing to meet the state’s reading/language arts standards. This is true even though the schoolwide program school would not receive its share of non-federal funds to meet the state law requirement. This example is distinguishable from the second example under “a word of caution” above because the required-by-law services are supplemental and targeted at only at-risk students. i.e., those for whom Title I is intended – rather than all students.

### Supplement, Not Supplant for Other Programs

The following three presumptions of supplanting are considered for an expenditure. Is the expenditure:

1. Required to be made available under other federal, state or local laws.
2. Provided with non-federal funds the prior year (for Title III-A, other federal funds included)
3. Providing services to eligible students (Title I Part C, Perkins for example) and the same services were provided to ineligible students with non-federal funds.

#### Title I, Part C Sec. 1306(b)(2)

MEP Funds are used to address the needs of migratory children not addressed by services from other Federal and non-Federal (state and local or other) programs.

#### Title II, Part A Sec. 2301

Funds made available under this title shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for activities authorized under this title. To clarify, Title II, Part A funds may be used only to supplement educational program activities provided with state and local funds. The LEA may not use Title II, Part A funds to pay for activities that, in the absence of these funds, would be provided with state and local funds. Title II, Part A funds may be used to fund only the professional development activities that supplement those mandated locally or by the state and can supplement those discretionary professional development activities that the LEA would fund in the absence of other local and/or state funding sources.

#### Title III, Part A Sec. 3115

Federal funds made available under this subpart shall be used to supplement the level of federal, state, and local public funds that, in the absence of such availability, would have been expended for programs for English learners and Immigrant children and youth and in no case to supplant such federal, state, and local public funds.

#### Title IV, Part A Sec. 4110

Funds made available under this subpart shall be used to supplement, and not supplant, non-federal funds that would otherwise be used for activities authorized under this subpart.

Title V, Part B Sec. 5232

Funds made available under subpart 1 or subpart 2 shall be used to supplement, and not supplant, any other federal, state, or local education funds.

IDEA 34 CFR 300.20

Must be used to supplement State, local, and other federal funds and not to supplant those funds.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards (2 C.F.R. Part 200) presumes supplanting has occurred if federal funds are used to provide services that (not applicable to Title I, Part A):

- were required to be made available under other federal, state, or local laws;
- were provided with non-federal funds in prior years;
- were provided to federal program eligible children, if those same services are provided with non-federal funds to non-federal program eligible children.

An LEA may rebut a supplanting determination if it can demonstrate it would not have provided services had the federal funds not been available. An LEA should maintain documentation, including but not limited to:

- fiscal or programmatic documentation to confirm that, in the absence of the federal grant, the LEA would have eliminated services in question.
- state or local legislative action.
- budget histories.

Precipitous Decline: Documenting the LEA is Supplementing and Not Supplanting Funds

Occasionally, an LEA may experience a precipitous decline in its financial resources that could impact the ability to maintain federal supplement, not supplant requirements. LEAs must keep documentation to support such a decline for monitoring and auditing purposes. A sample worksheet found in the link below may be used.

<https://www.gadoe.org/School-Improvement/Federal-Programs/title-i/Pages/OtherResources.aspx>

Title I, Part A: The LEAs Resource Allocation Methodology/Plan (RAM/P) details how the LEA distributes non-federal resources to schools. An LEA experiencing a precipitous decline in financial resources would reflect this decrease in their RAM/P.

Other Federal Programs (except IDEA): Review existing documents such as the LEA's past fiscal year and current fiscal annual state budgets and local revenues. The LEA's finance department should consult with GaDOE if it is faced with precipitous decline. On a program level, if it appears that there is a question as to whether or not the LEA is supplanting in a case of precipitous decline, GaDOE recommends that LEAs write a narrative explaining how funds will

be used to supplement the current fiscal year budget that has been reduced since the previous year. Place these items, along with other supporting documentation, in a file that would be available in the event of an audit. Coordinators should discuss the local circumstances with their federal program specialist to determine if supplementing with the specific federal fund is viable in the event of fund reductions from other sources.

IDEA: The GaDOE conducts tests for LEA MOE and LEA Excess Cost. These are the supplanting tests for IDEA.

### Comparability

To ensure that funds made available under ESSA (Sec. 1118(c)) are used to provide services that are in addition to the regular services normally provided by a local educational agency (LEA) for participating children, the LEA must provide services in its Title I schools with state and local funds that are at least comparable to services provided in its non-Title I schools. This requirement is critical to the success of Title I, Part A because it ensures that the federal investment has an impact on the at-risk students the program is designed to serve—something that would not occur if federal dollars replaced state and local resources that would otherwise be made available to these at-risk students. At the school building level, comparability requires an LEA to ensure that each Title I school receives its fair share of resources from state and local funds. In other words, an LEA may not discriminate (either intentionally or unintentionally) against its Title I schools when distributing resources funded from state and local sources simply because these schools receive federal funds. For more details on comparability, please visit the Title I, Part A handbook found [here](#).

### IDEA Excess Cost

Excess costs are those costs for the education of an elementary school or secondary school student with a disability that are in excess of the average annual per student expenditure in an LEA during the preceding school year for an elementary school or secondary school student, as may be appropriate. An LEA must spend at least the average annual per student expenditure (APPE) on the education of an elementary school or secondary school child with a disability before funds under Part B of the Act are used to pay the excess costs of providing special education and related services.

LEAs must complete the Excess Cost Calculation in the Consolidated Application annually. This is one way the Georgia Department of Education monitors for supplanting of IDEA funds. Excess Cost Results are calculated after expenditures have been processed. This calculation shows the LEA expended the APPE on elementary or secondary children with disabilities before IDEA funds were used. Once an LEA enters results, the LEA must also project to spend at least the APPE on elementary or secondary children with disabilities before IDEA funds were used. This is known as the Base Calculation. The Excess Cost Results and Excess Cost Base calculations are entered into the portal in the Consolidated Application as a two-step submission process. LEAs should refer to the LEA Excess Cost Submission Handbook for further guidance. This handbook is located on the Georgia Department of Education website under the Special Education Services and Supports webpage. LEAs may also contact the Georgia Department of Education's Special Education Services and Supports office to request a copy of the handbook.

## Chapter 5: Inventory Management for Federal Programs

The Elementary and Secondary Education Assistance Act of 1965 (ESEA) reauthorized by the Every Student Succeeds Act of 2015 (ESSA) requires, among other things, that Local Educational Agencies (LEAs) implement and maintain financial management systems that substantially comply with federal systems management requirements. These requirements, detailed in 2 C.F.R., Part 200.302. Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R., Part 200) states that LEAs shall provide: “effective control over and accountability for all funds, property, and other assets. Recipients shall adequately safeguard all assets and assure they are used solely for authorized purposes”. To support Local Educational Agencies in their reviews of financial management systems under the requirements of 2 C.F.R., Part 200, the Georgia Department of Education (GaDOE) Division of Federal Programs provides guidelines that will assist:

- LEAs in implementing and monitoring their federal programs inventory system.
- monitors and auditors in reviewing the systems to determine if the LEA’s inventory system is in substantial compliance with 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards and ESEA non-regulatory guidance. Authoritative Guidance 2 C.F.R., Part 200 – Uniform Administrative Requirement, Cost Principals, and Audit Requirements for Federal Awards establishes principles for determining costs applicable to grants, contracts, and other agreements with educational institutions. The principles deal with the subject of cost determination and make no attempt to identify the circumstances or dictate the extent of agency and institutional participation in the financing of a project. The principles are designed to provide that the Federal Government bear its fair share of total costs, determined in accordance with generally accepted accounting principles, except where restricted or prohibited by law. Agencies are not expected to place additional restrictions on individual items of cost. Provision for profit or other increment above cost is outside the scope of this Circular.

General Education Provisions Act (GEPA) Sec. 443(a) requires that each recipient shall maintain records that fully disclose the amount and disposition of such funds, the total cost of the activity for which the funds are used, the share of that cost provided from other sources, and other records that contribute to an effective financial or programmatic audit. Records must be maintained for three years after the completion of the activity for which the funds are used. Any records maintained by the recipient that are related to, or pertinent to, the program shall be made accessible to the Secretary and the Comptroller General of the United States or their representatives for the purpose of audit examination.

### Applicability

The provisions of the sections of these guidelines shall be applied by LEAs as recipients of a federal grant awards. LEAs shall apply the provisions of 2 C.F.R. Part 200, to sub recipients performing substantive work under the federal grant allocations that are passed through or awarded by the primary recipient (LEA).

## Functions of an Inventory Review

The inventory review requirements ensure that LEAs meet federal guidance for controlling and accounting for inventory in accordance with each federal grant's laws and policies. The procedures and processes of an inventory have the following functions:

- Serves as a needs determination to assist LEAs in determining if additional materials and supplies need to be purchased to implement the LEA's federal programs.
- Surveys the property in storage to determine if it is being (a) held for disposition, (b) in the process of production for disposition, or (c) to be consumed/utilized in the implementation of the LEA's federal programs.
- Tracks the property undergoing repair. Procedures include a process for repair and a work-in-process tracking system.
- Provides an inventory disposition process for the loaning and issuing of equipment, as well as the disposal process.
- Provides policies and standard procedures for program planning and monitoring of equipment use.

## Equipment

According to 2 C.F.R. Part 200.1 (Definitions), equipment is defined as an article of nonexpendable, tangible personal property (including information technology systems) having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-profit organization for financial statement purposes, or \$5,000. means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000. See also the definitions of *capital assets*, *computing devices*, *general purpose equipment*, *information technology systems*, *special purpose equipment*, and *supplies* in this section. (See also 2 C.F.R. Part 200.1 Capital assets, 2 C.F.R. Part 200.453 Computing devices, 2 C.F.R. Part 200.439 General purpose equipment, 2 C.F.R. Part 200.1 Information technology systems, 2 C.F.R. Part 200.439 Special purpose equipment, and 2 C.F.R. Part 200.453 Supplies.) For equipment with a single unit cost of \$5,000 or more they are considered capital expenditures. These purchases are special equipment purchases and are allowable as direct costs, provided that items with a unit cost of \$5,000 or more have the prior written approval of the Federal awarding agency or pass-through entity (2 C.F.R. Part 200.439(b)(2)). See the section on Capital Expenditures for approval procedures.

LEAs must develop and maintain controls to ensure that all property purchased with federal funds is purchased in accordance with the LEA's procurement procedures and that adequate controls are maintained to safeguard all property and assets. Therefore, an inventory shall be maintained for all tangible property with a useful life of one year, regardless of the acquisition cost. LEAs are not required to track consumable items but are required to maintain an inventory of pilferable items which may include, but not limited to computers, DVD players, projectors, cell phones, iPads, tablets, iPods, graphing calculators, cameras, camcorders, computer equipment, and televisions.



The 2 C.F.R. Part 200 establishes principles and standards for determining costs for federal awards carried out through grants, cost reimbursement contracts, and other agreements with state and local governments and federally recognized Indian tribal governments (governmental units).

### **Acquisition Cost**

The acquisition cost of an item of purchased equipment means the net invoice unit price of the equipment, including the cost of modifications, attachments, accessories, or auxiliary apparatus necessary to make the equipment usable for the purpose for which it was acquired. In addition, freight charges, installation charges, and other charges directly related to placing the equipment in use may be reimbursed.

### **Current Fair Market Value**

Current fair market value is determined by obtaining two signed bids from potential purchasers or two appraisals from authorized appraisers for the purpose of disposing of or transferring equipment. When the equipment is being traded in for like or similar equipment used in the same program for the same purpose, the trade in value constitutes the current fair market value of the traded in equipment.

### **Procedures for Maintaining an Inventory of Equipment**

The Standards for Financial and Program Management section of 2 C.F.R. Part 200 states that effective control and accountability must be maintained for all grant and sub-grant cash, real and personal property, and other assets. Grantees and sub-grantees must adequately safeguard all such property and must assure that it is used solely for authorized purposes. Such internal control provides reasonable assurance of the effectiveness and efficiency of the program, reliability of reporting and compliance with applicable laws and regulations. The maintaining of an inventory of equipment is an essential component of internal control. In section 2 C.F.R. Part 200.313 the requirements for equipment/inventory management are defined. The components of inventory management include procedures for equipment use, equipment management requirements, and equipment disposition. These components are further defined by written procedures for the following areas.

- Acquisition of equipment Note: Any equipment paid for under a contract for services is the property of the district's federal program office. The equipment will become the property of the district's federal program office at the dissolution of the contracted services.
- Method for entering information into the LEAs inventory management system
- On-site use of equipment
- Physical inventory
- Equipment disposition
- Lose, damage or theft of equipment
- Equipment use for Title I, Part A targeted assistance programs
- Equipment use for private schools

### **Requisition of Equipment**

Inventory management procedures begin with a process of determining the need and use of the equipment. All equipment purchased with federal funds must be in accordance with the

regulations of the funding source. In other words, procedures must be in place to ensure all activities, including the purchase of equipment, paid for with federal funds are necessary, reasonable, allocable, and allowable. Once purchased, the equipment must continue to be used for that or a related purpose.

The requisition for purchase of equipment should follow the LEAs internal control procedures. Procedures should be in place to ensure prior approval of all purchases and provide specifications for receiving the equipment and issuing the equipment to the proper locations.

### **Entry of Information into Inventory Management System**

Once equipment has been received the LEA must have a procedure in place for the entry of information into the LEAs inventory management system. The federal programs director/s and school principal are responsible for the management and inventory of such equipment. The inventory must be available for review and evaluation. A copy of the inventory should be kept at both the LEA office and at the school level. The inventory can be kept electronically so that it is easily assessable at both the LEA and school level.

The written procedures should include the following requirements for equipment items purchased with federal funds.

1. All equipment should be properly tagged and labeled for inventory tracking. The label should mark the equipment with appropriate federal program name and include the fiscal year of purchase and property of the respective LEA.
2. The school shall retain such property in a program as long as there is need for such property to accomplish the purpose of the program for which it was purchased.
3. The inventory must be current and available for review and audit.
3. 2 C.F.R. 200.311, 2 CFR 200.313 and 2 C.F.R. 200.439 states the following information must be included in the recipient's inventory records:
  - A description of the equipment.
  - A serial number, model number, or other identification number.
  - The funding source (including the FAIN) and percentage (who holds title) under which the equipment was acquired. Note: Equipment purchased with federal funds shall be identified to indicate federal ownership by specific federal program (e.g., items purchased with Title I Part A monies must be marked as Title I, Part A with grant award FAIN numbers are located on the Grant Award Notice (GAN) document in the upper right box #2).
  - The source of property (vendor).
  - The acquisition date and unit cost.
  - The present location of the equipment. The LEA must be able to always identify the location of equipment and should have a system to track changes in location. A sample form is provided in this manual that includes documentation of the date the equipment changed locations.
  - Indication of the use of the equipment. For example, instruction, professional learning, parent and family engagement, administration, etc.
  - The condition of the equipment.
  - The date the information was added to the inventory.
  - Who holds title to the equipment? If funds from more than one program was used to purchase the equipment then each program should be listed as the title, and if possible, notation of percentage should be listed.

- All pertinent information on the final transfer, replacement, or disposition of the equipment (including the date of disposal and sale price of the equipment).
4. Inventory must be updated as equipment items are purged, or new purchases are made.
  5. Equipment items purchased with federal funds are to be identified and physically marked as noted above.
  6. Adequate safeguards must be in place related to the loss, damage, or theft of the equipment. Any loss, damage, or theft should be investigated and fully documented.
  7. Adequate maintenance procedures should be implemented to keep the equipment in good condition.

### **Off-site Use of Equipment**

The LEA shall develop written procedures for ensuring an effective tracking system for all equipment used off site. It is recommended that procedures include a process for requesting the use of and signing out equipment utilized off site. A sample form is provided in this manual that includes documentation of the date the equipment was taken off-site, use of the equipment, person responsible for the equipment use, date the equipment was returned and the condition of the equipment on return.

### **Physical Inventory**

In accordance with 2 C.F.R. Part 200.313 (d)(2-4) the LEA must:

- conduct a physical inventory of equipment purchased with federal funds and the results reconciled with the equipment records at least once every two years.
- develop a control system to ensure adequate safeguards to prevent loss, damage, or theft of the property.
- investigate any loss, damage, or theft.
- develop procedures to keep the property in good condition.

### **Procedures for Disposition of Equipment**

The LEA should establish procedures for determining the lifecycle of the equipment, as well as a depreciation methodology. When original or replacement equipment acquired with federal funds is no longer needed for the original project or program, the equipment may be retained, sold or disposed, if it is not needed in any other federally funded project or program. The LEA will need to ensure that records are kept and made available for monitors and auditors as to where the equipment was transferred.

The following are the procedures to eliminate any equipment item from the inventory:

1. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further responsibility to the Federal awarding agency. 2 C.F.R. Part 200.313 (e)(1) The disposition of such items should be so noted on the equipment inventory maintained by the LEA.
2. Equipment items with an acquisition cost of \$5,000 or more may be retained or sold and the awarding agency (GaDOE) shall have a right to amount calculated by multiplying the current market value or proceeds from sale by the awarding agency (GaDOE's) share of the equipment.
  - If the current per unit fair market value is \$5,000 or more, the equipment may be retained or sold, and the awarding agency (Department) shall have a right to an

amount calculated by multiplying the current market value or proceeds from the sale by the state's share of the equipment. However, the entity is permitted to deduct and retain from the state's share \$500 or 10-percent of the sales proceeds, whichever is less, for the entity's selling and handling expenses.

- The disposition of such items should be so noted on the equipment inventory maintained by the recipient. The recipient should include the date of disposal and sales price, or the method used to determine current fair market value if the recipient compensates the state.

### **Loss, Damage or Theft of Equipment**

What is required if online learning equipment purchased with federal funds is lost, damaged, or stolen?

- LEAs should follow their written procedures.
- State requirements are established by DOAS. Federal requirements are set by 2 CFR 200.313.
- LEAs should review their procedures to ensure they are following what is written.
- At a minimum, an investigation (which may be formal or informal) needs to occur and the results must be included on the LEA's inventory management document/log. (A police report for items reported as stolen is not required unless the LEA's written procedures require it.) 2 C.F.R. Part 200.313 (d)(3) requires that a control system be developed by recipients of federal funds to ensure that there are adequate safeguards to prevent loss, damage, or theft of the property, including real property, equipment, and pilferable items.

Best practices may include:

- adequate safeguards to prevent loss, damage, or theft of the equipment. Some possible control features could include:
  - locks or security camera (for particularly valuable or vulnerable items).
  - access controls to warehouses to limit entry by unauthorized personnel.
  - use of logs or sign-in sheets for certain items of property, for example, iPads, laptops, cameras, projectors.
- procedures for promptly entering items received into the inventory management system.
- process for investigation of any loss, damage and/or theft of equipment. Any loss, damage and/or theft of equipment purchased with federal funds should be reported to the LEA level federal program staff.
- documentation of notification of loss, damage or theft of equipment. Two sample report forms are provided in this manual.

### **Monitoring of Equipment and Inventory**

LEAs receiving federal funds are responsible for managing the day-to-day operations of the grant and its supported activities to ensure that the requirements of the grant are met. The monitoring includes the purchasing, use and disposal of property. These federal regulations and requirements also require the state educational agency (SEA) to monitor the implementation of program requirements and expenditures of federal funds. The audit requirements of 2 C.F.R. Part 220.501(a) state that a non-federal entity that expends \$750,000 or more during the nonfederal entity's fiscal year in federal awards must have a single audit conducted in accordance with

§200.514 except when it elects to have a program-specific audit conducted in accordance 2 C.F.R. Part 220.501(b).

Persistent inventory findings from A-133 Single Audits, U.S. DEPARTMENT OF EDUCATION Program monitoring, Office of Inspector General (OIG) and Department Cross Functional Monitoring.

- Purchasing unneeded supplies or equipment.
- Purchasing goods at inflated prices.

Sample Forms As stated throughout this manual, the LEA must establish written procedures for purchasing and monitoring of equipment use to ensure compliance with federal regulations. Many LEAs have purchased programs to assist with inventory requirements. While this is a local decision, it is the responsibility of the federal programs' director/coordinator, within the LEA, to ensure that the inventory procedures and forms include the required components.

The enclosed sample documents are merely that, examples of what various forms may look like. The following forms may be as guidelines in the development of local procedures.

#### Procedures for Disposition of Supplies

Procedures should be in place for the disposition of supplies if there is a residual inventory of unused supplies exceeding \$5,000 in total aggregate fair market value upon termination or completion of the award, and if the supplies are not needed for any other federally sponsored programs or projects, the grantee of sub-grantee shall compensate the awarding agency for its share.

## Sample Inventory

### ABC School

Description	Vendor	Purchased Date	Purchased Price	Date included on Inventory	Identification		Funding/Title			Specific Location	Use of Equipment	Condition	Deposition Data Check all that apply	Physical Inventory Initial and date
					Serial #	Decal #	Grant	%age from source	FAIN					
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	
												<input type="checkbox"/> Good <input type="checkbox"/> Fair <input type="checkbox"/> Poor	<input type="checkbox"/> Damaged <input type="checkbox"/> Surplus <input type="checkbox"/> Trade-in <input type="checkbox"/> Obsolete <input type="checkbox"/> Loss or Stolen	

**LEA/SCHOOL NAME**  
**Off-site Equipment Usage**

<b>Date Checked Out</b>	<b>Purpose of Use</b>	<b>Equipment Checkout</b>	<b>Person Responsible</b>	<b>Date Returned</b>	<b>Condition of Equipment Upon Return</b>

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

Sample from an LEA:

**REPORT OF LOST, DAMAGED OR STC**

(Report on Arson, Burglary, Vandalism, Theft, Unexplained Loss, and Failure to Return)

Instructions: Please complete this form and forward it to the Federal Programs Office.

burglary

**School/** \_\_\_\_\_ **Date** \_\_\_\_\_ **Date of Loss/Disposal:** \_\_\_\_\_ **of Loss/Disposal:** \_\_\_\_\_

**Principal:** \_\_\_\_\_ **Date Reported:** \_\_\_\_\_

**Who was notified of** \_\_\_\_\_ **Type** \_\_\_\_\_ **Type of event reported? of event reported?**

Principal

School Resource Officer

Police

Other (Specify): \_\_\_\_\_

Disposal - Broken

Disposal - Obsolete

Burglary/Attempted Burglary\*

Larceny\*

Theft by Taking\*

Mysterious Disappearance

Destroyed by Fire

Other (Specify): \_\_\_\_\_

**Description of Items:**

Quantity	Asset Description	Serial No.	LEA Tag #	Cost Per Unit	Total Amount

←----- For Burglary/Larceny/Theft Events Only ----->

**Who discovered the loss of equipment, etc.?**

**Who closed the building prior to the violation?**

**Who first opened the building after the violation?**

**What measures were taken to safeguard the property?**

Alarm system activated

In locked room

In locked closet

In school vault

Other (Specify): \_\_\_\_\_

**Location of the stolen/damaged property:**

Classroom (specify): \_\_\_\_\_

Portable/Trailer

Media Center

Office (specify): \_\_\_\_\_

Kitchen

Other (Specify): \_\_\_\_\_



Sample from an LEA:

**Report of Lost, Damaged or Stolen Property**

**ABC LEA**

**(Report for Arson, Burglary, Vandalism, Theft, Unexplained Loss, and Failure to Return)**

**School/Department:**

\_\_\_\_\_

**Date Loss Discovered:**

\_\_\_\_\_

**Who Discovered Loss:**

\_\_\_\_\_

**Reported to Police (Yes or No):**

\_\_\_\_\_

**Name of Police Department:**

\_\_\_\_\_

**Date of Report:** \_\_\_\_\_ **Police Complaint Number:** \_\_\_\_\_

**Briefly Explain Circumstances:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Complete Information Below**

<b>Quality</b>	<b>Description of Equipment</b>	<b>Serial Number</b>	<b>Decal or Tag Number</b>

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

Sample from an LEA:

**Report of Lost, Damaged or Stolen Property**

**ABC LEA**

**(Report for Arson, Burglary, Vandalism, Theft, Unexplained Loss, and Failure to Return)**

**School/Department:**

\_\_\_\_\_

**Date Loss Discovered:**

\_\_\_\_\_

**Who Discovered Loss:**

\_\_\_\_\_

**Reported to Police (Yes or No):**

\_\_\_\_\_

**Name of Police Department:**

\_\_\_\_\_

**Date of Report:** \_\_\_\_\_ **Police Complaint Number:** \_\_\_\_\_

**Briefly Explain Circumstances:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

**Complete Information Below**

<b>Quality</b>	<b>Description of Equipment</b>	<b>Serial Number</b>	<b>Decal or Tag Number</b>

\_\_\_\_\_  
**Signature**

\_\_\_\_\_  
**Date**

## Chapter 6: Monitoring of Federal Programs

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA), requires the state educational agency (SEA) to monitor the implementation of program requirements and the expenditure of federal funds. Georgia's monitoring process consists of five major components:

1. Program Requirements – LEAs must submit for approval the Consolidated LEA Improvement Plan (CLIP) through the consolidated application process. The Division of Federal Programs staff review each CLIP to ensure that the plan contains allowable activities for use and budgeting of federal funds. Once the CLIP has been approved, the LEA submits a budget reflecting the approved CLIP activities for review and approval by the Division of Federal Programs staff assigned to the LEA. The LEA updates its CLIP under ESSA, as needed, to reflect changes, and it submits the updated CLIP to the SEA for review and approval. Updates to the CLIP are typically performed on an annual basis in Georgia.
2. Monitoring of Expenditures – LEAs must submit for approval an annual set of budgets through the consolidated application process. The Division of Federal Programs staff review each approved CLIP and program budget to ensure that expenditures are appropriate under program-specific federal guidelines and Uniform Grants guidelines before approving the budget. Once budgets are approved, the Division of Federal Programs staff track funds drawn down by LEAs for expenditures to ensure that LEAs are likely to meet the drawdown of funds timelines.
3. Single Audit under 2 C.F.R. Part 200.50(b) – An audit is a formal or official examination of records and accounts with the intention to verify that proper accounts have been utilized, proper procedures have been followed, and attending documentation has been maintained. If an auditor is unable to verify a program's accounts, procedures, and documentation, the LEA will be notified in writing, either by first class mail or by electronic mail, of an exception or audit finding(s). The Division of Federal Programs will follow procedures as outlined in the *Subrecipient Audit Resolution Guide* for resolving any LEA audit findings through a single audit process.
4. On-Site Monitoring – An SEA on-site cross-functional monitoring team visits an LEA to review the criteria included in the LEA monitoring rubric. LEAs are monitored, at a minimum, on a four-year cycle. Approximately one-fourth of the LEAs are monitored on-site each year. As part of the process for determining which LEAs are to be monitored, the Division of Federal Programs conducts a risk assessment using a combination of elements as defined by Department.

Depending on the implementation of the program at the LEA, the following federal programs may be included on the on-site cross-functional monitoring team visit:

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- Title I, Part A – Academic Achievement Awards
- Title I Part A – School Improvement Grants – State Reservations – 1003(a)

- Title I, Part A – School Improvement Grants – Assistance for School Improvement – 1003(g)
- Title I, Part A and Title I, Part D – Programs for Neglected and Delinquent Children
- Title I, Part C – Education of Migratory Children
- Title II, Part A – Supporting Effective Instruction
- Title III, Part A – Language Instruction for English Learners and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment
- Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers
- Title V, Part B – Small, Rural Education Achievement Program (REAP)
- Title I, Part A and Title X, Part C – McKinney-Vento Homeless Education Assistance for Children and Youth and American Rescue Plan Homeless Children and Youth programs
- Title I, Part A - Parent and Family Engagement
- Title I, Part A, 1112 Notice to Parents
- The Individuals with Disabilities Education Act (IDEA)
- Emergency Relief Funds through the CARES Act, CRSSA Act, and the ARP Act

The results of the cross-functional monitoring team visit are reported through the e-monitoring reporting site within the My GaDOE Portal. Each of the federal programs included in this monitoring process has its own corridor within the e-monitoring reporting site. The Title I Area Specialists serve as overall team leads for the cross-functional monitoring teams. Each federal program that has staff assigned to a team will designate one program staff member as the program’s team lead. The program team lead is responsible for entering the data and writing the finding and corrective actions for the specific program, as needed. If there is a federal program that is applicable to the LEA and staff limitations make it unfeasible for a staff member to be present the day of the on-site monitoring, the program will have a desktop monitoring where the documents are uploaded through a secure online site for review by the program staff.

5. Self-Monitoring – The LEA self-monitoring process is an outgrowth of the on-site monitoring process of the cross-functional team. It is designed to provide LEAs the support and guidance needed to maintain ongoing high standards for compliance and program delivery by conducting a self-monitoring of compliance with federal law for each fiscal year that the LEA does not participate in the cross-functional on-site team monitoring process. LEAs not receiving an on-site visit may complete and submit the Self-Monitoring Checklist within the reporting site in the My GaDOE Portal (§ 200.328(a)).

## **On-Site or Desktop Cross-Functional Monitoring (CFM) Team Process**

### **Selection of LEAs for Monitoring**

LEAs are monitored on a [four-year cycle](#). Approximately one-fourth of the LEAs are monitored each year. As part of the annual review process in determining which LEAs are to be monitored, the Division of Federal Programs conducts a risk assessment using a combination of elements defined by GaDOE. An LEA’s risk assessment rating is determined by using both its risk rating,

based on a set of established High-Risk Elements developed by the Division of Federal Programs and a risk rating from GaDOE's Financial Review Division.

During the summer of each year, the Division of Federal Programs completes a risk assessment to determine if an LEA falls into the high-risk category. The results of the risk assessment determine which LEAs may be added to the regular CFM cycle for that year. The SEA has the responsibility to monitor high-risk LEAs (§ 200.332(b)(1-4). The Division of Federal Programs defines high-risk as:

- LEAs showing evidence of serious or chronic compliance problems
- LEAs with financial monitoring/audit findings; and/or LEAs with a high number of complaints from parents and other stakeholders about program implementation.
- Other elements that may cause an LEA to be determined high-risk include size of allocation and new federal programs for fiscal management personnel in the LEA.
- High-risk does not necessarily mean an LEA is not meeting the requirements of the program, federal regulations, or administrative procedures. It does mean that an LEA may be at a higher risk of having program elements that could cause it to not meet requirements associated with federal rules, regulations, and administrative procedures.
- The Division of Federal Programs conducts a risk assessment for the following programs:
  - Title I, Part A – Improving the Academic Achievement of the Disadvantaged
  - Title II, Part A – Supporting Effective Instruction
  - Title III, Part A – Language Instruction for English Learners, Immigrant Students
  - Title IV, Part A – Student Support and Academic Enrichment
  - Title IV, Part B – 21st Century Community Learning Centers
  - Title I, Part C – Education of Migratory Children
  - Title V, Part B – Rural Education Achievement Program (REAP)
  - Title IX, Part A – McKinney-Vento Education for Homeless Children and Youth and American Rescue Plan Homeless Children and Youth program
  - Individuals with Disabilities Education Act (IDEA)
  - Emergency Relief Funds through the CARES Act, CRSSA Act, and the ARP Act

### On-Site or Desktop Cross-Functional Monitoring Team

Each on-site cross-functional monitoring team consists of several team members. The specific makeup of particular teams is determined by the programs being implemented in an LEA. Each cross-functional monitoring team consists of representatives from programs being monitored, some of whom may conduct the monitoring via a desktop review. The following federal programs may be included on the on-site cross-functional monitoring team visit:

- Title I, Part A – Improving the Academic Achievement of the Disadvantaged
- Title I, Part A – Parent and Family Engagement
- Title I, Part A, 1112 Notice to Parents
- Title I Part A – School Improvement Grants – 1003(a)
- Title I, Part A – School Improvement Grants – 1003(g)
- Title I, Part D – Programs for Neglected and Delinquent Children
- Title I, Part C – Education of Migratory Children
- Title II, Part A – Supporting Effective Instruction

- Title III, Part A – Language Instruction for English Learners and Immigrant Students
- Title IV, Part A – Student Support and Academic Enrichment
- Title IV, Part B – 21<sup>st</sup> Century Community Learning Centers
- Title V, Part B – Rural Education Achievement Program (REAP)
- Title IX, Part A – McKinney-Vento education for Homeless Children and Youth and American Rescue Plan Homeless Children and Youth programs
- The Individuals with Disabilities Education Act (IDEA)
- Emergency Relief Funds through the CARES Act, CRSSA Act, and the ARP Act.

## Preparation Prior to On-Site Visit

### LEA Training

- Once the LEAs to be monitored for the current year have been identified, each LEA’s superintendent is notified and provided with the current year’s monitoring document. The LEA is also notified of the training opportunities provided by GaDOE. This training is made available to all LEA staff members who will be involved in the on-site or desk-top cross-functional monitoring team visit.
- Other opportunities available to all LEAs concerning the monitoring process include presentations at conferences and webinars. .
- Prior to the monitoring date, the Division of Federal Programs’ staff may provide small group and/or individual technical assistance meetings (face-to-face or online) to provide support and assistance for preparation for an on-site monitoring. On-site visits are scheduled as requested by the LEA; however, on-site technical assistance cannot be provided within two weeks of the cross-functional monitoring team visit.
- The Division of Federal Programs’ staff are always available via phone and email to answer questions the LEAs have concerning preparation for their on-site or desk-top visits.
- On-Site or Desktop Monitoring Visit
  - The on-site visit typically lasts one to two days. During the visit, the team reviews documentation and interviews the LEA staff and other stakeholders. After the on-site visit is completed, the team members follow up with additional contact if necessary. Desktop reviews performed by program staff in coordination with the on-site review team follow the same steps for document review; however, the review is performed off-site and may not include interviews with the LEA staff and other stakeholders.

## Feedback and Follow-Up to On-Site Visit

- Monitoring Report:
  - The GaDOE will send a draft report to the LEA within four weeks of the monitoring date. The LEA will have seven days to review the draft report, acknowledge, and/or provide additional documentation.
  - The GaDOE will then provide a final monitoring report, via the My GaDOE Portal. An automated email is sent to the LEA superintendent and LEA staff

notifying them that the report is available in the LEA monitoring application on the My GaDOE Portal. The report contains recommendations, findings, and required corrective actions that provide an analysis of the implementation of the programs monitored.

- LEA Corrective Action (if applicable):
  - The LEA has 30 business days to respond to any required corrective actions.
  - The LEA must clearly label and attach all documentation that is required by the corrective action.
  - If the corrective action requires written procedures, these procedures must be attached as a separate document rather than stated in the corrective action response text box.
  - The program team lead monitors the implementation of the timeline for the LEA's approved corrective action and recommends an appropriate alternative if strategies are not implemented in a timely manner.
  - Any LEA failing to correct deficiencies, as outlined in its approved written corrective action timeline, could be subject to a delay of funds, at the discretion of GaDOE, until corrections are made.
- LEA Response to Monitoring Feedback:
  - The areas in which the indicators are "met" require no further action. The areas that are "met with recommendations" require no further action but may warrant updates to current practices. Only the indicators that are marked as "did not meet" require a corrective action.
- Department Response to LEA's Corrective Action
  - Once the LEA superintendent has signed off on the corrective action, the team lead for the specific program reviews the LEA's corrective action documentation. If no further information is needed, the team lead will sign off that the corrective action is complete, indicating that the LEA is now in compliance. The LEA's corrective action is then reviewed by the specific federal program manager and program director. If at any time through this review process it is determined that additional information is needed from the LEA, the corrective action is sent back to the LEA for revision, and the review process continues until the corrective action is complete.
  - Once all the findings have been cleared through the corrective action process, the program manager and director will sign off that the corrective action is complete. The LEA superintendent will receive notification of the sign-off via automated email.
- Report Analysis:

The GaDOE maintains a database of all on-site visit reports by monitoring cycle. Summary analyses of the findings, recommendations, and commendations from the reports provide a more complete picture of implementation and inform efforts to provide leadership activities and technical assistance to the LEAs.

The annual cross-functional monitoring document is available [here](#).

## **LEA Self-Monitoring Procedures**

The Elementary and Secondary Education Act of 1965 (ESEA), as reauthorized by the Every Student Succeeds Act of 2015 (ESSA), requires the state educational agency (SEA) to monitor the implementation of program requirements and the expenditure of federal funds (CFR 200.328(a)). Monitoring and providing guidance and technical support for federal programs at the local level to ensure their compliance with regulations, as well as to assure the quality of the program and the instructional delivery being utilized with at-risk populations, is a primary focus for the Federal Programs Division.

Georgia's procedures for virtual or hybrid virtual/onsite monitoring visit specify that LEAs participate in a monitoring process on a four-year cycle. Approximately one-fourth of LEAs are monitored each year. The self-monitoring process is a companion to the virtual or hybrid virtual/onsite monitoring program. It is designed to provide LEAs the support and guidance needed to maintain ongoing high standards for compliance and program delivery by conducting a self-monitoring of compliance with federal law throughout the period that the local program does not participate in the Federal Programs Division virtual or hybrid virtual/onsite monitoring process. Each LEA not monitored as part of the annual cross-functional monitoring cycle is strongly encouraged to complete and submit the self-monitoring report. A best practice is to complete this along with year-end completion report activities (i.e., October – December). LEAs choosing to use this application should notify the Division of Federal Programs, so the application can be activated ([federalprograms@doe.k12.ga.us](mailto:federalprograms@doe.k12.ga.us)).

Steps for Completing the Self-Monitoring Process – (See Appendix L for detailed information.)

1. The LEA team reviews the applicable year's self-monitoring indicators. (The self-monitoring indicators are the same indicators used in cross-functional monitoring for that fiscal year and are found [here](#).)
2. The LEA team reviews its documentation for each indicator. Overarching indicators are reviewed by all LEA program staff together.
3. The LEA will access the self-monitoring application on the My GaDOE Portal.
4. The LEA team determines which rating reflects its performance in the fiscal year: district successfully implementing, district resolving, district requesting assistance, or NA, and marks each criterion accordingly.
5. The LEA may enter narrative and upload documentation to support its ratings.
6. The Federal Programs staff assigned to the LEA will review the self-monitoring report to determine which, if any, LEAs may need an on-site visit, phone conference, or virtual meeting for additional technical assistance.
7. LEAs may request technical assistance by contacting the appropriate Federal Programs staff any time during the self-monitoring process.

## **Local Educational Agency (LEA) Audit Resolutions**

The U.S. Office of Management and Budget (OMB) Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, 2 C.F.R. Part 200, §200.521 makes GaDOE (as a pass-through entity) responsible for making the management decision for audit findings that relate to federal awards it makes to subrecipients (i.e., LEAs). Specifically,



§200.521(d) states that GaDOE, as the “pass-through entity responsible for issuing a management decision must do so within six months of acceptance of the audit report.”

A single audit or program-specific audit is required, in accordance with the Single Audit Act, of subrecipients that expend \$750,000 or more in federal awards in a fiscal year. A single audit has two main objectives:

- a. Audit of the entity’s financial statements and expenditures of federal awards
- b. Compliance requirement audit of federal awards. Only federal awards considered major programs are audited. A major program is defined in the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards §200.518. The compliance requirements audited are summarized in the compliance supplement, Appendix XI to Part 200 of the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards.

When GaDOE receives an audit report with federal award findings, these findings will be assigned to the appropriate program manager for investigation. The program manager, or his or her designee, will review the findings to determine what corrective action needs to be taken by the sub-recipient and if any action needs to be taken by GaDOE to address the findings. Findings may include questioned costs, instances of non-compliance, or material weaknesses in internal controls. Regardless of the type of finding, the corrective action must be taken on the part of the sub-recipient and it is the responsibility of GaDOE to ensure that the finding is addressed with a corrective action plan. Federal award findings will be considered open by GaDOE Financial Review Office until the appropriate program has completed their review of the finding. LEAs are expected to work with GaDOE program staff to ensure timely resolution to identified findings resulting from the single audit.

## Chapter 7: Records Retention

Local Educational Agencies (LEAs) receiving federal funds are required to maintain records in accordance with the 2 C.F.R. Part 200 – Uniform Administrative Requirements, Cost Principles and audit Requirements for Federal Awards. In addition, LEAs must comply with local records retention policies.

LEA records maintained in accordance with 2 C.F.R. Part 200 will be considered in compliance with federal requirements for records retention. 2 C.F.R. Part 200 sections appropriate for records retention are provided below. However, LEAs should consult the complete document for regulations on administering federal programs. The complete document is available [here](#).

### Title 34 Code of Federal Regulations Parts 76

#### **§ 76.730 – Records Related to Grant Funds of EDGAR.**

- A state and subgrantee shall keep records that fully show:
  - The amount of funds;
  - How funds were used;
  - Total cost of the project;
  - Share of the cost provided from other sources; and
  - Other records to facilitate an effective audit.

Note: There are references throughout the new reporting requirements on financial management in 2 C.F.R. Part 200.302 (performance reporting)

#### **§ 76.731 – Records Related to Compliance**

- A state and subgrantee shall keep records to show its compliance with the program requirements.

The Federal Freedom of Information Act (5 U.S.C. 552) does not apply to records unless required by federal, state, or local law; grantees and subgrantees are not required to permit public access to their records. (Approved by the Office of Management and Budget under control number 1880-0517) (Authority: 20 U.S.C. 3474; Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards [2 C.F.R Part 200], [53 FR 8071 and 8087, Mar. 11, 1988, as amended at 53 FR 8072, Mar. 11, 1988; 53 FR 49143, Dec. 6, 1988; 64 FR 50392, Sept. 16, 1999])

# Chapter 8: Selecting Evidence-Based Interventions

## Purpose

The purpose of this chapter is to support Local Educational Agencies (LEAs) in successfully choosing and implementing evidence-based practices, strategies, and interventions (collectively referred to as “interventions”) that improve outcomes for students. Using, generating, and sharing evidence about effective interventions to support students gives stakeholders an important tool to improve student learning.

## Alignment to Georgia’s Systems of Continuous Improvement

Through its approved state plan under the Every Student Succeeds Act (ESSA), the Georgia Department of Education (GaDOE) adopted *Georgia’s Systems of Continuous Improvement* framework to align work, foster collaboration, and create a common language and approach for improvement. This framework is provided to districts and schools as an optional improvement framework.

All districts and schools should have some systematic framework; this is one option. The GaDOE recognizes and respects that districts and schools have developed/adopted their own robust continuous improvement frameworks. All effective improvement frameworks utilize evidence-based interventions throughout.

The identification and implementation of evidence-based interventions are an integral part of *Georgia’s Systems of Continuous Improvement*. The center of this framework is the Whole Child.

The ‘Why’ of improvement is to ensure that all students in Georgia graduate ready to learn, ready to live, and ready to lead. The Whole Child alludes to this holistic perspective on the shared goal for education in Georgia.

The ‘What’ of improvement includes five systems:

- Coherent Instruction
- Professional Capacity
- Supportive Learning Environment
- Family and Community Engagement
- Effective Leadership



*Georgia’s Systems of Continuous Improvement*

The ‘How’ of the improvement contains the components of a problem-solving cycle:

- Identify Needs
- Select Interventions
- Plan Implementation
- Implement Plan
- Examine Progress



*Georgia’s Systems of Continuous Improvement: Problem-Solving Cycle*

Working together, the shared goal, cycle, and systems form an aligned and coherent improvement process that can address unique strengths and needs of each district and school while also increasing the achievement of Georgia’s students.

In Georgia’s ESSA State Plan, the GaDOE made the commitment to develop and implement a “toolbox” for LEAs and schools with effective practices, processes, and supports that are mapped onto the *Systems of Continuous Improvement* framework. While currently in its infancy, this [toolbox](#) will eventually become a robust repository of aligned programs, initiatives, tools, and resources managed by the GaDOE to support the framework. Evidence-based practices and interventions will be included.

### **Supporting Resources**

- [Georgia’s Systems of Continuous Improvement: An Overview](#) (GaDOE)
- [LEA Inventory of Current Practice](#) (West Ed)

### **The Shift to Evidence-Based Interventions**

Broadly, evidence-based interventions are those which have research evidence supporting their success.

Georgia’s efforts to improve student outcomes relies on evidence-based interventions. This effort represents a timely shift from the federal requirements of No Child Left Behind (NCLB) to the state-developed ESSA plan for Georgia. NCLB focused strictly on ‘scientifically based research’ (i.e., quasi-experimental and randomized-controlled experimental) in order to drive federal funds to support activities with proven results; however, since 2001 educational research has expanded to many more methodological designs. Thus, the ESSA provides broader categories of evidence and recognizes additional interventions that show promising evidence. Additionally, the ESSA includes more specific definitions and expectations for each category.

The definition of “evidence-based” is given in section 8101(21) of the ESEA, as amended by the ESSA (United States Congress, 2015). The ESSA delineates “evidence-based” actions according to four categories that reflect strength of evidence:

**EVIDENCE-BASED.** —

(A) **IN GENERAL.** —Except as provided in subparagraph (B), the term ‘evidence-based’, when used with respect to a State, local educational agency, or school activity, means an activity, strategy, or intervention that—

(i) demonstrates a statistically significant effect on improving student outcomes or other relevant outcomes based on—

(I) **strong evidence** from at least 1 well-designed and well- implemented experimental study;

(II) **moderate evidence** from at least 1 well-designed and well-implemented quasi-experimental study; or

(III) **promising evidence** from at least 1 well-designed and well-implemented correlational study with statistical controls for selection bias; or

(ii) (I) demonstrates a rationale based on high-quality research findings or positive evaluation that such activity, strategy, or intervention is likely to improve student outcomes or other relevant outcomes; and

(II) includes ongoing efforts to examine the effects of such activity, strategy, or intervention.

(B) **DEFINITION FOR SPECIFIC ACTIVITIES FUNDED UNDER THIS ACT.** —When used with respect to interventions or improvement activities or strategies funded under section 1003, the term ‘evidence-based’ means a State, local educational agency, or school activity, strategy, or intervention that meets the requirements of subclause (I), (II), or (III) of subparagraph (A)(i).

The fourth category above, **demonstrates a rationale**, is supported by (a) high-quality research; or (b) a positive evaluation that the intervention is likely to improve student outcomes; or (c) other relevant outcomes that are undergoing evaluation and supported by a logic model.

The ESSA and U.S. Department of Education (ED) regulations require districts and schools to spend federal funds in support of evidence-based interventions:

**Federal Funding Source**

**Level of Evidence Required**

<b>Title I, Part A 1003 SIG funds</b>	Interventions applied under Title I, Part A Section 1003 (School Improvement) are required to have strong, moderate, or promising evidence to support them.
<b>IDEA*</b>	Interventions can fall into any of the four categories.
<b>All other federal programs under Titles I–V; Homeless Education</b>	Interventions can fall into any of the four categories.
Federal programs being <b>consolidated</b> with other federal, state, and local funds in a Title I <b>school level</b> schoolwide program	Federal funds consolidated in this manner at the school level lose their identity and, therefore, interventions will not <i>require</i> documentation of an evidence-based intervention.

*\*Also applies to entities that LEAs support with federal funds (N&D residential facilities with schools onsite, GNETS, private school equitable services, etc.)*

**Supporting Resources**

- [ESSA and Evidence: Why It Matters](#) (*Chiefs for Change* policy brief)
- [Using Evidence to Strengthen Education Investments](#) (ED Non-Regulatory Guidance)
- [What Works Clearinghouse](#) (IES)
- [Evidence for ESSA](#) (Center for Research and Reform in Education)
- [Child Trends](#) (Child Trends non-profit research organization)
- [GaDOE State Board Rule – Student Support Teams 160-4-2-.32](#)
- [GaDOE State Board Rule - Child Find Procedures 160-4-7-.03](#)

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

## Alignment to the LEA Consolidated Application

Evidence-based interventions are integral to the LEA Consolidated Application in that *Georgia's Systems of Continuous Improvement* provide the framework for the consolidated LEA improvement plan (CLIP) and the accompanying program budgets. The LEA Consolidated Application follows the continuous improvement model by incorporating the following elements:

- identification of local needs;
- goals and related actions (selection of evidence-based interventions);
- implementation processes (planning, budgeting, implementing);
- examining progress for effectiveness; and
- how the LEA effort will be coordinated among the federal programs.

### Supporting Resources

- [LEA Consolidated Application](#) (GaDOE)

## Georgia's Systems of Continuous Improvement's Problem-Solving Cycle

### Step 1 | Identify Needs

Through *Georgia's Systems for Continuous Improvement* process, districts and schools consult with a wide-range of education stakeholders (e.g., families, students, educators, early learning and post-secondary education, including P-20 and community partners). This is a good opportunity for districts and schools to engage with advisory councils, P-20 partners, and/or governance teams. Together, they can examine relevant data for the system to bolster strengths and identify the most pressing needs.

Georgia's state ESSA plan references and reinforces the need to be responsive to the community and to recognize the value of effective professional educators. Engaging the community and educators in a meaningful way is a key component in ensuring broad-based support of evidence-based interventions.

When identifying needs, leaders and stakeholders should consider a broad view of data, including both summative and formative results, local and state data sets, academic and non-academic factors, equity gaps and equity data, as well as qualitative and quantitative information (ex: interviews, surveys, focus groups). Support for the Whole Child requires multiple data sets to paint a holistic picture of local strengths and true root causes that create barriers to student achievement.

Strategic priorities should be identified to address local challenges. Only a few system-wide priorities should be taken on by a system at one time, no more than four or five. These priorities should bolster local strengths and respond to the root causes for local challenges. The GaDOE has aligned the CLIP, District Improvement Plans, and School Improvement Plans. This aligned process ensures that all local teams analyze local data, identify strengths and root causes, set priorities, and develop implementation plans to address those priorities. This alignment empowers

districts and schools to leverage federal funds to support identified needs in a more streamlined and effective way.

### Questions to Consider

- *Which stakeholders can help identify local strengths, needs, and/or root causes?*
- *Are we engaging with stakeholders in a meaningful and timely manner?*
- *How do we build trust with stakeholders so that authentic conversations can be held, and true root causes identified?*
- *Are all subgroups of students performing at the optimal level?*
- *What data sources are needed to best understand our local context?*
- *What data gaps exist? How do we fill those gaps?*
- *What systems are in place to support success? What system changes are needed?*

### Supporting Resources

#### *Overview*

- [Identify Needs Webinar](#) (GaDOE)
- [Problem Solving Process Webinar](#) (GaDOE)
- [Stakeholder Engagement Quick Guide](#) (GaDOE)
- [Needs Assessment Guidebook](#) (State Support Network)

#### *Data*

- [School Climate and Milestones dashboards](#) (GaDOE)
- [Census and state agency community data](#) (Neighborhood Nexus)
- [Kids Count community data](#) (Family Connections)
- [Policy Map](#) (Get Georgia Reading) -- use this helpful [how-to guide](#)
- [Early Childhood Readiness Radar](#) (GEEARS)
- [Kids Birth-5 and their families data](#) (CACDS)
- [Community health data](#) (DPH)

#### *Engaging Stakeholders*

- [Family & Community Engagement Webinar](#) (GaDOE)
- [Community Action Toolkit](#) (Get Georgia Reading)
- [Meaningful Local Engagement Under ESSA](#) (CCSSO)

#### *Conducting a Root Cause Analysis*

- [Identifying Need and Root Causes](#) (GaDOE)



## Step 2 | Select Interventions

Once local strengths and needs are identified, evidence-based interventions should be selected to meet those needs. The ESSA and ED regulations/guidance lay out four categories of interventions:

Types of Evidence-based Interventions			
Strong Evidence	Moderate Evidence	Promising Evidence	Demonstrates a Rationale
Supported by at least one randomized study	Supported by at least one quasi-experimental study	Supported by at least one correlational study	Supported by programs with a rationale based on high-quality research or a positive evaluation that are likely to improve student or other relevant outcomes and that are undergoing evaluation; supported by a logic model

Several online databases have been developed to assist LEAs with identifying evidence-based interventions. Below is a list of common databases:

- [Evidence for ESSA](#) from the Center for Research and Reform in Education at Johns Hopkins University, in collaboration with a distinguished Technical Work Group focuses on math and reading programs.
- [Best Evidence Encyclopedia](#) provides summaries of scientific reviews produced by many authors and organizations, as well as links to the full texts of each review on a variety of programs available for students in grades K-12.
- [Child Trends](#) provides program evaluations and research syntheses on child development topics, including language and learning in early childhood and for parents and families, and addresses issues affecting disadvantaged students, such as poverty and inequality.
- The [Doing What Works Library \(DWW\)](#) aims to connect research to action, to help educators implement research-based practices more effectively. The library resources are based on the research recommendations from particular IES practice guides.
- The [National Center for Education Evaluation \(NCEE\) and Regional Assistance](#) is one of four centers in the Institute of Education Sciences (IES). IES/NCEE aims to provide quick and easy access to evidence-based information to help educators and policy makers make informed decisions about education programs.

- [Results First Clearinghouse Database](#) includes numerous searchable databases and provides ratings.
- The [What Works Clearinghouse](#) reviews the existing research on different *programs, products, practices, and policies* in education with the *goal* of providing educators with the information they need to make evidence-based decisions. WWC focuses on the results from *high-quality research* to answer the question “What works in education?”
- [Ask a Regional Educational Laboratory](#) is a free reference desk service for LEAs and schools; provides references and summaries of research tailored for topics requested.

*Note: This is not an exhaustive list. LEAs can utilize other reputable databases and identify other practices that are supported by studies/research.*

## **Fostering Innovation**

Georgia is unique in that school districts are provided with flexibility from state mandates in exchange for greater accountability through performance contracts. This flexibility affords districts the opportunity to innovate and develop practices to increase student achievement.

The ESSA allows for this innovation by demonstrating a rationale. Districts and schools are allowed to utilize federal funds – except for 1003 SIG funding – to support practices that are not proven but based on a strong rationale via a logic model and data set that can be tracked to show gains over time.

### **Questions to Consider**

- *What evidence support the identified interventions?*
- *If 1003 funds are used, do the interventions meet the strong, moderate, or promising evidence federal thresholds for being evidence-based?*
- *Are you using research to select your intervention instead of preselecting an intervention and looking for evidence to justify?*
- *If an intervention is identified as “Demonstrating Rationale,” what is your logic model and what data points will you use to track its effectiveness?*

### **Supporting Resources**

- [Overview of the Four Categories of Evidence](#) (CA DOE)
- [Identifying and Implementing Educational Practices Supported by Rigorous Evidence](#) (ED)
- [The Hexagon Tool: Exploring Content](#) (National Implementation Research Network)
- [LEA Guidance for Evidence-Based Interventions](#) (West Ed)
- [Intervention Evidence Review](#) (West Ed)
- [Comparing Evidence-Based Interventions](#) (West Ed)

## **Steps 3 & 4 | Plan Implementation & Implement Plan**

Just because an intervention is supported by research does not mean it will automatically impact achievement at the local district or school level. Implementing interventions with fidelity is critical.

To achieve this, develop a team to plan and carry out the implementation:

- Identify roles and responsibilities of those implementing the intervention;
- Develop a team who will understand deeply the intervention and of best ways to implement it;
- Develop the implementation timeline;
- Identify resources and supports needed for the implementation of the intervention; and
- Develop a set of information to be regularly reviewed to track the implementation.

Carry out the plan to implement the promising solutions, making real-time adjustments where/when needed:

- Collect information to monitor the quality of supports being provided for the intervention
- Consider what additional information is needed to determine if intervention is working;
- Assess the degree to which the implementation plan is being followed;
- Identify ways to break down barriers; and
- Build capacity of others to facilitate the improvement process now and in the future.

### **Questions to Consider**

- *Do interventions selected align to identified local needs and strategic priorities?*
- *Have goals for successful implementation been established?*
- *Do stakeholders understand the purpose of the intervention and what you are trying to achieve? Is there buy-in?*
- *What will good implementation look like?*
- *Are action steps clearly defined?*
- *How will implementation be locally monitored?*
- *Do staff have the training, support, and resources to be successful?*
- *What's the local communication plan and feedback loop?*

### **Supporting Resources**

- [Evidence-Based Improvement: A Guide for States to Strengthen Their Frameworks and Supports Aligned to the Evidence Requirements of ESSA](#) (WestEd) This guide provides an initial set of tools to help school districts understand and plan for implementing evidence-based improvement strategies.
- [National Implementation Research Network AI Hub](#) (SISEP)

## **Step 5 | Examine Progress**

Determine whether the implementation of the promising solutions is meeting the originally identified needs of the school:

- Determine if the staff can formally study the effects of the intervention to share with others in the field;
- Monitor implementation and progress against defined goals;
- Assess the degree to which the implementation plan is being followed;
- Identify and track progress and performance;
- Develop a plan for how knowledge about the intervention will be shared with others; and
- Use the evidence to determine whether the intervention should continue as is, be modified, or be discontinued.

### **Questions to Consider**

- *What data will we use to track trends to see if specific interventions are working?*
- *How often will progress be measured or examined?*
- *What barriers are impeding the success of intervention? How can those be addressed?*
- *How will successful interventions be supported and sustain? How do you build capacity?*
- *How will you modify or discontinue a struggling intervention?*

### **Supporting Resources**

- [RTI Action Network: Treatment Integrity Protocols](#)
- [RTI Action Network: Create Your Implementation Blueprint, Stage 4: Full Implementation](#)



## Utilizing Higher Education Institutions

Georgia's P-20 Collaboratives exist to strengthen the partnership between higher education and K-12 education. These regional groups regularly meet and can provide a conduit to support the selection, implementation and action research of evidence-based practices.

Specifically, P-20s focus on fostering:

- **Research-practitioner partnerships:** Study practices by collecting and analyzing data during the implementation of evidence-based interventions.
- **Professional learning:** Unite theory, research, and practice through collaborative professional learning communities that come together to review ideas about how to improve schools and student learning opportunities.

### Questions to Consider

- *How can local institutes of higher education be involved in the selection and support of evidence-based practices?*
- *How can ESSA be an opportunity to form stronger partnerships with higher education?*
- *How can professors be invited into the district to provide direct support to teachers and leaders?*
- *How can the connection between theory and practice be strengthened?*

### Supporting Resources

[List of local P-20 Collaboratives and their contacts](#)

## Frequently Asked Questions

Requirements for Federal Programs | ESSA & IDEA

### 1.) *When will the GaDOE review the evidence-base of our interventions?*

With support and input from its Federal Programs Workgroup, new tools and resources to document LEAs' evidence-based interventions will continue to be developed by the GaDOE within the State Longitudinal Data System (SLDS) and the Consolidated Applications.

- In the Consolidated Application, the general assurances that each LEA acknowledges will include a specific reference to the required use of evidence-based interventions.
- LEAs must specify in the budget line item description whether the strategy/intervention is supported by a strong, moderate, or promising evidence base or demonstrates a rationale

that is documented by a logic model on file with the LEA. This requirement applies to these budget function codes: 1000, 2100, 2210, 2213, 2400, 2900.

- Documentation of the evidence base of interventions must be on file at the LEA and will be reviewed during the cross-functional monitoring process. The GaDOE has provided an optional set of templates that LEAs may use to collect and maintain their evidence-base documentation (see ‘Supporting Resources’ below).
- In reviewing the evidence base of an intervention, the GaDOE Division of Federal Programs will consistently look to the LEAs’ reference and support for the evidence base through the following sources:
  - ESSA Definition of Evidence-Based
  - Program Specific Non-Regulatory Guidance
  - ED Non-Regulatory Guidance: Strengthening Education Investments

**2.) Must all purchases with federal funds be evidence-based?**

Yes, both the ESSA and the IDEA state that interventions supported with federal funds must be evidence-based. The earlier chart, presented again here, shares the level of evidence required by program.

Federal Funding Source	Level of Evidence Required
<b>Title I, Part A 1003 SIG funds</b>	Interventions applied under Title I, Part A Section 1003 (School Improvement) are required to have strong, moderate, or promising evidence to support them.
<b>IDEA*</b>	Interventions can fall into any of the four categories.
<b>All other federal programs under Titles I–V; Homeless Education</b>	Interventions can fall into any of the four categories.
Federal programs being <b>consolidated</b> with other federal, state, and local funds in a Title I <b>school level</b> schoolwide program	Federal funds consolidated in this manner at the school level lose their identity and, therefore, interventions will not <i>require</i> documentation of an evidence-based intervention.

*\*Also applies to entities that LEAs support with federal funds (N&D residential facilities with schools onsite, GNETS, private school equitable services, etc.)*

The GaDOE also realizes that certain expenditures do not require an evidence base (program administration, recruitment, personnel benefits, etc.)

Establishing an evidence-based Intervention often applies to strategies and interventions (software, class size reduction, reading programs, instructional coaches, professional learning, etc.).

**3.) *Is a logic model required for each intervention selected for implementation that does not have a strong, moderate, or promising evidence-base?***

Yes, and the GaDOE has provided sample logic model templates that LEAs may use to guide and document their decision-making and intervention implementation plans for this level of intervention.

A logic model is a well-specified conceptual framework that identifies key components of the proposed process, product, strategy, or practice (i.e., the active ingredients that are hypothesized to be critical to achieving the relevant outcomes) and describes the relationships among the key components and outcomes, theoretically and operationally.

### **Supporting Resources**

- Sample Logic Models
  - [Sample 1](#)
  - [Sample 2](#)
  - [Sample 3](#)
  - [Sample 4](#)
- [Sample Documentation of Evidence-Base \(Levels I-III\)](#)

## Chapter 9: Federal Mandates, Funding, & Resources for Providing Translation and Interpretation Services to Limited English Proficient Parents and Families

### Definitions

In this document, **interpretation** services refer to **orally** presenting school information in a parent’s primary language, when it is not English. **Translation** services refer to providing **written** documentation and forms to parents in a language they understand when it is not English.

This document does not refer to interpretation services provided to deaf and hard-of-hearing students in schools, provided by the Special Education Supports and Services Division.

### Assumptions

Additionally, it is assumed translation and interpretation services are provided to parents and families, not to students participating in classroom instruction and assessment delivered in English only, including ESOL language instruction classrooms.

- On the other hand, students in dual-language programs are learning content in both a primary and a target language, which is not English.
- It is assumed schools provide translation or interpretation services of classroom management procedures and overall school procedures (bell schedules, lunch procedures, bus procedures, etc.) to recently arrived English learners (RAELs) students who have never been in U.S. schools before.

### Federal Mandates to Provide Parents School Information in a Language/Format they Understand

- The Office for Civil Rights at the U.S. Department of Education (ED) and the Civil Rights Division at the U.S. Department of Justice (DOJ) share authority for enforcing Title VI of the Civil Rights Act of 1964 in the education context and the Equal Educational Opportunities Act (EEOA). In January 2015, OCR/DOJ’s published a 40-page guidance document called “[Dear Colleague Letter: English Learner Students and Limited English Proficient Parents](#)”. Section J: **Ensuring Meaningful Communication with Limited English Proficient Parents** (pp. 37-40), states that “School districts and SEAs have an obligation to ensure meaningful communication with limited English proficient (LEP) parents in a language they can understand and to adequately notify LEP parents of information about any program, service, or activity of a school district or SEA that is called to the attention of non-LEP parents” (English proficient).
- OCR’s website “[Schools’ Civil Rights Obligations to English Learner Students and Limited English Proficient Parents](#)” provides SEAs and LEAs with Fact Sheets in many languages, one which lists the “essential school information” that OCR expects schools to provide to parents in a language and format they understand – [Fact Sheet, Information for Limited English Proficient Parents and for Schools and School Districts that Communicate with Them](#).



- **ESEA/ESSA** specifies other SEA and LEA information that must be provided to parents in a language and format they understand, to the extent practicable.
  - **Section 1111(b)(2)(B)(x)** requires parent **academic assessment** reports be provided to parents in a language they can understand.
  - **Section 1111(h)(1)(B)(ii)** The **State Report Card** shall be “presented in an understandable and uniform format that is developed in consultation with parents and, to the extent practicable, in a language that parents can understand;”
  - **Section 1111(h)(2)(B)(ii)** The **LEA Report Card** shall be “presented in an understandable and uniform format, and to the extent practicable, in a language that parents can understand.”
  - **Section 1112(e)(4)** requires local educational agencies to notify and inform parents of their child’s language instruction program services in an “understandable and uniform format and, to the extent practicable, provided in a language that the parents can understand.”
  - **Section 1114(b)(4)** requires the **Schoolwide Program Plan** “is available to the local educational agency, parents, and the public, and the information contained in such plan shall be in an understandable and uniform format and, to the extent practicable, provided in a language that the parents can understand;”
  - **Section 1116(b)(1)** requires that schools shall develop, with parents, a school parent and family engagement policy, “...that describes the means for carrying out the requirements of Subsections (c) through (f) [and notifies parents] of the policy in an understandable and uniform format and, to the extent practicable, [is] provided in a language the parents can understand.”

### **Identification of Parent’s Primary Language –**

- “School districts must develop and implement a process for determining whether parents are LEP and what their language needs are.” ([Dear Colleague Letter: English Learner Students and Limited English Proficient Parents](#)”. Section J: *Ensuring Meaningful Communication with Limited English Proficient Parents*, pg. 38.)
  - The Home Language Survey should be provided in a language parents understand.
  - Schools may use a cover page explaining those languages the parent may receive oral interpretation of a form and offer interpreters to ensure parents accurately report their language communication needs on the form.
- See [Data Collections Student Record Data Element](#), pg. 28.

#### **PARENT COMMUNICATION LANGUAGE**

Indicates the language preference of the parent for communication between the school and the student's parent. Must be reported for every student. BLANK is not allowed.

### **Federal Mandates for Interpreter/Translator Qualifications and Preparation –**

- “School districts must provide language assistance to LEP parents effectively with appropriate, competent staff – or appropriate and competent outside resources. It is not sufficient for the staff merely to be bilingual.” ([Dear Colleague Letter: English Learner](#)

*Students and Limited English Proficient Parents*”. Section J: *Ensuring Meaningful Communication with Limited English Proficient Parents*, pg. 38.)

- School districts should ensure that interpreters and translators have knowledge in both languages of any specialized terms or concepts to be used in the communication at issue. (*Dear Colleague Letter: English Learner Students and Limited English Proficient Parents*”. Section J: *Ensuring Meaningful Communication with Limited English Proficient Parents*, pg. 39.)
- “School districts should ensure that interpreters and translators are trained on the role of an interpreter and translator, the ethics of interpreting and translating, and the need to maintain confidentiality.” (*Dear Colleague Letter: English Learner Students and Limited English Proficient Parents*”. Section J: *Ensuring Meaningful Communication with Limited English Proficient Parents*, pg. 39.)

### **Federal Funding Resources for Translation and Interpretation Services**

In 2011, staff from the Office for Civil Rights (OCR), Title I Part A and Title III Part A at the U.S. Department of Education (USDE) shared guidance with regards to the use of Title I and Title III funds for translation and interpretation services. (Please see the [2011 Translation/Interpretation Webinar PPT](#) on the [USDE Resources Website](#)) Recently, this guidance has been updated by staff at the GaDOE Titles I, III, and Special Education Departments and a summary is provided below.

### **Supplement, Not Supplant**

Under the ESSA, Title III Part A §3115(g) describes the “supplement, not supplant” provision applying to the use of Title III Part A funds. In practice, this means that a supplanting violation occurs when a district uses Title III-A funds to provide services that are required under other federal, state, and local laws. Thus, when budgeting for expenditures of Title III monies, it is important to first consider whether the activities proposed are *already required to be performed* under another law. If such is the case, the non-supplanting provision dictates that Title III-A funds may not be spent in support of that activity.

**Litmus Test** – Prior to expending Title III-A funds on an activity or service, consider: “Is this an activity/service required by the **Office for Civil Rights**? Is this an **IDEA** requirement? Is this a **Title I** requirement?” If the response to any of these questions is “yes,” then Title III Part A funds should not fund this activity/service.

Details regarding several OCR, IDEA and Title I translation/interpretation requirements follow.

### **OCR Requirements for Schools’ Translation/Interpretation Services**

The OCR branch of the ED is a law enforcement entity that ensures non-discriminatory and equal access for national-origin and language-minority students to education. The OCR does not provide grants or funding for its mandates, but school districts are bound by its requirements, nonetheless. Due to the *Supplement, Not Supplant* provision, using Title III Part A funds to fulfill OCR mandates is not permissible.

To comply with Title VI of the Civil Rights Act of 1964, OCR has stated that, in addition to communications regarding a student’s language assistance services, “school districts have the responsibility to adequately notify national origin-minority group parents of school activities which are called to the attention of other parents. To be adequate, such notice may have to be provided in a language other than English.” In practice, this is interpreted to mean that school districts have the responsibility to adequately notify limited English proficiency parents of school activities which are called to the attention of other parents, and to be *adequate*, this may require translation or interpretation. OCR considers four factors when reviewing school districts’ programs and services for English learners (ELs):

1. The number or proportion of ELs eligible to be served or likely to be encountered by the district.
2. The frequency with which ELs and their parents come in contact with the district.
3. The nature and importance of the program, activity, or service provided by the district to people's lives; and
4. The resources available to the district and costs.

In practice, this is interpreted to mean:

1. The more ELs in a district’s language group, the greater the need for services to be provided in that language.
2. The more frequent the contact with ELs, the more frequent the need for services.
3. The more important the communication, the more critical that the communication be understood; and
4. Small programs with small budgets may not be able to provide the same level and expense of services as large programs with larger budgets.

### **IDEA Translation/Interpretation Requirements**

Services that are provided above and beyond the basic OCR requirements may be allowable expenditures under other federal programs. For example, the Individuals with Disabilities Education Act (IDEA) lists several situations in which translation or interpretation might be required in order to communicate with limited English proficient parents. In the relevant sections of 34 C.F.R. it states:

- Assessments and other evaluation materials used to assess a child must be provided and administered in the child’s **native language** unless it is clearly not feasible to do so. [§300.304 (c)(1)(ii)]
- All parents of a child with a disability are to be provided with written notice before the school proposes to initiate or change the identification, evaluation, or educational placement of the child. This written notice must be provided in the **native language** of the parent unless it is clearly not feasible to do so. If the native language is not a written language, the school must ensure that the notice is translated orally. [§300.503 (c)]
- In general, parents are strongly encouraged to attend IEP team meetings. The school must take whatever action is necessary to ensure that the parent understands the proceedings of the IEP Team meeting, including **arranging for an interpreter** if needed. [§300.322]
- When consent is sought (for accepting special education services, etc.) the parent must

be fully informed of all information relevant to the activity for which consent is sought, in his or her **native language**, or other mode of communication. [§300.9]

- The GaDOE must inform parents about their right to confidentiality of personally identifiable information. This notice must be given in the **native languages** of the various population groups in the State. [§300.612]

### **Title I Translation/Interpretation Requirements**

In addition, Title I of the Elementary and Secondary Education Act of 1965 (ESEA) outlines that the following information must be provided “**to the extent practicable, in a language parents can understand**” [§1112 (e)(4)]

- Information regarding achievement [§1111(b)(2)(B)(x)]
- Annual state and local educational agency report cards [§1111(h)(1)(B)(ii)]
- Parents’ Right to Know [§1112 (e)(1)(A)]
- Information in the school’s Title I plan [§1114]
- If the school is identified for “school improvement,” information on what this means, the reasons for the identification, what the school district and state are doing to address the problems identified, how parents can become involved to help, and an explanation of the parents’ right to transfer their child to another school [§1111]
- Information related to school and parent programs, meetings, and other activities and notification of the district’s parent and family engagement policy [§1116]
- Meaningful consultation with parents of children participating in on the planning and implementation of family engagement programs, activities, and procedures [§1116]
- The reasons a child has been identified as an English Learner and is in need of a language instruction educational program, the child’s level of English proficiency and academic achievement, information about the various language program options (methods of instruction used, how the programs differ, how the programs will help their child learn English, etc.), specific exit requirements for the program, and information about a parent’s right to decline to enroll their child in such a program. [§1112(e)(3)(A)]

### **Title III, Part A Allowable Translation/Interpretation Services**

Title III Part A funds may be used for translation and interpretation services that support the specific parent outreach and training activities found in Title III, §3115(c)(3)(A), (d)(6), or (e)(A) but not those required by the Office for Civil Rights under Title VI of the Civil Rights Act (Lau) or other federal programs, including IDEA and Title I of the ESEA. For example, translation of communications, outreach and trainings that are provided solely to parents of Title III-served ELs regarding the Title III-specific language program is permissible. Also permissible are translation and interpretation services in support of outreach programs and events for the purposes of fulfilling Title III, §3115(c)(3) – to enhance and supplement the Title III-A language instruction educational program.

**Note:** Translators and interpreters funded with Title III monies and split-funded district parent liaisons providing translation/interpretation services must indicate on time and effort logs the Title III activities for which their services were required.

### **Example Scenarios:**

- 1. The district’s Title III-A plan includes components allowed under §3115(d)(6)(B), in which family literacy services are provided to assist parents in becoming active participants in the language education of their EL children. Communication concerning these services, and perhaps the services themselves, will be translated or interpreted to the parents of Title III-served students.** Payment for these interpretation/translation services for such parents is permissible under Title III law, as these are not OCR or other federally required services.
- 2. The district is planning parent-teacher conferences and has translated the invitation in various languages and will provide interpreters at the conferences for parents who require them.** Payment for this translation/interpretation is not permissible under Title III law because Title VI of the Civil Rights Act *already requires* that parents who have limited English skills receive information from the school in a language that they can understand. (See <http://www2.ed.gov/about/offices/list/ocr/eeolep/index.html>)
- 3. The district holds an annual meeting for parents of high school juniors to educate them about the college application process.** As this meeting is held for all parents, not solely parents of Title III-served students, it would be a violation of non-English speaking parents’ rights should interpreters not be provided. Thus, interpretation for this event is an OCR requirement and cannot be supported with Title III funds.
- 4. The schools hold special meetings for EL parents concerning the WIDA ACCESS 2.0 assessment and its results.** This meeting is not applicable to all parents in the school, solely to those of students in the ESOL language program; therefore, it would not be appropriate to use Title III-A funds to provide interpreters and translation services for this event, as *explaining assessments to parents is a locally funded responsibility*. If, on the other hand, Title I funds provide support for a supplemental language instructional program, Title I funds could possibly be used in support of ESOL services as this translating is pursuant to Title I [§1112(e)(3)(A)].

### **Various GaDOE Resources for Limited English Proficiency Parents**

- [ESOL Language Program website](#) with links to OCR resources and to the [English Learner Toolkit, Chapter 10](#)
- [ESOL Form Bank](#) with translations of various forms in 15 languages
- [Home Language Survey](#) forms for LEAs in 15 languages
- [EL Learner webpage](#) with resources for *Outreach to Parents of English learners*
  - *Title I, Part A Parent Notification Letters* in 15 languages

- [Communication with Parents Flow Chart](#)
  - [Parents of English learners' webpage](#)
- [Accountability Resource Archive](#) website with a [Parents' Guide to CCRPI – in Spanish](#)
- Special Education's [Parent Survey in Spanish](#) and [ESSA Alternative FAQs for Families – in Spanish](#)
  - [A Family Guide to Understanding MTSS – in Spanish](#)
- Curriculum & Instruction website - [Lexile Parent Resources including Spanish](#)

## **Appendix A: Office of Federal Programs and Special Education Services and Supports**

Staff contact information is available on our websites:

- [Division of Federal Programs](#)
  - [Title I, Part A](#)
  - [Title II, Part A](#)
  - [Title III, Part A](#)
  - [Title IV, Part A](#)
  - [Title IV, Part B](#)
  - [Title V, Part B](#)
  - [Title I, Part C](#)
  - [Title I, Part D](#)
  - [Children in Foster Care](#)
  - [McKinney-Vento](#)
  - [Services to Eligible Private School Children and State Ombudsman](#)
  - [Consolidation of Funds](#)
- [Coronavirus Emergency Relief Funds](#)
- [Division of Special Education Services and Supports](#)

## **Appendix B: Office of School Improvement**

Staff contact information is available on our website:

- [Title I, Part A School Improvement Grants](#)



## Appendix C: Time and Effort

***Sample Periodic Certification – Single Employee***  
**(One employee working solely on one Federal cost objective)**

**Time period:** \_\_\_\_\_ through \_\_\_\_\_.  
(Date) (Date)

**This is to certify that \_\_\_\_\_ worked solely on \_\_\_\_\_ (name of single Federal Program) allowable activities in the job role of \_\_\_\_\_ during the time period indicated above.**

**OR**

**This is to certify that \_\_\_\_\_ performed work solely in accordance with the job responsibilities outlined in the attached job description for the time period indicated above.**

\_\_\_\_\_  
**Signature of employee**

\_\_\_\_\_  
**Printed name of supervisor**

\_\_\_\_\_  
**Date**

\_\_\_\_\_  
**Signature of supervisor**

\_\_\_\_\_  
**Date**

**Sample Periodic Certification – Multiple Employees**  
**(Multiple employees working solely on one Federal cost objective)**

**Time period:** \_\_\_\_\_ **through** \_\_\_\_\_.

(Date) (Date)

**I certify that the employees listed below have performed work solely in accordance with the job responsibilities outlined in the attached job description(s) for the time period indicated above.**

<b>Name of Employee</b>	<b>Position</b>

<b>Supervisor (Print Name)</b>	<b>Supervisor (Print Position)</b>
<b>Supervisor Signature</b>	<b>Date Signed</b>

**Personnel Activity Report (PAR)  
Time Log for Multiple Cost Objective Employees**

Name \_\_\_\_\_ Month \_\_\_\_\_

Position \_\_\_\_\_

Day of Month	Title II, Part A Duties	No. of Hours	<i>Insert Name of Program</i> Duties	No. of Hours
1				
2				
3				
4				
5				
6				
7				
8				
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				
21				
22				
Title II, Part A Monthly Total			<i>Insert Name of Program</i> Monthly Total	
Monthly %			Monthly %	
YTD Total Hours			YTD Total Hours	
YTD %			YTD %	

Number of days in work year (ex. 180, 190, 200, 220, etc.)

Percent of salary paid by Title II, Part A

\_\_\_\_\_  
Employee Signature

\_\_\_\_\_  
Supervisor Signature

Date \_\_\_\_\_

Date \_\_\_\_\_

## Appendix D: CFM Document Sharing

### Cross Functional Monitoring (CFM) Document Sharing Application

Located in the Consolidated LEA Improvement Plan (CLIP) dashboard on the Statewide Longitudinal Data System (SLDS), the Cross-Functional Monitoring (CFM) tab allows local education agencies to share monitoring documents with the Georgia Department of Education (GaDOE) in a secure location.

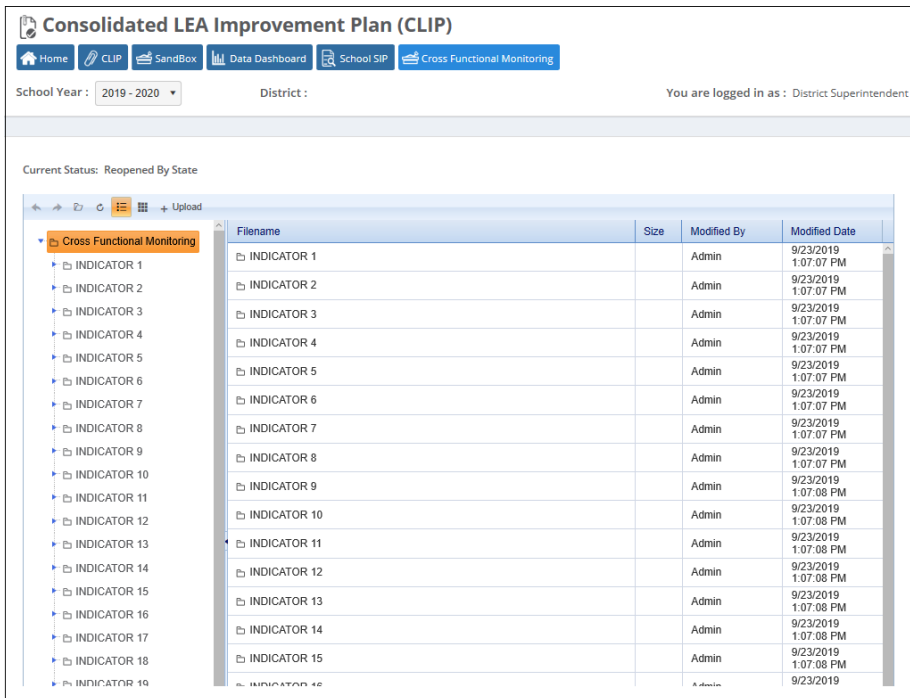
1. CFM can be accessed with the same roles as the CLIP: District User, District Superintendent, District Administrator, and State Users.

The screenshot shows the 'Consolidated LEA Improvement Plan (CLIP)' dashboard. The 'Cross Functional Monitoring' tab is highlighted. The user is logged in as 'District Superintendent'. The dashboard displays the following information:

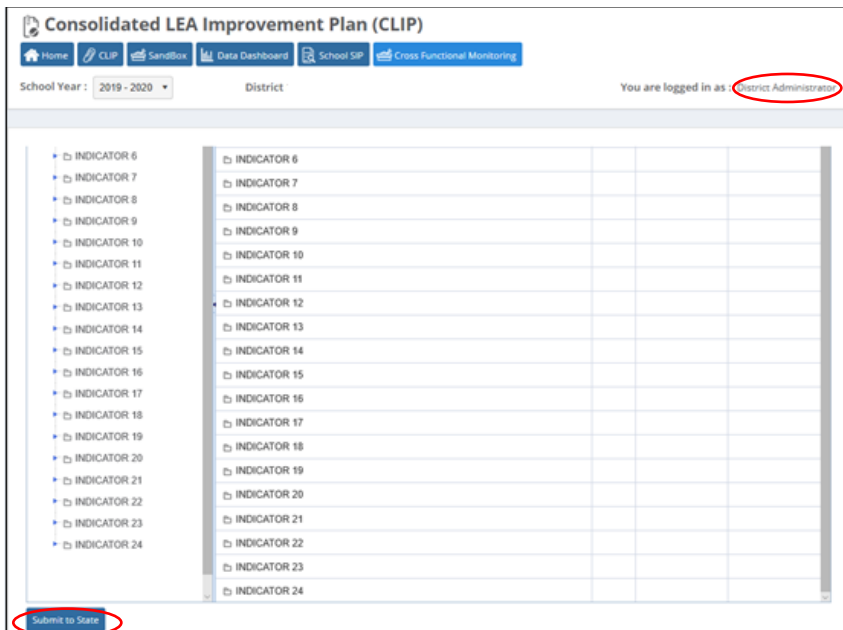
- Selected CLIP Option:** CLIP Online
- Status:** In Progress (with a green progress bar)
- Started On:** 3/1/2019
- Last Updated Date:** 3/1/2019
- Last Updated By:** District641 Superintendent641
- Buttons:** View Working Copy, Lock CLIP, Print Working Copy
- Latest State Submission:** The current state copy for CLIP is locked until response is received from state.
- Current Status:** Signed Off and Submitted to State
- Sign Off By (Superintendent):** District641 Superintendent641
- Sign Off Date (Superintendent):** 7/23/2019
- Date Approved By State:** 3/1/2019
- Buttons:** View State Submission Copy, Unlock State CLIP, Print State Copy, Submit To Superintendent, Reject State Copy, Submit To State
- State Submissions History Table:**

Fiscal Year	Name	Application			Superintendent		State	
		Status	Last Updated By	Last Updated Date	Sign Off By	Sign Off Date	Sign Off By	Sign Off Date
2020	2020-CLIP-County-V4	Signed Off and Submitted to State	District641 Superintendent641	7/23/2019 3:12:57 PM	District641 Superintendent641	7/23/2019 3:12:28 PM		

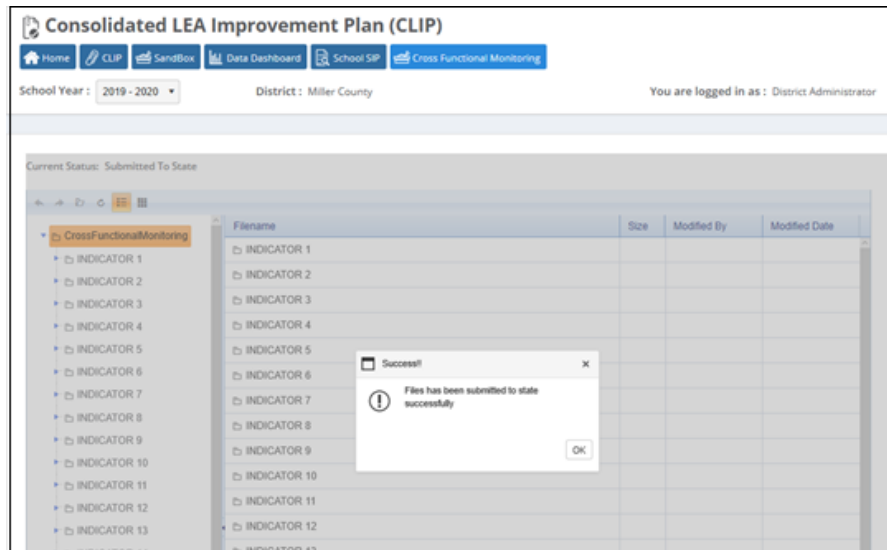
2. CFM has a fixed folder structure, by default, that cannot be altered. The structure follows the GaDOE [Cross-Functional Monitoring document](#).
  - a. Users can create new subfolders within the fixed folder structure.
  - b. Users can upload files.
  - c. Users can add, rename, delete, and copy/paste files into the folders.



3. When ready, the CFM files can be submitted to the Georgia Department of Education by the District Administrator role.



Here is the confirmation message you will see after the Administrator clicks on ‘Submit to State’



4. The GaDOE can view the files/folders and re-open CFM for a District to submit additional files. Send an email to [federalprograms@doe.k12.ga.us](mailto:federalprograms@doe.k12.ga.us) to re-open the CFM submission.
5. Email confirmation notifications will be sent to users for actions such as ‘Submit to State’ and ‘Reopen for State’

Need assistance? Contact [federalprograms@doe.k12.ga.us](mailto:federalprograms@doe.k12.ga.us)

## **Appendix E: Braiding - Using Federal Funds to Coordinate Services and Initiatives**

Local Educational Agencies (LEA) continuously seek various ways to support their children and youth. Coordinating federal resources is an allowable method to ensure all resources are maximized to meet the needs identified.

The Code of Federal Regulations (34 CFR §76.760) states that more than one program may assist a single activity:

A State or a subgrantee may use funds under more than one program to support different parts of the same project if the State or subgrantee meets the following conditions:

- a. The State or subgrantee complies with the requirements of each program with respect to the part of the project assisted with funds under that program.
- b. The State or subgrantee has an accounting system that permits identification of the costs paid for under each program.

Often referred to as “braiding”, this flexibility allows GaDOE and LEAs to effectively use their supplemental federal resources to meet those identified needs. Funds remain with the respective program and are not consolidated. Braiding uses funds from different federal programs to provide items across the categories below, so that together it forms an initiative. For example, Title IA purchases devices, Title IIIA purchases digital language learning resources, and Title IIA provides the PD for teachers to implement an initiative successfully.

### **Examples: Braiding Funds to Coordinate Online and Distance Learning**

#### **Devices and Hardware:**

- In a Title I schoolwide school, Title I, Part A could purchase devices and software for all students.
- In a Title I targeted assistance school, Title I, Part A could purchase devices and software for identified eligible students.
- If Title IA is purchasing headsets, Title IIIA could be braided to upgrade the headsets to include microphones for EL students.
- For all examples above, IDEA funds could be used to fund the portion for students with disabilities.
- Activities funded by other federal programs can be supplemented to increase/expand access to students utilizing Title IV, Part A funds.

#### **Internet Access and Hotspots:**

- If Title I provides internet access to all students, Title IIIA funds could be used to make regular contact with EL and immigrant students’ families to ensure they are able to use the internet access successfully (various languages required).
- Internet access for virtual learning for students and teachers would be allowable using IDEA funds for the following scenarios:
  - special education only teachers and students,

- the special education portion of co-taught classrooms for teachers and students,
- or if an LEA purchases hotspots or internet access for all teachers and students, then a proportionate share could be used with IDEA funds.

### **Software Programs:**

- Title I and Title III funds could be braided to purchase an academic language learning software program for all students, and especially ELs, in a Title IA school. Title IIIA funds would purchase the same program for ELs in non-Title IA schools.
- If Title IA has purchased a software program for all students, Title III could fund an online tutor to meet with EL students regularly to ensure their success.
- If other federal programs are purchasing software programs, Title IIIA could fund related instructional text and paper resources to send home to EL families.

### **Professional Development for Staff:**

- Title II and Title III funds could be braided to purchase an online PD course for teachers which has an additional language learning focus.
- Title IV, Part A funds can be braided to support substitutes during teacher's participation in PD/PL/SD supported by other federal programs.

### **Digital Family Outreach**

- Title IA & IIIA could braid funds to ensure families who don't understand English are receiving communication in a language they understand
- Activities funded by other federal programs can be supplemented to increase/expand access to students utilizing Title IV, Part A funds.



This table shows how the federal resources can be used for online and distance learning without braiding funds:

Federal Funding Source	Possible Use of Funds
Title V, Part B	<p>Extend and enhance any allowable activity under Title I, Part A; Title II, Part A; Title III; Title IV, Part A; and Parent Involvement</p> <ul style="list-style-type: none"> <li>• Offer high-quality professional learning for teachers, school leaders, and administrators to personalize, accelerate or remediate student learning through the effective integration and use of technology</li> <li>• Teacher access to the internet and associated devices to the extent that it is allowable under Title I, Part A; Title II, Part A; Title III; Title IV, Part A.</li> <li>• Provide students in rural, remote, and underserved areas with supplemental technology resources and materials to benefit from high-quality digital learning opportunities</li> <li>• Deliver parent learning and digital communication platforms to enhance family engagement and student learning in the home</li> <li>• High quality professional learning for educators, school leaders, and administrators to personalize learning and improve academic achievement</li> <li>• Provide automation via software, on-line tools, and other platforms to speed up tedious, time consuming tasks, such as tracking student progress and attendance</li> <li>• Provide automation via software, on-line tools, and other platforms to speed up tedious, time consuming tasks, such as tracking student progress and attendance</li> </ul>
Title I, Part A	<ul style="list-style-type: none"> <li>• A <u>Title I schoolwide program</u> might use Title I, Part A funds to purchase devices (laptops, chrome books, hot spots, etc.) and digital learning resources (software, electronic textbooks, videos, etc.) to support all students, staff, and parents.</li> <li>• A district may decide to use Title I set-aside funds for a district initiative for online and distance learning: <ul style="list-style-type: none"> <li>○ The district initiative must be supported by the district’s comprehensive needs assessment and CLIP.</li> <li>○ The funds must be supplemental and serving the most at-risk students at Title I schools.</li> </ul> </li> </ul>
Title IV, Part A	<p>Focus Area Well-Rounded (WR) access to educational opportunities for all students</p> <ul style="list-style-type: none"> <li>• Materials/Resources/Equipment/Technology Infrastructure <i>required</i> to support and <i>are critical</i> to: <ul style="list-style-type: none"> <li>○ the delivery of instructional content to students for the expressed purpose of meeting performance standards as outline by the GPS and GSE</li> <li>○ STEM/STEAM programming</li> <li>○ CTAE programming</li> <li>○ Promoting access to accelerated learning including Advanced Placement/International Baccalaureate/Dual enrollment/College and Career counseling</li> <li>○ Promoting access to Foreign Language Development/Fine Arts/Civics Instruction/Environmental Education/Social Emotional Learning</li> <li>○ Assistive Technology to deliver content as applicable</li> </ul> </li> </ul> <p>Focus Area Effective Use of Technology (ET) (As per Non-Regulatory Guidance: Student Support and Academic Enrichment Grants- 85% of funding for this portion</p>

	<p>must be in support of professional development to improve the effective use of technology in teaching and learning)</p> <ul style="list-style-type: none"> <li>• Formal personalized, blended or project-based learning programming for student consumption</li> <li>• PD/PL for teachers utilizing digital learning tools, planning/implementing blended learning projects/programming, STEM/STEAM integrated activities including endorsements</li> <li>• Support competency-based PL for teachers/instructional leaders</li> <li>• Substitutes for classes while teacher attends PD/PL (even if PD/PL is funded by another program)</li> <li>• Stipend for online collaboration/communication</li> <li>• High quality digital content for teachers/students (Open Educational Resources) to include educator training to locate and adapt OER</li> <li>• Grassroots (planning and implementation) technology-based staff development to include manage and analyze data systems to support and improve instruction and guide data-driven school improvement efforts</li> <li>• Salary/stipend for PD/PL/SD personnel supporting teachers in effectively integrating technology into instruction</li> <li>• Fees in support of blended professional learning opportunities designed for increasing/improving technology-based instruction/learning</li> <li>• Activities subject to Special Rule of 15% cap on technology: <ul style="list-style-type: none"> <li>○ technology infrastructure (computer, tablets, protective covers, auxiliary equipment like printers/monitors/headphones/mouse/, cabling, etc.) to increase readiness</li> <li>○ hardware to establish internet accessibility</li> <li>○ software applications</li> </ul> </li> </ul>
Title II, Part A	<ul style="list-style-type: none"> <li>• Instructional/Technology Coaches to support teachers in integrating technology into curricula and instruction</li> <li>• Professional development on how to implement blended projects and to support planning activities for blended learning programs</li> <li>• Create personalized digital learning opportunities and move away from one-size-fits-all PD</li> <li>• Professional development to effectively use data to improve instruction and decision-making for school improvement efforts that also protect student privacy</li> <li>• Develop digital competency-based professional development (online portfolios or micro-credentials)</li> </ul>
Title III, Part A	<p>The following list denotes resources that are allowable expenditures for English learners and Immigrant children and youth:</p> <ul style="list-style-type: none"> <li>• Subscriptions to online academic language learning resources</li> <li>• Standalone academic language focused software programs</li> <li>• Digital language learning resources</li> <li>• English and education learning CDs (if LEA is not already purchasing for all students) <ul style="list-style-type: none"> <li>○ Laptop computers</li> <li>○ iPads or any tablet devices</li> <li>○ iPods or mp3 if available</li> <li>○ Internet access, such as hotspots</li> </ul> </li> </ul>

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

	<p>For Teachers of English learners only:</p> <ul style="list-style-type: none"> <li>• Professional development to build virtual teaching capacity</li> <li>• Professional development on the use of technology</li> <li>• Professional development on teaching 4 domains of language in an online environment</li> <li>• Supplemental educational resources such as academic study guides on academic language acquisition</li> <li>• Webinars or podcasts from outside entities with expertise working with members of the cultural groups the immigrant families represent</li> </ul> <p>For Parents of English learners:</p> <ul style="list-style-type: none"> <li>• Webinars or podcasts (in various languages) on how to support child’s learning in an online environment</li> <li>• Telephone calls to check-in on child’s learning (various languages)</li> <li>• Digital literacy programs for students and families</li> <li>• Coordinated strategies with other federal programs</li> </ul> <p>For Immigrant students &amp; families:</p> <ul style="list-style-type: none"> <li>• Online courses, modules, or classes of introduction to U.S. educational system</li> <li>• Digital civics education classes or modules</li> <li>• Online or telephone tutoring, mentoring, or counseling</li> <li>• Provision of basic educational supplies for digital learning</li> <li>• Community-coordinated activities to provide services to immigrant families</li> </ul>
Title IV, Part B	<p>The following list denotes resources that are allowable expenditures for use <u>at 21st CCLC after-school program sites</u>:</p> <ul style="list-style-type: none"> <li>• Virtual &amp; Online Curriculum Software Subscriptions (cost could be shared/allocated with other federal programs)</li> <li>• Online Video/Conference Call Platform Subscriptions (cost could be shared/allocated with other federal programs)</li> <li>• Remote Tutoring Services</li> <li>• Online Learning Games (pre-approval required)</li> <li>• Conversion of student provided devices (Loading of software and learning platforms)</li> <li>• Laptops, Tablets, Study Buddies, etc.</li> <li>• Mobile Printers</li> <li>• Digital Apps for Laptops &amp; Tablets</li> <li>• Remote Computer and IT Support Services</li> <li>• Virtual &amp; Online Subscriptions for staff professional development</li> <li>• Virtual Field Trips (many are free of charge)</li> </ul>
Title I, Part C	<p>The following list denotes resources that are allowable expenditures for eligible migratory children and youth:</p> <p>(if LEA is not already purchasing for all students)</p> <ul style="list-style-type: none"> <li>• Laptop computers</li> </ul>

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

	<ul style="list-style-type: none"> <li>• iPads or any tablet devices</li> <li>• iPods or mp3 if available</li> <li>• Internet access such as hotspots</li> <li>• Subscriptions to online educational resources</li> <li>• Standalone software programs</li> <li>• English language acquisition programs</li> <li>• Education learning CDs</li> <li>• Professional development on virtual teaching capacity</li> <li>• Professional development on the use of technology</li> <li>• Supplemental educational resources such as academic study guides</li> </ul>
Title I, Part D	<p>Improve educational services for children and youth in local, tribal, and State institutions for neglected or delinquent children and youth so that such children and youth have the opportunity to meet the same challenging State academic standards that all children in the State are expected to meet.</p> <ul style="list-style-type: none"> <li>• Hot spots</li> <li>• Internet access</li> <li>• Instructor access to the internet and associated devices</li> <li>• Technology supplies such as computers, tablets, Chromebooks, etc.</li> <li>• Ensure appropriate access to technology for children and youth returning to local schools from correctional facilities</li> </ul>
McKinney-Vento	<p>The following list denotes resources that are allowable expenditures for children identified as homeless:</p> <ul style="list-style-type: none"> <li>• Providing supplies to non-school facilities serving eligible students and adapting these facilities to enable them to provide services. (Section 723(d)(14)).</li> <li>• Providing school supplies, including those to be distributed at shelters or temporary housing facilities, or other appropriate locations. (Section 723(d)(15)).</li> <li>• Providing extraordinary or emergency services needed to enable homeless children and youths to attend school and participate fully in school activities. (Section 723(d)(16)). This broad language allows for much funding flexibility including: <ul style="list-style-type: none"> <li>○ Hot spots</li> <li>○ Internet access</li> <li>○ Technology supplies such as computers, tablets, Chromebooks, etc.</li> </ul> </li> <li>• Provide homeless students with access to technology resources, including those to be at shelters or other appropriate locations.</li> </ul>
IDEA, Part B	<ul style="list-style-type: none"> <li>• Technology supplies such as computers, tablets, or other electronic learning devices are allowable for students with disabilities.</li> <li>• Assistive technology for students with disabilities</li> <li>• Software programs that allow students with disabilities to receive unique services</li> <li>• Allocability allows IDEA funds to be used pay for internet services and hotspots to access the curriculum for students with disabilities and teachers of students with disabilities in proportion to the benefit to the grant. While generally IDEA funds must be used only for the excess cost of educating students with disabilities, in an instance of accessing the curriculum, it is allowable because it is reasonable, necessary, and allocable.</li> </ul>

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

## Appendix F: FY20 Flexibilities Due to School Closures and the Coronavirus Aid, Relief, and Economic Security Act (CARES Act)

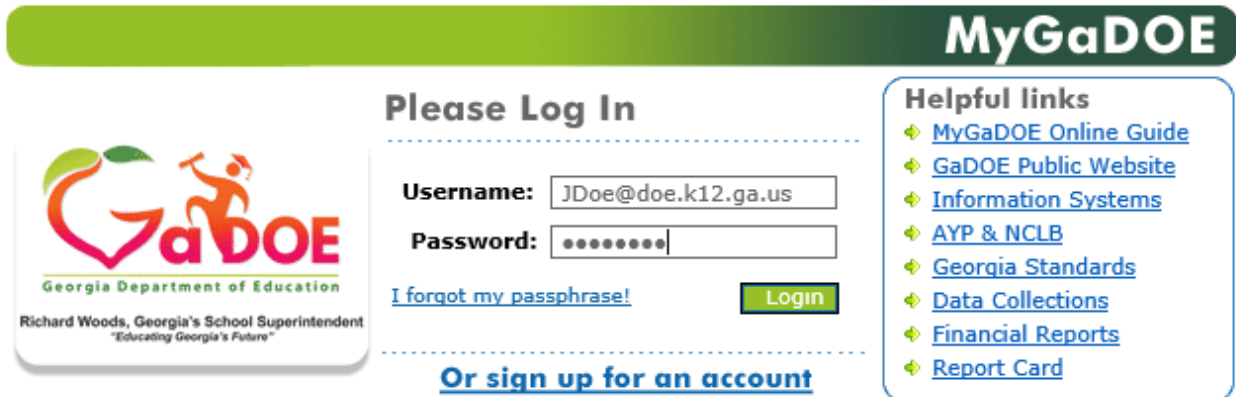
Due to school closures during the 2019-2020 school year, the following waivers and flexibilities have been approved by ED or GaDOE:

- **Title I, Part A.** Assessment requirements in section 1111(b)(2) of the ESEA, the accountability and school identification requirements in sections 1111(c)(4) and 1111(d)(2)(C)-(D), and certain reporting requirements related to assessments and accountability in section 1111(h).
- **Title I, Part A.** Section 1127(b) of Title I, Part A of the ESEA to waive the 15% carryover limitation for Title I, Part A funds;
- **Period of Availability.** Section 421(b) of the General Education Provisions Act (GEPA) to extend the period of availability of prior fiscal year funds, for Title I, Parts A-D, Title II, Title III, Part A, Title IV, Parts A-B, and Title V, Part B programs, and the McKinney-Vento Homeless Children and Youth program;
- **Title IV, Part A.** Section 4106(d) of Title IV, Part A of the ESEA to waive a needs assessment to justify the use of funds;
- **Title IV, Part A.** Section 4106(e)(2)(C), (D), and (E) of Title IV, Part A of the ESEA to waive content-specific spending requirements;
- **Title IV, Part A.** Section 4109(b) of Title IV, Part A of the ESEA to waive spending restrictions on technology infrastructure; and
- **Professional Development.** Section 8101(42) of the ESEA to waive the definition of “professional development,” which might otherwise limit the ability to quickly train school leaders and teachers on topics like effective distance learning techniques
- **Monitoring.** Cross functional monitoring for FY20 is rescheduled to September-November 2020. The 4-year cycle GaDOE follows is pushed back one year and will restart in 2022.
- **Title IV, Part A FY20 Grant.** FY20 Title IV, Part A grant awards will remain open for 27 months. A completion report will be submitted at the end of the 27 month period (instead of the 15 month period).
- **Indirect Cost Rates.** LEAs will continue using their current FY20 Restricted Indirect Cost rates from July 1, 2020 through September 30, 2020 on allowable 2020 federal grant award expenditures. An LEA can choose to waive the requirement to amend their budget for the 2020 grant award to apply the FY 2021 indirect cost rate to the July-September expenditures. The 2021 federal grant awards will use the FY 2021 rates from July 1, 2020 to June 30, 2021 period of availability.

## Appendix G: Procedures for Drawdowns from GAORS

**Purpose:** To get reimbursed for grant expenditures from DOE's Grants Accounting Reporting System.

1. Log into the portal and access GAORS



**MyGaDOE**

**Please Log In**

**Username:** JDoe@doe.k12.ga.us

**Password:** [Masked]

[I forgot my passphrase!](#) [Login](#)

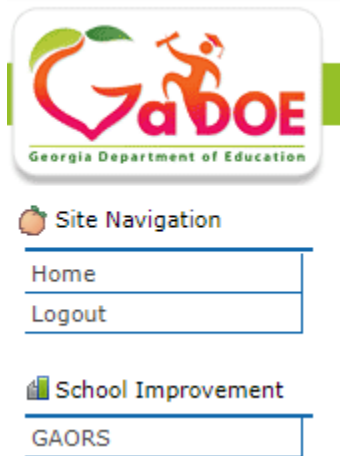
[Or sign up for an account](#)

**Helpful links**

- [MyGaDOE Online Guide](#)
- [GaDOE Public Website](#)
- [Information Systems](#)
- [AYP & NCLB](#)
- [Georgia Standards](#)
- [Data Collections](#)
- [Financial Reports](#)
- [Report Card](#)

**This website requires Cookies be enabled in your browser.**

2. Select GAORS; then select DE147 Drawdowns



06-17-2020  
05-07-2020

- IN ACCORDANCE WITH 2020 CLOSEOUT - ALL GRANTS AND SCHOOL NUTRITION PAYMENT REQUESTS SHOULD BE SUBMITTED TO DOE BY THURSDAY JUNE 18, 2020 AT 3PM, WITH A JUNE 25, 2020 PAYDATE. ALL GRANT AND SCHOOL NUTRITION PAYMENTS SUBMITTED AFTER 3PM WILL NOT BE PROCESSED UNTIL JULY 23, 2020, WITH A JULY 30, 2020 PAYDATE. PLEASE PLAN FOR YOUR FINANCIAL NEEDS ACCORDINGLY. IF YOU HAVE QUESTIONS, PLEASE CONTACT REGINA HAILEY AT rhailey@doe.k12.ga.us or 404-656-4676

11-06-2019

- IF YOU HAVE QUESTIONS IN REGARD TO GAORS, INVOICE APPLICATION OR COMPLETION REPORTS, PLEASE FREE TO CONTACT REGINA HAILEY AT 404-656-4676 OR KAMIKA MORRIS AT 404-656-5653 OR BRITTANY HUTSON AT 404-463-0703

- [Grants Lookup](#)
- [Grants Master](#)
- [DE147 - Requesting Approval](#)
- [Special DE147](#)
- [Special DE147 for Refunds](#)
- [Edit Closed DE147s](#)
- [Completion Report](#)
- [Interim Completion](#)
- [Payment Proof](#)
- [Details of all Grants](#)
- [Grants Payment Advice](#)
- [School Nutrition Payment Advice](#)
- [List of Grants Approved](#)
- [List of Grants Approved by Fund Year](#)
- [List of all DE147s](#)
- [List of Completion Reports](#)
- [List of Completion Reports by LEA Program Code](#)
- [List of Interim Completion Reports](#)
- [List of Refunds Report](#)
- [Program Manager Grants Status Report](#)
- [Payment Dates Entry Form](#)
- [QEE Payment Dates Entry Form](#)
- [Bank/ Approver Entry Form](#)
- [Vendor Information](#)
- [Carryover Funds](#)
- [Upload State Budgets](#)
- [Budgets and Expenditures](#)
- [Add File to Repository](#)
- [List Items in Repository](#)
- [Remove File from Repository](#)
- [Message Menu](#)
- [Year End Payables](#)
- [Manage Grants Period](#)
- [SB10 Vendor Search/Ed](#)
- [SB10 Payment Advice](#)

3. Once DE147 application is open, the current fiscal year and district name should populate for your district.

Georgia Department of Education DE147 - Request for Reimbursement of Monthly Cash Disbursements

Status : Open New Payment Request

1. Identification Information : Payment Option :  Local Id:

Fiscal Year : 2020 System Name:  System Number:

Program Name :  State Project number:

LEA Fund Code:

LEA Program Code:

Approved Budget:

Grant Period : through

2. Year-to-Date Cash Disbursements as of End of month prior to Requested Month :

a. Grant Funds Received and/or Requested through Previous Period.

b. Estimate Cash Disbursements through Previous Period.

c. Estimated Cash Balance of Funds at End of Previous Period.  \$ 0.00

\*The funds requested in Part 3 are not to be included in Part2.

3. Request of Funds for Period :

Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
06/2020	<input type="text"/>	\$ 0.00	\$ 0.00	<input type="text"/>

Invoice No:

4. Remarks (Please explain any request for unusually large amounts of cash):

Comments:

Use | Site Requirements | Feedback Copyright © 2009-2020 Georgia Department of Education

4. Hit the drop down for the “Retrieve the Grant” and select a grant. Hit the “Retrieve the Grant” button and the grant information should populate in the form, ie Approved Budget, LEA fund Code etc.

Program Name :  State Project number :

LEA Fund Code:

LEA Program Code:

Approved Budget:

Grant Period : through

2. Year-to-Date Cash Disbursements as of End of month prior to Requested Month :

a. Grant Funds Received and/or Requested through Previous Period.  \$ 0.00

b. Estimate Cash Disbursements through Previous Period.

c. Estimated Cash Balance of Funds at End of Previous Period.  \$ 0.00

\*The funds requested in Part 3 are not to be included in Part2.

3. Request of Funds for Period :

Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
06/2020	<input type="text"/>	\$ 0.00	\$ 0.00	<input type="text"/>

Invoice No:

4. Remarks (Please explain any request for unusually large amounts of cash):

Comments:

Program Name : 747

CARES Act Elementary and Secondary School Emergency Relief Fund Grant (CFDA #84. - 315 - 100 - 747)

State Project number : 100

LEA Fund Code : 420

LEA Program Code : 4155

- In section 2, "Year to Date ....." for 2A. if any funds have already been received, that amount will automatically populate. For 2B, the district will need to enter the same number that is in 2A. which should be the expense thru previous period.

Program Name: Retrieve the Grant State Project number: LEA Fund Code: LEA Program Code: Approved Budget:

Grant Period: through

2. Year-to-Date Cash Disbursements as of End of month prior to Requested Month : \$0.00

a. Grant Funds Received and/or Requested through Previous Period. \$0.00

b. Estimate Cash Disbursements through Previous Period

c. Estimated Cash Balance of Funds at End of Previous Period \$0.00

\*The funds requested in Part 3 are not to be included in Part2.

Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
06/2020		\$0.00	\$0.00	

Retrieve the Form Back to Menu Invoice No:

4. Remarks (Please explain any request for unusually large amounts of cash):

Comments:

- In section 3, "Request for Funds Period", the district will select the related fund month from the drop-down box. Under "Estimated Requirements: the amount of expense to be reimbursed will be placed there. The system will require a comment/explanation if the amount requested is more than 20% of the approved budget balance.

2. Year-to-Date Cash Disbursements as of End of month prior to Requested Month : \$0.00

a. Grant Funds Received and/or Requested through Previous Period. \$0.00

b. Estimate Cash Disbursements through Previous Period

c. Estimated Cash Balance of Funds at End of Previous Period \$0.00

\*The funds requested in Part 3 are not to be included in Part2.

Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
06/2020		\$0.00	\$0.00	

Retrieve the Form Back to Menu Invoice No:

4. Remarks (Please explain any request for unusually large amounts of cash):

Comments:

Georgia Department of Education DE0147 Request for Reimbursement of Monthly Cash Disbursements

Status: Open New Payment Request

3. Administrative Information - Payment Option: Play this Request Local ID:

Fiscal Year: 2020 System Name: Applying County - 607 System Number: 601

Program Name: Retrieve the Grant State Project number: LEA Fund Code: LEA Program Code: Approved Budget:

Grant Period: through

2. Year-to-Date Cash Disbursements as of End of month prior to Requested Month : \$0.00

a. Grant Funds Received and/or Requested through Previous Period. \$0.00

b. Estimate Cash Disbursements through Previous Period

c. Estimated Cash Balance of Funds at End of Previous Period \$0.00

\*The funds requested in Part 3 are not to be included in Part2.

Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
06/2020	3,000.00	\$0.00	\$0.00	

Retrieve the Form Back to Menu Invoice No:

4. Remarks (Please explain any request for unusually large amounts of cash):

Comments:

- Once the amount has been updated, hit submit. If amount is below the 20% requirement, then a paid date will automatically populate. If it does not meet the requirement, then it goes to the Grants Accounting Department for approval.

\*The funds requested in Part 3 are not to be included in Part2.

Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
06/2020	3,000.00	\$0.00	\$0.00	

Retrieve the Form Recalculate Save Clear Submit Delete Back to Menu Invoice No:

4. Remarks (Please explain any request for unusually large amounts of cash):

Comments:

Month / Year	Estimated Requirements	Less Estimated Cash Balance From Previous Period	Requested Amount	Date Paid by DOE
06/2020	3,000.00	\$0.00	\$0.00	07/01/20

Retrieve the Form Recalculate Save Clear Submit Delete Back to Menu Invoice No:

4. Remarks (Please explain any request for unusually large amounts of cash):

Comments:



8. Once the request is closed, the expense request will be process and deposited on the date shown on form
9. Payments are processed on a weekly basis. The payment file is sent on Thursday at 3pm. All payments that are in the queue will be paid on the next Thursday. If you are sending a payment with the current fund month, then it will not be paid until the last Thursday of that month.

## Appendix H: Considerations for LEAs Allocating Funds to Schools

- **Internal Consultation:** Work with local leadership and legal counsel to develop a methodology aligned with statute and regulations.
- **Align to Statute:**
  - **Purpose:** Review the purpose of each grant outlined in statute to determine if the purpose establishes guidelines for recipients of funds.
  - **Set-Asides:** Determine which grant funds are required to set-aside funds for specific purposes.
  - **Application/Assurance:** Review the application and assurance requirements of the statute to determine if it requires LEAs to target funds to particular schools or student populations, etc.
  - **Needs:** Determine if school level allocations will allow LEAs to address the needs identified in the CLIP.
  - **Distribution:** Determine if the statute contains a methodology for distributing funds to schools.
  - **Authorized Use of Funds:** Determine if the use of funds that are aligned to the LEA's needs are best accomplished at the school or district level.
  - **Common Restrictions:** Many grants restrict recipients to schools
    - who serve specific populations of students,
    - who are identified because of low academic performance at the school or subgroup level, or
    - who have the highest poverty in an LEA and who may qualify for Title I funds.
- **Align to Regulations:**
  - [34 CFR 76.799](#) These regulations outline how SEAs/LEAs should allocate funds to charter schools
  - [2 CFR 200](#) LEAs must determine impact of allocating to the school level (grant performance, human and fiscal resource management, time and effort, relative benefit, monitoring and oversight, risk, reasonable and necessary, etc)
- **Align to Non-Regulatory Guidance**
  - [2000 Non-Regulatory Guidance to Support 34 CFR PART 76, SUBPART H](#) This guidance discusses how LEAs should provide funds to the charter school on the same basis as it provides funds to other eligible LEAs and public schools. It also addresses how to allocate to new and expanding charters.

## Program Specific Guidance:

Program	Considerations for LEAs Allocating to the School-level
Title I, Part A	Title I, Part A funds must be allocated through rank ordering as outlined in statute. LEAs must ensure the amount allocated to a school is sufficient to run a viable supplemental instructional program.
Title I, Part A Required Parent & Family Engagement Set-Aside	The Title I, Part A 1% Parent and Family Engagement Set-Aside is calculated at the LEA district-level if the LEA's Title I allocation is \$500,000 or greater. LEAs must discuss with their schools and parents how funds will be used.
Title I, Part A Optional Foster Care Education Set-Aside	LEAs have the option to reserve a portion of the Title I, Part A allocation to assist children and youth in care. LEAs should analyze the performance and needs of children and youth in care during the comprehensive needs assessment (CNA) and Consolidated LEA Improvement Plan (CLIP) development. If gaps in performance exist, then LEAs may consider creating a custom Title I, Part A Foster Care Education Set-Aside. LEAs have the autonomy to keep the Title I, Part A Foster Care Education Set-Aside at the LEA for LEA-level activities or push the funds to the school for school-level activities. LEAs should consider: whether school-level or LEA-level activities will have the greatest impact on Foster Care Education, and whether school-level staff have the experience and training required to meet the unique needs of children and youth in care. Specifically, school-level staff supporting Foster Care Education must be able to promote school stability by coordinating with the LEA transportation department and the Department of Family and Child Services.
Title I, School Improvement 1003(a)	SIG 1003(a) original and competitive grants may only be allocated to the school level for schools awarded the funding through state designation and approved LEA plans.
Title I, Part C	The LEA's annual Title I, Part C formula allocation is calculated into three categories: <i>preschool, K-12 enrolled, and out-of-school youth (OSY)/dropout (DO)</i> . Funds for preschool and out-of-school youth should not be allocated to the school level as the intended recipients are not housed at a K-12 school.
Title I, Part D LEA Delinquent Formula Grant	LEAs have the autonomy to keep the Title I, Part D at the LEA for LEA-level activities or push the funds to the school for school-level activities. Among other factors, LEAs should consider: whether school-level or LEA-level activities will have the greatest impact on Education programs for delinquent youth, and whether staff have the experience and training required to meet the unique needs of children and youth residing in delinquent institutions. whether schools will be able to successfully implement approved activities found in the Title I, Part D application

Program	Considerations for LEAs Allocating to the School-level
Title I, Part E (L4GA)	L4GA Funds may only be allocated to the school level for schools awarded the funding through approved grant application.
Title II, Part A Supporting Effective Teachers and Leaders	<p>LEAs must prioritize Title II, Part A funds to CSI and TSI schools with the highest poverty numbers prior to consolidation.</p> <p>When allocating to the school-level, the LEA must also ensure allocations reflect the purpose of Title II, Part A to increase teacher and school leader effectiveness particularly for</p> <ul style="list-style-type: none"> <li>Schools with underperforming students</li> <li>Schools with historically at-risk populations</li> <li>schools with high poverty populations</li> <li>schools with high minority populations</li> </ul>
Title III, Part A English Learner	<p>It is important for LEAs to identify which schools have a greater need for supplemental language instruction services for their English Learner (EL) students and then to allocate the funds to align with the need. Schools with the most EL students may not necessarily have the greatest need.</p> <p><i>For instance, EL students in Grades 4-12 with low English proficiency levels are more at-risk for failure than EL students in Grades K-3 with middle-to-high English proficiency. High schools with a large number of newly-arrived EL students with limited or no formal education and English Learners with diagnosed or undiagnosed learning challenges are high risk factors when considering schools' needs.</i></p> <p>Other data to consider would include the school's EL Exit Rates, EL Progress Toward Proficiency Rates, EL Subgroup Performance Flags in "Closing the Gaps", the number of ESOL-endorsed teachers, and their EL parent/family needs, etc.</p> <p>In addition, if the LEA allocates to the school level, the LEA is still responsible for ensuring the focus areas of the grant continue to be addressed collectively across the LEA.</p>
Title III, Part A Immigrant	LEAs must first identify the schools with Immigrant students (Not born in U.S. or Puerto Rico and less than 3 years in U.S. schools); and then determine what percentage of the funds to allocate to these schools according to how the schools plan to meet the sociocultural adaptation needs and possibly language instruction needs of the Immigrant students and their parents. Remember, not all Immigrant children and youth are necessarily English Learners.

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

Program	Considerations for LEAs Allocating to the School-level
Title IV, Part A	<p>LEAs must assure that they will use one or more of the following criteria to prioritize the distribution of funds to schools—</p> <ul style="list-style-type: none"> <li>with the LEA-determined greatest needs;</li> <li>with the highest percentages/numbers of low-income children/families; that are identified for comprehensive support and improvement;</li> <li>that are implementing targeted support and improvement plans, or that are identified as a persistently dangerous public elementary school or secondary school</li> </ul> <p>For an LEA that receives \$30,000 or more, funds must be distributed to support each of the three focus areas—</p> <p>For an LEA that receives less than \$30,000, funds must be distributed to support at least one of the three focus areas—</p> <ul style="list-style-type: none"> <li>Activities/interventions pertaining to well-rounded educational opportunities;</li> <li>Activities/interventions pertaining to safe and healthy students;</li> <li>Activities/interventions pertaining to the effective use of technology via professional development/training.</li> </ul> <p>Schools that consolidate Title IV, Part A competitive grants must ensure their plan for the funds is implemented.</p>
Title IV, Part B - 21st CCLC	21 <sup>st</sup> CLCC Funds may only be allocated to the school level for schools awarded the funding through approved grant application.
Title V, Part B	GaDOE encourages rural LEAs to use Title V, Part B resources to supplement other federal resources that may be underfunded or could use additional funding to expand the scope of planned activities. LEAs have the autonomy to keep the Title V, Part B at the LEA for LEA-level activities or push the funds to the school for school-level activities.
Title IX, Part A McKinney-Vento Discretionary Grant	<p>The McKinney-Vento Act provides funding to states “to enable such States to carry out the activities described in subsections (d) through (g).” 42 U.S.C. §11432(a). Those activities are the only allowable uses for McKinney-Vento funds. The activities described in subsections (d) through (g) are very specific and benefit students experiencing homelessness exclusively. A portion of McKinney-Vento funding must be distributed “in subgrants to local educational agencies for the purposes of carrying out section 723.” 42 U.S.C. §11432(e)(1). Section 723 specifies that those subgrants are “for the purpose of facilitating the identification, enrollment, attendance, and success in school of homeless children and youths.” 42 U.S.C. §11433(a)(1). The vehicle for “facilitating the identification, enrollment, attendance, and success in school of homeless children and youths” can include “existing programs and mechanisms that integrate homeless children and youths with non-homeless children and youths.”</p>
IDEA Special Education Federal Funds – 611/619	Outside of consolidation of funds, IDEA funds are typically not allocated to the school level.

## **Appendix I: Educational Flexibility Program (Ed-Flex)**

The Ed-Flex program is authorized under the Education Flexibility Partnership Act of 1999 and was reauthorized by Section 9207 of ESSA. The Ed-Flex program allows the Secretary of the U.S. Department of Education (USED) to authorize an SEA that serves an eligible state to waive statutory or regulatory requirements applicable to one or more of the programs identified below for any LEA, educational service agency, or school within the state.

The USED has granted this authority to the GaDOE on May 18, 2020. This authority will remain in place through the 2023-2024 school year.

### **Programs Covered by Ed-Flex**

States participating in the Ed-Flex program may waive the requirements of the following state-administered formula grant programs:

- Title I, Part A: Improving Basic Programs Operated by LEAs (other than section 1111)
- Title I, Part C: Education of Migratory Children
- Title I, Part D: Prevention and Intervention Programs for Children and Youth who are Neglected, Delinquent, or At-risk
- Title II, Part A: Supporting Effective Instruction
- Title IV, Part A: Student Support and Academic Enrichment


### **Application Directions for LEAs**

1. Review the Ed-Flex overview webinar (presentation document and recording)
2. Review the current CLIP (online CLIP or Streamlined-CLIP) and determine if there are federal statutes or regulations that it may want to waive to better address the needs of its students
3. Begin the application process in the SLDS CLIP Application
4. Post the waiver application for public comment and feedback
5. Complete the application in the CLIP and submit to the GaDOE.

### **Resources**

Click [here](#) for information and resources about the Ed-Flex Program.

# Ed-Flex Annual Evaluation Template



Annual Reporting of Ed-Flex Implementation


LEA Name: \_\_\_\_\_

Reporting for School Year: \_\_\_\_\_

	Approved Application		Evaluation		
Statute with Approved Waiver	Expected Results or the Measurable Educational Goals the LEA Planned to Achieve	Effect of Waiver on Implementation of State and Local Reforms Pertaining to School and Student Performance	Description of the Relationship of the Waiver to the Performance of Schools and Students Affected by the Waiver	LEA Self-Evaluation: Rating of Effectiveness of Waiver (1-5)	GaDOE Evaluation: Rating of Effectiveness of Waiver (1-5)

# Ed-Flex Application Template

In order to submit this form, you should open it with Adobe Acrobat Reader.



## Ed-Flex Waiver Application

LEA Name: \* \_\_\_\_\_

Request for School Year: \* \_\_\_\_\_

### I. Statewide Waiver Request

The following available statewide waiver is requested: (Please select a waiver from the dropdown menu, if applicable.) \*

Select each program affected by this waiver request: \*

- Title I, Part A
- Title I, Part C
- Title I, Part D
- Title II, Part A
- Title IV, Part A

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals):

1

How was public notice made regarding this waiver? (Please select all that apply): \*

- LEA Website
- LEA/School Newsletter
- Newspaper
- \_\_\_\_\_

Please provide any comments received as a result of the public notice here:

### I. Statewide Waiver Request #2

The following available statewide waiver is requested: (Please select a waiver from the dropdown menu, if applicable.)

Select each program affected by this waiver request:

- Title I, Part A
- Title I, Part C
- Title I, Part D
- Title II, Part A
- Title IV, Part A

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals):

How was public notice made regarding this waiver? (Please select all that apply):

- LEA Website

2

LEA/School Newsletter  
 Newspaper

Please provide any comments received as a result of the public notice here:

**I. Statewide Waiver Request #3**

The following available statewide waiver is requested: (Please select a waiver from the dropdown menu, if applicable.)

Select each program affected by this waiver request:

Title I, Part A  
 Title I, Part C  
 Title I, Part D  
 Title II, Part A  
 Title IV, Part A

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals):

Type a question

LEA Website  
 LEA/School Newsletter  
 Newspaper

3

Please provide any comments received as a result of the public notice here:

4

**II. Local Waiver Request #1**

A waiver is requested of an ESSA statutory or regulatory requirement applicable to the following program(s) (Please select all that apply): \*

Title I, Part A  
 Title I, Part C  
 Title I, Part D  
 Title II, Part A  
 Title IV, Part A

Define the specific statutory or regulatory requirement to be waived: \*

5

If waived, what will be done that is different from what is currently required under the statute or regulation cited? \*

Note: The LEA response must include a statement/evidence that the underlying purposes of the statutory requirements will continue to be met.

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals): \*

How was public notice made regarding this waiver? (Please select all that apply): \*

LEA Website  
 LEA/School Newsletter  
 Newspaper

Please provide any comments received as a result of the public notice here:

6



**II. Local Waiver Request #2 (If Applicable)**

A waiver is requested of an ESSA statutory or regulatory requirement applicable to the following program(s) (Please select all that apply):

- Title I, Part A
- Title I, Part C
- Title I, Part D
- Title II, Part A
- Title IV, Part A

Define the specific statutory or regulatory requirement to be waived:

If waived, what will be done that is different from what is currently required under the statute or regulation cited?

Note: The LEA response must include a statement/evidence that the underlying purposes of the statutory requirements will continue to be met.

7

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals):

How was public notice made regarding this waiver? (Please select all that apply):

- LEA Website
- LEA/School Newsletter
- Newspaper
- 

**II. Local Waiver Request #3 (If Applicable)**

Please provide any comments received as a result of the public notice here:

A waiver is requested of an ESSA statutory or regulatory requirement applicable to the following program(s) (Please select all that apply):

- Title I, Part A
- Title I, Part C
- Title I, Part D
- Title II, Part A
- Title IV, Part A

8

Define the specific statutory or regulatory requirement to be waived:

If waived, what will be done that is different from what is currently required under the statute or regulation cited?

Note: The LEA response must include a statement/evidence that the underlying purposes of the statutory requirements will continue to be met.

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals):

How was public notice made regarding this waiver? (Please select all that apply):

- LEA Website
- LEA/School Newsletter
- Newspaper
- 

9

Please provide any comments received as a result of the public notice here:

**II. Local Waiver Request #4 (If Applicable)**

A waiver is requested of an ESSA statutory or regulatory requirement applicable to the following program(s) (Please select all that apply):

- Title I, Part A
- Title I, Part C
- Title I, Part D
- Title II, Part A
- Title IV, Part A

Define the specific statutory or regulatory requirement to be waived:

If waived, what will be done that is different from what is currently required under the statute or regulation cited?

Note: The LEA response must include a statement/evidence that the underlying purposes of the statutory requirements will continue to be met.

10

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals):

How was public notice made regarding this waiver? (Please select all that apply):

LEA Website  
 LEA/School Newsletter  
 Newspaper  
 \_\_\_\_\_

Please provide any comments received as a result of the public notice here:

**II. Local Waiver Request #5 (If Applicable)**

A waiver is requested of an ESSA statutory or regulatory requirement applicable to the following program(s) (Please select all that apply):

Title I, Part A  
 Title I, Part C  
 Title I, Part D  
 Title II, Part A  
 Title IV, Part A

11

Define the specific statutory or regulatory requirement to be waived:

If waived, what will be done that is different from what is currently required under the statute or regulation cited?

Note: The LEA response must include a statement/evidence that the underlying purposes of the statutory requirements will continue to be met.

What are the overall expected results or the measurable educational goals that will be achieved through application of this waiver? (Please include both district-wide and/or local school level results or measurable goals):

12

How was public notice made regarding this waiver? (Please select all that apply):

LEA Website  
 LEA/School Newsletter  
 Newspaper  
 \_\_\_\_\_

Please provide any comments received as a result of the public notice here:

**I. Statewide Waiver Request #3**

13

Unless otherwise noted, all references to ESSA in this document refer to the Elementary and Secondary Education Act of 1965 (ESEA), as amended by the Every Student Succeeds Act (ESSA).

## Appendix J: Micro Purchase Threshold Increase

### Guidance for Increase of Micro-Purchase Threshold

When EDGAR was revised in August 2020, 2 C.F.R. § 200.320 was amended to permit an LEA to increase its micro-purchase threshold up to \$50,000 when certain criteria have been met. The previous threshold for micro-purchases was \$10,000. (§200.200),

If an LEA chooses to increase its micro-purchase threshold, it must:

1. Self-certify a threshold on an annual basis.
  - a. This self-certification must include:
    - i. A justification for the increase;
    - ii. A clear identification of the threshold chosen;
    - iii. Supporting documentation of any of the following:
      - A qualification that the LEA is a low-risk auditee according to the criteria in 2 C.F.R. [§ 200.520](#) for the most recent audit; or
      - An annual internal institutional risk assessment that identifies, mitigates, and manages financial risk; or
      - For public institutions, a higher threshold consistent with State law; and
2. Maintain documentation for monitoring and auditing in accordance to 2 C.F.R. [§ 200.334](#).

Additional information regarding micro-purchases can be found on in the procurement section of this handbook.

If the LEA chooses to raise its micro-purchase threshold, it should revise its procedures to include this updated process and complete the self-certification process annually. An **optional** template, which can be found in this handbook, has been created to ensure that an LEA has completed all of the required criteria annually and is maintaining the necessary documentation.

#### ***2 C.F.R. § 200.320 Methods of Procurement to be Followed (when Increasing the Micro-Purchase Threshold)***

***(a)(1)(iv) Non-Federal entity increase to the micro-purchase threshold up to \$50,000.*** Non-Federal entities may establish a threshold higher than the micro-purchase threshold identified in the FAR in accordance with the requirements of this section. The non-Federal entity may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal awarding agency and auditors in accordance with [§ 200.334](#). The self-certification must include a justification, clear identification of the threshold, and supporting documentation of any of the following:

- (A) A qualification as a low-risk auditee, in accordance with the criteria in [§ 200.520](#) for the most recent audit;

(B) An annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,

(C) For public institutions, a higher threshold consistent with State law.

**2 C.F.R. § 200.520 Criteria for a low-risk auditee.**

An auditee that meets all of the following conditions for each of the preceding two audit periods must qualify as a low-risk auditee and be eligible for reduced audit coverage in accordance with [§ 200.518](#).

(a) Single audits were performed on an annual basis in accordance with the provisions of this Subpart, including submitting the data collection form and the reporting package to the FAC within the timeframe specified in [§ 200.512](#). A non-Federal entity that has biennial audits does not qualify as a low-risk auditee.

(b) The auditor's opinion on whether the financial statements were prepared in accordance with GAAP, or a basis of accounting required by state law, and the auditor's in relation to opinion on the schedule of expenditures of Federal awards were unmodified.

(c) There were no deficiencies in internal control which were identified as material weaknesses under the requirements of GAGAS.

(d) The auditor did not report a substantial doubt about the auditee's ability to continue as a going concern.

(e) None of the federal programs had audit findings from any of the following in either of the preceding two audit periods in which they were classified as Type A programs:

(1) Internal control deficiencies that were identified as material weaknesses in the auditor's report on internal control for major programs as required under [§ 200.515\(c\)](#);

(2) A modified opinion on a major program in the auditor's report on major programs as required under [§ 200.515\(c\)](#); or

(3) Known or likely questioned costs that exceeded five percent of the total Federal awards expended for a Type A program during the audit period.

**§ 200.334. Retention Requirements for Records.**

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award must be retained for a period of three years from the date of submission of the final expenditure report or, for Federal awards that are renewed quarterly or annually, from the date of the submission of the quarterly or annual financial report, respectively, as reported to the Federal awarding agency or pass-through entity in the case of a subrecipient. Federal awarding agencies and pass-through entities must not impose any other

record retention requirements upon non-Federal entities. The only exceptions are the following:

- (a) If any litigation, claim, or audit is started before the expiration of the 3-year period, the records must be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken.
- (b) When the non-Federal entity is notified in writing by the Federal awarding agency, cognizant agency for audit, oversight agency for audit, cognizant agency for indirect costs, or pass-through entity to extend the retention period.
- (c) Records for real property and equipment acquired with Federal funds must be retained for 3 years after final disposition.
- (d) When records are transferred to or maintained by the Federal awarding agency or pass-through entity, the 3-year retention requirement is not applicable to the non-Federal entity.
- (e) Records for program income transactions after the period of performance. In some cases recipients must report program income after the period of performance. Where there is such a requirement, the retention period for the records pertaining to the earning of the program income starts from the end of the non-Federal entity's fiscal year in which the program income is earned.
- (f) Indirect cost rate proposals and cost allocations plans. 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).
  - (1) ***If submitted for negotiation.*** If the proposal, plan, or other computation is required to be submitted to the Federal Government (or to the pass-through entity) to form the basis for negotiation of the rate, then the 3-year retention period for its supporting records starts from the date of such submission.
  - (2) ***If not submitted for negotiation.*** If the proposal, plan, or other computation is not required to be submitted to the Federal Government (or to the pass-through entity) for negotiation purposes, then the 3-year retention period for the proposal, plan, or computation and its supporting records starts from the end of the fiscal year (or other accounting period) covered by the proposal, plan, or other computation.

## Self-Certification Requirements for Increasing Micro-Purchase Threshold Optional Template for LEAs

Name of LEA:		Fiscal Year:	
--------------	--	--------------	--

Complete Sections 1, 2, and 3 that follow the requirements for increasing the micro-purchase threshold as described in 2 C.F.R. § 200.320(a)(1)(iv). Upload this form and the two most recent audit reports into the General Attachments tab of the Consolidated Application. Maintain this documentation for CFM and auditing needs in accordance with 2 CFR § 200.334.

### Section 1

We have elected to increase our micro-purchase threshold from \$10,000 to the following:  
*(Please list the adjusted micro purchase threshold.)*

--

### Section 2

Our justification for this increase is:  
*(Please explain how this increase will be beneficial to your LEA)*

--

### Section 3

Our decision to make the increase is supported by at least one of the following options:  
*(Check all that apply and maintain documentation to support each selected choice).*

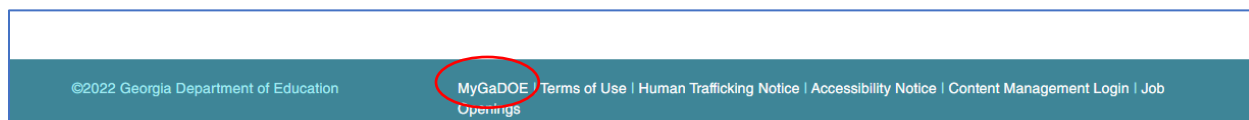
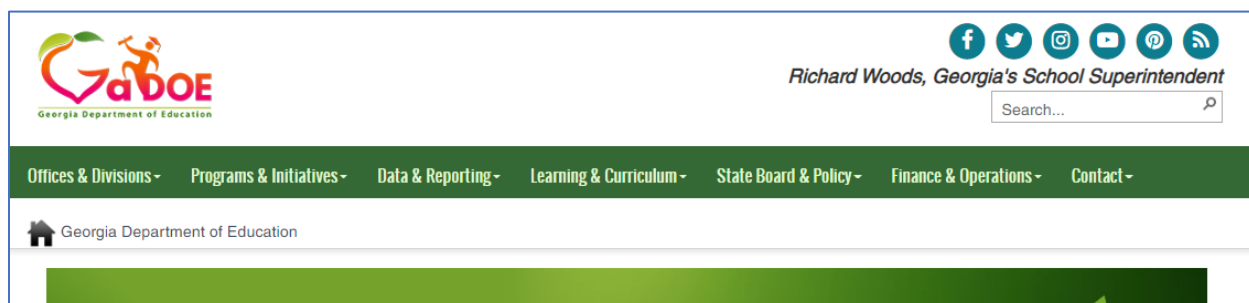
<input type="checkbox"/> 1. We are considered a low-risk auditee (2 C.F.R. § 200.520) according to the criteria checked below: <ul style="list-style-type: none"> <li><input type="checkbox"/> Single audits have been performed on an annual basis, including submitting the data collection form and the reporting package to the FAC within the required timeframe.</li> <li><input type="checkbox"/> There were no deficiencies in internal control which were identified as material weaknesses under the requirements of GAGAS.</li> <li><input type="checkbox"/> The auditor did not report a substantial doubt about the auditee's ability to continue as a going concern.</li> <li><input type="checkbox"/> None of the federal programs had audit findings from any of the following in either of the preceding two audit periods in which they were classified as Type A programs:             <ul style="list-style-type: none"> <li>(1) Internal control deficiencies that were identified as material weaknesses in the auditor's report on internal control for major programs as required under 2 C.F.R. <a href="#">§ 200.515(c)</a>;</li> <li>(2) A modified opinion on a major program in the auditor's report on major programs as required under 2 C.F.R. <a href="#">§ 200.515(c)</a>; or</li> <li>(3) Known or likely questioned costs that exceeded five percent of the total Federal awards expended for a Type A program during the audit period.</li> </ul> </li> </ul>
<input type="checkbox"/> 2. We have performed an annual internal institutional risk assessment to identify, mitigate, and manage financial risk; or
<input type="checkbox"/> 3. For public institutions, a higher threshold consistent with State law.

## Appendix K: Roles within the Consolidated Application on the MyGaDOE Portal

- The MyGaDOE Portal houses applications that the GaDOE and LEAs use for multiple purposes and programs.
- The federal programs Consolidated Application (Con App) is just one part of the MyGaDOE portal.
- The LEA portal security officer will help with securing access.
- The MyGaDOE portal has a secure email feature that all account holders can use. Look for the mail icon on the left side of the screen.



Access the MyGaDOE portal [here](#) at the bottom of the GaDOE website homepage:



### What are the different Con App roles that LEAs need?

Role Name	Role Description
LEA Consolidated Application Coordinator	Full edit rights to the application. This role is automatically applied to the Consolidated Application Coordinator identified within the GaDOE portal.
Superintendent	Read-only access to the application, but has final sign-off for the District.

## What roles do I need in the Con App?

<b>Application</b>	<b>Organization Role</b>	<b>Application Role</b>
Consolidated Application (budgets, MOE, comparability, etc.)	Consolidated Application Coordinator (District) Superintendent (District)	School System User Superintendent
Title I LEA (monitoring)	Title I LEA Coordinator (District) Superintendent (District)	District Coordinator District Superintendent



## Appendix L: Using the Self-Monitoring Application on the MyGaDOE Portal

- Log into your MyGaDOE portal account.

**MyGaDOE**

**Please Log In**

**Username:**

**Password:**

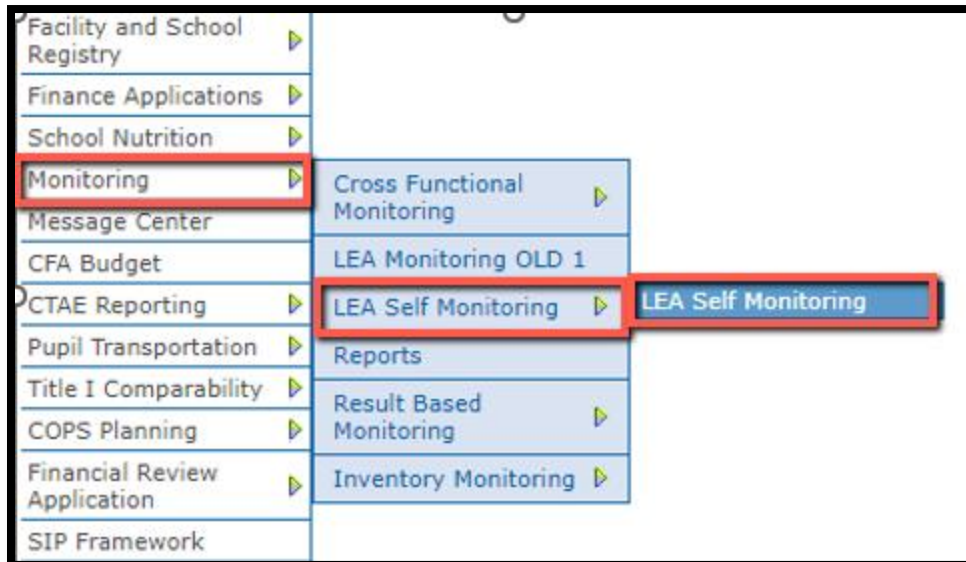
[I forgot my passphrase!](#)

[Or sign up for an account](#)

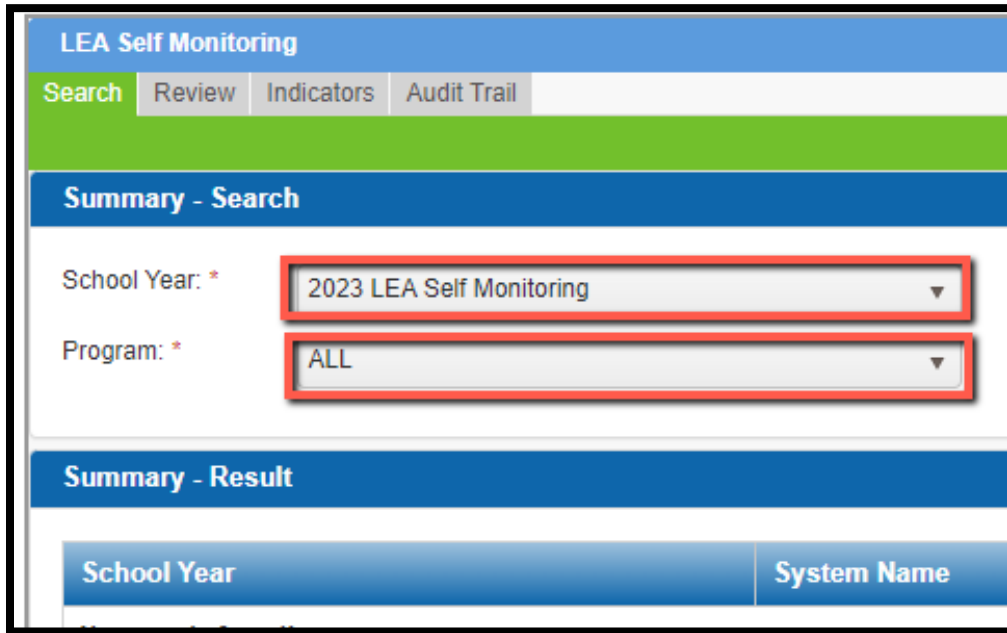
**Helpful links**

- [MyGaDOE Online Guide](#)
- [GaDOE Public Website](#)
- [Information Systems](#)
- [AYP & NCLB](#)
- [Georgia Standards](#)
- [Data Collections](#)
- [Financial Reports](#)
- [Report Card](#)

- On the left side tool bar, select Monitoring, LEA Self-Monitoring, and then LEA Self-Monitoring again.



- On the self-monitoring landing page (Search tab), you will be able to sort your view.
  - School Year: This will be prepopulated with the current year.
  - Program: This will be prepopulated with ALL.
  - District: Your LEA will be listed.
  - Status: Select ALL



Summary - Search

School Year: \* 2023 LEA Self Monitoring      District: \* [REDACTED]

Program: \* ALL      Status: \* ALL

Summary - Result

School Year	System Name	Program Name	Status
2023 LEA Self Monitoring	[REDACTED]	Title V-B, Rural and Low-Income Schools	New
2023 LEA Self Monitoring	[REDACTED]	Title IV-A, Student Support and Academic Enrichment (CFDA# 84.010)	New
2023 LEA Self Monitoring	[REDACTED]	Title III-A, Language Instruction for English Learners and Immigrant Students	New
2023 LEA Self Monitoring	[REDACTED]	Title I-D Subpart 2	New
2023 LEA Self Monitoring	[REDACTED]	Title I-C, Education of Migratory Children	New
2023 LEA Self Monitoring	[REDACTED]	Title I-A, School Improvement (CFDA# 84.010)	New
2023 LEA Self Monitoring	[REDACTED]	Title I-A, Parent and Family Engagement	New
2023 LEA Self Monitoring	[REDACTED]	Title I-A, Notice to Parents	New
2023 LEA Self Monitoring	[REDACTED]	Title I-A, Neglected & Delinquent (CFDA# 84.010) Neglected Set-Aside	New
2023 LEA Self Monitoring	[REDACTED]	Title I-A, Improving the Academic Achieve. of the Disadvantaged (CFDA# 84.010)	New
2023 LEA Self Monitoring	[REDACTED]	Services for Foster Care Children	New

- Select the program you want to open by clicking on either the box on the right or left side of the list.



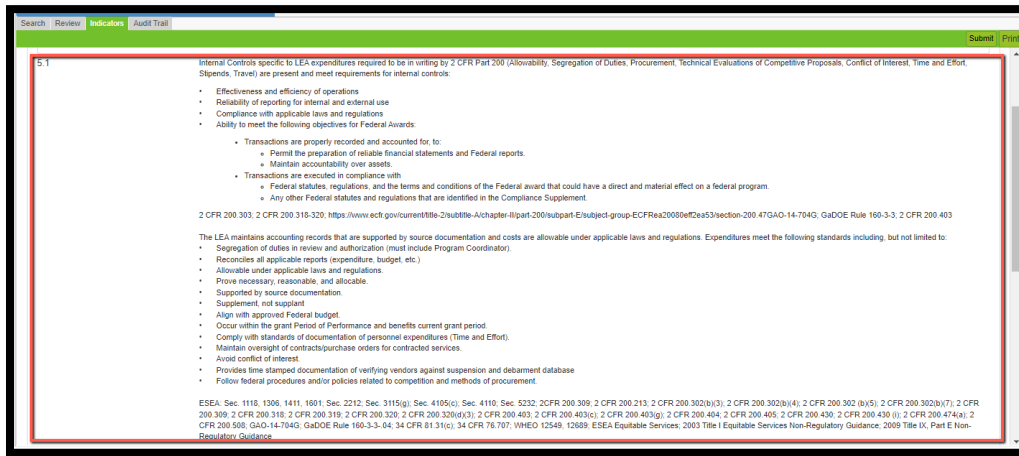
- You are now on the Review tab.
- A Scoring Summary dashboard and the programs are listed.
- Click on the arrow next to a program to open.

Scoring Summary							
All	Answered	Unanswered	District Successfully Implementing	District Resolving	District Requesting Assistance	N/A	Revise
3	0 of 3	3	0	0	0	0	0
Section	Question Answered						
<input type="checkbox"/> Overarching Requirements for All Federal Programs - Internal Controls and Expenditures and Inventory and Drawdowns and Cost Principles	0 of 3						

- Details for the program and a Select button are shown.
- The indicator matches the indicators on the [CFM document](#).
- Click the Select button.

Indicator No	Indicator	Score	Revision Requested
1	<p>Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 200 (Allowability, Segregation of Duties, Procurement, Technical Evaluations of Competitive Proposals, Conflict of Interest, Time and Effort, Stipends, Travel) are present and meet requirements for internal controls:</p> <ul style="list-style-type: none"> <li>• Effectiveness and efficiency of operations</li> <li>• Reliability of reporting for internal and external use</li> <li>• Compliance with applicable laws and regulations</li> <li>• Ability to meet the following objectives for Federal Awards:               <ul style="list-style-type: none"> <li>• Transactions are properly recorded and accounted for, to:                   <ul style="list-style-type: none"> <li>◦ Permit the preparation of reliable financial statements and Federal reports.</li> <li>◦ Maintain accountability over assets.</li> </ul> </li> <li>• Transactions are executed in compliance with                   <ul style="list-style-type: none"> <li>◦ Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a federal program.</li> <li>◦ Any other Federal statutes and regulations that are identified in the Compliance Supplement.</li> </ul> </li> </ul> </li> </ul> <p>2 CFR 200.303; 2 CFR 200.318-320; <a href="https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFR200.303">https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFR200.303</a>; 2 CFR 200.318-320; <a href="https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFR200.318-320">https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFR200.318-320</a>; 2 CFR 200.320; <a href="https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFR200.320">https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200/subpart-E/subject-group-ECFR200.320</a>; 2 CFR 200.403</p> <p>The LEA maintains accounting records that are supported by source documentation and costs are allowable under applicable laws and regulations. Expenditures meet the following standards including, but not limited to:</p> <ul style="list-style-type: none"> <li>• Segregation of duties in review and authorization (must include Program Coordinator).</li> </ul>		

- You are now on the Indicator Tab
- The indicator is listed.



- A Score field is listed and is required to be completed. Your LEA team will determine progress on this specific indicator. You will choose one of the responses below.
  - District Successfully Implementing
  - District Resolving
  - District Requesting Assistance
  - N/A

Score: \*  District Successfully Implementing  District Resolving  District Requesting Assistance  N/A

- A Current Condition (what is currently happening in the LEA related to this indicator) field is listed.
- A Document Reviewed (list any documents your team reviewed) field is listed.
  - Your LEA may choose to add narrative in the Current Condition and the Document Reviewed fields. These fields are not required; however, LEAs are strongly encouraged to use these fields to capture the team’s discussion and decision-making to support the rating.

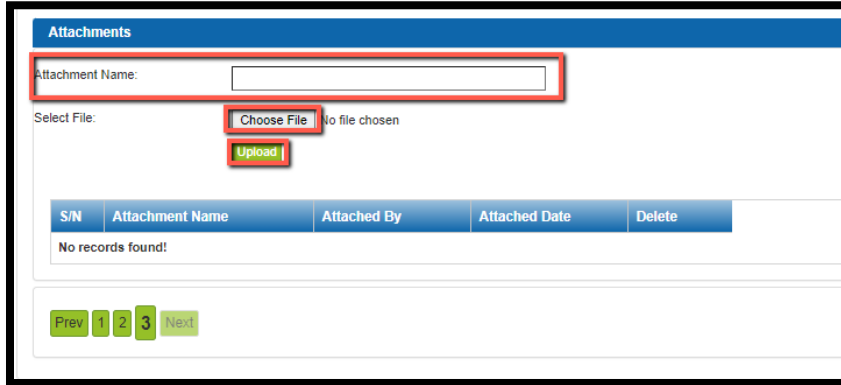
Current Condition:

Format  B / I / U

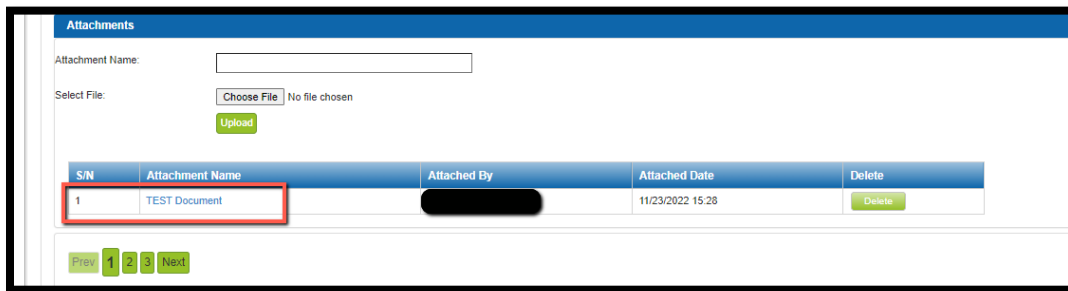
Documents Reviewed:

Format  B / I / U

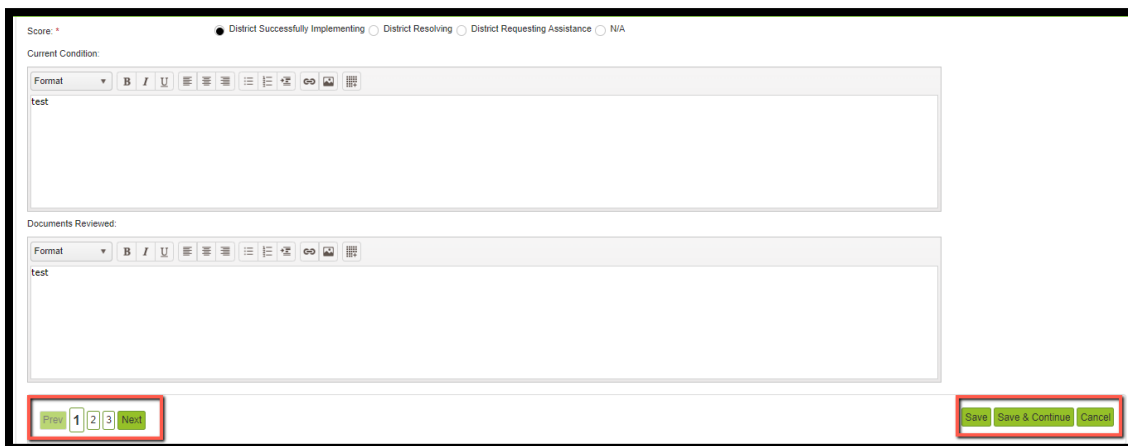
- An Attachments field is listed. The LEA team may upload attachments to the report. Attachments are not required. However, LEAs are strongly encouraged to use this feature to include documentation to support the rating. If uploading a document an Attachment Name must be entered.



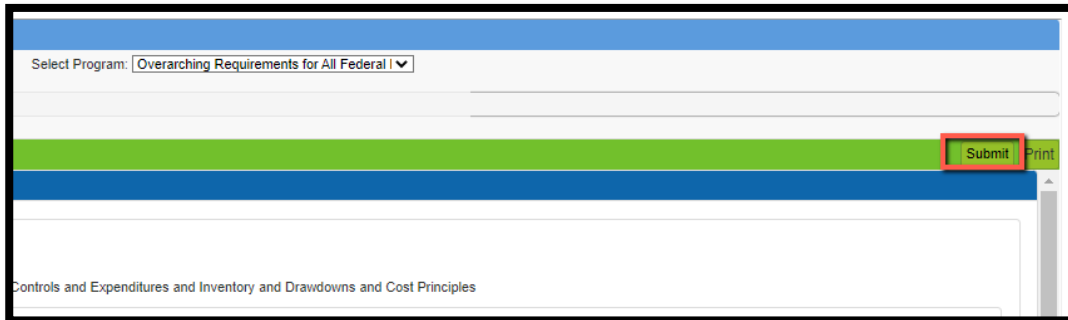
- The attachment is now listed.



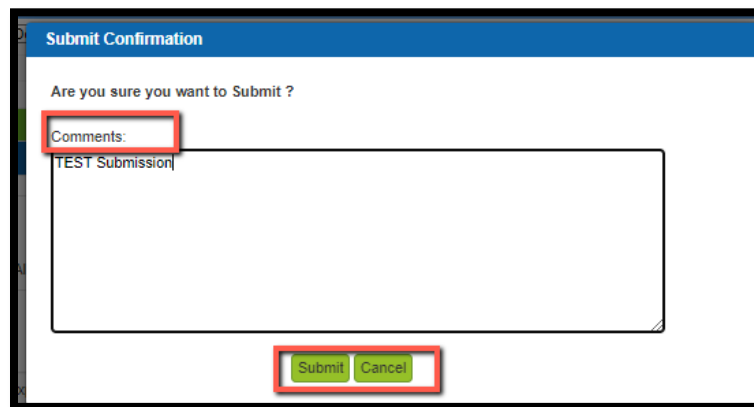
- After a score has been selected, information has been put into the Current Condition and Documents Reviewed fields, and files have been attached, select either Save, Save & Continue, or Cancel. On the last page the Save & Continue choice is grayed out since there are no other pages to complete.
- Repeat the same process for each page of the indicator



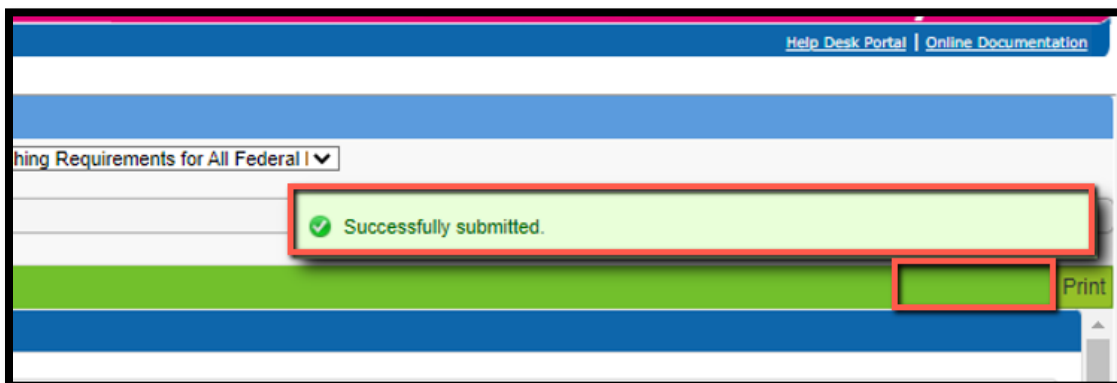
- When all indicators are complete in a specific program section, the LEA Coordinator will submit the report to the Superintendent. (Each program section will be submitted independently of the other program sections.) The submit button is on the upper right corner of the report.



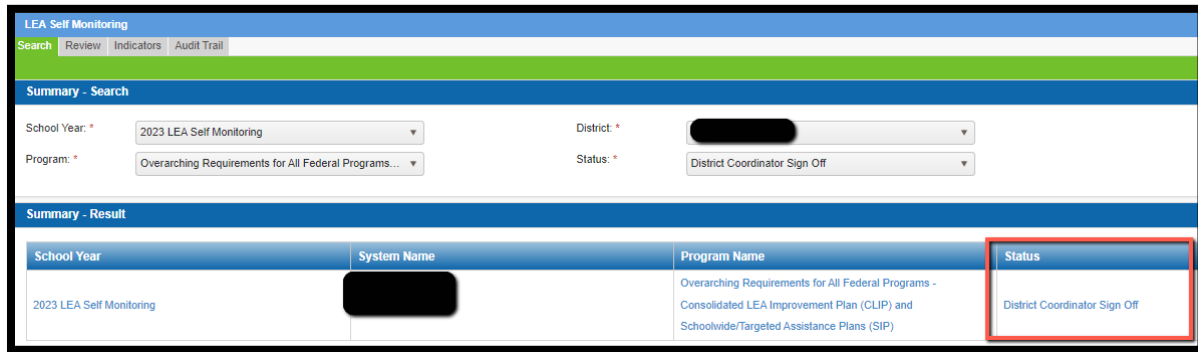
- After submitting the report, a Submit Confirmation pop-up box appears. Enter in comments and hit the Submit button.



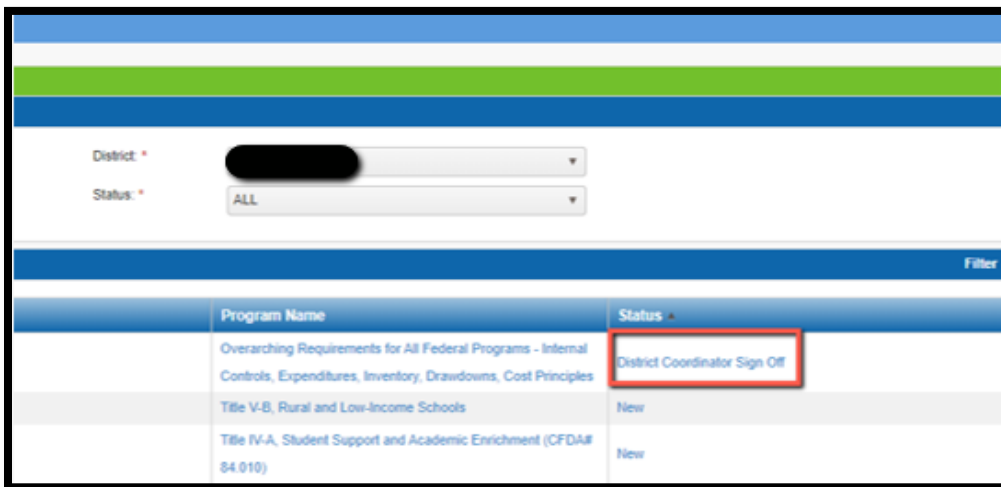
- After adding comments and confirming the submission, a Successfully submitted pop-up box appears.
- After submitting indicators to the Superintendent for review the indicator can no longer be edited.
- After submitting indicators to the Superintendent for review the Submit button disappears.



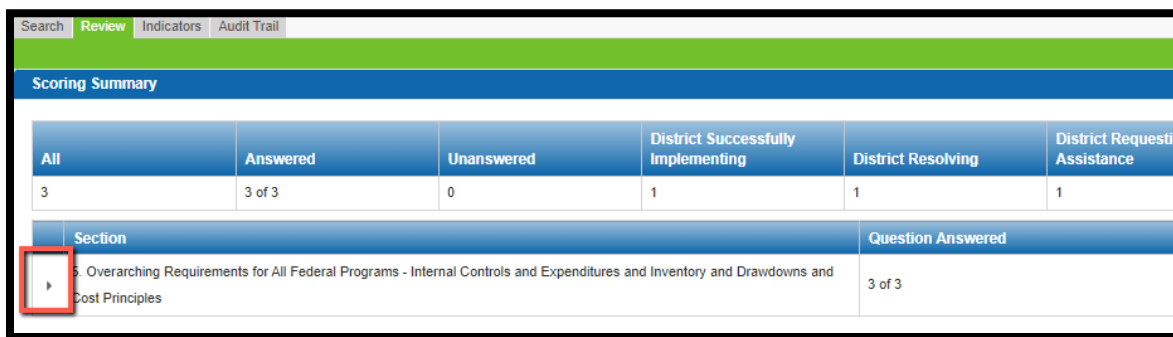
- The District Coordinator will see the status of the indicator has been changed to District Coordinator Sign Off.



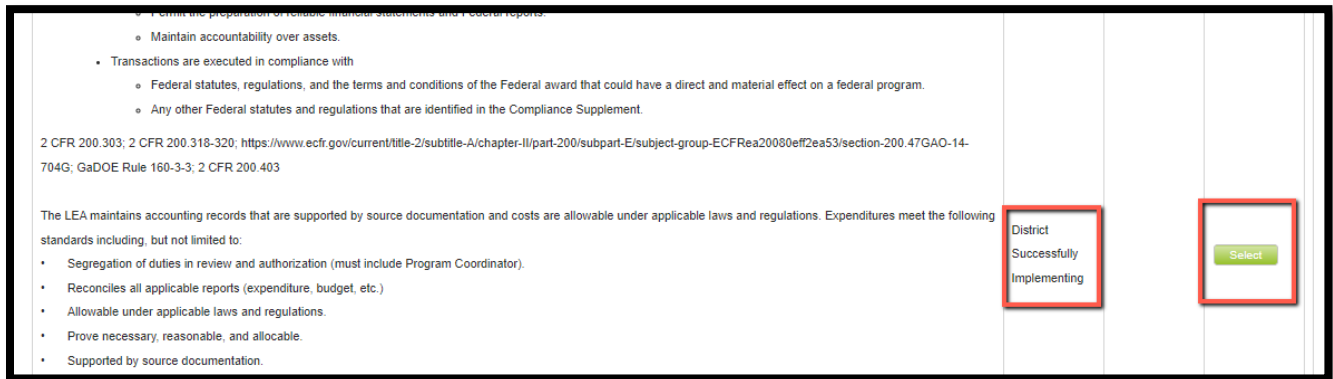
- When the Superintendent signs into the portal they will now see District Coordinator Sign Off in the status column on the dashboard.
- The Superintendent will click to open up the indicator that has been signed off.



- You are now on the Review tab.
- A Scoring Summary dashboard and the programs are listed.
- Click on the arrow next to a program to open.



- The Score column now displays the score chosen.
- Click on the Select button.



- The Superintendent sees the details for the information and uploads submitted by the LEA Coordinator.
- The Superintendent can Submit or Request Revisions.



LEA Self-Monitoring

Select School Year: 2021 LEA Self-Monitoring | Select District: [State Capital] | Select Program: [Overarching Requirements for All Federal]

District Coordinator Sign Off

Search | Review | **Indicators** | Audit Trail

**Submit** | Request Review | Print

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**Indicator Scoring**

Section Name: 5. Overarching Req. | Section Description: 5. Overarching Requirements for All Federal Programs - Internal Controls and Expenditures and Inventory and Drawdowns and Cost Principles

5.1 Internal Controls specific to LEA expenditures required to be in writing by 2 CFR Part 206 (Availability, Segregation of Duties, Procurement, Technical Evaluations of Competitive Proposals, Conflict of Interest, Time and Effort, Skipwork, Travel) are present and meet requirements for internal controls

- Effectiveness and efficiency of operations
- Fidelity of reporting for internal and external use
- Compliance with applicable laws and regulations
- Ability to meet the following objectives for Federal awards:
  - Transactions are properly recorded and accounted for, to:
    - Permit the preparation of reliable financial statements and Federal reports.
    - Maintain accountability over assets.
  - Transactions are recorded in compliance with:
    - Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a federal program.
    - Any other Federal statutes and regulations that are identified in the Compliance Supplement.

2 CFR 200.303; 2 CFR 200.310-320; https://www.ecfr.gov/current/title-2/chapter-I/subchapter-E/part-200/subpart-E/subject-group-ECFR200000e02a653ee6a26047040-147040; 0a50E Rule 168.3-3; 2 CFR 200.403

The LEA maintains accounting records that are supported by source documentation and costs are allocable under applicable laws and regulations. Expenditures meet the following standards including, but not limited to:

- Segregation of duties in review and authorization (must include Program Coordinator)
- Reconciles all applicable reports (expenditure, budget, etc.)
- Allocable under applicable laws and regulations
- Have necessary, reasonable, and allocable
- Supported by source documentation
- Supplement, not supplant

ESEA Sec. 1115, 1358, 1411, 1481; Sec. 2212, Sec. 3115(g); Sec. 4105(c); Sec. 4110; Sec. 5022; 20CFR 200.309; 2 CFR 200.310; 2 CFR 206.303(a)(3); 2 CFR 206.303(a)(4); 2 CFR 206.302 (a)(5); 2 CFR 206.302(b)(7); 2 CFR 200.309; 2 CFR 200.310; 2 CFR 206.319; 2 CFR 200.310; 2 CFR 206.320(a)(3); 2 CFR 200.400; 2 CFR 200.401(c); 2 CFR 200.403(g); 2 CFR 200.404; 2 CFR 200.405; 2 CFR 200.400; 2 CFR 200.400 (i); 2 CFR 200.47(a); 2 CFR 200.500; 040-14-7640; (a)DOE Rule 168.3-3-04; 34 CFR 81.31(c); 34 CFR 76.707; WHEO 12549; 12689; ESEA-Equitable Services; 2000 Title I-Equitable Services Non-Regulatory Guidance; 2009 Title IX-Part E Non-Regulatory Guidance

Score:  District Successfully Implementing |  District Resulting |  District Requesting Assistance |  N/A

Current Condition

Format | **OK**

Documents Reviewed

Format | **Fail**

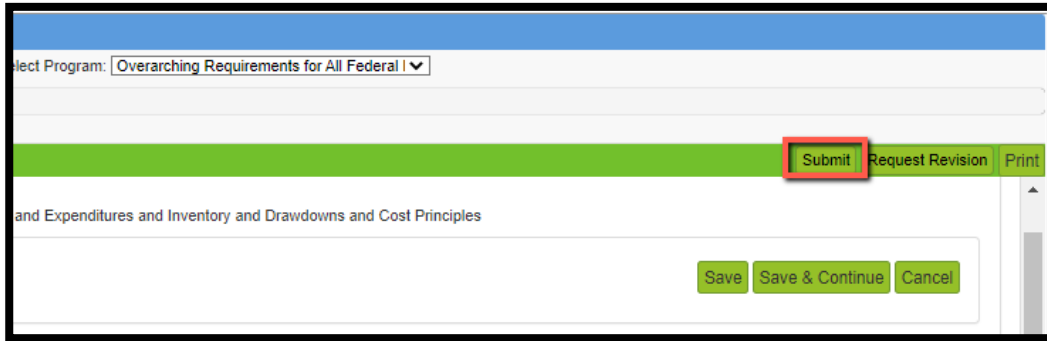
**Attachments**

Attachment Name: | Select File:  No file chosen

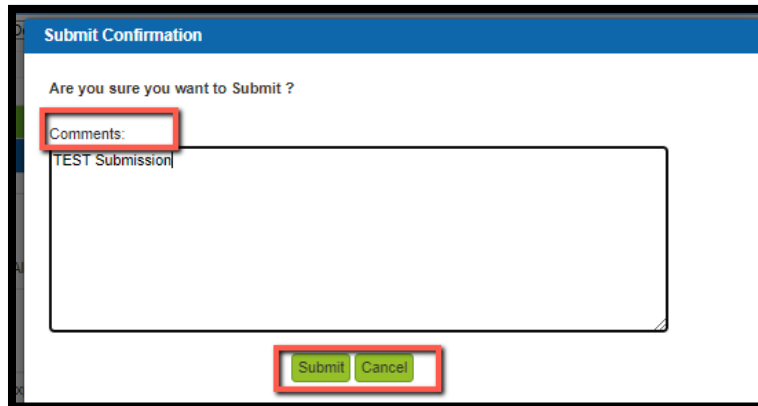
S/N	Attachment Name	Attached By	Attached Date	Delete
1	<b>TEST Document</b>	Daisy Coordinator	11/23/2022 15:28	<input type="button" value="Remove"/>

Submit | Save & Continue | Cancel

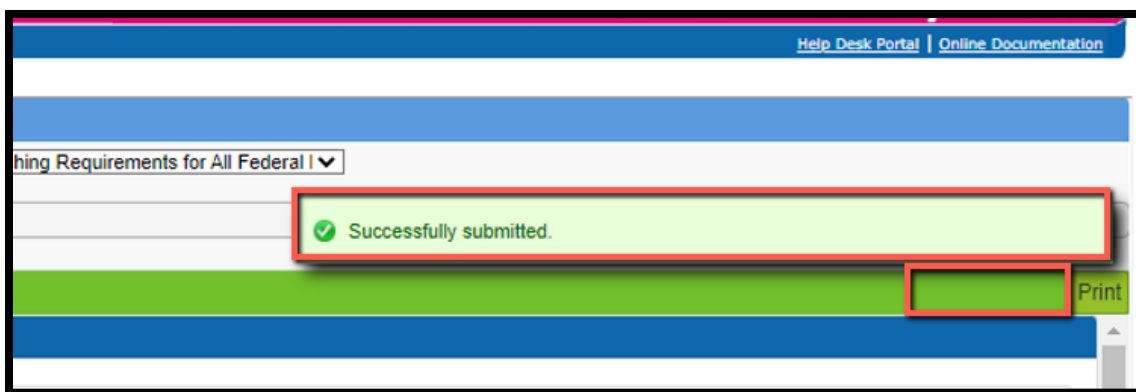
- If the Superintendent chooses to submit the self-monitoring report to the GaDOE, click on the Submit button.



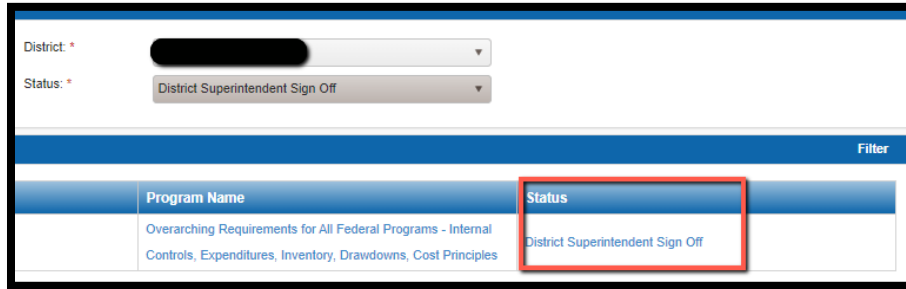
- After submitting the report, a Submit Confirmation pop-up box appears. Enter in comments and hit the Submit button.



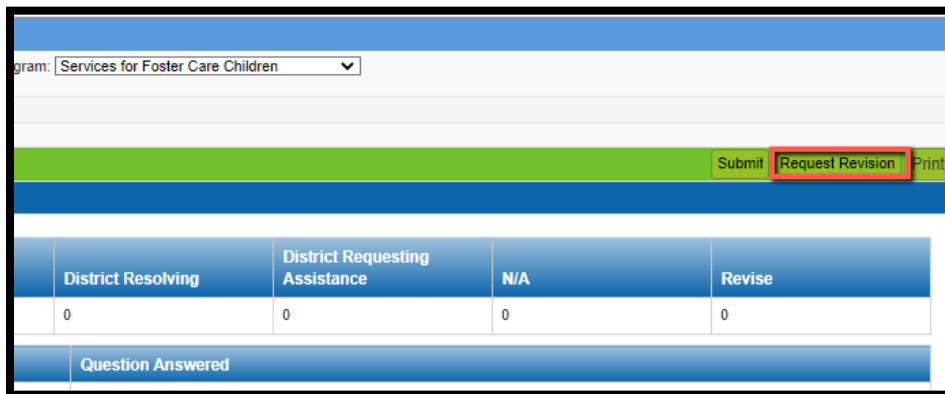
- After adding comments and confirming the submission, a Successfully submitted pop-up box appears.
- After submitting indicators to the GaDOE for review the indicator can no longer be edited.
- After submitting indicators to the GaDOE for review the Submit button disappears.



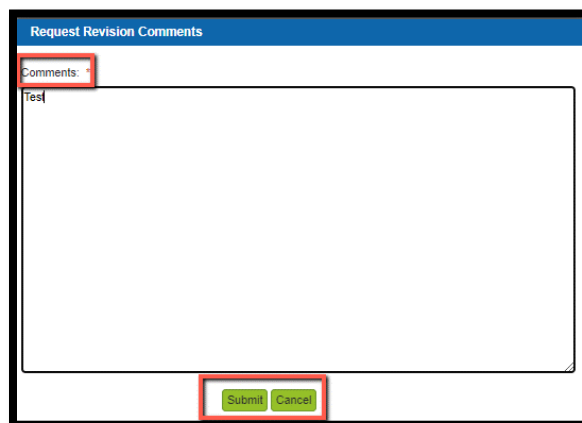
- The District Coordinator will see the status of the indicator has been changed to District Superintendent Sign Off.



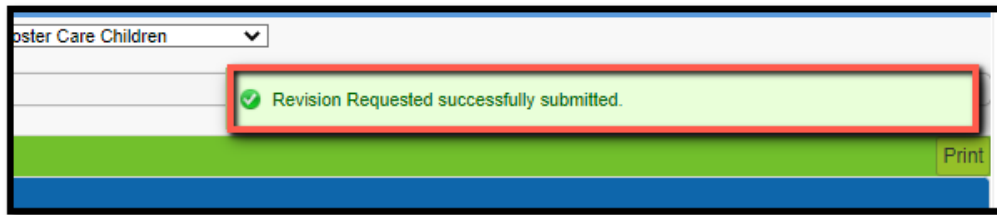
- GaDOE Program Manager receives the submission, acknowledges the report, and reviews with their team. If the LEA requested assistance or if the GaDOE team has questions, the program manager will contact the LEA.
- If the Superintendent chooses to request revisions to the self-monitoring report, click on the Request Revision button.



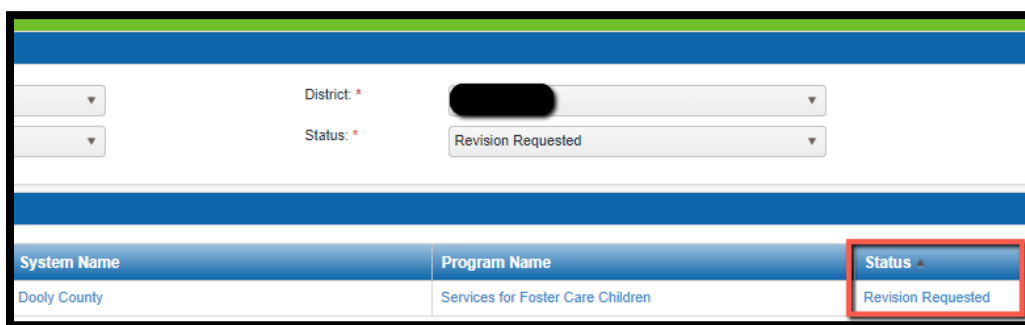
- After requesting revisions to the report, a Request Revisions Comments pop-up box appears. Enter in comments and hit the Submit button.



- After adding comments and confirming the request revisions, a Revisions Requested successfully submitted pop-up box appears.



- The District Coordinator will see the status of the indicator has been changed to Revision Requested.



- Repeat the steps to score the indicator and resubmit to the Superintendent