CEIS Budget Guidance

1. What is the amount of funds for FY19 CEIS? ________________
   Note: All districts determined to have significant disproportionality (SD) must use 15% of their federal funds to provide CEIS. Districts not determined to have SD may opt to use up to 15%.

2a. Are there carryover funds (FY18 CEIS) from the previous school year? If applicable, how much carryover funds? ________________

2b. What is the total amount of funds for FY19 CEIS (combine Questions 1 and 2)? ________________

3. What is the proposed number of students that will receive CEIS? ________________
   Note: The district shall ensure that the proposed number of students is commensurate with the allotted amount of funds. For example, $100,000 used to provide services for 10 students may not be an appropriate choice.

   A. The district shall use the budget form to list individual expenditures.

      The district shall identify each resource listed in the CEIS action plan that requires use of these funds. Descriptors must include adequate information to review each request (e.g., number of days for professional development, number of teachers receiving training, number of personnel hired to provide a service; fulltime or part-time work status, breakdown of salary and benefits, number of student licenses, etc.).

   B. Additional Budget Guidelines:

      • When building Con App budgets CEIS tab must be completed.
      • All items with a per unit cost of $5,000.00 more need prior approval from GaDOE budget specialist (excluding personnel).
      • CEIS funds must be budgeted in a separate line item within budget and should have a description indicating that it is CEIS.
      • Allowable Costs: See detail regulation below.

§200.403 Factors affecting allowability of costs.

Except where otherwise authorized by statute, costs must meet the following general criteria in order to be allowable under Federal awards:

   (a) Be necessary and reasonable for the performance of the Federal award and be allocable thereto under these principles.

   (b) Conform to any limitations or exclusions set forth in these principles or in the Federal award as to types or amount of cost items.

   (c) Be consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the non-Federal entity.
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(d) Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.

(e) Be determined in accordance with generally accepted accounting principles (GAAP), except, for state and local governments and Indian tribes only, as otherwise provided for in this part.

(f) Not be included as a cost or used to meet cost sharing or matching requirements of any other federally-financed program in either the current or a prior period. See also §200.306 Cost sharing or matching paragraph (b).

(g) Be adequately documented. See also §§200.300 Statutory and national policy requirements through 200.309 Period of performance of this part.

§200.404 Reasonable costs.

A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost. The question of reasonableness is particularly important when the non-Federal entity is predominantly federally-funded. In determining reasonableness of a given cost, consideration must be given to:

(a) Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the non-Federal entity or the proper and efficient performance of the Federal award.

(b) The restraints or requirements imposed by such factors as: sound business practices; arm's-length bargaining; Federal, state, local, tribal, and other laws and regulations; and terms and conditions of the Federal award.

(c) Market prices for comparable goods or services for the geographic area.

(d) Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the non-Federal entity, its employees, where applicable its students or membership, the public at large, and the Federal Government.

(e) Whether the non-Federal entity significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the Federal award's cost.


§200.405 Allocable costs.

(a) A cost is allocable to a particular Federal award or other cost objective if the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. This standard is met if the cost:

(1) Is incurred specifically for the Federal award;
(2) Benefits both the Federal award and other work of the non-Federal entity and can be distributed in proportions that may be approximated using reasonable methods; and

(3) Is necessary to the overall operation of the non-Federal entity and is assignable in part to the Federal award in accordance with the principles in this subpart.

(b) All activities which benefit from the non-Federal entity's indirect (F&A) cost, including unallowable activities and donated services by the non-Federal entity or third parties, will receive an appropriate allocation of indirect costs.

(c) Any cost allocable to a particular Federal award under the principles provided for in this part may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by Federal statutes, regulations, or terms and conditions of the Federal awards, or for other reasons. However, this prohibition would not preclude the non-Federal entity from shifting costs that are allowable under two or more Federal awards in accordance with existing Federal statutes, regulations, or the terms and conditions of the Federal awards.

(d) Direct cost allocation principles. If a cost benefits two or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit. If a cost benefits two or more projects or activities in proportions that cannot be determined because of the interrelationship of the work involved, then, notwithstanding paragraph (c) of this section, the costs may be allocated or transferred to benefitted projects on any reasonable documented basis. Where the purchase of equipment or other capital asset is specifically authorized under a Federal award, the costs are assignable to the Federal award regardless of the use that may be made of the equipment or other capital asset involved when no longer needed for the purpose for which it was originally required. See also §§200.310 Insurance coverage through 200.316 Property trust relationship and 200.439 Equipment and other capital expenditures.

(e) If the contract is subject to CAS, costs must be allocated to the contract pursuant to the Cost Accounting Standards. To the extent that CAS is applicable, the allocation of costs in accordance with CAS takes precedence over the allocation provisions in this part.