

# UGG!! New Federal Guidance and YOU!!

## Accountability & Finance Team

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# • What is changing?



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- ✓ *Procurement and Property Management*
- ✓ *Allowability of Meals and Conferences*
- ✓ *Time and Effort Management*
- ✓ *Audits and Audit Resolution*
- ✓ *Financial Management Controls*
- ✓ *Indirect Costs*
- ✓ *New Responsibilities of the Pass-Through Agency*



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# When is it changing?

FY2015 is the last year federal programs will be held accountable under the OMB Circulars. The Unified Grant Guidance went into effect on December 26, 2014. Circulars A-21, A-87, A-102, A-122, and A-133 are going to be effect for awards made before December 26, 2014. After the FY2015 grant awards expire, these guidelines will no longer apply.

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# How will it affect my programs?

*The Carl D. Perkins Act of 2006, from which your funding comes, is required by law to follow cost allocation guidance from the federal government.*



# RESOURCES TO ASSIST YOU

- FEDERAL REGISTER
- EDGAR (2015 EDITION)
- GEORGIA GRANT MANAGEMENT PROCEDURE MANUAL
- CTAE GRANTS BUDGET GUIDANCE



# PERKINS FUNDING FORMULA

How are your Perkins dollars calculated???????



# Perkins IV in Georgia



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- GADOE is the Fiscal Agent for Georgia
- Georgia's State Plan requires a **50/50** split with TCSGA (Technical College System of Georgia)
- Georgia adheres strictly to the distribution guidelines for Perkins IV







# Georgia's Allocation is Split 50/50 with TCSGA



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October 6, 2014		FINAL		FY 2015			
GEORGIA CAREER AND TECHNICAL EDUCATION (Perkins IV) ALLOTMENT - FY 2015 (July 1, 2014 - June 30, 2015) (Carl D Perkins Act of 2006 - Allocations based on letter from Johan Unin Released October 1, 2014)							
Budget Summary for Program Year (PY) 2014-2015 (FY 2015)							
FUNDING CATEGORIES	Perkins Title I Allocation Formula	STATE TOTALS		FEDERAL FUNDS		NONFEDERAL FUNDS	
		Federal	Non-Federal	Secondary	Post Secondary	Secondary	Post Secondary
<b>BASIC GRANT - Title I</b>							
STATE ADMINISTRATION	5% Maximum	1,901,029	1,901,029			945,018	956,011
STATE LEADERSHIP	10% Maximum (10% of Consolidated Funds)	3,813,050	3,813,050				
Leadership Activities		3,714,813	3,714,813				
Non-Traditional Employment	60,000 Minimum - 150,000 Maximum	60,000	60,000				
State Institutions /1	1% Max. (0.1% of Basic Grant after Consolidation)	38,240	38,240				
<b>LOCAL PROGRAMS</b>	85% Minimum	32,443,800	32,443,800	16,252,190	16,252,190		
75% Allocation	75% Minimum			14,626,971	15,592,190		
Reserve	10% Maximum of Local Programs Funds			1,625,219	660,000		
Consolidated	85%			19,128,350	19,090,112	945,018	956,011
=====							
Basic Grant before Consolidation with Tech Prep							
<b>Tech Prep - Title I</b>	(10% Consolidated with Title 1 Basic Grant)						
/1 Allocated to Georgia Department of Juvenile Justice, Department of Corrections, and State Schools in accordance with [Section 112 (a) (2) (A)] of the Perkins IV legislation.							

5% Maximum

Not More Than

.1% of Basic Grant

Not Less Than

# What is SAIPE and where do I find it???



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## SAIPE - *Small Area Income and Poverty Estimates*

- *The U.S. Census Bureau, with support from other Federal agencies, created the Small Area Income and Poverty Estimates (SAIPE) program to provide more current estimates of selected income and poverty statistics than those from the most recent decennial census.*
- *Estimates are created for school districts, counties, and states. The main objective of this program is to provide updated estimates of income and poverty statistics for the administration of federal programs and the allocation of federal funds to local jurisdictions. Estimates for 2013 were released in December 2014. These estimates combine data from administrative records, intercensal population estimates, and the decennial census with direct estimates from the American Community Survey to provide consistent and reliable single-year estimates. These model-based single-year estimates are more reflective of current conditions than multi-year survey estimates.*
- <http://www.census.gov/did/www/saipe/index.html>

## What does the Perkins IV legislation require in the formula for distribution to secondary education programs?

- **Thirty Percent**—shall be allocated to local educational agencies in proportion to the number of individuals **aged 5 through 17**, inclusive, who reside in the school district served by such local educational agencies in the State for such preceding fiscal year, as determined on the basis of the most recent satisfactory data provided to the Secretary by the Bureau of the Census for the purpose of determining eligibility under title I of the Elementary and Secondary Act of 1965.
- **Seventy Percent**—shall be allocated to such local educational agencies in proportion to the number of individuals **aged 5 through 17**, inclusive, who reside in the school district served by such local educational agency and are from families **below the poverty level** for the preceding fiscal year, as determined on the basis of the most recent satisfactory data of the Elementary and Secondary Education Act of 1965, compared to the total number of such individuals who reside in the school districts served by all the local educational agencies in the State for such preceding year.

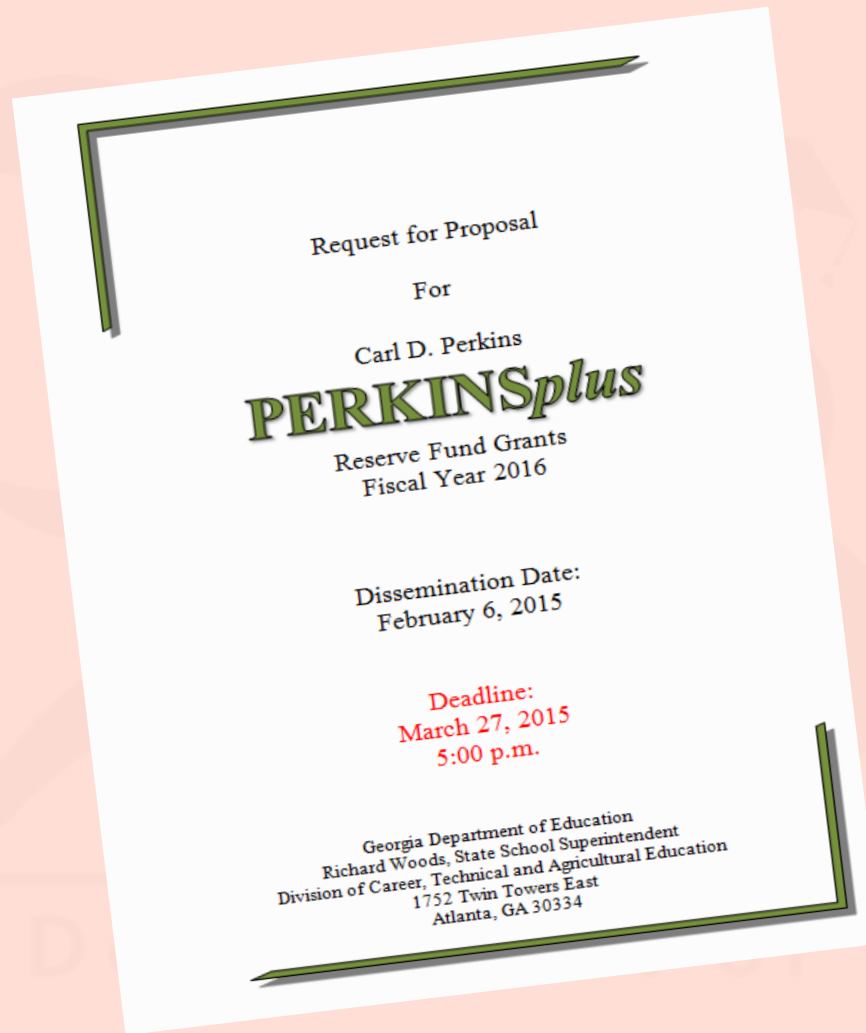
## FY2015 Perkins IV Allocations Using SAIPE

February 14, 2014

**DRAFT FOR ANALYSIS AND PLANNING PURPOSES ONLY (Using SAIPE Census Data)**

FY2015 Perkins IV Allocation to Eligible Recipients (July 1, 2014 - June 30, 2015)										Compared to FY2014			
Estimated Amount to be Available 7/1/2014										14,626,969			
System #	System Name	Estimated Total Population	Estimated Relevant Population 5-17 Combined Systems)	Number of Relevant Children 5 to 17 Years old in Poverty who are Related to	Combined Total Population	Combined Total - Relevant population age 5 - 17	30%	Combined Total - Estimated number of relevant children 5 to 17	70%	FY2015 Total Perkins IV Sec. 131(a) Allocation - 75%	FY2014 Total Perkins IV Sec.131(a) Allocation 75%	Change in Funding from FY2014	
601	Appling County School	18,368	3,346	1,079	18,368	3,346	8,060	1,079	24,048	32,108	28,505	3,603	
602	Atkinson County School	8,284	1,716	635	8,284	1,716	4,134	635	14,152	18,286	19,226	(940)	
603	Bacon County School	11,198	2,116	653	11,198	2,116	5,097	653	14,554	19,651	18,234	1,417	
604	Baker County School	3,366	586	218	3,366	586	1,412	218	4,859	6,271	5,636	635	
605	Baldwin County School	46,367	6,487	2,329	46,367	6,487	15,627	2,329	51,907	67,534	58,259	9,275	
606	Banks County School	18,316	3,420	833	18,316	3,420	8,239	833	18,565	26,804	25,395	1,409	
607	Barrow County School	70,169	13,972	2,743	70,169	13,972	33,658	2,743	61,134	94,792	96,158	(1,366)	
608	Bartow County School	80,838	15,793	3,427	80,838	15,793	38,045	3,427	76,379	114,424	114,482	(58)	
609	Ben Hill County School	17,538	3,247	1,461	17,538	3,247	7,822	1,461	32,562	40,384	34,705	5,679	
610	Berrien County School	19,041	3,467	1,128	19,041	3,467	8,352	1,128	25,140	33,492	30,848	2,644	
611	Bibb County School	156,462	28,293	10,706	156,462	28,293	68,157	10,706	238,608	306,765	248,844	57,921	
612	Blount County School	12,912	2,227	610	12,912	2,227	5,265	610	12,700	16,164	16,592	(428)	
613	Bolton County School	10,000	1,000	500	10,000	1,000	3,000	500	10,000	10,000	10,000	0	
614	Bolton County School	10,000	1,000	500	10,000	1,000	3,000	500	10,000	10,000	10,000	0	
615	Bryan County School	32,214	7,008	1,033	32,214	7,008	16,882	1,033	23,023	39,905	39,275	630	
616	Bulloch County School	72,694	10,478	3,114	72,694	10,478	25,241	3,114	69,403	94,644	84,487	10,157	
617	Burke County School	23,125	4,577	1,954	23,125	4,577	11,026	1,954	43,549	54,575	49,896	4,679	
618	Butts County School	23,524	3,835	1,074	23,524	3,835	9,238	1,074	23,937	33,175	30,166	3,009	
619	Calhoun County School	6,504	820	256	6,504	820	2,262	256	7,024	10,106	9,651	455	

**Perkins IV Allocation = (30% Allocation + 70% Allocation)**



# FY2015 Carryover Funds



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- ✓ Reallocation of funds
- ✓ Allocation by funding formula

FY2015 Perkins IV Carryover Allocation				
System Number	System Name			Final Carryover Allocation FY2015
601	Appling County			\$ 4,721
602	Atkinson County			\$ 3,717
603	Bacon County			\$ 780
604	Baker County			\$ -
605	Baldwin County			\$ 4,781
606	Banks County			\$ -
607	Barrow County			\$ 6,765
608	Bartow County			\$ 8,111
609	Ben Hill County			\$ 2,594
610	Berrien County			\$ 4,822
611	Bibb County			\$ 24,684
612	Bleckley County			\$ 3,781
613	Brantley County			\$ 4,701
614	Brooks County			\$ -
615	Bryan County			\$ 5,288
616	Bulloch County			\$ 9,267
617	Burke County			\$ 6,355
618	Butts County			\$ 1,490
619	Calhoun County			\$ 319
620	Camden County			\$ 7,000

## Grants awarded based on:

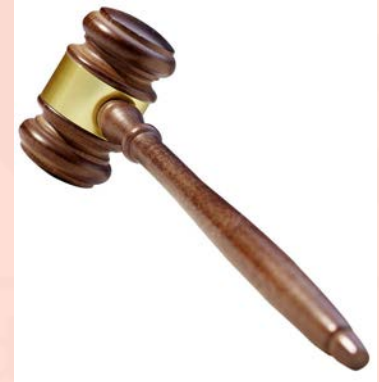
- Availability of funds
- Reduced by Federal funds returned by LEA in FY2014
- Follow Perkins Budget Guidance
- No Caps-(except 5% Admin)

# • What is the UGG?

*The Unified Grant Guidance or (UGG) is the replacement for the OMB Circulars (A-21, A-87 and A-122) and audits A-133. These circulars establish government-wide standards for such issues as allowable costs for all federally funded programs.*



# Unified Grant Guidance (UGG) CHANGES TO FEDERAL PROGRAMS MANAGEMENT





# FEDERAL SOURCES OF FUNDING



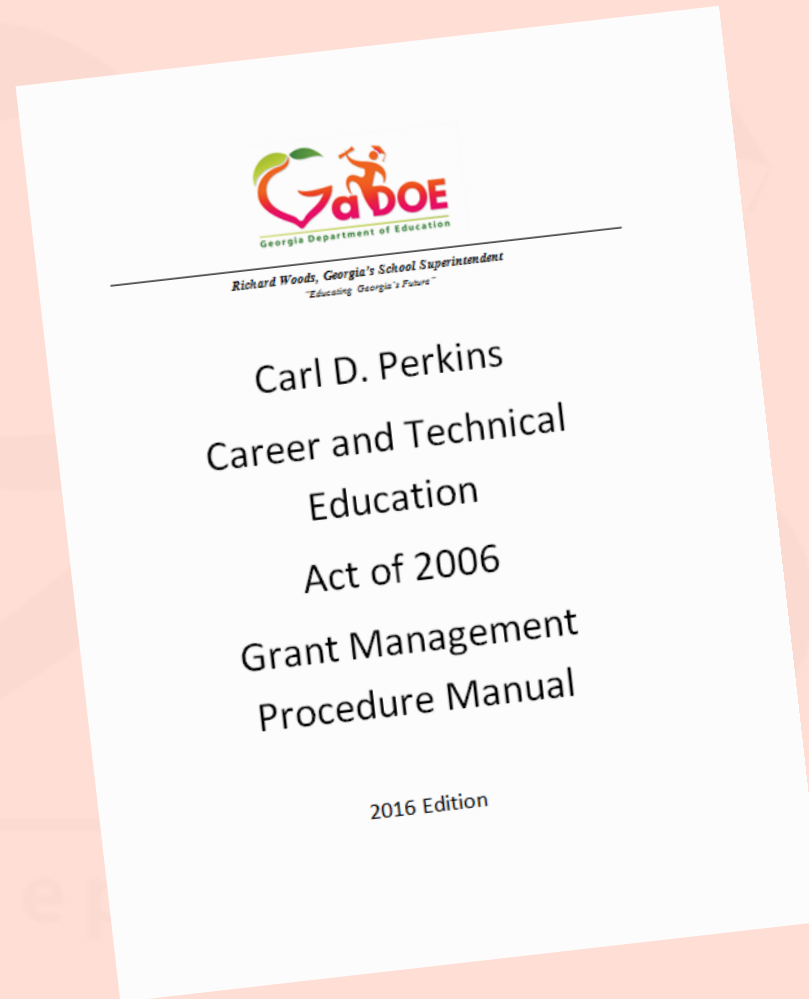
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- Perkins Program Improvement Grant
- Perkins*plus* Reserve Grant
- Carryover Funds
- State Institutions
- Professional Development



**New guidelines apply to all federal sources of funding and all state funds used to match!**

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# Purpose of the Handbook



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- Provide a resource for Technical Assistance for LEAs
- Compliance with auditor's request for policies and procedures
- Establish compliance policies and procedures for programmatic aspects and fiscal compliance with Perkins IV

# Programmatic Aspects of the Perkins Grant



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## Framework of the Federal Statute

- Purpose
- Definitions
- Respective Role of "State Eligible Agency"
- GaDOE Organizational Structure
- Who is a CTE student for Purposes of Perkins?

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# Accountability Requirements



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- Core Indicators of Performance
- Core Indicator Definition and Measurement Chart
- State Levels of Performance
- Local Levels of Performance
- Improvement Plans
- Consolidated Annual Report
- Financial Status Report



# Local Application Plans

- Program Improvement Grant
- Broad Budget Guidelines
- Allowable Budget Codes
- Local Application Review Process
- State Requirement
- Technical Assistance Provided
- Budget Revision Review Process



# Programmatic Fiscal Requirements



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- Supplement- Not Supplant
- Maintenance of Effort
- Matching
- Hold Harmless



# New Responsibilities of the Pass-Through Agency





- Pass-through agency must evaluate each subrecipient's risk of non compliance with (federal statute /regulations /terms of award) for purpose of monitoring





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# Measuring Performance "Performance Metrics"

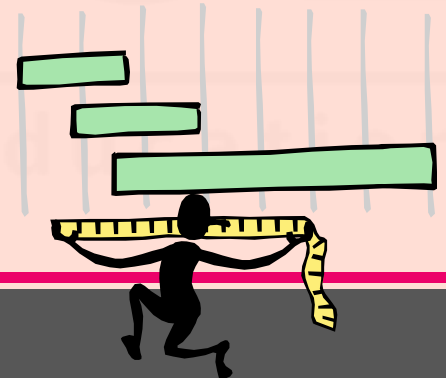
- The non-federal entity must submit to the pass-through performance reports:
  1. Comparing actual accomplishments to the objectives established by the federal award
  2. Where the accomplishment can be quantified (e.g. cost) it may be required;
  3. If performance trend data is useful to federal award agency, agency should include it as requirement for performance

# Measuring Performance (cont.)



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4. Reasons why goals were not met, if appropriate
5. Explanation of other pertinent information, such as cost overruns
6. Significant developments, problems, delays, adverse conditions
7. Favorable developments



# Monitoring and Internal Audit



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- System Level Monitoring
- Selection of Recipients to be Monitored
- Monitoring of Eligible Recipients
- Notification of On-site Visit
- During the Monitoring Visit
- Exit Conference
- Reports and Corrective Action Plans
- Follow-Up on Findings and Corrective Action
- High Risk Monitoring



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# Required Monitoring

All CTAE programs funded under the Carl D. Perkins Vocational and Technology Education Amendment of 1998 Public Law 105-332 shall be monitored at least one every five year for the purpose of compliance, program improvement and financial review.

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# Selection of Recipients to be Monitored



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An LEA to be monitored will be determined by using both its risk assessment rating from the CTAE Accountability & Finance Unit and the GaDOE Office of Financial Review Division rating.

(CTAE Unit: two-thirds of the score; GaDOE Financial Review: one-third of the total score).

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# Monitoring and Risk Assessment Checklist

## APPENDIX F



### CAREER, TECHNICAL, AND AGRICULTURAL EDUCATION 2015-16 MONITORING AND RISK ASSESSMENT CHECKLIST (Based of FY14 Data)

System: [Click here to enter text.](#)

Fiscal Year: FY2014

Date: [Click here to enter a date.](#)

Provide description of evidence of compliance.

ELEMENTS FOR REVIEW	YES	NO	N/A	POINTS	EVIDENCE OF COMPLIANCE AND NOTES
1. Has the current CTAE Director been in the position for two consecutive years?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
2. Did the CTAE Director attend the following three CTAE sponsored workshops: Winter Conference, GACTE, & Spring Update?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
3. Did the CTAE System Director complete the CTAE New Leaders Academy?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
4. Did the LEA meet its Perkins local budget match requirement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>
5. Did the LEA submit an amended budget request for improvement?	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	Choose an item.	<a href="#">Click here to enter text.</a>

Select radio button response.



# REQUIRED MONITORING



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The state educational agency (SEA) has the responsibility to monitor high risk local educational agencies (LEAs).

The Georgia Department of Education (Department) defines high risk as:

LEAs showing evidence of serious or chronic compliance/performance problems.

LEAs with financial audit findings.

LEAs with complaints from parents and other stakeholders about fraudulent use of funds.

In addition, other elements may cause an LEA to be determined as high risk:



# OTHER ELEMENTS THAT MAY CAUSE AN LEA TO BE HIGH RISK



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- LEAs failure to meet required deadlines.
- LEAs having new personnel not familiar with program requirements.
- LEAs having directors not attending (GaDOE CTAE) training sessions.
- Other items as listed on the *Monitoring and Risk Assessment Checklist*.

Thus, a high risk assessment 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 lend themselves to causing an LEA not to perform the activities associated with the federal rules, regulations, and administrative procedures in a manner that keeps the LEA in compliance.

# MONITORING VISITS WILL INCLUDE:



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The CTAE Accountability and Finance Unit conducts a monitoring and risk assessment of the following Perkins IV areas:

- Monitoring and Risk Assessment Checklist Results
- Core Indicators of Performance Data
- Financial Review Status
- Inventory

# DETERMINING A RATING



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The CTAE Accountability & Finance Unit will conduct a monitoring and risk assessment review each year to determine if an LEA is considered high risk.

Each year, all LEAs will be asked to complete the Monitoring and Risk Assessment Checklist. The completed checklist will be emailed to LPlan ([lplan@doe.k12.ga.us](mailto:lplan@doe.k12.ga.us)) with a copy sent to their CTAE Region Coordinator by the established deadline.

The following High Risk Intervention Elements will be used to determine each LEAs score. Those LEAs with a score:

- **between 0 to 30 points will be determined low risk.**
- **between 40 to 70 points will be determined medium risk.**
- **score of 80 or greater will be determined high risk.**

The goal for an LEA will be to have a low risk rating score.

# INTERVENTION RISK ASSESSMENT STRATEGIES



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Once an LEA's risk is assessed, CTAE Regional Coordinators must monitor the LEA based on the risk intervention strategies, in the chart below:

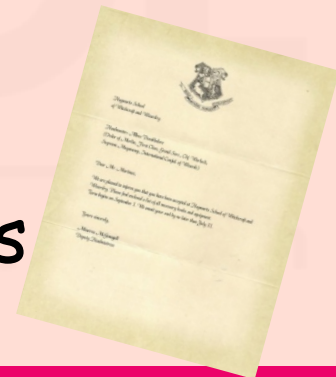
Risk Group	Intervention(s)
High Risk 80 or greater	The LEA is subject to an on-site monitoring and risk assessment visit from the appropriate CTAE Regional Coordinator and monitoring team. The LEA will be required to submit documentation on all elements found deficient.
Medium Risk 40-70 points	The LEA is subject to monitoring at least every five years by the CTAE Accountability and Finance Unit. In the interim years of medium risk, the LEA may be asked to submit documentation on all deficient elements to their Regional Coordinator. Documentation will also be uploaded as an attachment to the current Con App "Attachment Tab."
Low Risk 0-30 points	The LEA will be monitored a minimum of once every five years by the CTAE Accountability and Finance Unit.

# Notification of On-Site Monitoring Visit



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An official letter of notification of the on-site monitoring visit is sent to the selected system superintendent by the State CTE Director. A spring technical assistance meeting is conducted by the Accountability and Finance Unit to disseminate the self-study assessment, required monitoring documents and to review the monitoring process and procedure. All equipment purchased through State or Federal funds will be verified.



# Monitoring & Risk Assessment Reviews



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Steps in the process:

- LEAs will complete the self-assessment(FY2015 Monitoring and Technical Assistance Checklist).
- LEA submits self-assessment to Lplan and a copy to CTAE Region Coordinator by established deadline.
- At-Risk rating will be determined for each LEA.(one-third based on GaDOE Financial Review score and two-thirds based on CTAE score.
- Approximately 30-32 LEAs will be reviewed annually.
- High At Risk will be monitored along with 5-10 LEAs randomly selected from medium and low risk groups.

# Corrective Action Plan

- Addresses each finding
- Separate from schedule of findings
- Name of contact person
- Corrective action planned
- Anticipated completion date
- If auditee disagrees...

Reasons

- Pass-through may impose conditions on subgrant based on risk assessment:
  1. Shift to reimbursement
  2. Withhold payments until evidence of acceptable performance
  3. Require more reporting
  4. Require additional monitoring
  5. Require additional technical or management assistance
  6. Establish additional prior approvals

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# Fiscal Grant Management and Compliance with UGG



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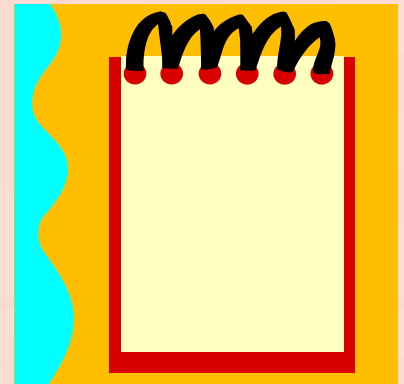
- Financial Management System
  - UGG Requirements
    - Reasonable and necessary;
    - Allocable to the federal award;
    - Legal under state and local law;
    - Are properly documented;
    - Consistent with the provisions of the grant program; and
    - Not used for cost-sharing or matching any other grant agreement.
  - Basic cost principles outlined on pages 44-45.

# Basic Cost Principles



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- Allowable Costs
- Specific Items of Cost –SEA
- Specific Items of Cost – LEA
  - Accommodations for Individuals with Disabilities
  - Career and Technical Student Organizations
  - Interpreting Services and Equipment
  - Professional Development
  - Travel
- Timely Obligation of Funds
- Period of Availability
- Carryover Procedure

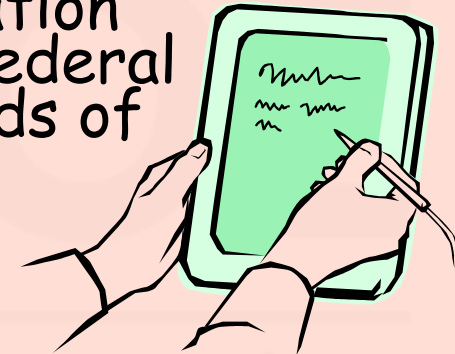


# Required Certifications

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: "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. (US Code Title 18, Section 1001 and Title 31, Sections 3729-3730 and 3801-3812)

# Methods of Procurement

- Each local school system may purchase goods and services from vendors who have appropriately registered with the State of Georgia through the Department of Administrative Services; however, they are not required to do so. Local school systems may choose to purchase goods and services from local vendors.
- All procurement transactions must be conducted in a manner providing full and open communication consistent with UGG Standards. The non-Federal entity must use one of the following methods of procurement.



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**Micro-purchase:** Acquisition of supplies and services under \$3,000 or less without competitive quote. Must distribute among qualified suppliers.

**Small Purchase Procedures:** Goods or services that cost less than \$150,000. Must obtain quotes from an adequate number of qualified services.

**Competitive Sealed Bid:** Bids are publicly solicited. Provide sufficient time, include all specification, and publicly opened at announced time and place.

**Competitive Proposals:** Contract awarded to responsible vendor whose proposal is most advantageous.

# Property Management in Georgia



# What is Equipment?

- Equipment: tangible, nonexpendible, personal property having a useful life of more than one year and an acquisition cost of \$5,000 or more per unit.
- Grantee may also use its own definition of equipment as long as the definition would at least include all equipment defined above.
- Inventory will be checked at each monitoring visit.

**UGG 200.33**

# What is Equipment?

- Georgia requires all equipment falling under object codes 615, 616, 730 and 734 to be inventoried.
- Inventory will be checked at each monitoring visit.

UGG 200.33





# Equipment Standards



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- Must have adequate controls in place to account for equipment.
- Cannot "encumber" the property without approval.
- Must be used by the program or project for which it was acquired as long as needed (operational).

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# Equipment Standards

- When no longer needed may be used by other activities in accordance with priority:
  - Activities funded by the same Federal awarding agency
  - Activities funded by other Federal awarding agencies.
- Must make equipment available to use on other projects or programs provided that such use **will not interfere** with the work on the projects or programs for which it was originally acquired.

UGG 200.313 (c)



# PROPERTY RECORDS



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*Grantees and subgrantees must maintain specific property records that include:*

- (1) a description of the property and who holds title to the property;*
- (2) a serial number or identification number (such as an asset tag);*
- (3) the source of property (i.e. fund source used to purchase the property);*
- (4) the purchase date;*
- (5) the cost of the property;*
- (6) the percent of federal funds used in the purchase;*
- (7) the location, use and condition of the property; and*
- (8) any ultimate disposition data, including the date of disposal and sale price of the property.*

***To facilitate proper tracking of property, grantees and sub grantees should tag any piece of equipment, as well as small and attractive items (such as laptops, printers, cameras and personal digital assistants) that cost less than the equipment threshold but are easily stolen or damaged.***



# Equipment Standards

- Interfere - interpreted by UGG to include regular usage that would result in a decrease in the value or expected life of the equipment.

Example: Business Computer lab used a period a day for remedial math class.

Example: Business Computer lab used for EOCTs.  
(Must not displace regular lab class).

**UGG 200.313 (c)**



# Supplies



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- Anything that is not equipment is considered supplies
  - "Highly Walkable" Items
- **NEW: Computing devices**
  - Machines used to acquire, store, analyze, process, public data and other information electronically
  - Includes accessories for printing, transmitting and receiving or storing electronic information
  - Computing devices are supplies if less than \$5,000

**Must be included on inventory.**

# Stockpiling of Supplies

If there is residual inventory of unused supplies exceeding \$5,000 in total aggregate value upon termination or completion of the project or program and the supplies are not needed for any other federal award, the LEA, must compensate the federal government for its share of the supplies value.

## Other words:

- You cannot save funds till the end of the year and purchase a stockpile of printer cartridges for the next school year.
- You also cannot purchase computers and leave them in boxes over the summer for use the next school year.

UGG - 200.314

# Inventory Management



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- Must have adequate controls in place to account for:
  - Location of equipment
  - Custody of equipment
  - Security of equipment



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# CONTROL SYSTEM

- As part of an inventory management system grantees and sub grantees must develop adequate safeguards to prevent loss, damage or theft of the property
- Any loss, damage, or theft must be investigated by the grantee or sub grantee



# Internal Controls

- Regardless of cost, grantee must maintain effective control and "safeguard all assets" and assure that they are used solely for authorized purposes."

**UGG- 200.302(b)(4)**

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# ADEQUATE MAINTENANCE OF EQUIPMENT



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- Grantees and sub grantees must ensure adequate maintenance procedures to keep equipment purchased with federal funds in good condition
- Assuming they are necessary, reasonable and properly allocated, maintenance costs can generally be charged to federal grants if they:
  - keep property in efficient operating condition
  - Do not add to the permanent value of the property or appreciably prolong its useful life
  - Are not otherwise included in rental fees or charges for space

# DISPOSITION OF EQUIPMENT



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When equipment is no longer needed, the non-Federal entity must request disposition instructions from the federal awarding agency if required by the terms of the grant.

- 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 obligation to the Federal awarding agency.
- Items of equipment with a current per unit fair market value **over \$5,000** may be sold with the understanding that the Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from the sale by the Federal awarding agency' percentage of participation in the cost of the original purchased.

# DISPOSITION OF EQUIPMENT (cont'd)



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- Grantees and sub grantees must take care to accurately value equipment. Ensuring proper valuation is an important part of a sound control system
- UGG- 200.313(e)

# Allowability of Meals and Conferences



# Conferences

## UGG: Section 200.432



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- **Conference is...**
  - A meeting, retreat, seminar, symposium, workshop or event
  - Whose primary purposes is the dissemination of technical information beyond the non-Federal entity and
  - Is necessary and reasonable for successful performance under the Federal award
- Allowable conference costs may include rental of facilities, speakers' fees, costs of meals and refreshments, local transportation and other items incidental to such conferences unless restricted by terms of Federal award.

# Conferences (Continued)

## UGG: Section 200.432



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Allowable conference costs may include temporary dependent care costs (as defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conference is allowable provided that:

- The costs are a direct result of the individual's travel for the Federal award;
- The costs are consistent with the non-Federal entity's documented travel policy for all entity travel; and
- Are only temporary during the travel period.

# TIME AND EFFORT REQUIREMENTS





# Time and Effort Reports



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- If federal funds are used for salaries, then time distribution records are required.
- When an LEA pays an employee's salary/benefits from more than one funding source (more than one federal program or a federal program and a non-federal program), the employee must complete a form with detailed information, commonly referred to as a time log.
- Charges for salaries must be based on records that accurately reflect the work performed.

# Personnel Activity Reports (PARs)



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The distribution of the employee's salary must be supported by the time log. PARs must:

- be completed semi-annually (after the fact);
- account for actual and total activity (not just that of one fund source);
- reflect work activities in enough detail to clearly indicate the work is allowable under each funding source;
- be signed by the employee or the supervisory official having first-hand knowledge of the work performed by the employee (printed name must accompany signatures in order to determine who completed the form); and
- be prepared at least monthly and coincide with one or more pay periods.

# Ruling Now Includes



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- Stipends - payments for special projects
- Substitutes - payments to cover a class to free instructor for professional development for CTSO Activities
- Other Salary Compensation (199)

## PERSONNEL ACTIVITY REPORT (PAR)

Employee:   Jane Doe  

School:   Westside High School  

Reporting Period:   May 1 – 30, 2015  

I hereby certify this report is an accurate representation of the total activity expended during the period indicated.

Program Name	Date of Activity	Description of Activity	Hours Worked	Total Compensation	Distribution of Time
Perkins	May 2, 2015	Substitute-FBLA	8	\$65.00	100%
Perkins	May 6, 2015	EOPA Test Administration	8	\$240.00	100%
Perkins	May 7, 2015	EOPA Data Entry	6	\$180.00	100%

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

\_\_\_\_\_  
Date

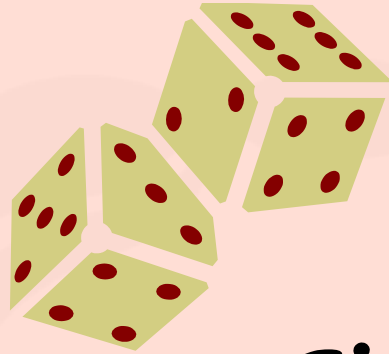


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# Retention Requirements

Financial records, supporting documents, statistical records, and all other non-Federal entity records pertinent to a Federal award, is to be retained for a period of five years from the date of submission of the final expenditure report.  
UGG-200.333

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# Financial Management Control

- New Risk Assessment Will be Based on Financial Management Controls

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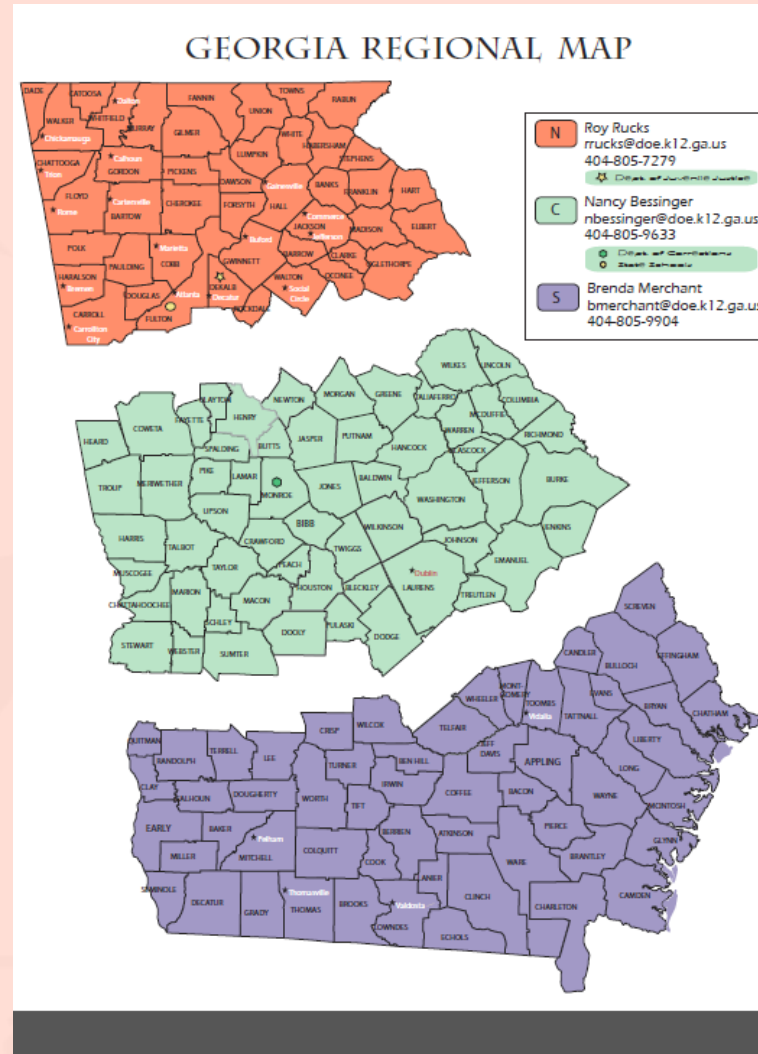
# Identification of Awards (New)

- All federal "awards" received and expended
- The name of the federal "program"
- Identification # of award
  - CFDA Title and Number
  - Federal Award I.D. #
  - Fiscal Year of Award
  - Federal Agency
  - Pass-Through (If SEA)



# CTE Region Boundaries Redrawn

- Boundaries Redrawn
- Adjust/balance number LEAs per region







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# Dates for Amendments, Expending Funds & Closing out Grants

- All amendments must be submitted for approval **no later than June 5, 2015.**
- All funds must be expended by **June 30, 2015.**
- All funds must be drawn down by **July 31, 2015.**
- If your system knows that it **will not** be using grant funds, notify us **NOW via an email to Lplan!**
- CTAE Completion Reports are due to Grants Accounting by **July 31,** 2015(must have a status of **CLOSED**)

# Accountability, Finance & Resource Staff Contact Information

- Dr. Ray Anukam

- Brenda Barker

- Nancy Bessinger

- Nicole Croom

- Brenda Merchant

- Roy Rucks

- Cynthia Pitts



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