**New York State Department of Education Office of Student Support Services**

**21st Century Community Learning Centers Fiscal Policies and Procedures Template**

This template provides the framework for creating policies and procedures related to the administration of the 21st Century Community Learning Centers (21st CCLC) federal education program. Specifically, it contains the internal controls and grant management standards non- federal entities must use to ensure that all federal funds, including 21st CCLC funds are lawfully expended. It describes in detail financial management standards, including appropriate cash management procedures; allowability rules; procurement policies; property management protocols; and record retention requirements.

This document is designed to serve as a template for an entity to use when developing its own policies and procedures. This template does not include all compliance requirements and is meant to be a starting point and a reference guide for non-federal entities as they begin to draft policies and procedures that are unique to the specific circumstances of their organization.

Non-federal entities must edit this document to reflect their own policies and procedures.

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# Introduction

This manual sets forth the policies and procedures used by [insert Agency/District name] to administer federal funds. The manual contains the internal controls and grant management standards used by the Agency/District to ensure that all federal funds are lawfully expended. It describes in detail the Agency/District’s financial management system, including cash management procedures, procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities. New employees of the Agency/District, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the Agency/District’s rules and practices.

# I. Financial Management System

The District maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

## Financial Management Standards

The standards for financial management systems are found at 2 CFR § 200.302. The required standards include:

***Identification of Awards -*** The Agency/District must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the Assistance Listings (formerly referred to as the CFDA) title and number (for 21st CCLC it is Title IV Part B #84287), federal award identification number and year (For 21st CCLC the project number is 0187-XX-XXXX-add your assigned project number where X’s appear), and name of the federal agency (For 21st CCLC it is the US Department of Education, and, if applicable, name of the pass-through entity (For 21st CCLC it is the New York State Education Department).

***Financial Reporting -***Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in the Education Department General Administrative Regulations (EDGAR).

***Accounting Records* -** The Agency/District must maintain records which adequately identify the source and application of funds provided for federally-assisted activities. These records must contain information pertaining to grant or subgrant awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.

***Internal Controls* -** Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The Agency/District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

“Internal controls” are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

* Effectiveness and efficiency of operations;
* Adequate safeguarding of property;
* Assurance property and money is spent in accordance with grant program and to further the Selected objectives; and
* Compliance with applicable laws and regulations.

***Budget Control* -** Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

***Cash Management -*** The Agency/District must maintain written procedures to implement the cash management requirements found in EDGAR.

***Allowable Costs -*** The Agency/District must maintain written procedures for determining allowability of costs in accordance with EDGAR.

## Overview of the Financial Management/Accounting System

[In this section describe the financial management and accounting system(s) used by the District. What is the system’s name? At what point is the budget loaded onto the system? How are budgets loaded and tracked in the system? What position/office is responsible for managing budgets and accounts payable? Under 2 C.F.R. 200.302, a recipient must track the Assistance Listings title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity. How are the funds identified within the financial management system?

What position will be responsible for compiling timely and accurate financial reports, subject to whose review and approval? The reports should be prepared and submitted as specified by the financial reporting clause of each grant or contract award document. These reports must include monthly and cumulative expenditures, project budgets, and a balance remaining column.]

## Budgeting

### The Planning Phase: Meetings and Discussions

*Before Receiving the Grant Award Notice (GAN):* [In this section, describe any initial budget discussions and meetings that take place prior to receiving the GAN. Provide what planning occurs before the district receives the GAN and who is involved in those planning discussions and meetings. Some topics that may be discussed include: how the budget is put together; assigning account numbers and applicable codes; and reviewing grant objectives, reporting requirements, responsibilities and special conditions. Other questions you may wish to address include: Does the district base early decisions on the prior year’s award and then make adjustments once the GAN is received? Are decisions based on a needs assessment? If so, provide information on the needs assessment, what it measures, and how the data is used during the budget process. Are existing resources considered when making the budget? For example, does the district review existing unused equipment in storage to determine if it could benefit the program being planned?

[Additionally, include personnel responsible for the activities described in the policy, including the position and internal unit/office such as the Program Director in the Grants Accounting Office. Include a timeframe as to when these steps happen and reference a District organizational chart (create one if necessary) so the reader has an understanding of the different personnel and internal offices involved in the budgetary process (see Legal Authorities and Helpful Resources section below).]

*Reviewing and Approving the Budget*: [In this section, discuss the process the district uses to review and approve the budget. This section should cover what staff members/offices are involved with reviewing the budget and the actions they perform. Also discuss the steps the district personnel take when approving the budget, such as what staff member grants final approval, and what happens to the budget once it receives final approval. Include a timeframe. Sample language is provided below and should be modified based on the actual procedures of the district.]

By [insert timeframe], the [insert staff member(s)] reviews the items in the budget to ensure allowability. See Section E for a discussion on performing allowability determinations. If the [insert staff member(s)] determines that a cost is not allowable, then [insert next steps]. [Describe what happens when a cost is determined to be unallowable. For example, does the relevant staff member notify the program office and alert them to make a change? Is the budget not approved and sent to specific staff to be amended prior to seeking final approval again?]

Once [insert staff member(s)/office] determines that all budgeted items are allowable, the budget is sent to [insert staff member(s)/office] for final review and approval. Generally, the budget receives final approval by [insert timeframe]. [Include what happens once the budget is approved. For example, does it go to an accounting office where it is loaded into an online accounting system?]

### After Receiving the GAN

[In this section, describe any budget discussions and meetings that take place after receiving the GAN. For example, does your organization have a meeting to discuss the initial grant budget and any adjustments that need to be made based on the GAN? If so, who is involved in that meeting? Describe what happens if the GAN is for a different amount than initially budgeted or if the GAN is changed after it is issued (whether increased or decreased).

### Amending the Budget

The Agency/District will obtain any approvals, as required, for any changes or variations from approved budgets and grant applications. [In this section, describe the process for amending the budget and who is involved. Address the process for reviewing and finalizing any budget amendments, as well as any notification, formal approval, and/or documentation that must be created or maintained.]

Following the Agency/District processes, the Agency District must then receive approval from New York State Education Department (NYSED), the non-federal awarding agency as per [guidance](http://www.oms.nysed.gov/cafe/guidance/guidelines.html#general).

*Form* ***FS-10-A - Proposed Amendment for a Federal or State Project*** *is used to:*

* *Request prior approval from SED for budget changes to federal or state funded grants.*
* *Enable both the local agency and SED to maintain an accurate and up-to-date record of approved changes in a budget.*

*Instructions:*

* *The following changes to a budget must receive prior approval from SED:*
  + *An increase in any budget category (salaries, purchased services, travel, etc.) by more than 10 percent or $1,000, whichever is greater.*
  + *Addition of equipment items having a unit value of $5,000 or more.*
  + *Material changes to personnel positions.*
  + *Addition of minor remodeling.*
  + *An increase in the total budget amount.*
  + *The FS-10-A may be submitted at any time between the date the grant receives the written approval of SED and the approved termination date of the grant as long as prior approval requirements are met. However, SED program managers may set an earlier final date for submittal of budget amendment forms. Please check with the appropriate program office regarding possible deadlines.*
  + *The date of receipt of an amendment is the earliest possible funding date for encumbrances based on that amendment. Amendments may not be submitted after the grant's end date.*
  + *Amendments should be submitted directly to the SED office responsible for program administration. Approved amendments are then forwarded to Grants Finance. The necessary changes will be made to Grants Finance records and a copy of the approved amendment will be returned to the local agency.*
  + *Use Form FS-10-A for all amendments regardless of whether original budget was submitted on Form FS-10 or FS-20.*

### Budget Control

The District monitors its financial performance by comparing and analyzing actual results with budgeted results. Expenditures must be aligned with approved budgeted items. The Agency/District monitors its financial performance by comparing and analyzing actual results with budgeted results. [Insert a description of how this is done. Are there reports which compare actual expenditures to budgeted amounts? How often are these reports generated? What happens when there is a significant difference?]

## Accounting Records

[Describe how accounting records are kept. What are the definitions of each type of account (e.g., assets, liabilities, revenues, and expenses)? What office is responsible for maintaining accounting records, subject to whose review and approval? How are journal entries made? Are there any recurring journal entries? Is there a chart of accounts that provides the framework for the accounting system? If so, may want to insert or include as an appendix.]

## Spending Grant Funds

[In this section, describe the process used to determine what items (i.e., goods and services) should be included in the budget. This section should also cover the federal cost principles, selected items of cost, and how to determine whether the expenditure is an allowable use of federal funds. Sample language is provided below that reflects federal rules and requirements found in EDGAR and 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards, (referred to as Part 200). This language should be modified to accurately reflect the policies, procedures and practices of the district.]

While developing and reviewing the grant budget, the [insert department or offices] should keep in mind the difference between direct costs and indirect costs.

### Direct and Indirect Costs

*Determining Whether a Cost is Direct or Indirect:* Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 CFR § 200.413(a). Indirect costs are those that have been incurred for a common or joint purpose benefitting more than one cost objective, and not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. 2 CFR § 200.1 (*Indirect costs*). Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 CFR § 200.413(a).

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 CFR § 200.413(a). The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

* Administrative or clerical services are integral to a project or activity;
* Individuals involved can be specifically identified with the project or activity;
* Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
* The costs are not also recovered as indirect costs. 2 CFR § 200.413(c).

*Indirect Cost Rate:* [If the Agency/District has an indirect cost rate, use this section to describe the rate and the negotiation process. Describe how the indirect cost rate is developed, including what costs are included. Also describe how the indirect cost rate is negotiated. What type of documentation is required to be included within the proposal? What is the timeframe? What positions perform this process? Under 34 CFR §§ 75.651 and 76.561. A state educational agency may approve an indirect cost rate for longer than one year. Accordingly, state the length of time the State has approved. If the District has both a restricted and unrestricted rate, provide this information for both to the extent that it differs.]

***Indirect Costs (Code 90)***

*Indirect costs can be broadly defined as central administrative costs and certain other organization-wide costs that are incurred in connection with a grant but that cannot readily be identified with the grant (e.g., payroll preparation, central purchasing). Indirect costs generated for a grant is calculated by applying the local agency's indirect cost rate to the modified direct cost base of the grant. These funds are used to support the central administrative costs.*

*The modified direct cost base is the total direct costs of a grant less equipment, minor remodeling, purchased services with a BOCES, the portion of each subcontract exceeding $25,000, and any flow through funds.*

*The approved rate is applied against the modified direct cost base and results in an amount available for indirect cost purposes. However, the maximum rate allowable for individual grants may be set by statute, regulations or may be negotiated downward by NYSED.*

*The amount of actual reimbursement of indirect costs is computed by applying the approved rate to actual modified direct cost base expenditures. If actual modified direct cost base expenditures are less than those budgeted, the amount of indirect cost funds reimbursed will be reduced accordingly.*

*Two types of indirect cost rates are used with programs funded through NYSED:*

* *Restricted Rate - The restricted rate is applicable to all state programs and those federal programs with regulatory language requiring funds to supplement, not supplant state and local funds (e.g., Title I and Title IV Part B 21st CCLC program). Restricted rates generally range from one to seven percent.*
* *Non-restricted Rate - The non-restricted rate is applicable to those federal programs that do not have supplement, not supplant provisions (e.g., National School Lunch Program, School Breakfast Program). Non- restricted rates generally range from 10 percent to 25 percent.*

*The procedure to compute indirect cost rates vary depending on the type of local educational agency, as follows:*

* *School Districts - Indirect cost rates for school districts are computed annually by Grants Finance on the basis of data contained in each district's Annual Financial Report (Form ST-3). Districts are then notified of the rates to be used during the subsequent program year.*
* *BOCES - Indirect cost rates for BOCES are computed annually by Grants Finance on the basis of data contained in the BOCES Annual Financial Report (Form SA-111). BOCES are then notified of the rates to be used during the subsequent program year.*
* *Other Agencies - Local agencies other than school districts and BOCES may negotiate indirect cost rates through their federal cognizant agency. However, in cases where a restricted rate has not been established, a local agency may use the restricted rate that is established each year by NYSED for other agencies.*

*Applying the Indirect Cost Rate:* Once the Agency/District has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of $25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 CFR § 75.564; 34 CFR §76.569. Once the Agency/District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. § 75.564.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges. New York’s 21st CCLC program requires that sub-recipients’ administrative costs not exceed ten percent of their budget total.

***Indirect Cost Cap*** *(for more information, see 21st CCLC Round 8 RFP #GC22-001 p.24)*

*LEAs and not-for-profits may include indirect costs in the budget. For-profits cannot include indirect costs. Indirect costs are costs of activities that benefit more than one program or objective and, therefore cannot be readily assigned to only one specific program or objective. Indirect costs are generally classified under functional categories such as general maintenance and operation expenses, general office and administration expenses, general overhead expenses and other allowable general expenses.*

* *School districts and BOCES must use the restricted indirect cost rates calculated by the State Education Department.*
* *Community-Based Organizations (CBOs), Charter Schools and Municipalities must prepare their budgets using an indirect cost rate of up to 2.6 percent. If they are notified that they have been selected to receive a 21st Century funding award, they may apply for a higher indirect cost rate of up to 8 percent, bearing in mind the 10% administrative cap, by completing and submitting an FS-87-R Form to the Department. Note that approval for a higher indirect cost rate must be requested and approved each year. The Form may be obtained by calling Grants Finance at 518-474-4815.*
* *Colleges and Universities may use an indirect cost rate of up to 8 percent.*

### Determining Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how the District will spend its grant funds, [insert department or offices] will review the proposed cost to determine whether it is an allowable use of federal grant funds before obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 CFR Part 3474 and 2 CFR Part 200, which are provided in the bulleted list below. [Insert department or offices] must consider these factors when making an allowability determination. Additional helpful questions to ask when making allowability determinations are located on page [#] of this policy.

* **Be Necessary and Reasonable for the performance of the federal award.** District staff must consider these elements when determining the reasonableness of a cost.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 to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

* + Whether the cost is a type generally recognized as ordinary and necessary for the operation of the Agency/District or the proper and efficient performance of the federal award.
  + The restrains or requirements imposed by factors, such as: sound business practices- arm’s-length bargaining; federal, state and other laws and regulations; and terms and conditions of the federal award.
  + Market prices for comparable goods or services for the geographic area.
  + Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the Agency/District, its employees, its students, the public at large, and the federal government.
  + Whether the Agency/District significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award’s cost. 2 CFR §200.404

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the “necessary” element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the district can demonstrate that the cost addresses an existing need, and can prove it. For example, the district may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to:

* + Whether the cost is needed for the proper and efficient performance of the grant program.
  + Whether the cost is identified in the approved budget or application.
  + Whether there is an educational benefit associated with the cost.
  + Whether the cost addresses program goals and objectives and is based on program data.
* **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 CFR §200.405. For example, if 50% of a teacher’s salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.
* **Consistent with policies and procedures that apply uniformly to both federally-financed and other activities of the Agency/District.**
* **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**
* **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
* **Adequately documented.** All expenditures must be properly documented.
* **Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.**
* **Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the non- federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
* **Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are: purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 CFR §200.406.
* **Incurred during the approved budget period.**

[Include relevant sections of State law and local requirements. For example, federal rules do not address how to treat benefits like miles, hotel points, etc., which are not considered to be “credits”, thus the district should defer to State and local rules.]

Part 200’s cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or District policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law [Include relevant State rules]. [If applicable, reference that these state and/or District policies are provided in the Selected Items of Cost section below.]

### Selected Items of Cost

Part 200 examines the allowability of 56 specific cost items (commonly referred to as Selected Items of Cost) at 2 CFR § 200.420-200.476. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. Please do not assume that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any reason, federal funds cannot be used to purchase it.

Agency/District personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, District staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District and program-specific rules may deem a cost as unallowable and District personnel must follow those non-federal rules as well.

The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

|  |  |
| --- | --- |
| **Item of Cost** | **Citation of Allowability Rule** |
| Advertising and public relations costs | 2 CFR § 200.421 |
| Advisory councils | 2 CFR § 200.422 |
| Alcoholic beverages | 2 CFR § 200.423 |
| Alumni/ae activities | 2 CFR § 200.424 |
| Audit services | 2 CFR § 200.425 |
| Bad debts | 2 CFR § 200.426 |
| Bonding costs | 2 CFR § 200.427 |
| Collection of improper payments | 2 CFR § 200.428 |
| Commencement and convocation costs | 2 CFR § 200.429 |
| Compensation – personal services | 2 CFR § 200.430 |
| Compensation – fringe benefits | 2 CFR § 200.431 |
| Conferences | 2 CFR § 200.432 |
| Contingency provisions | 2 CFR § 200.433 |
| Contributions and donations | 2 CFR § 200.434 |
| Defense and prosecution of criminal and civil proceedings,  claims, appeals and patent infringements | 2 CFR § 200.435 |
| Depreciation | 2 CFR § 200.436 |
| Employee health and welfare costs | 2 CFR § 200.437 |
| Entertainment costs | 2 CFR § 200.438 |
| Equipment and other capital expenditures | 2 CFR § 200.439 |
| Exchange rates | 2 CFR § 200.440 |
| Fines, penalties, damages and other settlements | 2 CFR § 200.441 |
| Fund raising and investment management costs | 2 CFR § 200.442 |
| Gains and losses on disposition of depreciable assets | 2 CFR § 200.443 |
| General costs of government | 2 CFR § 200.444 |
| Goods and services for personal use | 2 CFR § 200.445 |
| Idle facilities and idle capacity | 2 CFR § 200.446 |
| Insurance and indemnification | 2 CFR § 200.447 |
| Intellectual property | 2 CFR § 200.448 |
| Interest | 2 CFR § 200.449 |
| Lobbying | 2 CFR § 200.450 |
| Losses on other awards or contracts | 2 CFR § 200.451 |
| Maintenance and repair costs | 2 CFR § 200.452 |
| Materials and supplies costs, including costs of computing  devices | 2 CFR § 200.453 |
| Memberships, subscriptions, and professional activity costs | 2 CFR § 200.454 |
| Organization costs | 2 CFR § 200.455 |
| Participant support costs | 2 CFR § 200.456 |
| Plant and security costs | 2 CFR § 200.457 |
| Pre-award costs | 2 CFR § 200.458 |
| Professional services costs | 2 CFR § 200.459 |
| Proposal costs | 2 CFR § 200.460 |
| Publication and printing costs | 2 CFR § 200.461 |
| Rearrangement and reconversion costs | 2 CFR § 200.462 |
| Recruiting costs | 2 CFR § 200.463 |
| Relocation costs of employees | 2 CFR § 200.464 |
| Rental costs of real property and equipment | 2 CFR § 200.465 |
| Scholarships and student aid costs | 2 CFR § 200.466 |
| Selling and marketing costs | 2 CFR § 200.467 |
| Specialized service facilities | 2 CFR § 200.468 |
| Student activity costs | 2 CFR § 200.469 |
| Taxes (including Value Added Tax) | 2 CFR § 200.470 |
| Telecommunications and video surveillance costs | 2 CFR § 200.471 |
| Termination costs | 2 CFR § 200.472 |
| Training and education costs | 2 CFR § 200.473 |
| Transportation costs | 2 CFR § 200.474 |
| Travel costs | 2 CFR § 200.475 |
| Trustees | 2 CFR § 200.476 |

Likewise, it is possible for the State and/or Agency/District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, State and District requirements when spending federal funds. For example, often the State’s travel rules are more restrictive than federal rules, which means the State’s policies must be followed. [Insert State/local law citations and description].

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., 21st CCLC program) along with accompanying program regulations, non- regulatory guidance and grant award notifications.

The state and/or District rules related to some specific cost items are discussed below [include information about costs that are frequently asked about or that the District wants to emphasize]. District employees must be aware of these State and District rules and ensure they are complying with these requirements.

### Frequent Types of Costs

*Travel:* Travel costs are the expenses for transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis, on a per diem or mileage basis in lieu of actual costs incurred, or on a combination of the two, provided the method used is applied to an entire trip and not selected days of the trip, and results in charges consistent with those normally allowed in like circumstances in the recipient’s non-federally funded activities and in accordance with the recipient’s written travel reimbursement policies. 2 CFR §200.475(a).

Costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the Agency/District in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2) the costs are reasonable and consistent with the Agency/District’s established policy. 2 CFR §200.475(b).

[The above discusses the federal allowability rules for travel costs. New York State policy appears below. Additionally, the Agency/District must have written travel policies in order for travel costs to be allowable.

***In New York State,***

***Travel Expenses (Code 46)***

*Actual expenses claimed against a grant are limited to the maximum amounts authorized by local participant agency policy. For agencies where such written policy does not exist, expenditures are allowed at no more than the state- approved maximum travel rates that were in effect at the time the travel occurred.*

*When local agencies provide their own school bus transportation for a project, reimbursements shall be limited to the approved rate per mile for operational costs. Only the salaries of individual bus drivers and monitors will be allowed in addition to such costs. The salaries should be budgeted and claimed under Code 16, Salaries for Support Staff.*

### Helpful Questions for Determining Whether a Cost is Allowable

[This section provides additional helpful questions ask when determining whether a cost is allowable. Sample language is provided below and should be modified based on the needs and practices of the District.]

In addition to the cost principles and standards described above, [insert department or offices] can refer to this section for a useful framework when performing an allowability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions:

* Is the proposed cost allowable under the relevant program?
* Is the proposed cost consistent with an approved program plan and budget?
* Is the proposed cost consistent with program specific fiscal rules?
  + For example, the District may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
* Is the proposed cost consistent with EDGAR?
* Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, [insert departments or offices] should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title III of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students. Further, under most major elementary and secondary education programs, recipients

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, [insert department or offices] should review data when making purchases to ensure that federal funds to meet these areas of concern.

## Federal Cash Management Policy/Procedures

The Agency/District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the Agency/District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. The Agency/District receives payment from the [New York State Education Department on a reimbursement basis. 2 CFR § 200.305.

*The availability and amount of first payments vary due to statutory, regulatory or policy requirements; In New York State, 21st CCLC sub grantees receive an automatic first payment of 20% if they are a non-profit organization. For profit entities do not receive the 20% advance.*

*To request funds from a particular grant, local agencies must submit a* [*Form FS-25 Request for Funds.*](http://www.oms.nysed.gov/cafe/guidance/guidelines.html#request) *The amount of funds requested at any one time may only include actual expenditures to date. While there is no requirement to submit the form once a month NYSED recommends that you submit the FS-25 on a regular basis to aid in the management of grant funds.*

However, if the Agency/District receives an advance in federal grant funds, the Agency/District will remit interest earned on the advanced payment annually to the U.S. Department of Health and Human Services (HHS) Payment Management System (PMS) in accordance with 2 CFR 200.305(b)(9)-(11). The Agency/District may retain interest amounts up to $500 per year for administrative expenses.

Interest would not accrue if the LEA uses nonfederal funds to pay the vendor and/or employees prior to the funds being drawn down from the G5 system, commonly known as a reimbursement.

### Payment Methods

*Reimbursements*: The Agency/District will initially charge federal grant expenditures to nonfederal funds.

The Agency/District [Grant Accountant/Business Manager] will request reimbursement for actual expenditures incurred under the federal grants. NYSED does not require, but recommends requesting reimbursement monthly if possible. Reimbursement requests will be submitted to the New York State Education Department via Office of Grants Finance. All reimbursements are based on actual disbursements, not on obligations.

Consistent with state and federal requirements, the Agency/District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the New York State Education Department review upon request.

Reimbursements of actual expenditures do not require interest calculations.

*Advances*: To the extent the Agency/District receives advance payments of federal grant funds, the Agency/District will strive to expend the federal funds on allowable expenditures within 72 hours of receipt.

The Agency/District will hold federal advance payments in interest- bearing accounts, unless an allowable exception applies. 2 CFR § 200.305(b)(8). The Agency/District will calculate interest earned on cash balances after funds are deposited into the Agency/District’s account.

## Timely Obligation of Funds

### When Obligations are Made

Financial obligations, when referencing a recipient’s or subrecipient’s use of funds under a federal award, means orders placed for property and services, contracts and subawards made, and similar transactions that require payment. 34 CFR § 200.1 (*Financial obligations*)

The following table illustrates when funds are determined to be obligated under federal regulations:

|  |  |
| --- | --- |
| **If the obligation is for:** | **The obligation is made:** |
| Acquisition of property | On the date which the Agency/District makes a binding written commitment to acquire the property |
| Personal services by an employee of the Agency/District | When the services are performed |
| Personal services by a contractor who is not an employee of the Agency/District | On the date which the Agency/District makes a binding written commitment to obtain the services |
| Public utility services | When the Agency/District receives the services |
| Travel | When the travel is taken |
| Rental of property | When the Agency/District uses the property |
| A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E- Cost Principles. | On the first day of the project period. |

34 CFR §§ 75.707; 76.707.

### Period of Performance of Federal Funds

All financial obligations must occur on or between the beginning and ending dates of the grant project. 34 CFR 76.707. This time interval between the start of a federal award and the planned end date is known as the period of performance. 2 C.F.R. § 200.1 (*Period of performance*). The period of performance consists of either one, or many, funded portions or budget periods during which the District is authorized to spend award funds. For a cost to be allowable, it must be incurred in the appropriate budget period. 2 C.F.R. § 200.403(h). The period of performance and budget period are indicated in the federal award. Further, certain grants have specific requirements for carryover funds that must be adhered to.

*State-Administered Grants:* As a general rule, state-administered federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year. While the District will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the “Tydings Amendment” is 27 months, extending from July 1 of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. 34 C.F.R. 76.709. For example, funds awarded on July 1, 2021 would remain available for obligation through September 30, 2023.

*Direct Grants:* In general, the period of availability for funds authorized under direct grants is identified in the GAN.

For both state-administered and direct grants, regardless of the period of availability, the District must liquidate all financial obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. 2 C.F.R. 200.344(b). Any funds not obligated within the period of availability or liquidated within the appropriate timeframe are said to lapse and must be returned to the awarding agency. 2 C.F.R. 200.344(d). Consequently, the District closely monitors grant spending throughout the grant cycle.

## Program Income

### Definition

Program income means gross income earned by a grant recipient that is directly generated by a supported activity or earned as a result of the federal award during the grant’s period of performance. 2 C.F.R. § 200.1 (*Program income*).

Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. 2 C.F.R. § 200.1 (*Program income).* Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. 2 C.F.R. § 200.307.

### Use of Program Income

The default method for the use of program income for the District is the deduction method. 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e)(1). The LEA may also request prior approval from the federal awarding agency to use the addition method. Under the addition method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e)(2).

While the deduction method is the default method, the District always refers to the GAN prior to determining the appropriate use of program income.

[What is the process for calculating program income and how it is accounted for within financial management system? Are special revenue accounting codes used? Describe the process to request the addition method if a program office wishes to do so.]

# II. Procurement System

The District maintains the following purchasing procedures:

## Responsibility for Purchasing

[In this section, describe what position has the authority to initiate purchases. May this position delegate purchasing authority to responsible individuals within their department? Which department will be responsible for processing contracts/purchase orders? Subject to whose ultimate authority? Does this department maintain a list of persons authorized to make purchases? How does it get this list? Who will make the final determination on any proposed purchase where budgetary or other conditions may result in denial?]

## Purchase Methods

The type of purchase procedures required depends on the cost of the item(s) being purchased.

[The following describes the five procurement methods allowed under federal law. While the federal rules provide a basic structure for each procurement method, the entity must have documented procurement policies which provide detail on the process by which all purchases are made. Consequently, for each procurement method, provide the following detail:

* Procurement Documents
  + What type of procurement document is used? For example, is a purchase order or a requisition used?
  + Detail how this procurement documentation is generated. If paper copies, where are those kept and who has access? If electronic, how does the District ensure that only certain people have access? Are the documents pre-numbered?
  + When a purchase is made what type of information must be contained on the purchase order or requisition
    - Should include a description of the services to be performed or goods to be delivered;
    - A location where the services are to be performed or goods to be delivered; and
    - The appropriate dates of service or delivery.
  + Where is the documentation kept once the purchase is made? What other documentation is maintained with it? Are they recorded in a log?
* Responsibilities
  + If purchase order/requisition, what position requests the document?
  + What position fills it out and what position provides approval?
  + If a contract, what position writes the contract? Provides approval?
* Required Number and Types of Quotations
  + How many bids are required for each purchase threshold?
  + Are these bids oral or written?
  + How are they received if written?
  + These bids must be received before a purchase order, requisition, or contract is made.
  + What position is responsible for obtaining the bids?
  + What documentation is required and where is it maintained?

In addition to these rules, subrecipients must also follow both state and local procurement rules. State and local procurement rules are often stricter than federal requirements. Accordingly, this section should be revised to account for the appropriate thresholds and purchasing procedures within each threshold amount in accordance with any state and local procurement rules.]

### Purchases up to $10,000 (Micro-Purchases)

Micro-purchase means a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed $10,000. The micro-purchase method is used in order to expedite the completion of its lowest-dollar small purchase transactions and minimize the associated administrative burden and cost. Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold.

To the maximum extent practicable, the Agency/District distributes micro-purchases equitably among qualified suppliers. [Insert a description of how the District will determine the distribution of micro-purchases. The description should detail which position and office makes this determination.]

Micro-purchases may be awarded without soliciting competitive quotations if the Agency/District considers the price to be reasonable based on research, experience, purchase history, or other information and filed documents. Purchase cards can be used for micro-purchases if procedures are documented and approved by the non-federal entity. The District maintains evidence of this reasonableness in the records of all micro-purchases. Please see page [\_] for written procedures on how to determine whether a price is reasonable.

[Insert description of this method using the questions from above.]

Under 2 C.F.R. § 200.320(a)(1)(iv), the District may increase its micro-purchase threshold up to $50,000 through yearly self-certification. Self-certification from the District includes justification and identification of the increased threshold and supporting documentation of any of the following:

1. The District is a low-risk auditee for the most recent audit in accordance with 2 C.F.R. § 200.520
2. The District receives an annual internal institutional risk assessment that identifies, mitigates, and manages financial risks; or
3. The increased threshold is consistent with state law.

The District threshold is \_\_\_ based on [insert justification and identification of the increased threshold].

Under 2 C.F.R. § 200.320(a)(1)(v), the District may increase its micro-purchase threshold above $50,000 with approval from the cognizant agency for indirect costs after submitting documentation that demonstrates that the District is a low-risk auditee or that it receives an annual internal institutional risk assessment.

### Purchases between $10,000 and $250,000 (Small Purchase Procedures)

The acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed $250,000. If small purchase procedures are used, price or rate quotations are obtained from an adequate number of qualified sources as determined appropriate by the non-federal entity.

[Insert description of this method using the questions from above.]

### Purchases Over $250,000

*Sealed Bids (Formal Advertising):* For purchases over $250,000, 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. The sealed bid method is the preferred method for procuring construction, if the following conditions apply:

* A complete, adequate, and realistic specification or purchase description is available;
* Two or more responsible bidders are willing and able to compete effectively for the business; and
* 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.

If sealed bids are used, the following requirements apply:

* Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised;
* 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;
* 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;
* A firm fixed price contract award must 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. Any or all bids may be rejected if there is a sound documented reason.

*Competitive Proposals:* 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:

* 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;
* Proposals must be solicited from an adequate number of qualified sources; and
* Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedure for qualifications-based procurement of architectural/engineering (A/E) professional services whereby offeror’s 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.

[Insert description of the District’s more formal bidding method using the questions from above.]

[For competitive proposals, EDGAR requires recipients to have a written method for conducting technical evaluations of the proposals received and for selecting recipients. Use this section to describe this method. The method should address, among other issues, the factors considered in the evaluation, what position/office performs the evaluation, the number of evaluations performed, the timeframe for conducting any evaluations and the selection of a vendor; and whether another position reviews the evaluation]

*Contract/Price Analysis:* The Agency/District performs a cost or price analysis in connection with every procurement action in excess of $250,000, including contract modifications 2 CFR § 200.324(a). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, [insert position/office] must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.323(a). [Describe process to do this. For example, are similar prior procurements analyzed? What other research is performed? Is there a review process?]

When performing a cost analysis, the [insert position/office] negotiates profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor’s investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. 2 C.F.R. § 200.324(b).

### Noncompetitive Proposals (Sole Sourcing)

Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

* Micro-purchases
* The item is available only from a single source;
* The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
* The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the Agency/District; or
* After solicitation of a number of sources, competition is determined inadequate.

[Insert a description of when and how the District uses the noncompetitive proposal method. This should include who is required to provide approval and what documentation is maintained to justify sole sourcing. Additionally, may wish to define “public exigency or emergency.”]

A cost or price analysis will be performed for noncompetitive proposals when the price exceeds $250,000.

## Purchase Cards

[If the District uses purchase cards, insert purchase card policy here. Describe what positions are provided with a procurement card. Provide detail on what types of purchases can be made (e.g., gas, hotels or other travel expenses) and the maximum amount that can be charged. Describe the documentation that must be maintained for purchases made with purchase cards. Describe what controls are in place to ensure that procurements made with purchase cards are compliant with federal cost principles. For example, are card statements reviewed by another individual? If this individual finds a suspicious purchase, what is the protocol? What is the mechanism to obtain refunds from individuals who do not use a purchase card correctly?]

## Full and Open Competition

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR §§ 200.319 and 200.320. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

* Placing unreasonable requirements on firms in order for them to qualify to do business;
* Requiring unnecessary experience and excessive bonding;
* Noncompetitive pricing practices between firms or between affiliated companies;
* Noncompetitive contracts to consultants that are on retainer contracts;
* Organizational conflicts of interest;
* Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement; and
* Any arbitrary action in the procurement process.

EDGAR further requires the following to ensure adequate competition.

### Geographical Preferences Prohibited

The Agency/District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.

### Domestic Preference for Procurement

The District, to the greatest extent practicable, provides a preference for the purchase, or acquisition, of goods and products produced in the United States. The District includes this preference in all contracts and purchase orders for work or products using federal funds.

### Prohibition on Certain Telecommunications Companies

The District will not procure, enter into a contract to procure, or extend or renew a contract to procure covered telecommunications and video surveillance equipment or services described in Public Law 115-232, section 889. Covered telecommunications and video surveillance equipment or services are those produced by Huawei Technologies Company, ZTE Corporation, Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company, or any subsidiary or affiliate of such entities. 2 CFR § 200.216. To meet this requirement, [insert position/office] will check [www.sam.gov](http://www.sam.gov) to ensure the vendor is not excluded for this reason. See OMB 2 CFR Frequently Asked Questions, Q-47 <https://www.cfo.gov/assets/files/2CFR-FrequentlyAskedQuestions_2021050321.pdf>

### Never Contract with the Enemy

The District complies with the regulations implementing Never Contract with the Enemy in 2 CFR part 183 prohibiting contracts, grants and cooperative agreements that exceed $50,000, are performed outside the U.S. and its territories, and are in support of a contingency operation in which members of the Armed Forces are actively engaged in hostilities. 2 CFR §200.215.

### Prequalified Lists

The District must ensure that all prequalified lists of persons, firms, or products which are used in acquiring goods and services are current and include enough qualified sources to ensure maximum open and free competition. Also, the District must not preclude potential bidders from qualifying during the solicitation period.

### Solicitation Language

The District must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a “brand name or equivalent” description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offerors must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R §200.319(d)(1)-(2).

## Federal Procurement System Standards

### Avoiding Acquisition of Unnecessary or Duplicative Items

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds. Please see page [\_] for written procedures on determining allowability.

### Use of Intergovernmental Agreements

To foster greater economy and efficiency, the District enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

### Use of Federal Excess and Surplus Property

The District considers the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

### Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended.

Accordingly, for all contracts over $25,000 [Insert position/office] will ensure this is met by either

1. Checking SAM at <http://www.sam.gov/>.; or
2. Collecting a certification from that person; or
3. Adding a clause or condition to the covered transaction with that person.

### Maintenance of Procurement Records

The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

Please see page [\_] for more information on the District’s record policies.

### Time and Materials Contracts

The District may use a time-and-materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time-and-materials type contract means a contract whose cost to the District is the sum of: the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the District must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

### Settlements of Issues Arising Out of Procurements

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

### Protest Procedures to Resolve Dispute

The District maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency.

[Insert District’s protest procedures here. Protest procedures must be in accordance with state and local law. Issues that should be addressed include, but are not limited to, how potential vendors receive notice of ability to protest, what position/office receives the protest; what position/office reviews the protest; whether a report of the review is provided to the complainant; and timeframes for both making the protest and reviewing the protest. The position/office that reviews the protest should be different than the one that awarded the contract.]

## Conflict of Interest Requirements

### Standards of Conduct

In accordance with 2 CFR §200.18(c)(1), the Agency/District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. [Define terms like family and partner.]

The officers, employees, and agents of the Agency/District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. The New York State Commission on Public Ethics considers an item that has a fair market value of $15 or more to be a gift. Additional guidance can be found at [http://www.jcope.ny.gov](http://www.jcope.ny.gov/). An acceptable gift of nominal value might be an item such as a calendar or plastic water bottle.

The Commission is authorized pursuant to Executive Law §94 to investigate possible violations of Public Officers Law §73 and §74 and their corresponding regulations and take appropriate action as authorized in these statutes.

### Organizational Conflicts

[If the Agency/District has a parent, affiliate, or subsidiary organization that is not a state, local government, or Indian tribe, the Agency/District must include written standards of conduct covering organizational conflicts of interest. Organizational conflicts of interest mean that because of relationships with a parent company, affiliate, or subsidiary organization, the non- Federal entity is unable or appears to be unable to be impartial in conducting a procurement action involving a related organization. 2 CFR §200.318(c)(2).]

### Disciplinary Actions

[Insert description of disciplinary actions to be taken against an individual who violated the standards of conduct]

### Mandatory Disclosure

Upon discovery of any potential conflict, the Agency/District will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy. The District also discloses in writing to the federal awarding agency or pass-through all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award. [The District should include a specific time frame. Although the UGG does not specify a minimum time frame for disclosure, it is considered a best practice to disclose potential conflicts or violations of law within 72 hours or less.]

## Contract Administration

The Agency/District maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

[For property, this section should discuss what position/office(s) receives any purchased property, how a receiving report is generated, and what information is included. The policies should ensure that there is a proper segregation of duties. For example, the person who signs the contract or issues the purchase order should be different from the person who ensures the proper goods were received. May also cite to Property Management section if the District would rather place this information there.

For services, this section should discuss what position/office ensures that the services are provided. Discuss how this position will do so. Again, proper segregation of duties is important.]

# III. Property Management Systems

## Property Classifications

[The following property classifications are found in federal law. The Agency/District should include all relevant property definitions and revise to ensure property classifications are also in accordance with state and local law.]

Equipment 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 Agency/District for financial statement purposes, or $5,000. 2 CFR §200.1 (*Equipment*).

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the Agency/District for financial statement purposes or $5,000, regardless of the length of its useful life. 2 CFR §200.1 (*Supplies*).

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing, transmitting and receiving, or storing electronic information. 2 CFR §200.1 (*Computing devices*).

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

* Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through a lease accounted for as a financed purchase under Government Accounting Standards Board (GASB) standards or a finance lease under Financial Accounting Standards Board (FASB) standards; and
* Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 CFR §200.1 (*Capital assets*).

## Inventory Procedure

[In this section, describe the process that is performed when inventory is received. Where is new inventory received? What position inspects the property to make sure it’s in good condition and that it matches what is listed on the purchase order and invoice. Is a receiving report produced? What information is included? Who logs into the property management system? Where is the receiving report kept and with what other documentation?]

Next, describe what type of property is tagged and what position/office performs the tagging. All equipment must be tagged and computing devices, such as laptops, smartphones, and tablets should also be tagged. Describe what positions are responsible for configuring or installing certain types of equipment and/or computing devices.]

## Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained [insert how it is maintained]:

* Serial number or other identification number;
* Source of funding for the property;
* Who holds title;
* Acquisition date and cost of the property;
* Percentage of federal participation in the project costs for the federal award under which the property was acquired;
* Location, use and condition of the property; and
* Any ultimate disposition data including the date of disposal and sale price of the property.

[Describe the process to adjust the inventory records in the event the property is sold, lost or stolen, or cannot be repaired.]

## Physical Inventory

A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years. [Revise if state or local laws require a more frequent physical inventory.]

[Use this section to describe how the physical inventory is performed. What position/office performs the physical inventory? Is there a specific time period when the inventory is performed? Describe how the reconciliation is performed between the physical inventory and the property records. Describe any state responsibilities. For example, is the District required to submit a certification of all inventoried property to the State?]

## Maintenance

In accordance with 2 C.F.R.313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition. [Insert procedures to ensure that property is maintained in good condition. For example what restrictions are placed on the use of equipment and/or computing devices? What position and/or office is contacted if it appears an item is broken?]

## Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property.

[Insert description of what safeguards are in place to ensure property is safeguarded. Is property allowed to be taken off-site? Are there any sign-in, sign-out procedures for computing devices? Are computing devices and other applicable equipment marked as property of the District? If the equipment is lost or suspected to be stolen, what are the procedures? What position and/or office does this get reported to? Are interviews conducted and a police report filed? How long is the property listed in the inventory after the property is lost/stolen?]

## Use of Equipment

Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award, and the District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity. When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency, in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

[Insert any procedures for the transfer of equipment between programs or projects. For example, if a school no longer needs a computing device, how are other schools alerted to the possibility that this equipment is available?]

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible.

## Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, [insert name of position/office responsible] will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of $5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than $5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the District may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

[EDGAR requires recipients to establish sales procedures to ensure the highest possible return. Insert description of sales procedures, including what position/office handles the sale of unneeded equipment and the number of offers that must be received.]

# IV. Written Compensation Policies

## Time and Effort

### Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spent on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required “match” in a federal program. These documents, known as time and effort records, are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

* Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated;
* Be incorporated into official records;
* Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities;
* Encompass both federally assisted and all other activities compensated by the Agency/District on an integrated basis;
* Comply with the established accounting policies and practices of the Agency/District and
* Support the distribution of the employee’s salary or wages among specific activities or costs objectives.

### Time and Effort Procedures

[Despite the lack of specific rules requiring certain signatures or certain periods of certification, it’s very possible that auditors may interpret the requirement that records “must be supported by a system of internal controls which provides reasonable assurance” as including the need for certain signatures or periods of certification. Because of that uncertainty, we generally recommend no change to your time and effort system if you believe you’re in compliance with the previous rules until auditors begin to interpret these new standards.

In this section, describe time and effort procedures. What type of documentation is maintained and what are the requirements of the documentation? For example, who has to sign the documentation? How often must the certifications be completed? Are the certifications completed on paper or electronically? Does a supervisor review the certification? What is the timeframe for reviewing the certification? Are the certifications required to be sent to the pass-through District? If so, what program/office sends the certifications? Sample certifications should be included as appendices.]

***Salaries (Codes 15 and 16) - Documentation of Personnel Costs***

*Documentation beyond regular payroll records is required for an employee who is funded by a federal grant program. If an employee works 100 percent of the time on a federal grant, the employee or a direct supervisor must complete time distribution certification at least once every six months. The certification will include the employee’s name and position, the period of employment, and the name of the federal program. If an employee works on more than one federal grant program, on a federal grant and a State grant, or on a federal grant’s direct cost and indirect cost activities, then personnel activity reports (PARs) must be completed monthly to document the distribution of time worked on the federal programs. PARs have to be completed after the work is done and be signed and dated by the employee. Time distribution certifications and PARs should be maintained with regular payroll records.*

### Reconciliation and Closeout Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

[If using budget estimates for interim accounting purposes, EDGAR requires recipients to identify and enter into the records in a timely manner any significant changes in the corresponding work activity. Additionally, the recipient must have a system of internal controls to review after-the-fact interim charges made to a federal award based on budget estimates. All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

Therefore, please include in this section a description of the process to reconcile actual costs to budgeted distributions. Is a reconciliation workbook used? What position/office performs the reconciliation? How often is it done? We recommend at least quarterly. How large of a difference between the actual costs and budgeted distributions must there be before adjustments are made? We recommend annual adjustments only if (1) the quarterly comparisons show the differences between budgeted amounts and actual costs are less than ten percent; and (2) the budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances. If not performed annually, quarterly adjustments should be made.

Also, include a description of any close-out procedures at the end of the fiscal year. Are all the time and effort certifications collected and reviewed for accuracy and appropriate signatures and dates? Is the appropriate documentation for locally-funded salaries used to meet a matching requirement collected and maintained? What positions/offices perform these tasks? If so, what positions attend this meeting?]

### Employee Exits

[In this section, describe the procedure for an employee that is separating his or her services from the District. For example, discuss when the employee is required to submit his or her final certification. Is it at the exit interview?]

## Human Resources Policies

[The allowability of various types of personnel compensation costs is dependent on whether they are spent in accordance with written policies and procedures. For example, the cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as annual leave, sick leave, or holidays, is allowable if, among other criteria, the costs are provided under established written leave policies. Therefore, ensure that the District has human resource policies which at least cover (1) how employees are hired (2 CFR §200.430(a)(2)); (2) the extent to which employees may provide professional services outside the District (2 CFR §200.430(c)); (3) the provision of fringe benefits, including leave and insurance, (2 CFR §200.431)); (4) the use of recruiting expenses to attract personnel (2 CFR §200.463(b)); and (5) reimbursement for relocations costs. 2 CFR §200.464.

Provide a short sentence guiding the reader to these human resources policies and stating where he or she can find the policies.]

# V. Record Keeping

## Record Retention

The Agency/District maintains all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 CFR §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. 34 C.F.R. § 75.732. These records and accounts must be retained and made available for programmatic or financial audit.

The U.S. Department of Education is authorized to recover any federal funds misspent within 5 years before the receipt of a program determination letter. 34 CFR § 81.31(c). Consequently, the Agency/District retain records for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 CFR § 200.334.

[How are the records destroyed? Is there a records inventory that gets updated?]

***Records Retention***

*Supporting documentation for grants and grant contracts must be kept for at least six years after the last payment was made unless otherwise specified by program requirements. Additionally, audit or litigation will "freeze the clock" for records retention purposes until the issue is resolved. All records and documentation must be available for inspection by SED officials or its representatives.*

## Collection and Transmission of Records

[Insert description of how records are maintained. Are all records kept electronically? Are they also kept as paper copies? If so, are they kept on-site or off-site? How are records provided to awarding agencies to meet reporting requirements and to auditors and monitors? If the records are kept electronically, 2 CFR 200.336 allows recipients to transmit them electronically, meaning there’s no need to make paper copies.]

## Access to Records

The District provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

## Privacy

The District provides eligible students (18 or older) and parents of students with access to educational records consistent with the Family Educational Rights and Privacy Act (FERPA) regulations located at 34 C.F.R. Part 99. 34 C.F.R. §§ 76.740 and 99.10. When required, the District obtains parental consent before disclosing personally identifiable information from students’ education records 34 C.F.R. § 99.30.

To protect personally identifiable information, the District limits access to student records and data to only those employees who have a right to view and/or use the data for its intended purpose. Access to data is based on specific job duties and responsibilities. All software programs containing personal information of students and employees are password protected. Each employee is responsible for securing log-in and password information which they are not allowed to share. There are limited circumstances where the District may disclose certain information that may be disclosed without prior written consent 34 C.F.R. § 99.31. The District provides parents with an annual notice at the beginning of each school year discussing these possible disclosures, including how parents or eligible student may opt out of such disclosures.

[Describe the protections that the Agency/District has in place to ensure that the personal information of both students and employees is protected. For example, are there password policies that require frequent changes? Are employees trained on the requirements of the Family Educational Rights and Privacy Act (FERPA)? Are there any procedures in place for when a request for documentation is made to ensure that the person has the right to the documentation?]

**For New York State law pertaining to privacy see** [**Education Law §2D**](https://www.nysenate.gov/legislation/laws/EDN/2-D)

# VI. Emergency Policies and Procedures

[Describe the procedures that the District will use if there is an emergency that affects the district, including, but not limited to, natural disasters, global pandemics, zombie apocalypse, etc. For example, what office will take the lead in coordinating the decisions, what office will be responsible for communications to employees, etc. Emergency policies may describe how the District plans to pay employees or contracts, inventory property, or recuperate travel costs already paid during a disruption in work or extended closure caused by unexpected or extraordinary circumstances such as a public health emergency.]

# VII. 21st Century

## Purpose of the Program

The purpose of the 21st Century Community Learning Centers (CCLC) program is to provide opportunities for communities to establish or expand activities in community learning centers that:

* Provide opportunities for academic enrichment, including providing tutorial services to help students, particularly students who attend low-performing schools, to meet the challenging State academic standards;
* Offer students a broad array of additional services, programs, and activities, such as youth development activities, service learning, nutrition and health education, drug and violence prevention programs, counseling programs, arts, music, physical fitness and wellness programs, technology education programs, financial literacy programs, environmental literacy programs, mathematics, science, career and technical programs, internship or apprenticeship programs, and other ties to an in-demand industry sector or occupation for high school students that are designed to reinforce and complement the regular academic program of participating students; and
* Offer families of students served by community learning centers opportunities for active and meaningful engagement in their children’s education, including opportunities for literacy and related educational development.

## Assurances

As a subrecipient of 21st CCLC funds, the Agency/District assures that the program will take place in a safe and easily accessible facility. The program was developed and will be carried out in an active collaboration with the schools that participating students attend, all participants of the Agency/District, and any partners that the Agency/District included in its grant application. All 21st CCLC programs will be in alignment with the challenging State academic standards adopted by the New York State Education Department, as well as any local academic standards. The program will target students, and families of students, who primarily attend schools eligible for schoolwide programs under Sec. 1114 of Every Student Succeeds Act (ESSA).

All 21st CCLC funds will be used to increase the level of State, local, and other non-federal funds that would, in the absence of 21st CCLC funds, be made available for programs and activities authorized under the 21st CCLC program. In no case will 21st CCLC funds be used to supplant Federal, State, local, or non-federal funds.

## Use of Funds

In addition to the allowability rules in subpart E of the Uniform Grant Guidance (2 CFR Part 200), the Agency/District will ensure that 21st CCLC funds are used on activities that advance student academic achievement and support student success, including, but not limited to:

* Academic enrichment learning programs, mentoring programs, remedial education activities, and tutoring services, that are aligned with—
  + Challenging State academic standards and any local academic standards; and
  + Local curricula that are designed to improve student academic achievement;
* Well-rounded education activities (as defined in Sec. 8101(52) of the Elementary and Secondary Education Act), including such activities that enable students to be eligible for credit recovery or attainment;
* Literacy education programs, including financial literacy programs and environmental literacy programs;
* Programs that support a healthy and active lifestyle, including nutritional education and regular, structured physical activity programs;
* Services for individuals with disabilities;
* Programs that provide after-school activities for students who are English learners that emphasize language skills and academic achievement;
* Cultural programs;
* Telecommunications and technology education programs;
* Expanded library service hours;
* Parenting skills programs that promote parental involvement and family literacy;
* Programs that provide assistance to students who have been truant, suspended, or expelled to allow the students to improve their academic achievement;
* Drug and violence prevention programs and counseling programs;
* Programs that build skills in science, technology, engineering, and mathematics (STEM), including computer science, and that foster innovation in learning by supporting nontraditional STEM education teaching methods; and
* Programs that partner with in-demand fields of the local workforce or build career competencies and career readiness and ensure that local workforce and career readiness skills are aligned with the Carl D. Perkins Career and Technical Education Act of 2006 (20 U.S.C. 2301 et seq.) and the Workforce Innovation and Opportunity Act (29 U.S.C. 3101 et seq.).

# VIII. Legal Authorities and Helpful Resources

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

* [Education Department General Administrative Regulations (EDGAR)](https://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html)
* [Uniform Administrative Requirements, Cost Principles and Audit Requirements for](https://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5) [Federal Awards (2 CFR Part 200)](https://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5)
* [US ED’s Uniform Administrative Requirements, Cost Principles and Audit Requirements](https://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474_main_02.tpl) [for Federal Awards (2 CFR Part 3474)](https://www.ecfr.gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/ecfrbrowse/Title02/2cfr3474_main_02.tpl)
* [21st Century Community Learning Centers Legislation, Regulations, Guidance, and Non-](https://www2.ed.gov/programs/21stcclc/legislation.html) [Regulatory Guidance](https://www2.ed.gov/programs/21stcclc/legislation.html)
* New York State Education Department, [2017-2022 21st CCLC RFP #GC17-001](http://www.p12.nysed.gov/funding/2017-2022-21st-cclc/2017-2022-21st-cclc-grant-application.pdf)
* New York State Education Department, Office of Grants Finance, [General Guidelines](http://www.oms.nysed.gov/cafe/guidance/guidelines.html#general)
* Agency/District regulations, rules, and policies  
  [Include links to (or reference citations to) Agency/District regulations, rules, and policies.]
* Organizational Chart  
  [Include an organizational chart as an attachment to this policy.]