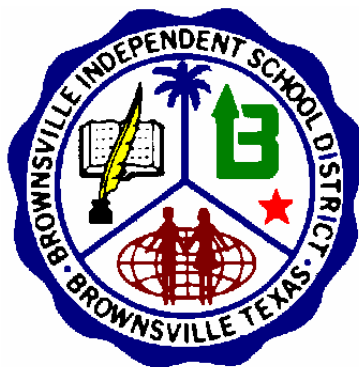


# BROWNSVILLE INDEPENDENT SCHOOL DISTRICT SPECIAL PROGRAMS DEPARTMENT

## Funding Guidelines



Funds 206, 211, 212, 255, 289

REFER TO SPECIFIC APPLICABLE SET OF FASRG COST PRINCIPLES FOR ENTIRE TEXT  
**FOR GENERAL INFORMATION PURPOSES ONLY**

Developed by the  
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and

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Note: Employees are to follow the district's PROCUREMENT GUIDE, a copy may be found at:  
[http://www.bisd.us/purchasing/Doc/BISD\\_Purchasing%20Guide\\_2017.pdf](http://www.bisd.us/purchasing/Doc/BISD_Purchasing%20Guide_2017.pdf)

## Federal Funding Guidelines

Funds must be expended for *reasonable and necessary costs* in conducting grant activities. *Reasonable* means a cost is consistent with prudent business practice and comparable to current market value. *Necessary* means the cost is essential for you to accomplish the objectives of the project. All costs must be properly supported by the original source documentation (i.e., invoices, receipts, purchase orders, travel vouchers) to be reimbursable by TEA. Districts must comply with the applicable Federal cost principles in expending grant funds.

The following funding guidelines address certain specific costs only and are not intended to be all-inclusive.

Direct Cost Items	Special Programs/Title I-A Allowable use of Supplemental Funds	Special Programs/Title I-A <u>Unallowable</u> use of Supplemental Funds	Function-Object Code Use
<b>Advertising</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Alcoholic Beverages</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Awards for Recognition</b> or Incentives for Student Achievement in the basic foundation curriculum.	<u>Allowable</u> : When reasonable in cost and when necessary to accomplish program objectives. Acceptable awards and incentives include certificates, ribbons, plaques, small trophies or inexpensive instructionally-related items such as pens/pencils to be used in the classroom. The cost of the items is not to exceed \$10.00.	<u>Unallowable</u> : T-shirts, baseball caps, tote bags or other similar motivational incentives for staff or students.  <i>Note: Engraving costs for awards is not an allowable expenditure.</i>	11-6498-00
<b>Award Ceremonies</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Capital Outlay</b> (for items costing \$5,000 or more)  <i>Note: Adhere to District policy.</i>	<u>Allowable</u> : Request must be submitted in a timely manner for inclusion/submission in the ESSA Federal Grant Application for TEA approval. All requests must be accompanied by a current copy of the identified need in the Comprehensive Needs Assessment, a CIP strategy	<u>Unallowable</u> : Any item(s) not requested on the Capital Outlay Form and previously submitted for inclusion in the ESSA Federal Grant Application for Federal Funding.	11-6639-00 11-6639-62 23-6639-62 23-6639-65

	and answers to the Title I-A Use of Funds Questions.		
<b>Commencement &amp; Convocation or Graduation Costs</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Communication Costs</b> (includes telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services, personal communication devices, etc.)	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Compensation for Personnel Services</b> (includes salaries, wages, and fringe benefits). Personnel costs must be reflected in the District and Campus Improvement Plans by name, position, program and FTEs. Personnel costs must be reflected in the budget summary.  Employees must receive an "Authority to Report to Work" before a change in assignment takes place.	<u>Allowable</u> : If it's supplemental to the basic foundation curriculum, reasonable, comparable for similar work, and charges are supported with District payroll management records or other documentation.  <u>Allowable FTE(s)</u> : English Language Arts and Reading, Mathematics, Science, Social Studies, STARS, credit recovery, tutorials in foundation areas only, computer-assisted instruction in foundation areas only, specialized reading and math programs, STAAR remediation, and extended day/week/year instruction for students.  <u>Instructional Aide</u> : Assists with supplemental classroom instruction for the PK, Kinder, English Language Arts, Library, Reading, Mathematics, Science, Social Studies, computer-assisted	<u>Unallowable FTE(s)</u> : Personnel costs that are not supplemental to local efforts.  <u>Unallowable FTE(s)</u> : In-School Suspension, CTE, ESL/ESOL, Special Education, or other state or federal mandated programs, non-foundation curriculum courses such as the following: PE/Athletics, Music, Art, Choir or other Fine Arts programs, and UIL programs.  <u>Instructional Aides</u> : Should not carry out the duties of: office clerk, receptionist, hall monitors, mail room clerk, copy room clerk, attendance clerk, parent liaison, in-school suspension, Career and Technology courses, ESL, Bilingual programs, Special Education or other state or federal mandated curriculum courses,	13-6117 (Training Stipend) 11-6118 (Extra-Duty Pay) 13-6118 (Curr. Writing) 6119 (Prof. Salary) 11-6121 (Para. Ex-Duty) 6129 (Para. Salary) 6141 (Medicare) 6142 (Health Ins.) 6143 (Worker's Comp.) 6145 (Unemployment) 6146 (TRS) 6148 (ACA) 6149 (TRS - District)

	<p>instruction in foundation areas only, specialized reading and math programs, TAKS/STAARS remediation, dyslexia program and extended day/week/year instruction.</p> <p><u>Clerical Assistants:</u> Assist Counselors with meeting the scheduling and emotional needs of low performing students at risk of not meeting state academic standards.</p> <p><u>Parent Liaisons:</u> Assist to promote and increase parent involvement and student attendance.</p>	<p>PE/Athletics, Music, Art, Choir or other Fine Arts programs, and UIL programs. As well as, Speech/Communication Applications/Professional Communications, Foreign Language, or any other equivalent course.</p> <p><u>Clerical Assistants:</u> Clerical Assistants should not be assigned to the assistant principal or any area of the office to assist with the normal, everyday activities of the campus.</p> <p><u>Parent Liaisons:</u> May not carry out the duties of the office clerk, Receptionist, substitute teacher, or any other extended duty (i.e. fund-raising sales, lunch and bus duty).</p>	
<p><b>Conferences and Meetings:</b> Staff will provide evidence of participation in conferences, workshops, or meetings. Evidence for in-district conferences, meetings or workshops may include but not limited to a certificate of completion. For attendance to out-of-district conferences, workshops, or meetings, evidence may include but not limited to handouts of program activities.</p>	<p><u>Allowable:</u> Cost of meetings and conferences supplemental to the basic foundation curriculum including transportation, room rental charges, and items incidental to these meetings/conferences must comply with District’s adopted travel procedures.</p> <p>Use only function 13 (Staff Development) in the basic foundation curriculum.</p>	<p><u>Unallowable:</u> UIL, Special Education, ESL, Bilingual and/or other state or federal mandated programs. The following travel expenses are not allowable: First-Class air fare; per diem (meals and lodging) for meeting, conference, or workshop participants who live in the same city where the event is held; tips or gratuities of any kind; alcoholic beverages; entertainment, recreation, or social events; any expense for other persons; automobile mile or taxi fares for other than official business; personal accident insurance, or personal effects coverage for rental cars; rental car for personal use or for purposes not associated</p>	<p>6411-00 (In-District Travel)</p> <p>6411-23 (Out-of-District Travel)</p>

Hosting or sponsoring a conference will require the following form to be submitted to the funding department prior to the planned conference for approval: Justification of Specific Expenditure: Hosting or Sponsoring Conference		with the official business of the meeting, conference, or workshop; travel allowances (e.g. per diem paid regardless of participant's actual expenses).	
<b>Donations and Contributions</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Employee Morale, Health and Welfare</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Employee Service Awards</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Entertainment (including amusement, diversion, social activities, and related costs)</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Fees</b>	<u>Allowable</u> : Costs not associated with travel such as on-line staff development fees.	<u>Unallowable</u>	11-6497 13-6497
<b>Field Trips</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Food Costs</b>	<u>Allowable</u> : Only for parent involvement activities.	<u>Unallowable</u> : Under all other functions.	61-6499-53
<b>Fundraising</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Gifts or items that appear to be Gifts</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Goods or Services for Gratuities or Tips</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Hospitality Rooms</b>	<u>Unallowable</u>	<u>Unallowable</u>	X

<b>Maintenance, Operations, and Repairs</b>	<u>Allowable:</u> For the maintenance of copiers, computers & printers.	<u>Unallowable:</u> All other items would be considered supplanting.	X
<p><b>Materials and Supplies:</b> Campus Improvement Plan (CIP) Strategy number(s) which document the Comprehensive Needs Assessment (CNA) page number(s) where the need for the PR was identified must be included with <b>all</b> purchase requisitions under this funding source.</p> <p>The location must be recorded in the PR where such supplies/materials will be utilized/stored.</p>	<p><u>Allowable:</u> Must be supplemental to instruction for the basic foundation curriculum instructional setting; such items must improve student performance through direct instructional services; such items must demonstrate a scientific research-based proven outcome to the goal/objective; and such items must be reasonable and necessary to the intent and purpose of the Title I-A, Title I-C, Title II-A, Title III, Title IV-A, and Title IX-A programs.</p>	<p><u>Unallowable:</u> Capital outlay items, banquets, ceremonies, celebrations, door prizes, proms, pep rallies, food, drug dogs, drug testing, drug treatment, red ribbons, mirrors, defibrillators, furniture, door mats, murals, banners, display cases, rock climbing walls, bicycles, bike racks, custom or outdoor signs, entertainment, recreational items, social events, gifts, promotional items, memorabilia, souvenirs, t-shirts, caps, tote bags, key chains, imprinted pens, name plates/tags, lanyards, filing cabinets, furniture, school marquees, athletic expenses, meals, trophies, plaques, washers, dryers, walkie-talkies, water coolers, ice machines, indoor/outdoor paint, roller skates, skate boards, moonwalks, parade floats or costumes, special dietary expenses, floral arrangements, coffee, pastries, fine arts materials, cheerleading, equipment supplies, book/magazine racks, shelves, custodial and day care supplies.</p>	<p>6398 6399 6399-62 (Toner)</p> <p>Testing Supplies: 6299 (Online) 6339 (Paper) 6497 (UTRGV)</p>
<b>Memberships</b>	<p><u>Allowable:</u> Membership in business, technical, and professional organizations related to the program's intent and purpose. Membership must be in the name of the grantee</p>	<p><u>Unallowable:</u> Memberships in the name of individual(s).</p>	<p>11-6495 13-6495</p>

	organization and not in the name of an individual.		
<b>Memorabilia</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Plant and Homeland Security Costs</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<p><b>Professional and Consultant Services:</b> Professional/consulting services are delivered by an independent contractor (individual, entity, or firm) on a fee basis for specialized services that are usually considered to be temporary or short-term in nature, normally in areas that supplement the expertise of the district. Includes evaluation, professional development/ training, etc.</p> <p><i>Note: All Professional and consultant services must include an Agenda, Minutes, Sign-in Sheets, Certificate of Completion for all participants and a Workshop Number as well.</i></p>	<p><u>Allowable:</u> Staff Development should be designed to assist teachers close the gap between low performing students and higher performing peers only when provided by non-employees and/or when the district does not possess the expertise. Such services must be documented in the District/Campus Improvement Plan's comprehensive needs assessment; must be research-based, supplemental, and connected to compensatory, intensive, and accelerated instruction in the foundation curriculum (Function 13 only). Campuses MUST be able to demonstrate and document that school personnel have received staff development designed to assist low performing students; expense MUST be reasonable and necessary; training MUST be related and beneficial to the campus and not a "one time event"; the campus must maintain documentation to ensure that the training was evaluated for effectiveness, evaluated for attendance, how each professional development activity was related to the priority areas needing improvement, and how these activities assisted in improving the</p>	<p><u>Unallowable:</u> Motivational speakers, clowns, magicians, etc.</p>	<p>11-6291 13-6291 13-6239</p>

	achievement of low performing students. (i.e. Workshop Roster Report, Professional Development System (PDS) Session Evaluation Responses Report, agenda, conference program, etc.)		
<b>Promotional Items</b> Such as t-shirts, caps, tote bags, key chains, imprinted pens, etc.	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Publication and Printing Costs</b>	<u>Allowable</u>	<u>Unallowable</u> : Promotional printing i.e. clubs, logos, etc.	6399-16
<b>Reference Materials</b>	<u>Allowable</u> : When related to the Title I-A Program's intent and purpose.		6399
<b>Refreshments</b>	<u>Allowable</u> : Only for parent involvement activities.	<u>Unallowable</u> : Under all other functions.	61-6499-53
<b>Scholarships, Fellowships, and Other Student Aid Costs</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Severance Pay</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Souvenirs</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Specialized Service Facilities</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Stipends for Employees and Non-Employees (participant support cost)</b>	<u>Allowable</u> : Stipends for participation in staff development activities (off contract) are allowable expenditures.	<u>Unallowable</u>	13-6117 (Employees) 13-6413 (Non-Employees)
<b>Subscriptions</b>	<u>Allowable</u> : Costs of business, professional, and technical periodicals when related to the grant program. Subscriptions must be in the name of the grantee	<u>Unallowable</u>	6325



	organization and not in the name of an individual.		
<b>Substitutes</b>	<u>Allowable</u> : Costs for teachers attending an in-service paid out of 211 or 212 or 255.	<u>Unallowable</u>	6112
<b>Taxes</b>	<u>Allowable</u> : except for self-assessed taxes	<u>Unallowable</u> : State taxes; should be exempt.	
<b>Tips and Gratuities</b>	<u>Unallowable</u>	<u>Unallowable</u>	X
<b>Training and Education</b>	<u>Allowable</u> : Training for teachers under Function 13.	<u>Unallowable</u> : Level Course Registration Fee.	13-6411-00 (In-District) 13-6411-23 (Out-of-District) 13-6439-00 (Region One)
<b>Transportation Cost</b>  <i>Note: Approved transportation request must be attached to the purchase request. Dates needed must be clearly specified on both forms.</i>	<u>Allowable</u> : For extended day/week/year programs. Paper Transportation request(s) must be attached to the purchase request and the dates needed must match on both forms. Instructional field trips must meet the following requisites: 1.) Lesson plans, must be in place and attached to the purchase request. 2.) TEA's Justification of Specific Expenditure: Educational Field Trip form must be filled out, attached to the PR and submitted to the funding source before the educational field trip takes place.	<u>Unallowable</u> : Field trip transportation costs incurred for transporting students to and from activities other than tutorials and extended year school.	11-6494-00
<b>Transportation of Goods</b>	<u>Allowable</u> : Only for shipping costs.	<u>Unallowable</u> : Any other transporting costs.	
<b>Travel costs for Non-Employees such as Parents and Private School Teachers</b>	<u>Allowable</u> : A Request for Approval of Participant Support Costs form for PNP employees and parents must be filled out and maintained	<u>Unallowable</u>	13-6419-23 61-6419-23

	at the Federal Programs/Title I-A office.		
<p><b>Travel Costs</b> Professional leaves must be submitted to the funding source 30 working days prior to the event if travel arrangements must be made by the Travel Department.</p> <p>Professional leaves that do not require travel arrangements made through the Travel Department must be submitted 15 days in advance.</p> <p>Out-of-state travel is not allowed where the same type and quality of training is available in-state.</p> <p><i>Note: BISD travel policy requires receipts for meals.</i></p>	<p><u>Allowable</u>: A Request for Specific Expenditure Approval form must be submitted prior to the planned travel. Participation must be identified in the DIP/CIP as a need and supportive of the Title I-A Program.</p>	<p><u>Unallowable</u></p>	<p>13-6411-23 21-6411-23 23-6411-23 (Out-Of-State/District)</p> <p>13-6411-00 21-6411-00 23-6411-00 (In-District)</p>
<p><b>Tuitions and Fees Related to Tuition</b></p>	<p><u>Allowable</u>: As it pertains specifically to the Federal Program.</p>	<p><u>Unallowable</u></p>	<p>11-6229</p>
<p><b>Tutorials Extra-Duty Pay</b> Courses for tutorials must be entered in the Student Management System with the following course numbers:</p> <p>Regular Tutorial: (OF2 – Y Accounts) # <b>970020</b></p> <p>Extended Day: (ASP – Y Accounts) # <b>970030</b></p>	<p><u>Allowable</u>: Such instruction must be research-based, supplemental, compensatory, intensive, accelerated, and connected to the basic foundation curriculum. Services must be prior to and after the scheduled instructional day as well as Saturdays.</p> <p>Tutorial costs include: · 6118: \$30.00</p>	<p><u>Unallowable</u></p>	<p>11-6118 (Extra-Duty Pay) 11-6141 (Medicare) 11-6146 (TRS) 11-6148 (ACA) 11-6149 (TRS – District)</p>

<p>Attendance/grade flags must be marked to monitor daily as needed in the evaluation process. Lesson Plans and grades must be maintained for all tutorial participants.</p> <p><i>Recommendation: Forms must be previously approved.</i></p>	<ul style="list-style-type: none"> <li>· 6141: \$30.00 X 0.0145% (Medicare)</li> <li>· 6146: \$30.00 X 0.0880% (TRS)</li> <li>· 6148: \$30.00 X 0.0233% (ACA)</li> <li>· 6149: \$30.00 X 0.0150% (TRS – District)</li> </ul>		
<p><b>Under-Recovery of Costs under Federal Agreements</b></p>	<p><u>Unallowable</u></p>	<p><u>Unallowable</u></p>	<p>X</p>
<p><b>Utilities</b></p>	<p><u>Unallowable</u></p>	<p><u>Unallowable</u></p>	<p>X</p>