

Federal Grant Guidance

Basic information you need to know to properly manage federal funds

Overview

- Federal Grant Account Codes and Program Purposes
- Federal Procurement
  - Conflict of Interest
  - Federal Procurement Thresholds
  - Suspension & Debarment
- Time & Effort
  - Contracts - Semi-Annual vs Monthly Reporting
  - Substitutes
  - Extra Hourly - Employee Online/Timesheets
  - Stipends
- Private Schools
- General Tips



Federal Account Codes & Program Purposes

Program 24 Special Education	Providing services to students under the Individuals with Disabilities Education Act – IDEA
Program 38 Perkins Grant	Educational programs that lead to academic and occupational skills
Program 51 Title I	Services to educationally deprived children living in low-income areas
Program 52 Title II	Improving the quality of education – training for teachers and principals
Program 64 Title III (LEP)	Services to children with limited English proficiency
Program 67 Johnson O'Malley	Supplemental education to children who are enrolled members of federally recognized tribes
Program 68 Indian Education	Programs designed to meet the unique educational and culturally related academic needs of native American students.





Federal Procurement

Procedures to provide overall direction for the procurement of goods and services with federal funds to eliminate waste and abuse of taxpayer dollars

Conflicts of Interest



Districts must maintain written standards of conduct, including conflict of interest policy



No district employee, officer or agent may participate in the selection, award or administration of a contract supported by a federal award if he/she has a real or apparent conflict of interest

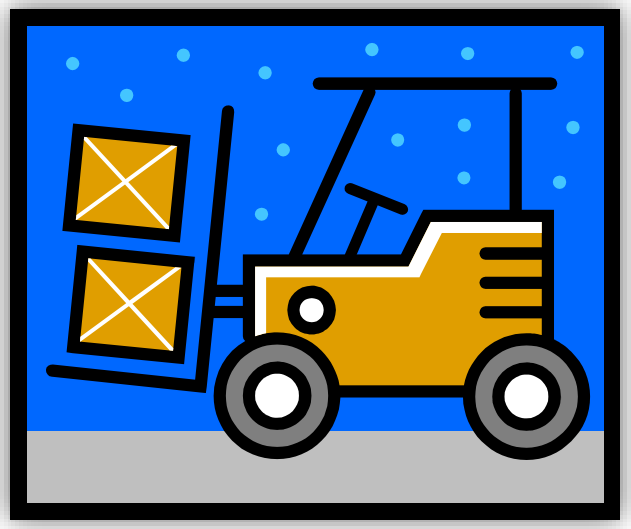


Must neither solicit nor accept gratuities, favors, or anything of monetary value from vendors/contractors

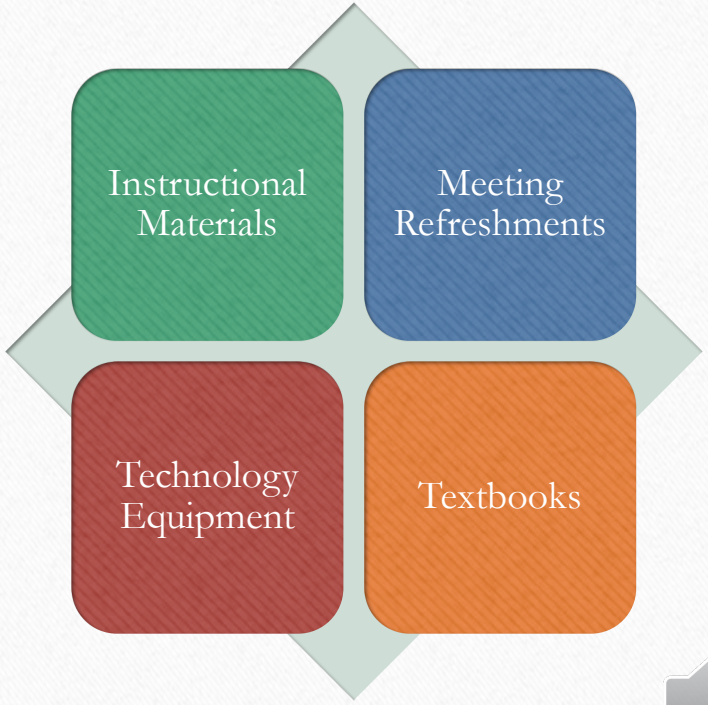
PSD Board Policies/Regulations:
5251, 5251R, 6230, 6230R



Federal Procurement Thresholds – What are "Goods"?



Goods are tangible items purchased for use or consumption



Federal Procurement
What are "Services"?

PROFESSIONAL SERVICES

Require specialized knowledge and training or in-depth experience in a particular field

- Curriculum Consultant
- On-Site Training Services
- Interpreter Services
- Guest Speaker
- Staff Development Presenter

OTHER SERVICES

- Online Subscriptions
- Printing & Mailing
- Workshop/Conference Fees
- Travel Costs (hotel, transportation)



Federal Procurement
Purchasing Thresholds

Procurement Requirement	Goods	Services
"Micro Purchase" *No required quotes; price must be reasonable and distributed among suppliers*	$10,000 or Less	$10,000 or Less
Informal Quotes Required *Obtain/document quotes from at least three qualified sources*	$10,001 - $75,000	$10,001 - $250,000
Formal Competitive Bids Required *Contact Purchasing Department for assistance*	$75,001 or more	$250,001 or more



Federal Procurement

Waiving Quote & Bid Requirements

Circumstances where non-competitive purchases are appropriate:

Sole Source

Based on expertise, standardization, quality, compatibility, specifications or availability)

If Sole Source, must document:

- Which providers were considered?
- Rationale for vendor selection?
- How was it determined no other providers better suited?

Government Agency/ESD

Listed on OSPI's list of Non-Public Agency Vendors

Public emergency

Expressly authorized by awarding agency



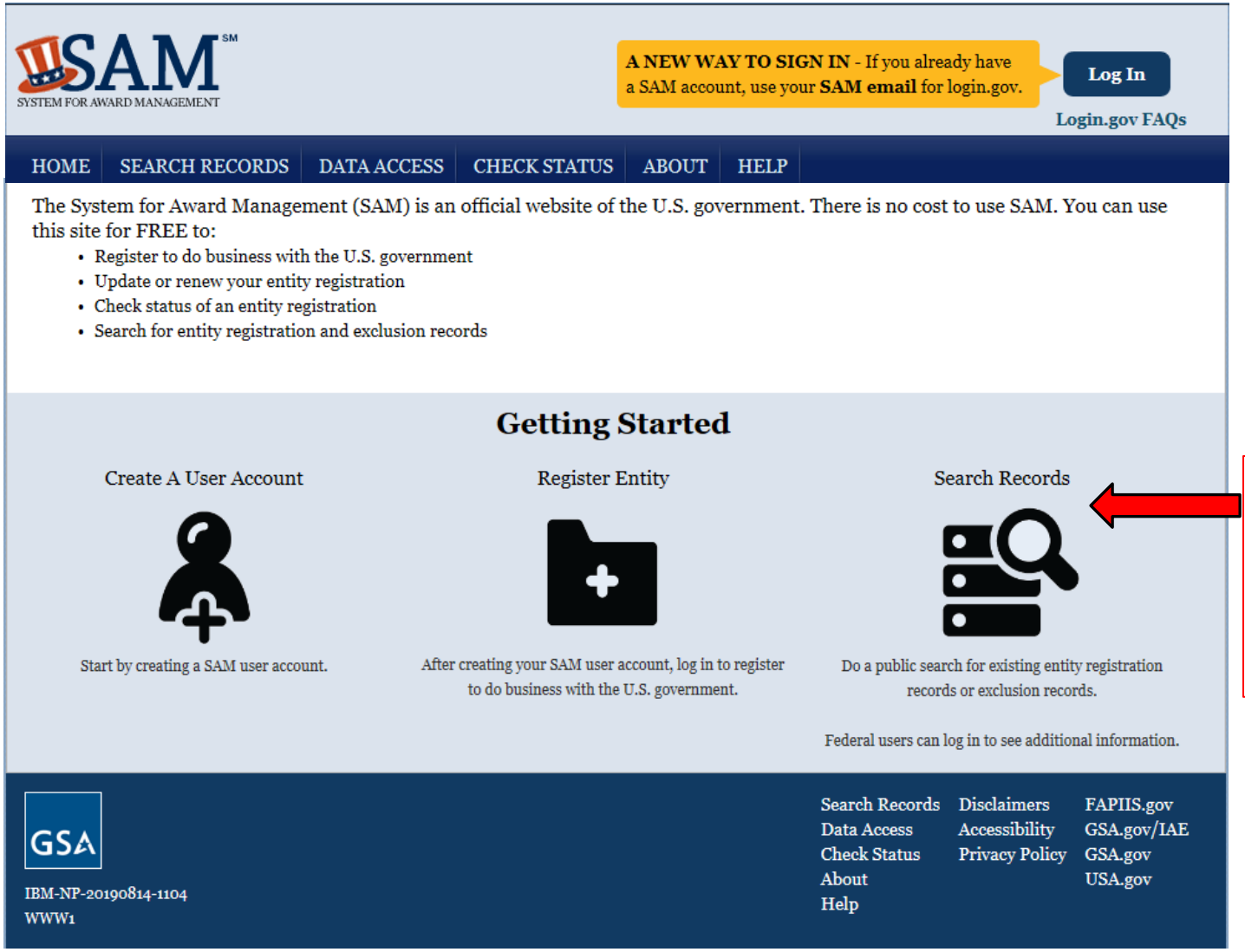
Suspension/Debarment

1. Federal government prevents fraud, waste and abuse by not allowing business with entities who have been suspended or debarred
2. Federal Requirement:
   Verify that vendors paid greater than $25,000 (annually) from federal grants have been neither suspended nor debarred
3. Requirement applies to amounts paid per VENDOR not per CONTRACT.
4. Must run SAM check for ALL requisitions – regardless of the amount
   Search by vendor name at:
   www.sam.gov
5. Results should be printed and attached to the purchase requisition in BusinessPlus or P-Card Paperwork



Suspension/Debarment Check Website

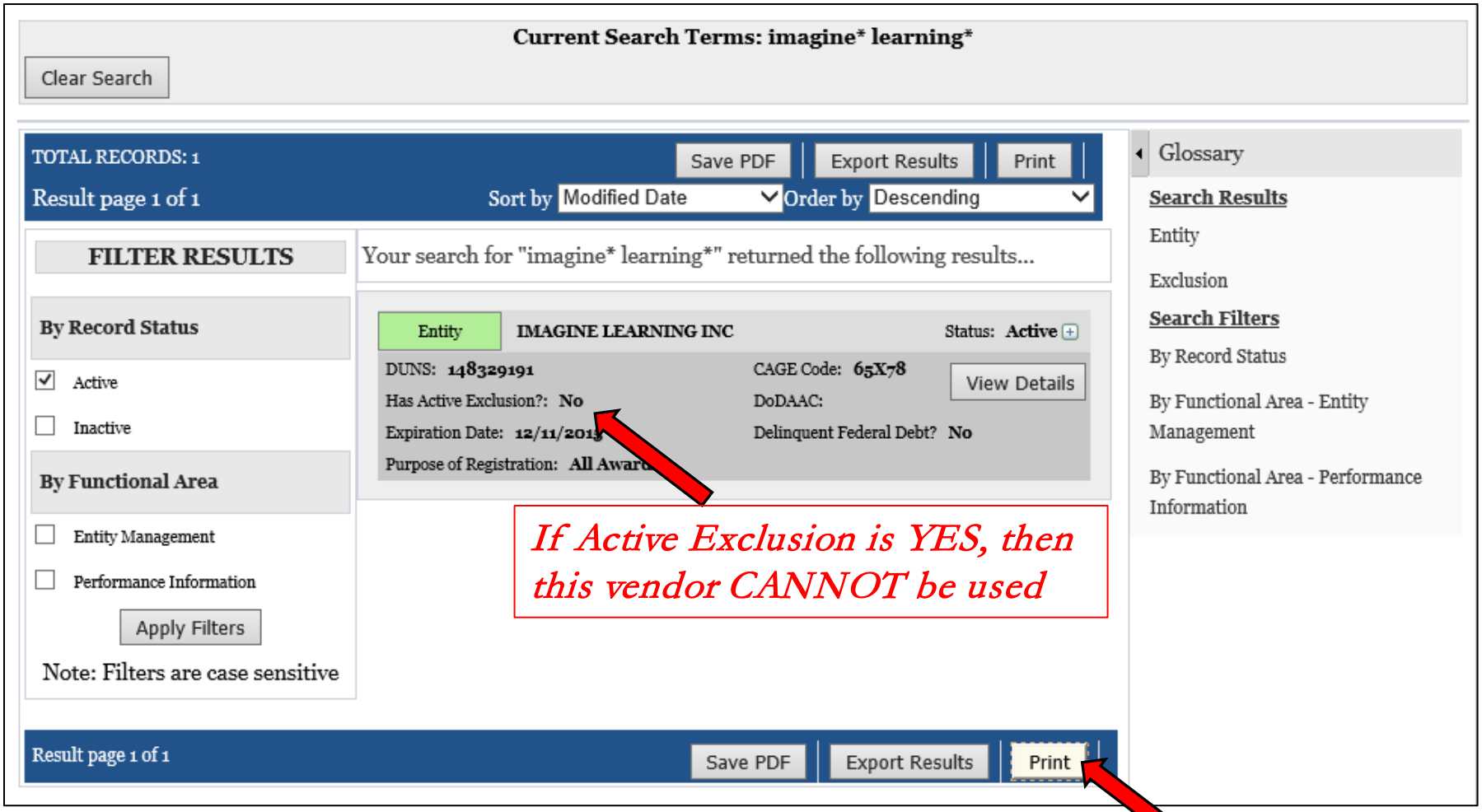
www.sam.gov



Click on "**Search Records**" and input Vendor Name in the Quick Search field

Suspension/Debarment Check Website

www.sam.gov



How do you keep it all straight?

Use the...

Federal Procurement and Suspension/Debarment Form



Fillable pdf format available on Accounting/ Purchasing Website

PUYALLUP SCHOOL DISTRICT
A Tradition of Excellence

FEDERAL PROCUREMENT SUSPENSION/DEBARMENT FORM

Print | Reset

GENERAL INFORMATION

Vendor Name: _____

Req #: _____ *PO #* _____

Pcard Confirmation# _____ *Date:* _____

Form Completed By: _____ *Date:* _____

State Program:
- ☐ 24 - Federal SPED
- ☐ 38 - Perkins
- ☐ 51 - Title I
- ☐ 52 - Title II
- ☐ 64 - LEP
- ☐ 67 - Johnson O'Malley
- ☐ 68 - Indian Ed

PROCUREMENT (check one)

Furniture, Equipment, Supplies:

☐ $0 - $10,000	No Action Required (Micro Purchase)
☐ $10,001 - $75,000	Minimum 3 Quotes Required (Quotes Attached)
☐ > $75,000	Formal Bids Required

Professional Services:

☐ $0 - $10,000	No Action Required (Micro Purchase)
☐ $10,001 - $250,000	Minimum 3 Quotes Required (Quotes Attached)
☐ > $250,000	Formal Bids Required
☐ Non-Public Agency per OSPI	No Action Required
☐ SES Provider per OSPI	No Action Required
☐ Government Agency/ESD	No Action Required
☐ IEP Placement	Sole Source Explanation (or attach IEP explanation):
☐ Sole Source	Complete Sole Source Explanation Below:
	(If not enough space, please attach additional documents as necessa

Describe the service/product requested and why it is required: _____

Which providers were considered? _____

Rationale for selecting the provider? _____

How was it determined there were no other providers better suited? _____

SUSPENSION & DEBARMENT

Required for All Vendors: SAM.gov (screenshot attached)

***NOTE**: Attach vendor contract, Federal Procurement / Suspension & Debarment Form, quotes (if required) & SAM.gov screenshot to purchase requisition in Business Plus or*

Must answer all three questions completely for sole source designation

Required for ALL contracts – regardless of amount

What do I do? And when?

Decide	Decide what goods and/or services are required
Obtain	If over $10,000, obtain adequate quotes or bids (depending on purchase threshold)
Choose	Choose the vendor that best meets the requirements
Perform	Perform suspension/debarment verification on chosen vendor (SAM.gov – print screenshot)
Establish	Establish vendor contract (for professional services)
Complete	Complete Federal Procurement Form
Create	Create purchase requisition
Attach	Attach Federal Procurement Form, quotes, contract, and SAM screenshot to purchase requisition



Time & Effort Guidelines



Time & Effort is the federally required documentation supporting the fair and appropriate charging of employee compensation to federal grants. All employee compensation charged to federal grants must be reasonable and necessary as well as allocable and allowable under the grant program

Contract Pay, Substitute Costs, Extra Hourly, Stipends

Time & Effort

Semi-Annual Reporting

Employees who work on a single federal program (single cost objective) for their entire contracted day may report time & effort twice per year (after each semester)

PUYALLUP SCHOOL DISTRICT — *A Tradition of Excellence*

Timothy S. Yeomans, Ed.D., Superintendent

Semi-Annual Certification for Federally Funded Program
Fiscal Year 2019-20

I hereby certify the employee listed below has worked solely on the specified single cost objective for the period September 4, 2019 through January 31, 2020 (first semester).

Employee Name: Jane Smith

Single Cost Objective: Title I Grants to LEAs 84.010

Supervisor's Signature: Jennifer Supervisor Date: 2/10/20

Title I/LAP Director

Time & Effort Monthly Reporting

Employees who work on a federal program as well as other programs (multiple cost objectives) must document their work activities on a daily basis, completing one report for each month worked

Example:
Para who works 3 hours in Title I and 2 hours of Building Duty each day



Completed timely each month by the employee, documenting the **actual** (not budgeted) total hours spent on each cost objective



Account for all hours in an employee's contract, including hours charged to sick or personal leave



Signed and dated by the employee and supervisor

Time & Effort
Monthly Reporting - Example

PUYALLUP SCHOOL DISTRICT NO. 3
TIME AND EFFORT RECORD
RECORD TOTAL HOURS WORKED ON ALL PROJECTS

PERIOD March 2020 (Month / Year)

NAME: Smith, Jane D (Employee Name (Please Print)) EO12345 (Employee ID#)

NOTE: Columns C, D, E, F, G, H must = Column B

A	B	C	D	E	F	G	H
Day	Total Hours	Leave	Title I Prog 51	LAP Prog 55	State SPED Prog 21	ELL Prog 65	Basic Ed Prog 01
1							
2	5		3				2
3	5		3				2
4	5		3				2
5	5	5					
6	5		3				2
7							
8							
9	5		3				2
28							
29							
30	5		3				2
31	5		3				2
Total Hrs	110	5	63				42

Smith, Jane
Employee Signature

4/3/2020
Date

Jon Supervisor
Supervisor Approval Signature

4/5/20
Date

Time & Effort

Timesheets & Employee Online

TIMESHEETS & EMPLOYEE ONLINE

Any timesheets completed or reported via employee online for extra hourly charged to federal programs must include a thorough description of the type of work completed

Examples:

"Provided educational services to students and families at Title I Reading Night"

"Attended the GLAD strategies workshop"



Time & Effort

Substitutes

Substitutes for teachers who are federally funded will be charged to the same federal account code as the regular teacher.

Type of documentation needed to substantiate the cost:

- Sick or Personal Leave

  Sub Office Reason Code

- Attending Conference/Workshop

  Prior Approval may be required



Time & Effort

Stipends

Semi-Annual Certifications must be done for employees paid supplemental contracts for providing additional services that will be charged to federal programs

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Timothy S. Yeomans, Ed.D., Superintendent

Supplemental Contract (Stipend) Certification
Fiscal Year 2019-20

The following employee performed the work described below, working solely on a single cost objective of a federal program:

Employee Name: Jane Smith

Single Cost Objective: English Language Acquisition Grants 84.365

Stipend Dates & Rates of Pay: 6/30/20 $1,250

Description of Work Performed: Trained multiple certificated and paraprofessional staff in GLAD strategies.

Supervisor's Signature: *Joe Supervisor* Date: *7/15/20*

Title III Director

Time & Effort

Trainings/Workshops

Sign-in sheets for trainings which are approved by the program director may be used as time and effort documentation for extra hourly pay and/or substitute costs

For audit purposes, be sure to keep a file with all sign-in sheets related to trainings paid for by federal programs



Private Schools

School Districts are required to provide equitable services to eligible private school students, teachers, educational personnel and parents from Title I, Title II, Title III and Carl Perkins grant funding



Private Schools

- District annually contacts private schools within the district boundaries to determine which schools wish to receive services
- District obtains written affirmation of consultation with the private schools
- Services provided must be equitable
- Staff providing services must be under the direction of the District
- Services must benefit the private school students and teachers, not the private school
- No funds must be paid to the private school; District maintains control of the funds and pays directly for goods or services



Tips to Remember

Some general tips to ensure you are in compliance with the use of federal funds…

Tips to Remember

1) Supplement, Not Supplant

Federal funds are to be used to "supplement" the amount of funds available from nonfederal sources. Supplanting occurs when federal funds are used to provide services that are required to be provided for with other funds or were provided with nonfederal funds in the prior year.

2) All costs charged to a federal program must be **reasonable**, **necessary** and **allocable**.

- Is the cost consistent with the approved application?
- Is it really needed?
- Is the expense targeted to a valid program need?
- Is the value of the goods or services attributable 100% to the federal program?



Tips to Remember

Run detailed reports often and review expenditures for reasonableness, appropriateness and accuracy

Be careful with requesting journal entries to charge something to a federal grant that was originally paid for by a non-federal source

(Be mindful of time & effort and federal procurement thresholds and suspension/debarment requirements)

Ensure funds are not obligated before or after the start and end dates of the grant



Tips to Remember – Meals/Snacks



Meals are allowable ONLY when it is reasonable and necessary to the completion of actual work



A **working lunch** may be allowable if the training must conduct sessions at that time to keep the number of training hours/days to a minimum



Snacks typically are not reasonable and necessary because these costs are not essential to training or meeting objectives



Questions?

Need Help? Call the Business Office!

Laura Marcoe 840-8953

Heather Larson 841-8683

Jamie Ledezma 841-8621

