Treutlen County School System

Federal Programs Operating Procedures

2025-2026

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Treutlen County Federal Programs Procedures Manual

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Section 1: Allowability 200.302(b)(7); 200.403(c)

Treutlen County School System ensures that all federal program expenditures are monitored to verify that they are allowable, reasonable, and necessary under Federal grant guidelines.

Determining Allowability

Monthly budget status sheets, as well as periodic payroll reports, are provided to the Federal Programs Director and other Program Directors by the District Financial Director. These are used to monitor expenditures, verify that the appropriate personnel are coded and paid from their specific Federal Program budgets, and to ensure that all expenditures are allowable as outlined in the federal award.

For all federal programs, expenditures are monitored to ensure the following: conference costs are appropriate, allowable, and managed to minimize costs to the federal award; travel reimbursement procedures are followed ensuring that charges are reasonable and consistent; purchased memberships are in compliance with governing laws and regulations; purchased supplies are reasonable and necessary for the performance of grant activities; procedures for granting stipends are consistent with federal and nonfederal funds; expenditures are supplemental in nature; obligations occur within the period of performance; contractors perform in accordance with the terms, conditions, and specifications of contracts or purchase orders; expenditures adhere to the TCSS standard of conduct regarding conflict of interest; all expenditures are approved by the Federal Program Director/Coordinator; equipment purchases are reasonable in cost, charged at actual price, and are allowable under their specific federal program guidelines.

To be allowable under Federal awards, the expenditure must be reasonable, necessary, and allocable. Schools must provide a rationale for why they are requesting the proposed expenditures, how it aligns with the comprehensive needs, and how it is reasonable, necessary, and allocable. The cost must be allocable to the federal award if the goods and/or services involved can be charged or assigned to that federal award based on the grant's guidelines (§200.405).

Use of funds must be articulated in the Schoolwide Plan (SWP) and aligned with the needs of the eligible students. The plan drives the budget; therefore, all expenditures used in the implementation of the schoolwide program must be approved and directly

related to the support of strategies included within the required comprehensive needs assessment for schoolwide programs.

The following factors affect allowability of costs (§200.302(b)(7)):

- All costs must be necessary, reasonable, and allocable.
- Costs must conform with federal law and grant terms.
- Costs must be consistent with state and local policies.
- Costs must be consistently treated concerning identification as a direct or indirect cost.
- Costs must be in accordance with GAAP.
- Costs must be incurred during the approved budget period.
- Costs must not be included as match or cost sharing of any other federal program.
- Costs must be adequately documented.

Practical aspects of reasonable:

- Is it reasonable?
- Do I have the capacity to use what I am purchasing?
- Did I pay a fair rate?
- Practical aspects of necessary:
- Is it allowable?
- Is it really needed?
- Is this the minimum amount needed to meet the needs based on the plan?
- Directors must be comfortable defending a purchase and presenting a rationale.
- Documentation of Costs in Procurement

All requisitions are submitted electronically via a district purchase order request form. Most requisitions originate at the school level and are forwarded to the principal for approval, then forwarded to the program director, who checks the fund balance, SIP alignment, allowability, and prices. Upon approval from the program director, the requisition is forwarded to the Financial Director who confirms the availability of funds. The Financial Director then forwards the requisition to the Superintendent for approval. The Superintendent forwards the requisition to the BOE secretary, who converts the requisition into purchase orders (PO) and prints the PO with the Superintendent's signature affixed. An encumbrance is posted to the accounting records at this time. The BOE secretary electronically sends a copy of the PO to the vendor and files a hard copy at the central office.

Upon receipt of materials, goods are received at the district office or other location and checked to make sure the order is correct and complete. Packing slips are attached to the PO and stored in the central office. When the invoice is received at the central office from the vendor, the BOE secretary matches the invoice to the PO and forwards it to the Finance Department for approval by the Finance Director or designee.

After approval, Accounts Payable enters the amount in PC Genesis as a claim. Accounts Payable processes a check run several times during the month. The Financial Director pre-approves and the Finance Director or designee runs checks on blank stock with the Superintendent's electronic signature. A check register is produced by PC Genesis for each check run and kept on file in Accounts Payable. A copy of each check is attached to the PO and invoice and filed in the Accounts Payable office. Checks are mailed to vendors.

All cost documentation (requisitions, purchase orders, invoices, packing slips, check registers) is maintained in the central office and Accounts Payable office as the official record of expenditures.

Section 2: Procurement Standards (2 CFR §200.320)

Treutlen County School System will conduct all procurement transactions in a manner providing full and open competition consistent with 2 CFR §200.318(a). The district will maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. The district will not permit contractors who develop or draft specifications, requirements, statements of work, or invitations for bids to compete for those procurements.

Procurement files will contain sufficient documentation to detail the history of the procurement, including the rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price.

Informal Procurement Methods

Small purchase procedures (§200.320) are those relatively simple and informal procurement methods for securing services, supplies, or other property that do not cost more than the simplified acquisition threshold (§200.88) of $250,000.

Informal procurement methods may be used to expedite transactions and minimize associated administrative burden and cost.

Micro-Purchases (≤ $10,000)

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed $10,000.

TCSS will calculate the aggregate dollar amount for each purchase order of supplies or services.

To the extent practicable, TCSS will distribute micro-purchases equitably among qualified suppliers.

Micro-purchases may be awarded without soliciting competitive quotations if TCSS considers the price to be reasonable based on research, experience, purchase history, or other information and documents it files accordingly.

TCSS is responsible for determining and documenting an appropriate micro-purchase threshold based on internal controls, an evaluation of risk, and its documented procurement procedures. The Federal Programs Director will meet annually to update handbook to evaluate practices for risk and alignment to current law.

Simplified Acquisitions ($10,001 – $250,000)

If simplified acquisition purchase procedures are used, price or rate quotations must be obtained from an adequate number (at least 2) of qualified sources as determined appropriate by TCSS.

TCSS will ensure appropriate simplified acquisition thresholds are based on internal controls, risk evaluations, and procurement procedures. During the requisition process, the budget director will send requisitions back to the requestor that do not obtain an adequate number of quotes.

Formal Procurement Methods (Over $250,000)

Sealed Bids (Formal Advertising)

For purchases greater than $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.

TCSS verifies that all sealed bid conditions are met by maintaining written documentation that:

- Specifications are complete, adequate, and realistic;
- At least two responsible bidders were identified as willing and able to compete; and
- The procurement lends itself to a firm fixed-price contract, with selection based primarily on price.

This documentation is retained in the procurement file for monitoring and audit purposes.

Sealed bidding is feasible only when:

- 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.
- The procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally based on price.

All bids must be solicited from an adequate number of known qualified sources, providing them sufficient response time, and publicly advertised.

Invitations for bids must clearly define the items or services required.

All bids will be opened publicly at the prescribed time and place.

Contracts are awarded to the lowest responsible bidder, with consideration of discounts, transportation, and life-cycle costs when applicable.

Any or all bids may be rejected if there is a sound documented reason.

Competitive Proposals

Used when conditions are not appropriate for sealed bids. May result in either fixed-price or cost-reimbursement contracts.

Requests for proposals must be publicized and identify all evaluation factors and their relative importance.

Proposals are solicited from an adequate number of qualified offerors.

Treutlen County School system has not historically made purchases in excess of $250,000 using federal funds. If this changes in the future, the LEA will create a method of evaluation such as rubric or evaluative checklists to ensure that contracts are awarded to the responsible offeror whose proposal is most advantageous considering price and other factors.

Qualifications-based selection may be used for architectural/engineering services only, with negotiations for fair and reasonable compensation.

Noncompetitive Procurement Methods

Procurement by noncompetitive proposals may be used only when one or more of the following conditions apply:

- The acquisition of property or services does not exceed the micro-purchase threshold ($10,000 or higher with approval).
- The item is available only from a single source.
- A public exigency or emergency does not permit delay from competitive solicitation.
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive procurement in response to a written request from TCSS.
- After solicitation of multiple sources, competition is determined inadequate.

Treutlen County School System uses procurement methods consistent with 2 CFR §200.320.

Section 3: Conflict of Interest Policy 200.318(c)

The Treutlen County School System (TCSS) maintains strict standards of conduct to avoid real or apparent conflicts of interest in all procurement transactions supported by federal awards.

Definition of Conflict of Interest

A conflict of interest exists when an employee, officer, agent, or board member; any member of their immediate family; their partner; or an organization that employs or is about to employ any of the parties indicated herein, has a financial or other interest in or receives a tangible personal benefit from an entity considered for a contract.

Participation Restriction

No 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.

Gratuities, Favors, and Gifts

Employees, officers, agents, and board members of TCSS may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts. Exceptions may be made for unsolicited items of nominal value.

Nominal value is defined by TCSS as a single unsolicited item or group of items with a total value of $25.00 or less in a fiscal year.

Standards of Conduct and Disciplinary Actions

Violations of this policy by employees, officers, agents, or board members will be addressed under the district's Code of Ethics and disciplinary procedures, up to and including termination of employment, removal from office, and/or legal action as appropriate.

Affiliated Organizations

If an employee, officer, agent, or board member has a relationship with a parent, affiliate, or subsidiary organization that would impair or appear to impair impartiality in conducting a procurement action involving that organization, the relationship must be disclosed in writing to the Superintendent and Federal Programs Director. In such cases, the procurement responsibility will be reassigned to another qualified individual to ensure impartiality.

Oversight and Monitoring

All procurement transactions will be conducted in a manner providing full and open competition, free from conflicts of interest. The Federal Programs Director, in coordination with the Financial Director, is responsible for ensuring that all procurement actions comply with this policy and are documented for monitoring purposes.

The Treutlen County Board of Education adopts the provisions of Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, including §200.318 General Procurement Standards and §200.319

Competition.

All solicitations issued by Treutlen County School System will clearly state the requirements that offerors must fulfill and include all evaluation factors to be considered in awarding contracts. Documentation of the evaluation process, including scoring rubrics and justification for selection, will be maintained in the procurement file.

All purchases will be pursuant to Federal Grant Program guidelines, policies of the State Board of Education, Treutlen County School System (TCSS) policy, and the laws of the State of Georgia. Local written purchasing procedures will be followed, including purchase order requirements**.**

Conflict of Interest and Exclusion of Contractors

TCSS maintains written standards of conduct covering conflicts of interest and the performance of 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.

A conflict of interest arises when the employee, officer, agent, any member of his or her immediate family, his or her partner, or an organization that employs or is about to employ any of the parties has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of TCSS will not solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts.

TCSS has disciplinary actions in place for violations of these standards.

This ensures that contractors who develop or draft specifications, requirements, statements of work, or invitations for bids are excluded from competing for those procurements.

Development of Clear and Accurate Descriptions

Formal procurement methods are used when required, including sealed bids and competitive proposals.

Sealed bidding is only feasible when “a complete, adequate, and realistic specification or purchase description is available.”

The invitation for bids, which includes all specifications and pertinent attachments, must define the items or services in sufficient detail for the bidder to respond properly.

This process ensures the LEA develops clear and accurate descriptions and technical requirements when soliciting bids or proposals.

Solicitations and Evaluation Factors

All solicitations must clearly state the requirements that offerors must fulfill and identify all evaluation factors to be considered.

For sealed bids: a firm fixed price contract is awarded to the lowest responsive and responsible bidder, with all material terms and conditions included in the invitation for bids. Factors such as discounts, transportation costs, and life cycle costs must also be considered when specified.

For competitive proposals: requests for proposals are publicized and must identify all evaluation factors and their relative importance. Proposals must be solicited from an adequate number of qualified offerors. TCSS will use a written method for conducting technical evaluations and making selections. Contracts are awarded to the responsible offeror whose proposal is most advantageous to the program, with price and other factors considered.

Procurement Records

TCSS maintains records sufficient to detail the history of procurement. Records include, but are not limited to:

- Rationale for the method of procurement,
- Selection of contract type,
- Contractor selection or rejection, and
- The basis for the contract price.
- Procurement Standards and Methods
- Procurement Standards (2 CFR §200.318(a))

The Treutlen County Board of Education adopts Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirement for Federal Awards. All purchases will be pursuant to the Federal Grant Program guidelines, policies of the State Board of Education, TCSS, and the laws of the State of Georgia.

All local written purchasing procedures will be followed including maintenance and transportation, transportation fuel and maintenance on buses, and technology orders. This will also include purchase order procedures.

Debarred contractors

Contracts are not made with debarred contractors based on Executive Orders 12549 and 12689, 2 CFR part 180. TCSS will maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of the contract.

Section 4: Methods for Collection, Transmission, and Storage of Information (200.336)

The Treutlen County School System (TCSS) ensures that all information related to federal grants is collected, transmitted, and stored in a manner that is compliant with federal and state requirements, protects the integrity of the data, and maintains accessibility for authorized review.

Collection of Information

Federal program documentation is collected electronically and/or in hard copy from schools, central office staff, and program directors.

Required documentation includes, but is not limited to: Comprehensive Needs Assessments (CNA), Schoolwide/Improvement Plans (SIP), Title I budgets, periodic certifications, time and effort logs, equipment inventories, requisitions, purchase orders, travel forms, and monitoring evidence.

Principals and program directors are responsible for ensuring that required forms are completed and submitted to the central office by designated deadlines.

Collection processes follow established GaDOE and TCSS timelines, with follow-up reminders provided through email, leadership meetings, and technical assistance visits.

Transmission of Information

Information is transmitted to the Georgia Department of Education (GaDOE) primarily through the Consolidated Application portal and other secure state-approved systems.

Internal transmission of federal documentation occurs through district email, secure shared drives, or direct delivery to the Federal Programs office.

Sensitive or restricted information (such as personnel records or student-level data) is transmitted only through secure channels in compliance with FERPA and local district data security policies.

All transmissions are logged and tracked to verify receipt, accuracy, and timely submission.

Storage of Information

All federal program documentation is stored centrally at the TCSS Board of Education office.

Records are maintained in formats that are open, non-licensed, and machine-readable (such as PDF, CSV, XML, or Word) to ensure that data can be easily viewed and exported for audits, cross-functional monitoring, and public transparency requirements.

To preserve integrity, documents are stored in read-only formats or restricted-access folders to prevent unauthorized editing or modification.

Secure physical storage is used for original signed forms (e.g., time and effort certifications, payroll documentation, contracts). Locked filing cabinets and restricted-access storage areas are maintained for any records not captured electronically.

Electronic records are backed up regularly on the district server to protect against accidental loss or corruption.

Records retention follows federal and state requirements.

Accessibility and Oversight

Records are readily accessible for GaDOE monitoring, single audits, cross-functional monitoring, and internal reviews.

Federal Program Directors and the Finance Director ensure that documentation is organized and retrievable in compliance with 2 CFR 200.336.

Authorized personnel are provided access as needed for program implementation and oversight, while unauthorized access is strictly prohibited.

Section 5: Compensation- Personal Services, Time and Effort

Reasonable Assurance for Salaries and Wages

Treutlen County School System (TCSS) conducts school visits to verify that duties performed by Title I, School Improvement, IDEA, and paid personnel are consistent with the job title listed on the Periodic Certification form.

Periodic certification forms should be completed for all personnel that are paid 100% with federal funds from a single cost objective. These forms are collected annually and must be signed by the supervisor having firsthand knowledge of the work performed by the employee. The Federal Programs Directors managing the different grants are responsible for the collection of Time and Effort Documentation.

Federal Program Directors using Federal Funds to pay salaries monitor the completion and collection of Title I Periodic Certification forms. Each Federal Program Director is responsible for overseeing the timely collection and review of the certification forms for their assigned group of schools and/or central office staff.

Responsibilities include:

- Collecting and reviewing the Periodic Certification Forms for assigned schools or department.
- Verifying the accuracy of information by matching staff names and positions with the schools' and district's federal budget.
- Working with schools and/or Human Resources to correct any discrepancies in staffing information and to verify professionally qualified status.
- Collaboratively working with schools to monitor and confirm that federally funded staff members are performing duties consistent with federal guidelines.

Documentation of Total Activity (Not Exceeding 100%)

Federal law requires all employees, including administrators, teachers, paraprofessionals and other support staff, who are paid with federal funds to document the time and effort spent within the program.

Personnel paid from one cost objective must submit an assurance (Periodic Certification Form) annually documenting that they spent 100% of their time on the federal program's related activities.

Split-funded personnel submit monthly time logs that document the amount of time spent in each cost objective. These must account for the employee's total activity for which they are compensated. Logs are signed and dated by the employee and approved by the Federal Program Director/Coordinator.

Central office personnel also submit time logs, which are signed and maintained by the Federal Program Director/Coordinator.

All time and effort records must be prepared contemporaneously (daily or as work occurs), must be executed after or as the work is completed, and must be signed and dated by the employee.

Accurate Distribution of Salaries and Wages

Activity reporting must meet the following requirements:

- Reflect after-the-fact distribution of the actual activity of the employee.
- Account for the total activity for which each employee is compensated.
- Be prepared at least monthly and coincide with one or more pay periods.
- Be signed by the employee.

Reasonable approximations/distribution percentages are determined before the services are performed and are compared to actual costs regularly and revised, if necessary.

Records must include the activity description, timeframe, and funding source/cost objective to which the employee's salary is charged.

Updating Estimated Budgeted Amounts & Internal Controls

After the September payroll has posted, the Federal Program Director/Coordinator has a report pulled that shows the name of the personnel paid with federal funds. The

payroll report is pulled and checked several times throughout the year. At the beginning of the year, teachers are asked if they will complete a degree upgrade during the year, and budgets are built around the anticipated upgrade.

All employees maintain documentation showing that their salaries are allocable to a federal program, which is approved and verified by their immediate supervisor. Documentation is based on records that accurately reflect the work performed and are verified by the supervisor. TCSS complies with 200.430(i)(2) DOL regulations for Fair Labor Standards Act and ensures that payments to employees are made and supported by records indicating the total number of hours worked each day.

Section 6: Stipends Policy – Georgia State Board Rule 160-3-3-.04

The Treutlen County School System follows Georgia State Board Rule 160-3-3-.04 in administering stipends for professional learning.

Stipends are paid for planned professional learning activities that **occur outside of the regular school calendar, contract hours, or contract days**. Participants must complete the established objectives of the training activity and meet the following requirements:

- A minimum of four (4) hours is required for a half-day stipend and 7.5 hours for a full-day stipend.
- Participants must sign in, attend the full session, and actively participate.
- Agendas must reflect pre-approval of the professional learning activity by the Federal Programs Director.
- All professional learning paid through stipends must align with the School Improvement Plan (SIP), Comprehensive LEA Improvement Plan (CLIP), Equity Plan, or other identified professional learning needs of the school system.
- There must be evidence that knowledge, skills, practices, and dispositions gained from the professional learning activity are aligned to an approved individual professional learning plan, a school or LEA initiative and/or product, and/or specific school or district goals.
- There must be evidence that the knowledge, skills, practices, and dispositions developed through participation in or facilitation of professional learning have been implemented or demonstrated in the classroom or work setting.

Documentation required includes:

- Agenda with objectives,
- Participant sign-in sheets,
- Evidence of active participation, and
- Evidence of implementation/demonstration in the classroom or work setting.
- All stipends must be pre-approved by the Federal Programs Director (or designee).

Section 7: Fringe Benefits (2 CFR §200.431)

The LEA provides for the cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance; and pension plan costs.

Fringe benefit costs charged to federal programs are calculated as part of the budgeting and payroll process. At the system level, school staff salaries and benefits for Title-paid staff are calculated based on payroll forms obtained from the Financial Director. These calculations are determined using an Excel sheet with columns for salaries and all benefits, and totals for each school are entered on a School Allocation Form that includes the appropriate function and object codes to which allowable expenditures are coded.

To ensure that the calculation of fringe benefits is reasonable and accurate, the following procedures are implemented:

Payroll Verification: After payroll has posted, the Federal Program Director/Coordinator reviews reports showing the names of personnel paid with federal funds. Payroll is checked several times throughout the year to verify accuracy and alignment with budgeted salaries and benefits.

Cross-Checks with Financial Director: Quarterly budget status reports are provided to Federal Programs Directors by the Financial Director. These are cross-checked with purchase orders, payroll logs, and expenditure records to verify accuracy of all salary and benefit calculations.

Oversight and Reconciliation: The Federal Programs Director, Assistant Superintendent, and Finance Director collectively review payroll and benefit allocations to ensure compliance with federal guidelines. Any necessary adjustments for leave,

insurance, pensions, or unemployment benefits are reconciled through the payroll reporting process.

Through these measures, the LEA ensures that fringe benefit costs—including leave, employee insurance, pensions, and unemployment benefits—are calculated accurately, are properly documented, and comply with federal cost principles under 2 CFR §200.431.

Section 8: Employee Health and Welfare Costs (2 CFR §200.437)

Treutlen County School System does not use federal funds to pay for employee health and welfare costs such as staff wellness programs, morale activities, or expenditures intended to improve working conditions, employer-employee relations, or employee health and performance.

Section 9: Participant Support Costs 200.456

Treutlen County Schools does not charge participant support costs to federal funds. If the school system decides to pay these costs in the future, participant support costs will not be paid to sub-recipients, consultants, project personnel, or staff members under any federal program.

Section 10: Travel Costs Policy 200.475; OCGA §50-5B-5; Financial Management for GA LUAs Chapter 40

The Treutlen County School System (TCSS) requires that all travel reimbursements follow federal, state, and local regulations, and be tied directly to official school system business.

Official Business Requirement

Individuals receiving travel reimbursement must be acting on official business on behalf of the LEA. By signing the travel reimbursement form, the employee attests that all information is accurate and complies with all travel rules and regulations.

Alignment with Georgia Statewide Travel Policy

All TCSS travel procedures follow the Georgia Statewide Travel Policy as issued by the State Accounting Office. The district policy may be more restrictive but not less. Travel

reimbursements (meals, mileage, lodging, and per diem rates) must comply with State regulations, including current per diem amounts and mileage rates.

Reasonableness of Costs (Lodging and Subsistence)

Lodging: Staff are encouraged to book accommodations at the conference site to obtain discounted rates. If unavailable, the lowest available rate is recommended. Hotel receipts must be submitted with the expense statement. Employees must present two tax exemption forms upon arrival; most hotels will remove sales tax, and some will also remove occupancy tax.

Meals: Reimbursement is based on allowable rates published in the Georgia Statewide Travel Policy. Meals provided by the conference or hotel (continental breakfast) are not reimbursable. Per state guidance, in-state daily travel meal reimbursement requires the employee to be more than 50 miles from their residence and remain away for more than 12 hours.

Mileage: Mileage is reimbursed at the state approved rate and is subject to change. Personal miles while out of town personal miles while out of town should not be included when applying for reimbursement.

Prior Approval Requirement:

General: All professional development reimbursements must include a daily agenda. Expense statements must be signed by the employee's principal before submission to the BOE office.

Additional Costs: Expenses other than mileage, hotel, meals, and parking must have prior approval from the appropriate principal, director, or superintendent.

Above State Rates: Any cost exceeding state per diem must receive prior written approval from the Federal Programs Director with justification.

Required Documentation

To establish that travel was necessary and reasonable under a federal award, TCSS requires:

- Completed Expense Statement signed by the principal and employee.
- Agenda for each day of professional development or conference attended.

- Hotel receipts for overnight stays.
- Mileage log (if applicable).
- Evidence of attendance if rooms or conference registrations were prepaid by the Federal Programs Director (e.g., sign-in sheets, certificates, conference badge).
- Expense forms must be submitted to the appropriate Program Director within a reasonable timeframe, preferably by the end of the month. Incomplete forms will be returned.

Reimbursement Processing

Reimbursements are handled through Accounts Payable on the 1st and 15th of each month.

Per IRS regulations, employees must adequately account for reimbursable expenses within 60 days. After 60 days, reimbursement will be processed through payroll and reported as taxable income on the employee's W-2.

Federal Cost Principles:

Federally funded travel must be:

- Reasonable, necessary, and allocable to the federal award.
- Consistent with both federal regulations and TCSS's written non-federal travel policies.
- Documented sufficiently to support allowability under CFR §200.403 and §200.475.

Section 11: Equipment Management 200.313(d)

Definition of Equipment

Treutlen County School System (TCSS) follows the federal definition of equipment under 2 CFR 200.1: "tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost that equals or exceeds the lesser of the capitalization level established by the recipient or subrecipient for financial statement purposes, or $10,000."

In accordance with Georgia Department of Education (GaDOE) monitoring guidance, TCSS inventories all items purchased with federal funds with a single item unit cost of $10,000 or greater for items purchased on or after July 1, 2025, and items with a single item unit cost of $5,000 or greater for items prior to July 1, 2025.

Determination of Equipment to Be Inventoried

All schools are required to maintain an active inventory of all items purchased with federal funds that meet the above criteria. All regular federal program items are marked with a label identifying the fiscal year and program.

Inventory Records

The Federal Programs Director maintains an inventory record for equipment, based on the federal definition provided in 2 CFR 200.1, which includes the following required elements:

- Description of the property
- Serial number or other identification number
- Source of funding, including the Federal Award Identification Number (FAIN)
- Title holder
- Acquisition date
- Acquisition cost
- Percentage of federal participation in the cost of the property
- Location of the property
- Current use and condition of the property
- Date and manner of disposition (including sale price, if applicable)

All inventory documentation is maintained electronically and in hard copy at the Board of Education office.

Physical Inventory

The Federal Programs Director or designee conducts a physical inventory of all equipment once every two years and reconciles the results with property records. The Technology Director assists with the physical inventory checklist, and documentation is maintained at the Board of Education office.

Control System and Safeguards

A control system is in place to ensure adequate safeguards against loss, damage, or theft of equipment.

All equipment purchased with federal funds must be labeled and tracked.

School staff must immediately report missing, damaged, or stolen items to the school principal.

The principal and Federal Programs Director investigate the circumstances of the loss, damage, or theft.

Where appropriate, a written investigation report is submitted to the Superintendent and, where applicable, to the Georgia Department of Education.

Corrective measures will be implemented to prevent recurrence.

Maintenance

All equipment purchased with federal funds must be maintained in good working condition. School staff are responsible for routine maintenance and proper use. Oversight of maintenance schedules is provided by the Technology Director and/or the Federal Programs Director to ensure property remains operational and continues to serve its intended purpose.

Disposal and Disposition of Equipment

When equipment is no longer needed for the original program or project for which it was acquired:

The responsible school or department notifies the Federal Programs Director.

The Federal Programs Director requests disposition instructions from the Georgia Department of Education, in accordance with 2 CFR 200.313.

If GaDOE approves disposal, the item is removed from active inventory and the following records are maintained:

- Date of disposition
- Manner of disposition (e.g., transfer, trade-in, or sale)
- Sale price, if sold.

The Superintendent or designee provides final approval of all equipment disposals.

The Federal Programs Director ensures inventory records are updated and that proceeds, if any, are handled in accordance with federal regulations.

All procedures in place for TCSS apply equally to any equipment purchased for participating private schools.

Section 12: Federal Payment Procedures (2 CFR 200.302(b)(6); 200.305)

Treutlen County Schools ensures that all federal program funds are managed in compliance with federal cash management and payment requirements. The district's procedures are designed to minimize the time elapsing between drawdown and disbursement, reconcile drawdowns with appropriate segregation of duties, account for transferability of funds, and ensure timely completion reports with clearly defined responsibilities.

Minimizing the Time Between Drawdowns and Disbursements

Treutlen County Schools uses the reimbursement payment method for all federal programs. Federal funds are only requested after expenditures have been incurred and verified against the approved budget.

Drawdown requests are submitted periodically to reimburse actual, allowable costs.

The general ledger is reviewed quarterly to confirm the accuracy of funds requested.

This process ensures compliance with federal cash management rules and minimizes the time between GaDOE transfer of funds and disbursement to cover district expenses.

Reconciliation of Drawdowns and Segregation of Duties

The district follows a layered review process to ensure fiscal accountability and prevent conflicts of interest.

The Finance Director prepares periodic and quarterly budget status reports, which are cross-checked with purchase orders, payroll records, and expenditure logs.

The Federal Programs Director reviews expenditures to confirm that they are allowable, reasonable, necessary, and aligned with the Comprehensive Needs Assessment (CNA), School Improvement Plan (SIP), and Consolidated LEA Improvement Plan (CLIP).

To ensure proper segregation of duties, drawdowns are reviewed and reconciled by the Finance Director or Superintendent, independent of the individual requesting the funds. No single staff member is permitted to prepare, request, and approve a drawdown.

Consolidation and Transferability of Funds

Treutlen County Schools does not consolidate federal program funds into Fund 400 or Fund 150. However, in accordance with ESSA Transferability provisions, Title II-A and Title IV-A funds may be transferred into Title V, Part B (Rural and Low-Income Schools) or Title I, Part-A Schools. Once funds are transferred, they take on the identity of the receiving program; however, funds are drawn down from the original grant.

The Federal Programs Director, in coordination with the Finance Director, calculates drawdowns for transferred funds to ensure requests match actual expenditures.

Completion Reports and Responsibilities

Completion reports are submitted for each federal program in accordance with GaDOE timelines. Reports reconcile the total funds drawn down with actual expenditures and must be finalized prior to program closeout. The following responsibilities are assigned:

Federal Programs Director – Prepares and monitors program expenditures, verifies allowability, and ensures alignment with CNA, SIP, and CLIP.

Finance Director or Designee – Provides monthly and quarterly budget status reports, reviews drawdown requests, reconciles expenditures in the general ledger, and verifies accuracy of all financial transactions.

Superintendent – Provides final oversight and approval to ensure district-level fiscal accountability.

Completion reports are reconciled jointly by the Finance Director and Federal Programs Director at year-end. Documentation of reconciliations is maintained in the district office and available for monitoring. Timelines for completion report submission follow the GaDOE reporting calendar.