

Oconee Regional Education  
Service Agency

# Federal Grant Policies and Procedures Manual

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Pursuant to Requirements in 2 CFR Part 200:  
Uniform Administrative Requirements, Cost  
Principles, and Audit Requirements for  
Federal Awards, and Education Department  
General Administrative Regulations (EDGAR)

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# 1 INTRODUCTION

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## Purpose

This manual sets forth the policies and procedures used by Oconee RESA to administer federal funds pursuant to [\*Title 2 of the Code of Federal Regulations \(2 CFR\) Part 200\*](#), which took effect for non-federal entities on December 26, 2014. It also includes requirements and references from the federal regulations in [\*EDGAR \(Education Department General Administrative Regulations\)\*](#).

The manual contains the internal controls and grant management standards used by Oconee RESA to ensure that all federal funds are lawfully expended. It describes in detail or references Oconee RESA's financial management system, including cash management procedures; procurement policies; inventory management protocols; procedures for determining allowability of federal expenditures; time-and-effort reporting; record retention; and monitoring responsibilities. All employees of Oconee RESA who deal with federal funds in any capacity are expected to review this manual to gain familiarity and understanding of Oconee RESA's rules and practices and to comply with all requirements.

## Scope

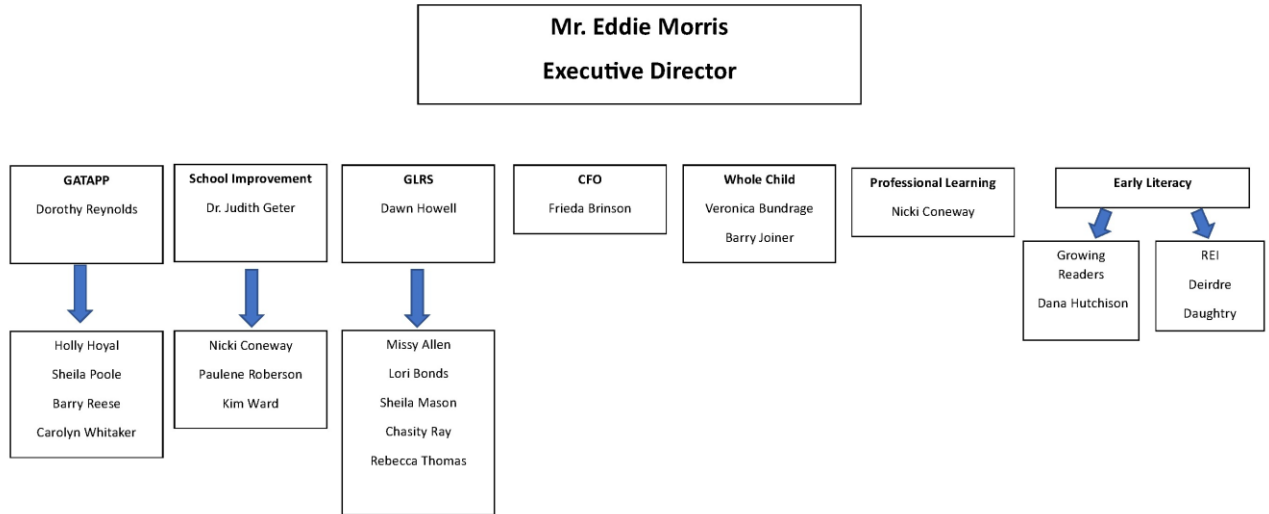
The policies and procedures contained within this manual apply to all federal grants received by Oconee RESA and to all employees of Oconee RESA.

# 2 ORGANIZATION, STRUCTURE, AND FUNCTION

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## Organization of Agency

Oconee RESA is the fiscal agent for Georgia Learning Resources System (GLRS), Georgia Network of Educational and Therapeutic Supports (GNETS), and School Improvement. Non-federal entities include Positive Behavior Interventions and Supports, School Climate (PBIS), Education Technology Center/Student Longitudinal Data (ETC, SLDS), Georgia Teacher Academy for Preparation and Pedagogy (GaTAPP), Growing Readers. Oconee RESA maintains the following departments and supervision structure:



Oconee RESA division heads (directors/supervisors) are supervised and evaluated by the Executive Director. The Executive Director of Oconee RESA determines the methodology for annual evaluations.

## Memorandum of Agreement

Oconee RESA and GaDOE sign memorandums of agreement on an annual basis to outline the requirements and expectations of deliverables for the grant fund period.

## Program Monitoring

Oconee RESA regularly monitors its program of working with schools and local districts. Oconee RESA, using student performance data and trends, Needs Assessment data, formal and informal feedback, and data received through working with local school districts, schools, and school personnel, Oconee RESA develops, reviews, monitors, and revises the Oconee RESA Continuous Improvement Plan as needed based on identified needs. In addition, Action Plans submitted to the Georgia Department of Education for work done in various flow through grant programs support effective monitoring of Oconee RESA's work with schools and local districts.

## 3 ALLOWABILITY § 200.302 (B)(7)

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### 3.1 OVERVIEW

Federal regulations require grantees to use fiscal control and fund accounting procedures that insure proper disbursement of and accounting for federal funds (34 CFR 76.702 and [2 CFR 200.302](#)). Implementing and maintaining a proper accounting system is a fiduciary responsibility associated with receiving a federal award. The acceptance of an award creates a legal duty on the part of both Oconee RESA and its divisions to use the funds or property made available under the award in accordance with the terms and conditions of the grant. The approved grant application itself constitutes an accounting document in that it establishes the purpose and amount of the awarding agency's obligation to the grantee. In turn, it establishes a commitment by divisions to perform and expend funds in accordance with the approved grant agreement and the applicable laws, regulations, rules, and guidelines. [2 CFR § 200.300\(b\)](#)

Oconee RESA maintains a proper financial management system to receive state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures are in place to ensure that all federal financial management system requirements are met. All federal programs comply with the financial management system and subsequent internal controls instituted by Oconee RESA.

The federal standards for financial management systems are found at [2 CFR §200.302](#). Therefore, in accordance with federal and state regulations, Oconee RESA's financial management system, including records documenting compliance with federal statutes, regulations, and the terms and conditions of the award, is sufficient to permit:

- the preparation of reports required by general and program-specific terms and conditions; and
- the tracing of funds to a level of expenditures adequate to establish that funds have been used according to the federal statutes, regulations, and the terms and conditions of the federal award.

### 3.2 STRUCTURE FOR INTERNAL CONTROLS AND ACCOUNTING OF FEDERAL AWARDS

#### Accounting

PC GENESIS is the accounting software system currently used by Oconee RESA. Federal funds are classified separately in this accounting system through a specific 3-digit fund number. All revenue and expenditures for each federal program are identified as:

- Oconee GLRS: 530 fund number
- Oconee GLRS - 404 SPDG fund number
- GNETS -532 fund number
- School Improvement - 402 fund number
- ESSER – 420448 fund numbers
- Growing Readers -580 fund numbers

Appropriations, transfers/adjustments, revisions, and actuals are entered under these fund numbers and are further identified and delineated through classifications under the original appropriation code and the object code.

### **3.3 SUPPLEMENT, NOT SUPPLANT**

Most federal education grants contain the supplement, not supplant provision. In most cases, the expenditure of grant funds for a particular cost or activity must supplement, and not supplant, state or local funds. Therefore, supplement, not supplant is a crucial factor in determining whether a particular cost is allowable, and it must be understood by program and fiscal managers.

#### **What Does Supplement, Not Supplant Mean?**

The intent behind supplement, not supplant, is that federal funds are not meant to substitute for state or local funds, but rather to provide for an additional layer of support for students who need extra academic assistance in order to succeed in school. Programs must demonstrate that federal funds are used to purchase additional academic and support services, staff, programs, or materials the state or RESA would not normally provide.

The supplement, not supplant provision means, in general, that

- Federal funds may not be used to replace activities normally funded from state or local funds.
- State and local funds may not be diverted for other purposes due to the availability of federal funds.
- Federal funds may not be used to support activities that are required by state law, State Board of Education or Commissioner’s rule, or local policy.
- Federal funds must be used to supplement activities already being provided by the LEAs, meaning they must be used to expand, enhance, or improve existing services and activities or to create something new.
- Except for the ESSER grants, ESEA grants comply with the supplement, not supplant provision.

When providing technical assistance to Oconee RESA districts, Oconee RESA staff must hold an awareness and understanding of the supplement not supplant provision. Oconee RESA does not pay for either human or tangible resources or services that are not supplemental to the work of Oconee RESA or our LEAs.

## 4 FACTORS AFFECTING ALLOWABILITY OF COSTS

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In general, federal program staff must consider the following elements when determining the allowability of a cost. In accordance with the federal cost principles, all costs budgeted and charged to a federal grant must be *Necessary* and *Reasonable* for the performance of the federal award.

### Reasonable Costs

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. “Reasonable” means that sound business practices were followed, and purchases were comparable to current market prices.

A cost can be *reasonable* if it meets *all* of the following conditions:

- Prudence is used in making the decision to incur the cost, considering the person’s responsibilities to the federal program, its employees, the public, and the federal government.
- It is necessary to carry out the objectives of the grant program or is recognized as an ordinary cost to operate the organization.
- Oconee RESA applies sound business practices; arm’s-length bargaining (i.e., the transaction was with an unrelated third party); federal, state, and other laws and regulations; and the terms and conditions of the award in making the decision.
- The price is comparable to that of the current fair market value for equivalent goods or services.
- There are no significant deviations from the established practices of the organization which may unjustifiably increase the cost. 2 CFR § 200.404

### Necessary Costs

While [2 CFR § 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. It means it is vital or required in order to meet the objectives of the grant or for the grant to be successful. *Necessary* does *not* mean “nice to have,” which means it is *not necessary* to accomplish the objectives of the program in that it is not vital or required for the success of the program.

A key aspect in determining whether a cost is *necessary* is whether the federal program can demonstrate that the cost addresses an existing need and can prove it.

When determining whether a cost is *necessary*, Oconee RESA federal programs considers:

- 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 aligns with identified needs based on results and findings from a needs assessment; and
  - Whether the cost addresses program goals and objectives and is based on program data.
- ✓ **Allocable to the federal award.** A cost is *allocable* if the goods or services involved are *chargeable* or *assignable* to the federal award *in accordance with the relative benefits 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 professional learning and coaching purchased with grant funds benefits more than one grant program, the purchase must be “split-funded” among the grant programs receiving benefit. Oconee RESA federal programs must be able to demonstrate how a particular cost benefits the specific population being served in the grant. This is an area of frequent audit exceptions.
- ✓ **Consistent with policies and procedures** that apply uniformly to both federally- financed and other activities of Oconee RESA. For example, personnel whose travel is paid with federal funds is reimbursed at the same rates as personnel whose travel is paid with state or local funds, and the grant is charged accordingly.
- ✓ **Conform to any limitations or exclusions set forth as cost principles** in [2 CFR Part 200, Subpart E](#), 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 with original source documentation that is clearly written and maintained on file (either electronically or on paper) with accounting records. Documentation includes purchase orders/requisitions, invoices, receipts, verification of receipt of goods and services, travel authorizations and vouchers, contracts, time-and- effort records, copies of checks, bank statements, etc. Expenditures that are not supported by source documentation cannot be charged to the grant and will be moved to a local fund source.
- ✓ **Determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in [2 CFR Part 200](#).**
- ✓ **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, such as credits. To the extent that such credits accruing to or received by Oconee RESA 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](#).



## Indirect Cost Rate

Pursuant to [34 CFR §§ 75.561](#) and [76.561](#), GADOE, as the awarding agency, approves federal indirect cost rates for federal programs within Oconee RESA. The rates are calculated using costs specified in Oconee RESA federal programs' indirect cost plan/proposal calculated by GADOE and is effective July 1 through June 30 of each year. Federal programs do not pay for any expenditures through both indirect and direct cost budgets. Indirect costs are budgeted in the grant application in the corresponding line item. Although the maximum allowable indirect costs may be budgeted in the application, indirect costs can only be *charged* to the grant based on *actual* expenditures of *direct* costs. Therefore, if federal programs do not expend all of its funds during the grant period, the *maximum* amount of indirect costs budgeted based on the total grant award cannot be charged to the grant.

## Determining Allowability of Costs

All costs must be allowable under the federal cost principles in [2 CFR Part 200, Subpart E](#), and under the terms and conditions of the specific federal award.

Expenditures should be aligned with budgeted items in the approved grant application and based on identified needs. Certain changes or variations from the approved budget and grant application need prior approval from GADOE or other awarding agency.

When determining how federal programs will spend grant funds, the program director submits a purchase request to the Oconee RESA Chief Financial Officer (CFO) for review. The purchase request is then sent to the Oconee RESA Executive Director who has final approval. Requests for contracted services are created by the Executive Director, signed by the vendor, reviewed by CFO, and approved by the Oconee RESA Executive Director. The program director and Oconee RESA CFO 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 goods or services. All expenditures made with federal education funds must meet the standards outlined in EDGAR, [2 CFR Part 3474](#), and [2 CFR Part 200](#). The following factors must be considered when making an allowability determination:

## Charging for Services and Supports

Oconee RESA does not charge districts for any type of support if the cost of the support is being paid out of the federal allocation of funds. For example, if the Program Director or any other person employed or contracted through Oconee RESA delivers professional learning and coaching, the recipients of the professional learning and coaching will not be charged for the service or the materials if the cost of the employee, the consultant, or the materials are being paid out of the federal money. It is not allowable for the recipient of federal monies to profit from the expense of federal funds.

## 4.1 REQUESTING PRIOR WRITTEN APPROVAL

Costs for \$5000 or over for a single item require prior written approval from GaDOE.

In addition, for certain costs that it may be difficult to determine reasonableness or allocability, the federal program may seek *prior written approval* for “special or unusual costs” not identified in the regulations in advance of the incurrence of such costs. This may prevent future disallowance or dispute based on “unreasonableness” or “non-allocability.” Prior written approval should include the timeframe or scope of the agreement. [2 CFR § 200.407](#)

The Federal Program Director will determine if and when the federal program should seek prior written approval for a certain cost prior to incurring the cost. Federal grant funds will not be expended for any costs that require prior written approval in accordance with 2 CFR 200, Subpart E, or the grant application instructions, if such prior written approval was not properly secured.

### Selected Items of Cost – 2 CFR Part 200, Subpart E

2 CFR Part 200, Subpart E, examines the allowability of 55 specific cost items (commonly referred to as *Selected Items of Cost*) at [2 CFR §§ 200.420 -.475](#). All Oconee RESA personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of cost section. Oconee RESA employees are required to follow these rules when charging these specific expenditures to a federal grant.

In summary, for a cost to be allowable under a federal grant program, the federal program director ensures it meets *all* of the following conditions. A cost that does not meet all of these conditions could be questioned during an audit or monitoring visit and could require repayment to the awarding agency. The cost must be:

- *reasonable* in cost (as described above)
- *necessary* to accomplish the objectives of the grant program (as described above)
- based on an identified need, concern, or area of weakness within the region
- appropriate under the grant guidelines and assurances
- consistent with the underlying needs of the program in that it benefits the intended population of students for which the funds are appropriated
- *allocable* to the grant based on the relative benefits received (as described above)
- treated consistently as either a *direct* cost or as an *indirect* cost
- budgeted in the approved grant application
- adequately documented with appropriate supporting original source documentation allowable under the federal cost principles

## 5 CASH MANAGEMENT OF FEDERAL FUNDS § 200.302 (B)(6)

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Grant allocations are assigned by GaDOE on an annual basis.

- Oconee RESA business office staff enters the appropriation into PC GENESIS.
- Oconee RESA Chief Financial Officer (CFO) draws down funds on a reimbursement basis for allowable expenses incurred in the grant allocation at the beginning of every month. The CFO and Director mutually confirm the drawdown amount by utilizing a monthly drawdown request with email confirmations of agreement.
- Expenditure approvals flow as follows:
- The Federal Program Director develops the budget based upon state, region, and district needs and determines needed personnel, to include employees and contracted consultants. Budget items are based on the following categories:
  - General Administration
  - Indirect Cost
  - Improvement of Instructional Services
  - Management Personnel Salary
  - Support Staff Salary
  - Administrative Personnel Salary
  - Benefits
  - Purchase of Professional Services
  - Per Diem Instructors
  - Per Diem Expenses
  - Communications
  - Travel
  - Materials and Supplies
  - Expendable Equipment
  - Computer Equipment
  - Dues/Fees
- The hiring of employees and the approval of contracted personnel follow Oconee RESA's policies and procedures for allowability and procurement. The hiring of employees is approved by the Oconee RESA Board of Control and the establishment of an MOA is approved by the Oconee RESA Executive Director.
- Salaries for all employees paid with federal funds are based on Oconee RESA salary schedules and supplement scales.
- Reimbursement for contracted/consultant services are determined based on the following: 1) allowable rates as dictated by GaDOE for statewide services and 2) rate of pay for an employee with similar years of experience and degree certification. Using these criteria, the program director recommends the appropriate and allowable rate of pay.
- All expenditures are approved by the Oconee RESA Executive Director based on written procedures for allowability and procurement. In addition, the Oconee RESA staff in accounts payable and accounts receivable check expenditures for allowability, accuracy, and assignment to the correct funding account.
- Oconee RESA federal programs do not make money off the federal grant allocation. If the cost of services and supports for professional learning, supplies, or other activities are paid

through the federal monies, the programs do not charge a fee for those services and supports.

- Oconee RESA's business office enters all payroll expenses into PC GENESIS.
- Invoices for accounts receivable and accounts payable are processed by the program director (or designee) and approved by the Executive Director and then forwarded to the Oconee RESA Chief Financial Officer for processing payment. Oconee RESA accounts payable is responsible for issuing payment and recording expenditures in PC Genesis.
- Federal programs staff enter requisitions on a Requisition Form. The requisition is forwarded to the Oconee RESA Chief Financial Officer for confirmation of fund allocation and items requested. The program director and CFO will confirm any discrepancies or questions at this time. Then, the purchase order is forwarded to the Oconee RESA Executive Director for final approval. When a purchase order requisition is approved, a purchase order is created by the Oconee RESA CFO. The program staff saves the purchase order and prints a copy for use in processing orders. Also, a copy is kept on file in the business office to be used in the payment process.
- Program staff verify receipt of goods/materials using packing receipts. The program director receives an invoice from the vendor for each purchase order and sign off on the invoice signifying the goods/services have been received. The invoice is signed and forwarded to Oconee RESA accounts payable for payment.
- All payments are made on a reimbursement basis.
- Oconee RESA's business office issues payment in the form of checks.
- Oconee RESA also maintains credit cards for Sam's/Walmart. The credit card charges are reconciled and assigned to the appropriate accounts in PC GENESIS. Purchase receipts are attached to all invoices. The program director and Oconee RESA accounts payable staff review all allowability and appropriate reimbursement through federal funds.
- Oconee RESA maintains and retains records in accordance to federal regulations. All transactions are supported by source documentation (i.e. purchase orders/requisitions, invoices, receipts, travel reports, time-and- effort documentation and employee salary records, copies of checks, etc.)

At the end of every quarter, the Oconee RESA Chief Financial Officer runs reports for expenditures and revenue for each program. The Executive Director reviews those reports to confirm allowable expenditures, fund/function balances, and alignment with budgeted allocations. If an error is discovered, the program director confers with the Oconee RESA Chief Financial Officer to have the funds reassigned to the correct account.

## 5.1 INTERNAL CONTROLS

Effective control and accountability must be established and maintained for all funds, personal property, and other assets. Oconee RESA federal programs must adequately safeguard all such property.

Internal controls are tools (i.e., policies, procedures, best practices, and activities) to help program and financial managers achieve results and safeguard the integrity of their program. The federal programs' internal controls are designed to provide *effective and efficient operations* based on demonstration of the following principles:

- A commitment to integrity and ethical values
- Independent oversight over the development and performance of internal controls
- Clearly defined organizational structure, clear reporting lines, and appropriate authorities
- A commitment to attract, develop, and retain competent individuals, and
- Maintaining a level of competence that allows personnel to accomplish their assigned duties and holding individuals accountable

In accordance with [2 CFR § 200.61](#), “internal controls” means a process implemented by the federal program to provide reasonable assurance regarding the achievement of objectives in the following categories:

- (a) Effectiveness and efficiency of operations
- (b) Reliability of reporting for internal and external use, and
- (c) Compliance with applicable laws and regulations

“Internal control over compliance requirements for federal awards” means a process implemented by the federal program designed to provide reasonable assurance regarding the achievement of the following objectives for federal awards:

- Transactions are properly recorded and accounted for in order to
  - Permit the preparation of reliable financial statements and federal reports.
  - Maintain accountability over assets.
  - Demonstrate compliance with statutes, regulations, and the terms and conditions of the award.
- Transactions are executed in compliance with
  - laws, regulations, and the terms and conditions of the award that could have a direct and material effect on a federal program
  - any other statutes and regulations that are identified in the Audit Compliance Supplement
- Funds, property, and other assets are safeguarded against loss and from unauthorized use or disposition.

To accomplish these objectives, Oconee RESA, as the federal program fiscal agent:

- develops and maintains policies, procedures, and effective practices to ensure federal funds are properly administered and spent and federal property is safeguarded against loss and from unauthorized use or disposition. Oconee RESA ensures all employees who deal with federal funds are aware of the policies and procedures and are properly trained in the use of them. Oconee RESA, as the fiscal agent, has the primary responsibility for creating the policies and procedures and for providing training to employees. However, the Federal Program Director reviews the policies and procedures established by Oconee RESA to determine if additional procedures are necessary in order to maintain effective internal controls for the federal programs. The Federal Program Director ensures that all federal

program employees who handle federal funds are trained on the Oconee RESA policies and procedures.

- ensures employees comply by regularly and frequently evaluating and monitoring their compliance with the policies and procedures, statutes, regulations, and the terms and conditions of the award. Monitoring for compliance is performed in the federal program and verified by personnel in the Oconee RESA business office.
- takes prompt action when instances of noncompliance are identified, including noncompliance identified in audit findings, and taking the appropriate disciplinary action for employees who do not comply, and
- takes reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive consistent with applicable federal, state, and local laws regarding privacy and obligations of confidentiality. Any hard-copy documents that contain a vendor's address and taxpayer identification number (W-9) are kept in locked filing cabinets and storage areas with limited access. Employee information is kept secure in Oconee RESA's payroll and human resources offices.

Oconee RESA federal programs uses the following, at least in part, to determine if internal controls are effective:

- Only valid or authorized transactions are processed.
- Transactions occurred during the grant period and were processed timely.
- No proper transactions were omitted from the accounting records.
- Transactions are calculated using an appropriate methodology.
- Transactions appear reasonable relative to other data.
- Property (including supplies and equipment) is tracked and used only for authorized purposes.
- Property is properly disposed of.

## 5.2 BUDGET CONTROL

The budget for each federal award is recorded in the general ledger in accordance with Financial Accounting and Reporting (FAR System) using the designated 3- digit fund code. Obligations/payables and expenditures are also recorded in the general ledger for each federal award. On a regular basis, program directors compare actual *expenditures* or outlays with *budgeted* amounts for each federal award.

The Business Office Assistant enters purchase order requisitions based on approved Requisition Forms from the program directors. The Oconee RESA CFO checks the requisition for accuracy and purchasing compliance and then approves the requisition or sends it back to the department for any corrections. Once approved, the requisition is forwarded to the Oconee RESA Executive Director for final approval. Once the purchase request is approved, it is returned to the business office and converted to a purchase order. The Program Director (or designated staff) then processes the order.

When individual programs receive an invoice for a purchase order, the program staff confirm receipt of goods. Then, the program director signs the invoice, verifying that the

goods/services have been received. Accounts payable then sets the invoice up for payment. When the invoice is set up for payment, the purchase order is liquidated, and the expenditure is recorded in the accounting system.

The Oconee RESA CFO monitors the spending of the federal award on a periodic basis by inquiring the PC GENESIS system. The CFO can go to the general ledger inquiry screen and enter in a specific account code or a mask code for multiple accounts within the fund that will display the budgeted amounts, expenditures and the remaining balances of the budget. The CFO sends electronic copies of the federal account to the program director at the end of every quarter. The program directors check expenditures for accuracy.

If actual expenditures were to ever exceed the allowable budget variation of 25 percent in any function, the Oconee RESA Chief Financial Officer and Federal Program Director would determine how to amend the budget and make any necessary amendments as soon as possible.

### **5.3 BUDGETING GRANT FUNDS**

#### **Before Developing the Grant Budget and Submitting the Application:**

The grant budget must be based on the proposed activities planned and described in the grant application. Prior to developing the budget, the program director must know the intent of the federal program and the activities that are allowable to be conducted with grant funds. The program director must coordinate with other staff as appropriate to conduct the appropriate needs analysis using the appropriate data to determine the goals and objectives for the program and the activities that will be implemented to accomplish the goals and objectives. Once the goals, objectives, strategies, and activities are outlined, then the budget to carry out the identified strategies and activities is developed.

In conjunction with completing the application, the program director develops a detailed budget in a document (such as in an Excel spreadsheet) separate from the application. The program director contacts Oconee RESA's business office as needed in preparing the budget to ensure budgeted items are categorized according to the proper account codes. This detailed budget, which serves as the guide for expenditures and becomes part of the "working papers" maintained by the program director, is used to complete the application. The detailed budget is to be modified or revised as necessary to accommodate changes, which may result in an amendment to the application prior to incurring certain expenditures.

## Reviewing and Approving the Budget Prior to Submitting the Application:

Prior to submitting the grant application, the budget is approved by the program director and the Oconee RESA Executive Director.

The Oconee RESA Director reviews and approves the consolidated application. The Oconee RESA Director and program director also reviews annual memorandum of agreement (MOA)/assurances provided by GaDOE. The Oconee RESA Director signs the MOA/assurances and returns to GaDOE. Signed copies are distributed to the business office and heads of all divisions addressed in the Memorandum of Agreement/Assurances.

Upon notification, the grant application is approved as submitted. The Oconee RESA Chief Financial Officer takes necessary steps to enter the detailed budget into the budget system of PC GENESIS.

## Amending the Consolidated Application/Budget

Oconee RESA federal programs consult and comply with the guidelines and procedures provided by GADOE as it pertains to when and how to submit an amendment to an approved application. Procedures are in place to ensure Oconee RESA federal programs does not exceed any maximum allowable variation in the budget.

- The Oconee RESA Chief Financial Officer runs quarterly reports and submits electronic reports to Federal Program Directors. Program staff checks expenditures against original allocations for each category.
- If expenditures exceed (or are projected to exceed) the 25% allowable function variation, the Federal Program Director determines whether or not a budget amendment is recommended or if spending should be reduced.

## Monitoring and Amending the Budget and Program Description:

If budget amendments are necessary, the program directors determine the changes that are needed and submits necessary revisions to GaDOE.

## 5.4 TIMELY OBLIGATION OF FUNDS

### When Obligations are Made

“Obligations” are defined as *orders placed for property and services, contracts and sub-awards made, and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period.* (This does not mean obligations for which goods and services will be delivered in a future *grant* period.) Essentially, an obligation is a *commitment to pay*.

All obligations for all goods and services must occur during the grant period (i.e., between the beginning and ending dates as stated on the Notice of Grant Award (NOGA), and those goods and services must be delivered during the grant period in sufficient time to provide substantial benefit to the grant to be considered *necessary* to carry out the objectives of the grant. 34 CFR § 200.71



The federal program often issues purchase orders or signs contracts for the purchase of goods and services to be received during the grant period. At the time these commitments or obligations are made, which in its simplest form means that when a purchase order is prepared, the appropriate budget account is checked for available funds within the individual program records. The encumbered amount does not represent an expenditure for the period, only a commitment to expend resources. Oconee RESA federal programs expend the funds on a reimbursement basis.

## **5.5 PERIOD OF AVAILABILITY OF FEDERAL FUNDS**

All obligations must occur on or between the beginning and ending dates of the grant project. 34 CFR § 76.707. This period of time is known as the *period of availability*. The *period of availability*, or the period between the beginning and ending dates of the grant, are dictated by statute and will be indicated on GADOE's NOGA.

GADOE calculates and manages the carryover process each year after final expenditure reports from the prior year are processed. Federal Program Directors (through Oconee RESA) submit a budget amendment to incorporate the previous year's federal carryover into the current fiscal budget. Carryover funds must be used in accordance with the federal statute and regulations in effect for the carryover period and with any approved state plan or application. 34 CFR 76.710

## **5.6 LIQUIDATIONS OF OBLIGATIONS**

Oconee RESA federal programs must *liquidate* (i.e., make the final payment because the goods or services were received during the grant period, or *cancel* the obligation because the goods or services were *not* received during the grant period) all obligations incurred under the award in accordance with the requirements of GADOE.

It is the program director's responsibility to make sure all goods/services are received by the end date of the award. As the date for the final expenditure report approaches, the program director researches any outstanding purchase orders to determine if the goods/services were received by the end date of the grant and, if so, obtain an invoice from the vendor to make final payment and liquidate the purchase order. If it is determined the goods/services were not received by the end date, then the purchase order will be canceled. Prior to the submission of the final expenditure report, the Oconee RESA Chief Financial Officer communicates with the program director that all purchase orders are liquidated/canceled and confirms this by reviewing all outstanding purchase orders.

The Oconee RESA Business Office maintains (on paper or electronically) original source documentation to support all expenditures recorded in the general ledger. Source documentation may include but is not limited to purchase orders/requisitions, invoices, itemized receipts, travel requests and travel reimbursements, contracts, proof of delivery, copies of checks, bank statements, etc.

## 5.7 VENDOR PAYMENTS

Accounts payable attempts to obtain original invoices for all vendor payments but will accept faxed/emailed invoices. After each weekly check run, accounts payable files a copy of the check, the original invoice and the business office copy of the purchase order (if payment is the last payment against the purchase order). Accounts payable files in filing cabinets, by vendor name and grant name. The finance office is locked each night and when staff is not available.

## 5.8 TRAVEL

If accounts payable is reimbursing an employee/non-employee for travel expenses, a travel reimbursement form is the source documentation along with any necessary receipts. Oconee RESA does not ask for receipts for meals (pay actual up to per diem amounts). Oconee RESA provides employees with a travel form to complete to show the costs associated with travel. Mileage is reimbursed at the current state mileage rate. The Executive Director must review and sign all employee and consultant travel reimbursement forms before they are sent to the Oconee RESA CFO for approval. Once signed by the CFO of Oconee RESA, the travel forms are processed by the Oconee RESA business office.

## 5.9 DOCUMENTATION ASSOCIATED WITH USING CREDIT CARDS

Oconee RESA does not issue a credit card to program directors but does allow for a credit card to be used for Allowable expenditures and use of this card is defined in Oconee RESA's policy and procedure for credit card use.

Purchases made with credit cards must be closely controlled and monitored to prevent fraud, waste, and abuse. The appropriate and corresponding entries must be made in the general ledger as with any other individual purchase.

Oconee RESA employees who use the credit cards must submit to the Business Office *the original itemized receipt* that identifies each item purchased (and not just the credit card receipt). The itemized receipt constitutes the required original source documentation and must be legible and must clearly identify the date of the transaction and *each item* that was purchased.

If the employee does not provide an original, itemized receipt, the expenditure will not be charged to a federal grant.

Oconee RESA federal programs must also maintain all other appropriate internal accounting records, such as travel reimbursements, purchase orders, etc., related to the credit card purchase.

The classification of costs by funding source and expense type and the maintenance of adequate original source documentation are necessary for reporting purposes to GADOE or other awarding agency. It is also necessary to demonstrate compliance with state and federal cost principles, standards of financial management systems, and conformance with generally accepted accounting principles (GAAP). Lastly, it is a requirement of the Internal Revenue Code applicable to all business entities.

Oconee RESA's federal programs' financial records will reflect each individual charge on each credit card statement with each of the following:

- The individual vendor name (not just the credit card company name)
- The grant funding source/fund code
- The expense category (i.e., supplies, instructional materials, equipment, travel, etc.)
- The actual date of the charge (as opposed to the billing statement or the date the credit card bill was paid.)

## 5.10 EXPENDING GRANT FUNDS

All costs charged to a federal grant are classified as either *direct* or *indirect*. While developing and reviewing the grant budget and when expending grant funds, program and fiscal staff should keep in mind the difference between *direct* costs and *indirect* costs as defined in the federal cost principles. All costs must be properly and consistently identified as either *direct* or *indirect* in the accounting system.

### 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 § 200.56](#). Costs incurred for the same purpose in like circumstances must be treated consistently as either *direct* costs or *indirect* costs. [2 CFR § 200.413\(a\)](#). Indirect costs usually support areas that benefit all activities of Oconee RESA, such as Accounting, Budget, Human Resources, Purchasing, Building Maintenance, etc.

*Cost Objective*: A *cost objective* is a program, function, activity, award, organizational subdivision, contract, or work unit. A cost objective may be a major function of Oconee RESA, a particular service or project, a federal award, or an indirect cost activity.

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 conduct program activities for that award, their related fringe benefit costs, and the costs of materials and other items of expense incurred to carry out the objectives of the federal award. [2 CFR § 200.413\(b\)](#).

## 5.11 REPORTING EXPENDITURES

The [General Provisions and Assurances](#) that accompany every grant application funded by or through GADOE contains an assurance that grantees agree to comply with expenditure reporting requirements. Oconee RESA will submit expenditure reports in the time and manner requested by GADOE.

The Chief Financial Officer in Oconee RESA's business office submits the reports to GADOE. Each report is certified by the CFO, an authorized official who attests that expenditures are true and correct.

### Federal Cash Management Policy/Procedures

Generally, grantees receiving state and federal grants from GADOE receive payment from GADOE by reporting cumulative expenditures and requesting payment in GADOE's electronic Grants Accounting Online Reporting System (GAORS). Specific expenditure reporting requirements are provided in GADOE's [Financial Management of Georgia LUAS Manual](#).

Payments through GAORS are deposited into Oconee RESA's depository bank by the Grants Accounting Office within six to ten business days of the reimbursement request.

Oconee RESA uses the reimbursement method for requesting grant payments from GADOE.

### Reimbursement Method

Oconee RESA federal programs use the reimbursement method for cash requests. Under the reimbursement method, all reimbursements are based on actual disbursements (i.e., payments already made), not on obligations.

The Oconee RESA Chief Financial Officer will request reimbursement for actual expenditures incurred under the federal grants monthly or as specified by GADOE or other awarding agency through GADOE's GAORS (described above).

### Noncompliance with Cash Management Requirements

Pursuant to the provisions of [2 CFR § 200.338](#), grantees that fail to comply with cash management requirements, including the repayment of interest earned, may be subject to the following special conditions or enforcement actions:

- Identification as a high-risk grantee, pursuant to the provisions of [2 CFR § 3474.10](#) and [2 CFR § 200.207](#), which may involve imposition of special conditions and being placed on reimbursement basis only (program would not be able to draw down its own funds in the PG Genesis system without first submitting supporting documentation for expenditures)
- Temporarily withholding cash payments pending correction of the deficiency
- Disallowing all or part of a cost not in compliance
- Suspension or termination of the award
- Withholding further awards for future grants from GADOE
- Debarment or suspension from receiving any future federal funds from any entity
- Other remedies that may be legally available

## 6 PROCUREMENT § 200.319 (c)

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In accordance with EDGAR guidance on procurement standards, it is Oconee RESA's objective to purchase the best products, materials, and services at the lowest practical prices within relevant policies and procedures. It is important to acquire goods and services for the best price through fair and open competition to protect fiscal integrity, while still maintaining the desired quality and minimizing exposure to misuse of funds.

Also, in accordance with EDGAR procurement standards, Oconee RESA's administrative *procedures* pertaining to purchasing goods and services shall reflect *quality assurance* and *quality control*, including an analysis of products provided through the procurement process, a review of services provided, and a review and evaluation of vendor performance.

### 6.1 OPEN COMPETITION

All procurement transactions paid with federal funds are conducted in a manner providing *full and open competition* consistent with [2 C.F.R § 200.319](#). In an environment of full and open competition, no proposer or bidder has a competitive advantage over another. All potential proposers and bidders must be provided the same information and have the same opportunity to submit a bid or proposal.

Oconee RESA also complies with the requirements in 2 CFR 200 to ensure full and open competition when purchasing with federal funds.

In an effort to comply with open competition requirements when procuring resources, Oconee RESA avoids the following:

- Unreasonable requirements on vendors to qualify to do business
- Requiring unnecessary experience or excessive bonding
- Noncompetitive pricing practices
- Noncompetitive awards to consultants on retainer
- Organizational conflicts of interest
- Specifying a brand name
- Any arbitrary action in the procurement process

## **6.2 VENDOR SELECTION 2 CFR § 200.318**

In addition to avoiding conflicts of interest and ensuring full and open competition as described above, Oconee RESA's written procurement procedures conform to the following *federal* standards for procuring goods and services with federal funds.

The program director works cooperatively with the appropriate Oconee RESA employees to finalize decisions about vendors. All Oconee RESA contracts are processed by Oconee RESA's business office then signed by the Oconee RESA Executive Director.

In addition to federal standards for making awards only to responsible consultants, Oconee RESA uses seven criteria in determining contract awards to vendors:

- ✓ the purchase price
- ✓ the reputation of the vendor and of the vendor's goods or services
- ✓ the quality of the vendor's goods or services
- ✓ the extent to which the goods or services meet the federal program needs
- ✓ the vendor's past relationship with Oconee RESA and/or the federal program
- ✓ the impact on the ability of Oconee RESA to comply with laws and rules relating to historically underutilized businesses
- ✓ the total long-term cost to Oconee RESA to acquire the vendor's goods or services

### **Avoiding Acquisition of Unnecessary or Duplicative Items**

Oconee RESA avoids the acquisition of unnecessary or duplicative items. The program director reviews and considers existing resources when making decisions about additional expenditures in order to refrain from duplicating tangible items or human resources.

### **Use of Intergovernmental Agreements**

To foster greater economy and efficiency, Oconee RESA enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services. [2 CFR § 200.318\(e\)](#). This includes cooperative purchasing agreements.

### **Debarment and Suspension**

Oconee RESA will not subcontract with or award sub-grants to any person or company who is debarred or suspended from receiving federal funds. The program director (or designee) is required to check for excluded parties at the System for Award Management (SAM) website before any procurement transaction paid with federal funds. This procedure is performed prior to ordering. Oconee RESA's list is located at: <http://www.sam.gov/>. ([2 CFR Part 180](#) and [2 CFR Part 3485](#)).

## **6.3 REQUIRED CONTRACT PROVISIONS**

All solicitations will incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description will not, in competitive procurements, contain features which unduly restrict competition. The description will include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, will set forth those minimum essential

characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications will be avoided if at all possible.

## **6.4 CONTRACT ADMINISTRATION**

Oconee RESA will maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

## **6.5 BID PROTEST PROCEDURES**

This bid protest procedure applies to challenges to the awarding of bids or contracts by Oconee Regional Educational Services.

If the protesting party does not submit a bid or proposal the protest must be submitted prior to the date of the bid opening, or prior to the date on which the RFP proposal or quote is due to be received by the Board. Any protests received after those dates will not be reviewed and considered and will be dismissed as untimely.

For those protestors who did submit a bid or RFP response, their protests must be filed within seven days after the protesting party know or should have known of the facts giving rise to the protest. However, no protest will be accepted that is filed more than seven days after the date of notice of award of the contract is posted on the Oconee RESA website. Untimely protests will be dismissed.

The date of filing is the date the protest is received by the Oconee RESA Executive Director. A protest must be in writing and must be sent to Oconee RESA, 206 South Main Street, Tennille, GA 31089.

Each protest must specify the reasons the protesting party believes that the solicitation or award was improper. Issues not raised in the written protest are deemed waived and may not be raised on appeal. The protesting party may submit with the protest any documents or information deemed relevant. If the contract has been awarded, the Executive Director shall notify the successful bidder or contractor of the protest. If the protest is received before the contract is awarded and substantial issues are raised by the protest, all bidders and offerors who appear to have a substantial and reasonable prospect of winning the award shall be notified of the protest and the reasons for the protest and they may file their position on the issues with the Executive Director, in writing, within five days after receipt of the notice of protest.

Upon filing the protest, further action on the solicitation or award shall be stayed, or if the protest is timely received after the award, performance of the contract should be suspended until the protest is resolved. The Purchasing Director may, however, determine that the protest is clearly without merit or that the award of the contract without delay is necessary to protect the substantial interests of the board. In such case, if the Executive Director determines that the protest is clearly without merit or will substantially harm the Board and does not stay the procurement, he/she shall immediately issue the decision.

Within 15 days of the receipt of a protest, the Executive Director will issue a response. The response may include any documents or information that the contracting officer or Executive Director deems relevant to the protest. If additional time is required to investigate the protest, he/she shall inform the protesting party of the additional time needed to render a determination and obtain the protesting party's consent. Unless an extension of time has been agreed to, the Executive Director shall issue a final written determination stating the reasons for the decision within 60 days of the date the protest was filed.

Oconee RESA shall send a copy of the decision to the protesting party and any other person determined to be affected by the decision. If the protest is denied, the decision shall inform the protesting party of its right to file an appeal. The appeal must be sent to Oconee RESA, 206 S. Main Street, Tennille, GA, 31089.

## 7 METHODS FOR CONDUCTING TECHNICAL EVALUATIONS OF PROPOSALS AND SELECTING RECIPIENTS § 200.320 (D)(3)

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### Purchasing Goods or Services with Federal Funds

In accordance with [2 CFR Part 200, Subpart E, Cost Principles](#), all purchases made with federal funds, regardless of the method of purchase, must be determined to be:

- *reasonable* in cost (comparable to current fair market value)
- *necessary* to carry out the objectives of the federal program
- *allowable* under the federal cost principles and the terms and conditions of the award
- *allocable* (chargeable or assignable) to the grant program based on the relative benefits received

### 7.1 FIVE METHODS FOR PROCURING WITH FEDERAL FUNDS

[2 CFR § 200.320](#) provides for five methods that must be used when making purchases with federal funds. In some cases, these *federal* methods are more restrictive than *state* requirements; in other cases, the *state* requirements are more restrictive than these *federal* methods. Additionally, if *local* requirements are more restrictive than either state or federal, then local requirements must be followed. In all cases, the more restrictive requirements or methods must be followed when making purchases with federal funds.

The type of purchase method and procedures required depends on the cost (and type, in some cases) of the item(s) or services being purchased.

- Micro-purchase
- Small purchase procedures
- Sealed bids
- Competitive proposals
- Noncompetitive proposals (sole source)



## Micro-Purchases (Purchases up to \$3,500)

Federal methods provide for procurement by *micro-purchase*. *Micro-purchase* is defined in [2 CFR § 200.320\(a\)](#) as a purchase of supplies or services using simplified acquisition procedures, the aggregate amount of which does not exceed \$3,500 (although this dollar amount can and does change). 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. No quote is required for micro-purchases (up to \$3500.00 aggregate total of purchase).

Oconee RESA utilizes the micro-purchases method for acquiring supplies or services that do not exceed \$3,500 if the price is reasonable. The process for utilizing micro-purchases is the following:

- The program director determines whether the price is reasonable and if the purchase is allowable and follows all other cost principles.
- The program staff researches the product or service to identify competitive pricing (if available).
- The purchase is processed through the established Oconee RESA purchasing process as identified under *Expending Grant Funds* of this manual.
- The open competition process is followed, and purchases are equitable among qualified suppliers.

## Small Purchase Procedures (Purchases between \$3,501 and \$150,000 in the Aggregate)

*Small purchase procedures* (as defined in [2 CFR § 200.320\(b\)](#)) may be used in those relatively simple and informal procurement methods for securing nonprofessional services, supplies, or other property that do not cost more than \$150,000.

If using federal funds to purchase goods and services, price and rate quote quotations must be obtained from an adequate number of qualified sources (may be one source) for items with a per unit cost of \$5,000.

If using federal funds to purchase goods or services, *price or rate quotations must be obtained* from an adequate number of qualified sources for all purchases totaling between \$10,000 and \$150,000. The department must obtain more than one price or rate quote unless using a purchasing cooperative, existing bid/RFP or sole source vendor, in which case, the prices have already been awarded. If purchasing from a purchasing cooperative or existing bid/RFP, the departments can elect to obtain only one quote to purchase the goods or services although it is recommended to obtain more than one quote. Such price or rate quotations must be documented in writing, and federal programs must demonstrate that price or rate quotations were obtained from an adequate number of qualified sources.

The process for making small purchases (between \$10,000 and \$150,000) for materials, supplies, and equipment is as follows:

- The decision for the purchase is made by the program director, based on allowability (2 CFR 200.302 (b)(7) under federal cost principles.
- The program director or another employee researches the product to determine competitive pricing. For example, if the purchase was for a piece of computer equipment, the Oconee RESA Technology Director would be asked to research the best products and prices.
- Federal Program Directors would ask more than one vendors for quotes where multiple vendors are available to provide competitive pricing.
- The quotes would be documented in writing.
- The program director and any additional Oconee RESA employees examine the quotes and details of the product and make the final determination about procurement.

### Purchases \$150,000 or More in the Aggregate

According to Federal law, one of the following competitive methods must be used for purchases of \$150,000 or more in the aggregate and this information is included although Oconee RESA does not typically purchase items or services of this size:

- (1) competitive bidding
- (2) competitive sealed proposals
- (3) request for proposals, for services other than construction services
- (4) inter-local contracts
- (5) design-build contracts
- (6) contract to construct, rehabilitate, alter, or repair facilities that involve using a construction manager
- (7) a job order contract for the minor construction, repair, rehabilitation, or alteration of a facility

### Sealed Bids (Formal Advertising)

Oconee RESA must have a written method for conducting technical evaluations of the proposals received and for selecting recipients.

Bids are publicly solicited and a *firm fixed-price contract* (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to 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:

- Clear and precise bid specifications will be provided via phone contact, email, letters, and/or website. Specifications for how to submit bids will be included in the posted bid description.
- 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. 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 submitted bids will be reviewed by the purchasing director, division head, and Oconee RESA Executive Director. The recommendation will be made for the lowest responsive and responsible bidder (the bidder conforms in all material respects to the requirements set forth in the solicitation and has the ability to perform as specified). An apparent low bidder may not be recommended for award if the bidder is found to be non-responsive and non-responsible.
- Bids in excess of \$150,000 must be approved by the Oconee RESA Board of Control prior to approval.
- Oconee RESA staff may not participate in the bid selection, award, and administration if a potential conflict of interest exists.
- All bids will be opened at the time and place prescribed in the invitation for bids. The bids must be opened publicly.
- A firm fixed-price contract award must be made in writing to the lowest responsive and responsible bidder.
- Non-selected vendors for the bid process will have an opportunity to protest the bid process using the following procedures. See bid protest procedures.

## Competitive Proposals

A competitive proposal is normally used with more than one source submitting an offer, and either a *fixed price* or a *cost-reimbursement* type contract is awarded. (A *cost reimbursement contract* reimburses the contractor for actual costs incurred to carry out the contract.) Competitive proposals are 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.
- Clear and precise proposals will be provided via phone contact, email, letters, and/or website. Specifications for how to submit bids will be included in the bid description.
- All selected proposals will be reviewed by the purchasing director, division head, and Oconee RESA Executive Director. The recommendation will be made for the lowest responsive and responsible bidder (the bidder conforms in all material respects to the requirements set forth in the solicitation and has the ability to perform as specified). An apparent low bidder may not be recommended for award if the bidder is found to be non-responsive and non-responsible.
- Selected proposals will be evaluated by Oconee Executive Director (and/or designees) and will be scored based upon the criteria outlined in the bid specifications. The Executive Director

(and/or designees) may opt to conduct interviews with highest scoring bidders to negotiate price, terms, or scope of work.

- Proposals in excess of \$150,000 must be approved by the Oconee RESA Board of Control prior to approval.
- Oconee RESA staff may not participate in the proposal selection, award, and administration if a potential conflict of interest exists.
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

### Noncompetitive Proposals (Sole Sourcing)

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

- The item is available only from a single source and an equivalent cannot be substituted. This must be documented as 1) exclusive rights 2) provision of FAPE 3) proximity of service site 4) bundled services 5) exclusive design 6) unique expertise
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. (An emergency exists whenever time to act would endanger life or property.)
- GADOE (or other federal awarding agency) expressly authorizes noncompetitive proposals in response to a written request from Oconee RESA.
- After solicitation of a number of sources, competition is determined inadequate.

In all cases, Oconee RESA will obtain and retain documentation from the vendor which clearly delineates the reasons which qualify the purchase to be made on a sole source basis.

### Maintenance of Procurement Records

All procurement records are maintained based on Oconee RESA's policy for maintenance of procurement records.

## 8 CONFLICT OF INTEREST §200.318(c)

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Substantial state and federal requirements exist pertaining to standards of conduct and conflict of interest. It is the intent of Oconee RESA for all employees, officers, or agents to conduct all activities associated with procurements in compliance with the highest ethical standards, including the avoidance of any *real or perceived conflict of interest*. Federal programs adhere to the Oconee RESA standards.

Conflicts of interest are to be avoided by Oconee RESA employees. Conflicts of interest are situations in which an employee benefits financially from his/her position or where financial interests inhibit the employee's ability to function effectively.

Employees must make full disclosure to their immediate supervisor of any actual or potential conflict of interest. When a conflict of interest is confirmed, the employee will abstain from taking any verbal or written action to be involved in the vendor selection process.

Gifts, gratuities, rebates or refunds obtained by Oconee RESA employees in the fulfillment of their professional duties shall become the property of Oconee RESA.

The following common standards of ethics shall govern the conduct of RESA employees involved in the purchasing function:

- It is a breach of ethics to attempt to realize personal gain through employment with Oconee RESA by any conduct inconsistent with the proper discharge of the employee's duties.
- It is a breach of ethics to attempt to influence any employee of Oconee RESA to breach the standards of ethical conduct set forth in this code.
- It is a breach of ethics for any employee of Oconee RESA to participate directly or indirectly in a procurement when the employee knows that:
  - The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
  - A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
  - Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

### Disciplinary Actions

Oconee RESA will impose appropriate sanctions or disciplinary actions, including but not limited to termination, for any employee who violates any of these requirements related to standards of conduct and conflict of interest. [2 CFR § 200.318\(c\)\(1\)](#)

## Mandatory Disclosure

Upon discovery of any potential conflict, Oconee RESA federal programs will disclose in writing the potential conflict to Oconee RESA and/or GaDOE in accordance with applicable policy. [2 CFR § 200.112](#)

In addition, Oconee RESA federal programs will disclose, in a timely manner, in writing to Oconee RESA and/or GADOE, all violations of Federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the federal award. [2 CFR § 200.113](#).

Oconee RESA employees who have knowledge of a potential conflict of interest will report the conflict in writing to the Oconee RESA Executive Director or the GaDOE if necessary.

## Conflict of Interest Certification and Training

All Oconee RESA employees will participate in annual training regarding the criteria, conditions, and required processes for identifying potential conflicts of interest. In addition, employees will certify in writing on an annual basis they have been made aware of this topic as a part of the Employee Handbook review.

## 8.1 SOLICITATION

The federal cost principles (specifically in [2 CFR § 200.459](#)) broadly define *professional and consultant services* as those services rendered by persons who are members of a particular profession or possess a special skill, and who are not officers or employees of Oconee RESA.

*Professional services* are further defined as “infrequent, technical, and/or unique functions performed by independent contractors whose occupation is the rendering of such services.”

Oconee RESA awards contracts only to responsible consultants possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Oconee RESA federal programs consider such matters as consultant’s integrity and business ethics, compliance with public policy, ability to complete the project on time and in accordance with specifications, record of past performance, and the consultants’ financial and technical resources. [2 CFR § 200.318\(h\)](#)

Oconee RESA will award a contract to a consultant who has the appropriate experience, expertise, qualifications, and any required certifications, necessary to perform the work. The federal program shall use a consultant only if the services of the consultant are necessary to accomplish the objectives of the particular program/project, the fees are reasonable in cost, and Oconee RESA cannot meet the needs by using an employee. [34 CFR 75.515](#). For example, an employee may have the knowledge, skills, and capability to provide the consulting services, but the employee may not have the time in an already-busy schedule to provide the consulting services in the time required.

When looking to contract with individuals as consultants through a contract, the following process is followed:

- The Federal Program Director determines the need for targeted support for specific content areas through regional needs assessments to include a review of data.
- An announcement is posted on the Oconee RESA and/or program website.
- The announcement specifies the qualifications for the work as well as the specifics of the job.
- The program director reviews submitted applications to include a letter of interest, a resume, and professional certification if appropriate.
- The program director determines the best fit out of the pool of applicants.

Oconee RESA does not restrict contracting considerations based on the applicant's geographic region, or on the applicant's gender, race, ethnicity, religious beliefs, or age.

## 9 MANAGING EQUIPMENT § 200.313 (D)

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### 9.1 PROPERTY CLASSIFICATION

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 capitalization level established by GaDOE which is \$5,000. [2 CFR § 200.33](#). Oconee RESA's capitalization level is \$5,000.

An equipment item is any instrument, machine, apparatus or set of articles that meets all of the following criteria:

- It retains its original shape, appearance and character with use.
- It does not lose its identity through fabrication or incorporation into a different or more complex unit or substance.
- It is not non-expendable; that is, if the item is damaged or some of its parts are lost or worn out, it is more feasible to repair the item than to replace it with an entirely new unit.
- Under normal conditions of use, including reasonable care and maintenance, it can be expected to serve its principal purpose for at least one year.
- If the first is "No", the item is determined to be a supply, not a piece of equipment.

Therefore, any items purchased in object 610, 611, 612, 615, 616 do not meet the criteria for equipment. A physical inventory of the property must be taken, and results reconciled with property records at least once every year. Any loss, damage, or theft must be investigated, and the investigation documented in the inventory log.

Supplies means all tangible or personal property other than those described in §200.33 Equipment. A *computing device* is a supply if the acquisition cost is less than \$5,000, regardless of the length of its useful life. [2 CFR § 200.94](#).

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 § 200.20](#).

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 generally accepted accounting principles (GAAP). Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; 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 § 200.12](#).

## **9.2 INVENTORY MANAGEMENT PROCEDURES**

Oconee RESA categorizes goods into three different classifications: capital assets/equipment, inventory and supplies. Capital assets/equipment is used for those items with a unit cost of \$5,000 or more and typically coded to a 73XXX object code series. They are tagged with an assigned number, recorded in the federal program's inventory log. Inventory is for those items that have been designated as pilferable and cost up to \$4,999. Items are typically coded to a 612XXX, 615XXX, 616XXX, 641XXX, and 642XXX object codes. They are also recorded in each federal program inventory log but are treated as supplies for financial statement reporting. Anything not designated as pilferable is an instructional or general supply and coded to a 610XXX or 611XXX object code but is not recorded on the inventory spreadsheet. The program director is responsible for the approval and purchase of any capital assets/equipment, inventory, and supplies using federal funds. The program staff is responsible for the ordering process. The program staff maintains an inventory log for any individual items deemed as pilferable. The Oconee RESA Chief Financial Officer maintains a separate inventory list (for insurance purposes), which reflects all capital assets/equipment (over \$5,000) belonging to Oconee RESA. The Oconee RESA Chief Financial Officer and the Executive Director review this inventory list every two years. Any loss, damage, transference, or theft is investigated and documented in the inventory log. General accounting measures are in place to safeguard all assets and prevent the misuse of funds for the purchase of all equipment, furniture, pilferable items and supplies, regardless of cost.

All equipment purchased by Oconee RESA must be used for programs/projects sponsored by the federal program for which it is specifically acquired for as long as needed. The federal program staff will maintain all equipment on the premises, on an as-needed basis. The Oconee RESA Technology Director will also assist in the determination of whether equipment is feasible to repair or if disposition should be considered upon request of division coordinator. When no longer needed, the property may be used for other activities as long as the project is supported by a federal awarding agency or funded by a different federal agency. The property may also be shared as long as it does not interfere with the federal project for which it was purchased. Inventory of Non-Capital Equipment, Furniture or Pilferable/Walkable Items that are tangible and have a useful life span of more than one year but less than \$5,000.



Program staff maintains a running total for all inventory. Inventory is logged into the running Excel spreadsheet with the following information:

- a. Fiscal Year
- b. Vendor
- c. Item
- d. Purchase Date
- e. Purchase Price
- f. % of federal allocation by program
- g. Fair Market Value
- h. Model #
- i. Inventory #
- j. Serial #
- k. Acquisition Date
- l. Decal #
- m. FAIN Sticker Applied
- n. PO #
- o. Specific Location
- p. Condition
- q. Checked Out To:
- r. Fund Account
- s. Inventory Check Date

### **9.3 SECURITY**

Oconee RESA will keep track of pilferable items (i.e. iPads, etc.) in the same manner as with all other equipment in order to safeguard all assets and to assure all property is being used for authorized purposes. If equipment is borrowed, borrowers must sign the equipment in and out, listing the name of the borrower and the dates the equipment is checked out and in. When not in use, pilferable items are stored in locked offices and/or locked cabinets.

#### **Equipment Checkout for Off-Site Purposes**

Each employee or student that takes home a CPU, laptop, handheld device, etc. must maintain said equipment on their property inventory. Employees may keep the item(s), but they must update the process yearly.

## Lost or Stolen Items

Oconee RESA maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. Any loss, damage, or theft is investigated in accordance with the following procedures. [2 CFR § 200.313\(d\)\(3\)](#)

- Property records are maintained that include a list of pilferable items with a description of the property, a serial number, the source of funding (FAIN), who holds the title, the acquisition date, the cost of the property, and the proportion of cost attributed to the federal grant.
- A physical inventory is taken at least every 1 year, and the results are reconciled with the property records.
- Items will be locked in an office or in a locked cabinet when not in use or when program personnel are not on site. Any loss, damage, or theft will be documented and investigated within a reasonable period of time. The program director is responsible for investigating loss, damage, or theft to inventoried pilferable items.
- Program staff are required to maintain all computers and other electronic equipment by installing system updates in a timely manner and by refraining from using the equipment in any way that is likely to result in system contamination or physical damage.
- If electronic equipment requires repairs, program employees will deliver the equipment to the Oconee RESA Technology Director for repair. Outsourcing for repairs will be determined after conferring with the Oconee RESA Technology Director.
- If recorded items are to be sold, program staff will follow the Oconee RESA policies and procedures for properly selling the items.

## 9.4 EQUIPMENT DISPOSITION

If equipment is to be replaced, it may be replaced as a trade-in or may be sold with proceeds used to offset the cost of the replacement property.

If value is over \$5,000.00 Oconee RESA must request disposition instructions from GaDOE or Oconee RESA Board of Control if required by terms of the grant.

If value is under \$5,000.00 no accountability but still must be formally disposed.

When a piece of equipment/furniture (with less than a value of \$5,000) is to be disposed of due to condition or replacement, the staff will:

- either dispose of the equipment or transfer the property to another federal fund with use of the equipment and
- note the date of disposition on the inventory log. Record of retention is maintained for 3 years unless any litigation, claim, negotiations, audit or other action involving the records occurs before the end of the 3-year period. If so, records will be retained until completion of the action and resolution of all issues or until the end of the 3-year period, whichever comes first.

## 9.5 USE OF EQUIPMENT

Equipment will 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.

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.

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.

## 10 COMPENSATION AND LEAVE §200.430

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### 10.1 ALLOWABLE COMPENSATION

Compensation for employees paid from federal funds will be in accordance with the established written policy for compensation for all employees, and the written policy will be consistently applied among all employees, whether paid from state, local, or federal funds. Compensation includes all remuneration, paid currently or accrued, for services of employees rendered during the period of performance under the federal award, including but not necessarily limited to wages and salaries. Compensation for personal services may also include fringe benefits.

Costs of compensation are allowable to be charged to a federal award to the extent that they satisfy the following requirements as specified in [2 CFR § 200.430](#) and that the total compensation for individuals:

1. Is reasonable for the services rendered and conforms to the established written policy of Oconee RESA consistently applied to both federal and non- federal activities;
2. Follows an appointment made in accordance with Oconee RESA's rules or written policies and meets the requirements of federal statute; and
3. Is determined and supported by documentation that meets the federal *Standards for Documentation of Personnel Expenses*.

## 10.2 REASONABLE COMPENSATION

Compensation for employees engaged in work on federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of Oconee RESA. In cases where the kinds of employees required for the federal awards are not found in the other activities of Oconee RESA, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which Oconee RESA competes for the kind of employees involved.

Oconee RESA employee pay and benefits are based on Oconee RESA salary schedules, benefits package, and supplement scales established for certified or non-certified positions. All Oconee RESA salary schedules and supplement scales are approved by the Oconee Board of Controls.

### Stipends

Employees participating in professional learning opportunities during the fiscal year outside of the employee's normal contract/work hours will receive a stipend which is reasonable and comparable to districts within service area. Stipend amounts will be set by the program director based upon criteria and parameters of work involved.

Stipends may be provided to employees of member districts if the following criteria is met:

- Stipends are awarded as part of participant activities outside of the district/participant's typical work day or calendar year.
- The stipend is awarded for participation in professional learning, or
- The stipend will be awarded for completion of deliverables outlined in a stipend agreement between Oconee RESA and the participant.

### Work Agreements

Employees participating in duties and responsibilities during the fiscal year outside of the employee's normal contract/work hours may be awarded a work agreement which is reasonable and comparable to the employee's compensation for similar work in other activities. The work agreement will be awarded based upon specific guidelines, deliverables, and timelines for completion. Work agreements will be approved by the program director and the Oconee RESA Executive Director for additional duties provided within the grant period.

## 10.3 PROFESSIONAL ACTIVITIES OUTSIDE OF OCONEE RESA

Unless an arrangement is specifically authorized by GaDOE or Oconee RESA, federal programs must obtain permission from the program director and/or Executive Director to deliver professional services outside Oconee RESA for non-program compensation. If GADOE or other awarding agency considers the extent of non-federal professional effort excessive or inconsistent with the conflicts-of-interest terms and conditions of the federal award, appropriate arrangements governing compensation will be negotiated on a case-by-case basis.

Oconee RESA complies with other requirements pertaining to allowable and unallowable costs as specified in [2 CFR § 200.430\(d\)](#), [\(e\)](#), and [\(f\)](#), including:

1. Changes in compensation resulting in a substantial increase in Oconee RESA employees' level of compensation; and
2. Incentive compensation based on cost reduction, efficient performance, suggestion awards, safety awards, etc.

## **10.4 HIRING PROCESS**

Oconee RESA uses the following process when looking to hire an employee for an open position:

- Post an announcement of the job opening, to include a detailed explanation of the job qualifications and the job description, on the Teach Georgia website and on Oconee RESA's website.
- All applications are reviewed by the Executive Director and the applicants whose work history and skills best match the job description and requirements are chosen for an interview. The Executive Director will attempt to interview 3 or more qualified applicants, if available.
- Interviews are conducted by the Executive Director (and any identified team members).
- Decisions for hiring are based on the team's assessment of the best applicant.

Oconee RESA does not restrict employment considerations based on the applicant's geographic region, or on the applicant's gender, race, ethnicity, religious beliefs, or age.

## **10.5 JOB DESCRIPTIONS**

Each employee must have a current job description on file. The immediate supervisor is responsible for developing a complete and accurate job description for each employee under his or her supervision. The job description must describe the employee's job responsibilities.

Job descriptions must be updated as new assignments are made. The supervisor must review the job description with the employee upon hiring and as the job description is updated. The employee must sign and date that he or she has read and understands the job description and the programs under which he or she is working.

The job description must be immediately available upon request by an auditor or monitor.

As part of the annual performance review of each employee in program, the job description is reviewed by the employee and his/her supervisor. It may be determined that certain job descriptions be reviewed more frequently if a change in assignments occurs during other times of the year than when employee evaluations are taking place.

## 10.6 DOCUMENTATION OF PERSONNEL EXPENSES

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with [2 CFR § 200.430](#), 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 Oconee RESA on an integrated basis
- Comply with the established accounting policies and practices of Oconee RESA, and
- Support the distribution of the employee's salary or wages among specific activities or costs objectives if the employee works on:
  - More than one federal award
  - A federal award and a non-federal award
  - An indirect cost activity and a direct cost activity
  - Two or more indirect activities which are allocated using different allocation bases, or
  - An unallowable activity and a direct or indirect cost activity.

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spend on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required match or cost share for a federal program.

These documents, known as time-and-effort records, are maintained in order to charge personnel costs to federal grants. In addition, current and up-to-date job descriptions for each employee are maintained.

## 10.7 TIME AND EFFORT PROCEDURES

Time-and-effort records must be maintained contemporaneously (as the work occurs); recommended daily) and must contain the following three elements:

- the activity (a brief description of what the employee did)
- time frame (the amount of time it took the employee to do it, and
- funding source/program or other cost objective (the funding source/program/cost objective it will be charged to.

Time-and-effort records must also:

- Be executed *after or as the work is completed*, and *not before*
- Account for the total activities of the employee (100% of their time), including employees working part-time schedules or overtime
- Specify the reporting period
- Be signed and dated by the employee

All Oconee RESA employees who are paid in whole or in part with federal funds will maintain documentation in accordance with the following requirements.

All charges to payroll for personnel who work on one or more federal programs or cost objectives must be based on one of the following, depending on the circumstances:

- **Semi-annual certification** (for employees who work 100% of the time on a single program and/or cost objective)
- **Time-and-effort records** (for employees working on more than one program and/or more than one cost objective)

## **10.8 LEAVE REQUESTS**

A request for leave must be filled out for all absences from duty prior to the date of leave whenever possible. This includes: vacation, sick leave, personal leave, professional leave resulting in travel outside the Oconee RESA service area, earned non-contracted time, military leave, bereavement leave, and jury duty. In addition, employees must complete an Out of District Request Form when traveling out of the regular service area.

In the event of an emergency or unexpected illness, the employee must contact the Executive Director. Please let the Executive Director know as soon as you are aware you are going to be out, significantly late, or leaving early from work. Notification can be in the form of a phone call, text message, or email.

Staff may not alter working hours without permission from the Executive Director or Designee. Leave cannot be requested when that leave would conflict with an agency function which has already been scheduled without permission of the program director.

Vacation must be taken in increments of whole or half-days. Personal leave must be taken by the hour.

Classified staff members must not work beyond eight (8) hours in one day or forty (40) hours in one week unless requested to do by the Executive Director.

## **10.9 RECONCILIATION AND CLOSEOUT PROCEDURES**

For split-funded positions, it is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. At year end, the payroll department ensures that all quarterly time and effort sheets have been received and reviewed for any payroll adjustments.

## **10.10 EMPLOYEE EXITS**

The program director/manager is responsible for obtaining the final certification or time and effort documentation for split funded personnel before the employee leaves. The employee's final pay check may be withheld until the certifications are obtained.

## 11 TRAVEL § 200.474 (B)

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Travel costs are the expenses for transportation, lodging, subsistence (i.e., meals), and related items incurred by employees who are in travel status on official business of Oconee RESA.

Oconee RESA abides by the travel guidelines issued through the State Accounting Office of Georgia under the *Statewide Accounting Policy & Procedure Manual*.

Oconee RESA provides employees with a travel expense form to be completed at the end of every month at a minimum. Employees may submit travel the first and third week of every month. The form captures employee expenses for mileage (at the current state rate), accommodations, communication, meals—based on high and low cost per diem amounts and miscellaneous travel fees such as parking, internet, public transport, etc. The form also requires the employee to document the destination of the travel, the reason for the travel, and the dates of the travel.

### Approval and Authorization:

The Executive Director must approve employee travel expense reports before reimbursement will be issued. Once the federal program director has approved the travel, the Oconee RESA Executive Director provides a final approval for reimbursement. The Oconee RESA Executive Director approves the travel expense report for the federal program director. After the appropriate reviews and signatures are obtained, the expense reports are submitted to the Oconee RESA business office for processing and payment.

Expense reports must be accompanied by agendas (when applicable) and any required receipts for expenditures. Each transaction must be consistent with the Oconee RESA travel policies and procedures. If expenses are listed that do not adhere to First District's travel policies, those expenses will not be reimbursed.

All Oconee RESA employee or consultant travel must be approved by the Executive Director prior to the travel being scheduled. Approval for travel is based on the following:

*Documentation that Travel Costs are Reasonable and Justifiable:* Additionally, costs incurred by employees and officers for travel, including costs of lodging, other subsistence, and incidental expenses, must be deemed by Oconee RESA to be *reasonable* and otherwise allowable only to the extent such costs do not exceed charges normally allowed by Oconee RESA in its regular operations as the result of its written travel policy.

Pursuant to the requirements in [2 CFR § 200.474\(b\)](#), documentation must be maintained that *justifies* (1) participation of the particular *individual* is *necessary* to the federal award; and 2) the costs are *reasonable* and *consistent* with Oconee RESA's travel policy. The travel must be deemed by the program director to be reasonable, necessary, allocable and allowable. The program director's signature on the form signifies they have addressed these costs issues.



In Summary:

A. Travel Expense Statement:

1. Employees must submit an Employee Expense Statement for reimbursement of travel expenses. Documentation must include expenses for transportation, lodging, subsistence and related items incurred by Oconee RESA employees who are in travel status on official business of Oconee RESA. Supporting documentation (i.e. meeting agendas, meeting sign-in sheets, parking receipts, registration, etc.) must be included as well.

Note: Employee Expense Statements are located in the Oconee Mailroom and are shared electronically by the Technology Director.

Expense statements should be submitted at the end of each month no more than 5 working days into the following month.

2. Records of signed and dated travel authorizations and vouchers paid using Federal Funds are housed in the Oconee RESA Financial Office.

B. Procedures for processing employee expense statements:

1. Oconee RESA employees submit expense statements to the program director for verification of expenses.
2. The program director verifies statements and signs approval. Once signed, program staff makes a copy for program records and then submits the original statement to the Oconee RESA Executive Director for final approval and signature.
3. The Executive Director sends the signed statement to the Oconee RESA Business Office for payment. A copy of the check is attached to the statement and supporting documents are filed. The Oconee RESA Business Office then mails the check to the employee.
4. Records are maintained for the time period set in the [Retention Schedule for Local Government Paper and Electronic Records Report](#).

## 12 RECORD KEEPING/RECORD RETENTION

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In general, records document the use of funds, compliance with program and fiscal requirements, and the performance of the grant. In accordance with [34 C.F.R. §§ 76.730-731](#) and [§§ 75.730.731](#), Oconee RESA maintains all records that fully show

- (1) the amount of funds under the grant or sub-grant;
- (2) Oconee RESA 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.

Oconee RESA follows the guidelines found in Georgia's [Retention Schedules for Local Government Paper & Electronic Records](#).

These records and accounts must be retained and made available for programmatic or financial audit.

Oconee RESA maintains records of significant grant project experiences and results. [34 C.F.R. § 75.732](#).

Oconee RESA retains records showing the use of funds, the cost of projects, and the performance of program-sponsored activities for a minimum of 5 years. Most records are maintained in an electronic format. These records are backed up on a regular basis. Electronic records are stored on password protected network drive and paper copies are stored in Oconee RESA offices or in locked storage cabinets. Employees that handle student confidential data receive training on the requirements of FERPA.

The Federal Program Director maintains records for the following:

- Regional professional learning activities, to include registration forms, sign-in sheets, PL content and materials, and participant evaluations
- Regional job-alike meetings
- Regional collaborative community meetings
- Regional advisory board meetings
- Awards for PLUs or contact hours
- Projects and outcome data

## 13 MONITORING

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The program director is responsible for oversight of the operations of the federal award-supported activities. Oconee RESA is responsible for monitoring its activities under federal awards to assure compliance with applicable federal requirements and to ensure performance expectations are being achieved. This process is known as self-monitoring.

Ongoing monitoring occurs in the course of operations. It includes regular management and supervisory activities and other actions personnel take in performing their duties. The scope and frequency of self-monitoring depends primarily on an assessment of risks and the effectiveness of ongoing monitoring procedures. Implementing the appropriate and required internal controls and monitoring for compliance with internal controls is one of Oconee RESA's tools for self-monitoring.

Any discrepancies or deficiencies detected or discovered will be immediately corrected and processes or systems put into place to ensure such discrepancies or deficiencies do not occur again.

GaDOE monitors the activities of Oconee RESA as necessary to ensure that the award is used for authorized purposes, in compliance with the federal statutes, regulations, and the terms and conditions of the award; and that the award performance goals are achieved. [2 CFR § 200.331\(d\)](#).

GaDOE program reviews include:

- A review of financial and programmatic reports (typically 2-3 years of reports)
- Follow-up to ensure that Oconee RESA takes timely and appropriate action on all deficiencies pertaining to the award as detected through audits, on-site reviews, and other means
- Issuing a management decision for audit findings pertaining to the award

## 14 AUDIT RESOLUTION

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System Level Process/Procedure: After the on-site cross functional monitoring visit, the LEA will receive a comprehensive monitoring report which will contain recommendations, findings, and required actions for School Improvement and IDEA. If a corrective action plan is required, each program director will respond in a timely manner and submit the appropriate documentation to Oconee RESA. Implementation of the corrective action plan will be monitored by the appropriate Oconee RESA personnel.

Any findings based upon SEA audits will be addressed by Oconee RESA through a corrective action plan to include the following:

- Program directors will provide technical assistance to the program staff.
- Program director self-monitoring will include monitoring all program expenditures to verify that all program expenditures comply with program requirements.
- Programs director will maintain all documentation Oconee RESA may need for future auditing/monitoring according to the LEA Monitoring Form, which is issued annually by GaDOE.
- Oconee RESA will undergo monitoring by GaDOE on a four-year cycle. Program Directors will participate in training and technical assistance updates as provided by GaDOE prior to monitoring visit.

## 15 PROGRAMMATIC REQUIREMENTS

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All federal programs follow Oconee RESA's established policies and procedures for:

- Equitable Access and Participation
- Civil Rights and Prohibition of Discrimination
  - On the basis of race, ethnicity, or national origin
  - Gender
  - Disability
  - Age

## Description Purpose of ESSER Grants

### **Administering the Formula Allocation:**

(Coronavirus LEA Handbook-final)

- ESSER-The staff of the Finance and Business Operations team at GaDOE calculated the allocations for LEAs. The FY20 Title I, Part A formula was used as required by statute. LEAs received a percentage of the ESSER formula funds at the same proportion they received of the FY20 Title I, Part A formula grant. Only LEAs receiving a FY20 Title I, Part A formula allocation received a FY20 ESSER formula grant. Georgia allocated \$411,452,867 to LEAs. The State Board of Education approved these allocations on May 4, 2020.
- ESSER II- In the same manner, the staff of the Finance and Business Operations team at GaDOE calculated the allocations for the LEAs. The FY20 Title I, Part A formula allocation received a percentage of the FY21 ESSER II formula grant. Georgia allocated \$1,702,883,356 to LEAs. The State Board of Education approved these allocations on January 14, 2021.
- ESSER III- Again, in the same manner, the staff of the Finance and Business Operations team at GaDOE calculated the allocations for LEAs. The FY20 Title I, Part A formula was used as required by statute. LEAs received a percentage of the ESSER formula funds at the same proportion they received of the FY20 Title I, Part A formula grant. Only LEAs receiving a FY20 Title I, Part A formula allocation received a FY21 ESSER III formula grant. Georgia allocated \$3,824,434,120 to LEAs. The State Board of Education approved these allocations on March 24, 2021.
- Administering the State Reserve, the GaDOE staff identified and prioritized needs for the state reserve funds. A budget plan was developed which included needs-based grants to LEAs and non-LEAs in Georgia.

### **FISCAL REQUIREMENTS**

#### Internal Controls

FY20 and FY21: Fiscal requirements for federal programs apply to all federal awards provided to GaDOE from ED. This includes the grants responding to the 2020 COVID-19 pandemic: Elementary and Secondary School Emergency Relief Funds (ESSER) from the Coronavirus Aid, Relief, and Economic Security (CARES) Act, Coronavirus Response and Relief Supplemental Appropriation Act (CRRSA), the American Rescue Plan Act (ARP) and any amendments or continuations of these grants and this statute. LEAs must review their written internal controls and procedures and add clear references that these ESSER funds follow the same procedures as the other federal grants.

Summary. ESSER I Formula and State Reserve Grants		
Program Code	Grant Name	Description
4155	CARES Act - Formula ESSER Funds (CARES Act Elementary & Secondary School Emergency Relief)	Elementary and Secondary School Emergency Relief Fund - CFDA 84.425D - Grant provided to support schools with the effects of the COVID-19 pandemic. Fund 420, Revenue Source 4535. Effective FY 2020.
4156	CARES Act - SEA Reserve Grant	ESSER allocations using the SEA reserve to provide funding to school districts and education facilities that were not included in the original allocation methodology. The funding is to offset expenditures related to the impact of the COVID-19 pandemic. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2020.
4157	CARES Act - SEA Reserve Grant - CTAE Extended Day	ESSER Allocation to provide funding for the CTAE Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4158	CARES Act - SEA Reserve Grant - CTAE Extended Year	ESSER Allocation to provide funding for the CTAE Extended Year Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4159	CARES Act - SEA Reserve Grant - CTAE Supervision	ESSER Allocation to provide funding for CTAE Supervision. CFDA 84.425D. Fund 420. Effective FY 2021.
4160	CARES Act - SPA Reserve. Grant - CTAF Youth Apprenticeship	ESSER Allocation to provide funding for (-TAP. Youth Apprenticeship Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4161	CARES Act - SEA Reserve Grant . Agriculture Extended Day	ESSER Allocation to provide funding for the Ag Extended Day Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4162	CARES Act - SEA Reserve Grant - Agriculture Extended Year	ESSER allocations to provide funding for Ag Extended Year. CFDA 84.425D. Fund 420. Effective FY 2021.
4163	CARES Act - SEA Reserve Grant - Agriculture Young Fanner	ESSER allocations to provide funding for Ag Young Fanner Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4164	CARES Act - SEA Reserve Grant - Agriculture Area Teacher	ESSER allocation to provide funding for Ag Area Teacher Program. CFDA 84.425D. Fund 420. Effective FY 2021.
4165	CARES Act - SEA Reserve Grant - Special Education Supplemental Relief Allocations	Grant to offset special education expenses related to COVID-19. CFDA 84.425D. Fund 420. Effective FY 2021.
4166	CARES Act - SEA Reserve Grant - SEA Reserve Grant Set-Aside	Grant Allocation for additional set aside for LEAs providing services to private schools. CFDA 84.425D Fund 420. Effective FY 2021.
4167	CARES Act - SEA Reserve Grant - RESA Allocations	Allocation to offset the costs associated with distribution of personal protective equipment and the impact of the revenue decreases due to COVID-19. CFDA 84.425D. Fund 420. Revenue Source 4535. Effective FY 2021.
4168	CARES Act- SEA Reserve Grant -State Charter Schools	Allocation for new or significantly expanded state charter schools. CFDA 84.425D Fund 420. Revenue Source 4535. Effective
4171	CARES Act- SEA Reserve Grant -GNETS	Allocation for GNETS to offset expenses related to COVID-19. CFDA 84.425D Fund 420 Effective 2021. Revenue Source 4535
4172	CARES Act-SEA Reserve Grant -School Nursing	Allocations for school nursing programs to offset the impacts of COVID-19. CFDA 84.425D Fund 420 Effective 2021. Revenue Source 4535

<b>Summary: ESSER II Formula and State Reserve Grants</b>		
<b>Program Code</b>	<b>Grant Name</b>	<b>Description</b>
4180	CRRSA Act- Formula ESSER II Funds	Elementary and Secondary School Emergency Relief II Fund - Grant provided to support schools with the effects of the COVID-19 pandemic. CFDA 84.425D. Fund 420 Revenue Source 4535. Effective FY21.
4181	CRRSA Act- SEA Reserve Funds-Residential Treatment Facilities	Allocations using the SEA reserve of the CRRSA Act to provide funding to support the Residential Treatment Centers and the GA Department of Corrections in response to the COVID-19 pandemic. CFDA 84.425D. Fund 420 Revenue Source 4535. Effective FY21
4153	CRSSA Act-ESSER II Educator Bonus	The purpose of this grant is to provide \$1,000 (\$490 for part-time) retention bonuses to educators no later than June 30, 2021, to encourage educators to stay in the profession. CFDA 84.425D Fund 420 Revenue Source 4535. Effective FY21

<b>Summary: ESSER III Formula and State Reserve Grants</b>		
<b>Program Code</b>	<b>Grant Name</b>	<b>Description</b>
4190	ARP Act- Formula ESSER III Funds	The purpose of this grant is to provide school districts with emergency relief funds to address the impact that COVID-19 has had, and continues to have, on public elementary and secondary schools across the Georgia and the nation. CFDA 84.425U. Fund 448. Source 4535 Effective FY21
4154	ARP Act- SEA Reserve Grant Educator Bonus	The purpose of this grant is to provide \$1,000 (\$490 for part-time) retention bonuses to educators no later than June 30, 2021 to encourage educators to stay in the profession. CFDA 84.425U. Fund 448. Revenue Source 4535. Effective FY21
	ARP Act-SEA Reserve Grant- FFA-FCCLA	The allocation will support the impact and loss of revenue experienced by the Georgia Future Farmers of America (FFA)-Family, Career, and Community Leaders of America (FCCLA) Center and Camp John Hope due to COVID-19.

### Budgeting Requirements

All overarching federal program requirements must be followed unless explicitly stated below. Federal program requirements are located in the **Georgia Department of Education’s Federal Programs Handbook**.

ESSER funds are governed by the Uniform Grant Guidance (UGG) and the Education Department General Administrative Regulations (EDGAR). Among other requirements, all expenses paid with ESSER funds must be necessary and reasonable under the circumstances. What may be necessary and reasonable in one circumstance may not be in another.

The U.S. Department of Education released a Frequently Asked Questions ESSER-GEER Programs. Please reference the document named ESSER.GEER\_.FAQs\_5\_26\_21\_745AM\_FINAL.