



# **Clarksville-Montgomery County School System**

## **Policies and Procedures**

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Administration of Federal Education Programs

Aligned with the Requirements of the  
New Uniform Grants Guidance

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Rev 9/2023

## Table of Contents

### Contents

I. Introduction.....	1
>Helpful Links - Forms, Policies & Procedures.....	2
Master Document List (By Department).....	4
II. Financial Management System.....	5
A. Financial Management Standards.....	5
B. Overview of the Financial Management/Accounting System .....	7
C. Budgeting.....	8
D. Accounting Records .....	9
E. Spending Grant Funds.....	9
F. Federal Cash Management Policy/Procedures .....	18
G. Timely Obligation of Funds.....	19
H. Program Income.....	22
III. Procurement System.....	23
A. Responsibility for Purchasing .....	23
B. Purchase Methods .....	24
C. Purchase Cards.....	29
D. Full and Open Competition .....	30
E. Federal Procurement System Standards.....	32
F. Conflict of Interest Requirements.....	34
G. Contract Administration.....	35
IV. Property Management Systems .....	35
A. Property Classifications.....	35
B. Inventory Procedure .....	36
C. Inventory Records.....	37
D. Physical Inventory .....	37

E. Property/Equipment Maintenance.....	37
F. Lost or Stolen Items .....	38
G. Use of Equipment.....	38
H. Disposal of Equipment.....	39
V. Written Compensation Policies.....	39
A. Time and Effort .....	39
B. Human Resources Policies .....	42
VI. Record Keeping.....	43
A. Record Retention .....	43
B. Collection and Transmission of Records .....	43
C. Access to Records.....	43
D. Privacy.....	44
VII. Emergency Policies and Procedures .....	44
VIII. Subrecipient Monitoring.....	44
IX. Frequently Asked Questions.....	45

## I. Introduction

This manual sets forth the policies and procedures used by the **Clarksville-Montgomery County Schools System** to administer federal funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the District's financial management system, including cash management procedures, procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities.

New employees of the District, as well as incumbent employees, are expected to review this manual to gain familiarity and understanding of the District's rules and practices. If you have any questions regarding the administration of federal education grants, including questions related to specific federal grant programs, please do not hesitate to contact the applicable program office at the Tennessee Department of Education (TDOE).

# Clarksville-Montgomery County School System Policies & Procedures

[www.cmcss.net](http://www.cmcss.net)

## >Helpful Links - Forms, Policies & Procedures

The screenshot shows the homepage of the Clarksville-Montgomery County School System (CMCSS) website. The browser address bar displays <http://www.cmcss.net/>. The page features a navigation menu at the top with links for Home, About Us, Community, Local Info, and Helpful Links. The main content area includes a featured article titled "Freshman Orientation Information 2015-2016" with a photo of two young women. To the right, there are sections for "CMCSS Video" and "FOCUS" (Clarksville-Montgomery County Digital Media), along with a "2015 CMCSS Graduations" section featuring a photo of a graduation ceremony. The footer contains four columns of links: "About Us" (Contact Us, Annual Reports, Budget Info, CMCSS School Board, County Commission, Demographic Info), "Community" (100% Graduation, Education Foundation, Going Green Initiative, Leadership CMCSS, Partners in Education, Stakeholder Groups), "Local Info" (Montgomery County, City of Clarksville, Visitors Bureau, Public Library, Fort Campbell, Austin Peay State University), and "Helpful Links" (Employee E-Mail, Employee Directory, Questions & Comments, Site Index, Site Translation, Forms, Policies & Procedures). A logo for CMCSS is also present in the footer, along with contact information for the CMCSS Central Office: 621 Getzey Avenue, Clarksville, Tennessee 37040, (931) 648-5600, [gwatson@cmcss.net](mailto:gwatson@cmcss.net), and ISO9001:2008 Certified Organization.

## >Documents Library

**Office**  
Our Mission is to educate and empower our students to reach their potential

### Links

- STAFF DIRECTORY
- DOCUMENTS LIBRARY
- Administrative Policies
- Board Governance
- Continuous Improvement Committee
- Master Document List
- Continuous Improvement Quality Manual

### Documents Library

The Central Office of CMCS obtained ISO 9001:2008 Certification, as a result of customer feedback, to improve the services provided to the schools by central operations through a system of process management that enhances our ability to consistently meet customer requirements and continuously make improvements. Our goal is to maximize efficiency and effectiveness with the utilization of resources in support of the district's schools.

Enter all or part of a form number or name below to begin your search, or select "Master Documents List" on the side menu to view forms listed by department.

Search for:

# Master Document List (By Department)

The screenshot shows a web browser window with the following content:

- Links**
  - STAFF DIRECTORY
  - DOCUMENTS LIBRARY
  - Administrative Policies
  - Board Governance
  - Continuous Improvement Committee
  - Master Document List
  - Continuous Improvement Quality Manual
- Master Document List**

The Master Document List provides a directory of forms, policies, and procedures to promote efficiency and effectiveness regarding district operations. Please select a link below to access documents pertaining to that department or area.

  - Business Affairs Department**
    - Accounting (ACC)
    - Budget (BUD)
    - Business (BUS)
    - Custodial Staff - Central Office (CUS)
    - Grants (GRT)
    - Individual School Accounts (ISA)
    - Inventory Control (INV)
    - Payroll (PAY)
    - Purchasing (PUR)
    - Textbooks (TXB)
    - Textbook Distribution Center (TDC)
  - Child Nutrition Department**
    - Child Nutrition (CHN)
  - Communications Department**
    - Communications (COM)
    - Copy Center (CPY)
    - Records (REC)
  - Director's Office**
    - Continuous Improvement System (CIS)
    - Senior Leadership Team (SLT)
  - Human Resources Department**
    - Benefits (BEN)
    - Certified Staff (CER)
    - Classified Staff (CLS)
    - Health (HEA)

## II. Financial Management System

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

### A. Financial Management Standards

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

#### ***Identification***

The District must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the Assistance Listings (formerly referred to as the CFDA) title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

[www.cmcss.net](http://www.cmcss.net)      ACC-P007      **Federal Project Accounting Procedure**

#### ***Financial Reporting***

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

[www.cmcss.net](http://www.cmcss.net)      ACC-P007      **Federal Project Accounting Procedure**

#### ***Accounting Records***

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

[www.cmcss.net](http://www.cmcss.net)      ACC-P007      **Federal Project Accounting Procedure**

#### ***Internal Controls\****

Effective control and accountability must be maintained for all funds, real and personal property,



and other assets. The District must adequately safeguard all such property and must assure that it is used solely for authorized purposes.

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

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

**Clarksville Montgomery County School System has established a system of internal controls which is meant to promote efficiency, minimize risk of asset loss, help ensure the reliability of financial information and compliance with applicable laws, rules, and regulations. General internal control principles include:**

**Separation of duties:**

- **Duties are separated so that one person’s work routinely serves as a check on another’s work.**
- **No one person has complete control over more than one key function or activity (e.g. authorizing, approving, certifying, disbursing, receiving or reconciling).**

**Authorization and approval:**

- **Proposed transactions are authorized when proper and consistent with the school system policy, budget and program objectives.**
- **Transactions are approved by the person who has delegated approval authority.**

**Custodial and security arrangements:**

- **Responsibility for physical security/custody of school system assets is separated from record keeping/accounting for those assets.**
- **Unauthorized access to school system assets and accounting records is prevented.**

**Timely and accurate review and reconciliation:**

- **Accounting records and documents are examined by employees who have sufficient understanding of the school system’s accounting and financial systems to verify that recorded transactions actually took place and were made in accordance with school system policies and procedures.**
- **Accounting records, reports and financial statements are reviewed to verify their reasonableness, accuracy and completeness.**

***Budget Control***

Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

[www.cmcss.net](http://www.cmcss.net)      **ACC-P007**      **Federal Project Accounting Procedure**

### **Cash Management**

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 C.F.R. Part 205. Generally, the District receives payment from the Tennessee Department of Education, Department of Defense, or other grant awards on a reimbursement basis.

The District Grant Accountant will request reimbursement for actual expenditures incurred under the federal grants monthly, or at least quarterly. Reimbursement requests will be submitted via ePlan, WAWF, or according to other grant award procedures. All reimbursements are based on actual disbursements, not on obligations.

Reimbursement requests are made after the purchases or payroll obligations have been made. Approvals for the purchases are made prior to the purchase order being submitted. Once the receiving of the order has been verified and the invoice received, the payment is made to the vendor. An expenditure report is reviewed prior to requesting by line item in ePlan, WAWF, or other grant award process.

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures which includes invoices and payroll records. The documentation will be available for the TDOE review upon request.

### **Allowable Costs\***

The District must maintain written procedures for determining allowability of costs in accordance with EDGAR.

**CMCSS will determine allowability of costs as outlined by the federal award. All requisitions and expenses are routed to the appropriate federal program supervisor workflow for approval. Any expenditure that is deemed unallowable will be rejected and returned to the requestor.**

[www.cmcss.net](http://www.cmcss.net)      **PUR-P002 Purchase Order Procedure 5.3.1 and 5.5**

## **B. Overview of the Financial Management/Accounting System**

**The Clarksville-Montgomery County School System uses MUNIS as our financial management and accounting system. This system allows us to interface with the procurement, payroll, and inventory systems. The budgets are loaded onto the system as part of our annual budget**

*projection process. Upon federal project and grant approval, line items are adjusted to reflect the approved line item budget allocations. These budgets are monitored on a continual basis throughout the year as requests for reimbursements are prepared based on actual expenditures.*

*The Federal Project Grant Accountants are responsible for compiling timely and accurate finance reports that are subject to review and approval. These reports are prepared and submitted as specified by the financial reporting clause of each grant or contract award document. These reports include monthly and cumulative expenditures, project budgets, and a balance remaining column.*

### C. Budgeting

#### ***The Planning Phase: Meetings and Discussions***

Before Receiving the Grant Award Letter: The Grants Review Committee holds a monthly meeting to discuss grant opportunities that support our district’s mission and/or strategic work. Each department is represented by a committee member to determine the impact that a grant opportunity would have on their respective department.

[www.cmcss.net](http://www.cmcss.net)      **GRT-A001 Grants Administrative Policy**  
**GRT-P002 Grant Opportunities Procedure**

#### *Reviewing and Approving the Budget:*

[www.cmcss.net](http://www.cmcss.net)      **GRT-P003      Grant Proposal & Application Procedure**

By the calendar/timeline for the approved grant award, the Grant Program Director and Grants Accountant reviews the items in the budget to ensure allowability. If the Program Director determines that a cost is not allowable, the request is rejected and the staff member requesting the funding will be notified.

#### ***After Receiving the grant award letter***

Once the grant award letter is received, an announcement of the award is made by the Director of Communications. The award letter and grant budget is forwarded to the Grants Accountant to ensure the fiscal management and spending plan is in place.

[www.cmcss.net](http://www.cmcss.net)      **GRT-P004      Grants Post-Award Procedure**

#### ***Amending the Budget***

Federal Projects Director or designee submits an amendment/change request in ePlan. This notifies CFO at the district of the change for review and approval. Once approved by the CFO, the amendment is submitted through ePlan to TDOE and submitted to the Director of Schools and/or the Board for review and approval, as necessary. Once all necessary approvals are in, the Senior Accountants will update the budget(s) in Munis to match ePlan.

For Title I-A, school budget amendments are submitted by the principal and/or bookkeeper through email to the Federal Projects Director and Assistant Director of Federal Projects for approval. Once approved by the program office, the amendment request is forwarded to the CFO for approval. Once approved by the CFO, the Senior Accountants office updates in Munis and notifies the principal(s)/bookkeeper.

[www.cmcss.net](http://www.cmcss.net)      ACC-P007      Federal Project Accounting Procedure

### ***Budget Control***

The District monitors its financial performance by comparing and analyzing actual results with budgeted results. At least monthly, the Senior Accountants run the budget to actual report and distribute to the program office. Program and school personnel have access to the accounting system to run reports and review their budget-to-actual spending.

[www.cmcss.net](http://www.cmcss.net)      ACC-P007      Federal Project Accounting Procedure

### D. Accounting Records

***The Accounting Records of CMCSS are maintained electronically in the MUNIS software. The purchase orders, receivers, accounts payable checks, and invoices are kept on file in the Accounting Department. The Accounting Staff maintains the records and appropriate record retention is followed. Journal entries are made by authorized accounting staff that have the allowable role permissions to do so. Recurring journal entries are reviewed and reconciled prior to posting to ensure accuracy. The account structure for assets, liabilities, revenue, and expense within MUNIS is established in accordance of The County Uniform Chart of Accounts. Reference is provided by the State of Tennessee Comptroller of the Treasury Department of Audit [www.tn.gov/comptroller/ca/chart/htm](http://www.tn.gov/comptroller/ca/chart/htm).***

### E. Spending Grant Funds

Federal grant funds are to be expended based on the approved grant budget and in accordance with the goals and objectives that were defined in the initial grant application.

Purchases made with grant funding will adhere to all CMCSS Purchasing Administrative Policies, Procedures, and Guidelines.

If indirect cost is in the approved budget, the approved rate will be applied to the appropriate

expenditure line items within the grant.

### **Grants Post-Award Procedure ([GRT-P004](#))**

Grants Review Oversight Committee or a CMCSS Grantee receives the award letter or other notification of a grant award. Accountability Director or Grants Review Oversight Committee contacts the Director of Communications for a public announcement of the grant award. (No announcement should be made until the grant award letter has been received by the Grants Review Oversight Committee or a CMCSS Grantee, and the Business Affairs Department’s Federal Senior Accountant (SA) is notified.)

The public announcement should include, but not limited to, the following: schools(s) and/or department(s); amount of the award; partner(s) in the project; an abstract of the project; goals and objectives; and expected outcomes.

The Accountability Director submits award letter and approved grant budget to the SA. To ensure compliance, accurate reporting, fiscal management, and project adherence the Accountability Director will collaborate with the SA to: Create a Spending Plan based on the approved grant budget; Create a calendar/timeline for programmatic, budgetary, and evaluation reporting with the SA & PE; Identify specific needs/requirements of the grant award (i.e., contracts, technology requirements, etc.).

SA ensures object codes align with the grant budget for adherence to purchasing/accounts payable policies and procedures.

No purchases, requisitions, scheduling, or any other grant supported activities may be initiated until the SA notifies the Accountability Director and the Grants Review Oversight Committee.

For school-based grant awards, the Accountability Director contacts the school’s SIP Administrator to include the grant funding as a part of the school’s total spending package on the School Level Spending Plan.

The Accountability Director begins monitoring for compliance of the grant award.

Prior to renewal or grant continuation, an evaluation is conducted by the Grants Review Oversight Committee and Business Affairs Department to determine impacts of the grant-funded program.

[www.cmcss.net](http://www.cmcss.net)

**GRT-A001 Grants Administrative Policy**

[www.cmcss.net](http://www.cmcss.net)

**GRT-P004 Grants Post-Award Procedure**

#### ***Direct and Indirect Costs Defined***

*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 C.F.R. § 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 C.F.R. § 200.1 (*Indirect costs*). Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

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

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

*Indirect Cost Rate*: TDOE approves indirect cost rates for one year. Approved rates include both an unrestricted rate and a restricted rate. The restricted rate must be used for programs with a supplement not supplant provision. The Grants Accountant will apply the appropriate indirect cost rate to the applicable line item expenditures for the current fiscal year.

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

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

### ***Determining Allowability of Costs***

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

When determining how the District will spend its grant funds, **the Grant Program Directors** will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in EDGAR, 2 C.F.R. § 200.403, which are provided in the bulleted list below. The **Grant Program Directors** must consider these factors when making an allowability determination.

- **Be Necessary and Reasonable for the performance of the federal award.** District staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

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

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

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

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

- Whether the cost is needed for the proper and efficient performance of the grant program.
  - Whether the cost is identified in the approved budget or application.
  - Whether there is an educational benefit associated with the cost.
  - Whether the cost aligns with identified needs based on results and findings from a needs assessment.
  - Whether the cost addresses program goals and objectives and is based on program data.
- 
- **Allocable to the federal award.** A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. § 200.405. For example, if 50% of a teacher’s salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.
  - **Consistent with policies and procedures that apply uniformly to both federally- financed and other activities of the District.**
  - **Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.**
  - **Consistent treatment.** A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
  - **Adequately documented.** All expenditures must be properly documented.
  - **Be determined in accordance with general accepted accounting principles (GAAP), unless provided otherwise in Part 200.**
  - **Not included as a match or cost-share, unless the specific federal program authorizes federal costs to be treated as such.** Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
  - **Be the net of all applicable credits.** The term “applicable credits” refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to



the federal award. Typical examples of such transactions are: purchase discounts; **rebates** or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. § 200.406.

- The annual procurement card rebate is an example of an applicable credit. CMCSS will obtain TDOE guidance to ensure the federal award share is credited appropriately.

- **Incurred during the approved budget period.**

Part 200's cost guidelines must be considered when federal grant funds are expended. As provided above, federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or District policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

### ***Selected Items of Cost***

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

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

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

<b>Item of Cost</b>	<b>Citation of Allowability Rule</b>
Advertising and public relations costs	2 C.F.R. § 200.421
Advisory councils	2 C.F.R. § 200.422
Alcoholic beverages	2 C.F.R. § 200.423
Alumni/ae activities	2 C.F.R. § 200.424
Audit services	2 C.F.R. § 200.425
Bad debts	2 C.F.R. § 200.426
Bonding costs	2 C.F.R. § 200.427
Collection of improper payments	2 C.F.R. § 200.428
Commencement and convocation costs	2 C.F.R. § 200.429
Compensation – personal services	2 C.F.R. § 200.430
Compensation – fringe benefits	2 C.F.R. § 200.431
Conferences	2 C.F.R. § 200.432
Contingency provisions	2 C.F.R. § 200.433
Contributions and donations	2 C.F.R. § 200.434
Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 C.F.R. § 200.435
Depreciation	2 C.F.R. § 200.436
Employee health and welfare costs	2 C.F.R. § 200.437
Entertainment costs	2 C.F.R. § 200.438
Equipment and other capital expenditures	2 C.F.R. § 200.439
Exchange rates	2 C.F.R. § 200.440
Fines, penalties, damages and other settlements	2 C.F.R. § 200.441
Fund raising and investment management costs	2 C.F.R. § 200.442
Gains and losses on disposition of depreciable assets	2 C.F.R. § 200.443
General costs of government	2 C.F.R. § 200.444
Goods and services for personal use	2 C.F.R. § 200.445
Idle facilities and idle capacity	2 C.F.R. § 200.446
Insurance and indemnification	2 C.F.R. § 200.447
Intellectual property	2 C.F.R. § 200.448
Interest	2 C.F.R. § 200.449
Lobbying	2 C.F.R. § 200.450
Losses on other awards or contracts	2 C.F.R. § 200.451
Maintenance and repair costs	2 C.F.R. § 200.452
Materials and supplies costs, including costs of computing devices	2 C.F.R. § 200.453
Memberships, subscriptions, and professional activity costs	2 C.F.R. § 200.454
Organization costs	2 C.F.R. § 200.455

Participant support costs	2 C.F.R. § 200.456
Plant and security costs	2 C.F.R. § 200.457
Pre-award costs	2 C.F.R. § 200.458
Professional services costs	2 C.F.R. § 200.459
Proposal costs	2 C.F.R. § 200.460
Publication and printing costs	2 C.F.R. § 200.461
Rearrangement and reconversion costs	2 C.F.R. § 200.462
Recruiting costs	2 C.F.R. § 200.463
Relocation costs of employees	2 C.F.R. § 200.464
Rental costs of real property and equipment	2 C.F.R. § 200.465
Scholarships and student aid costs	2 C.F.R. § 200.466
Selling and marketing costs	2 C.F.R. § 200.467
Specialized service facilities	2 C.F.R. § 200.468
Student activity costs	2 C.F.R. § 200.469
Taxes (including Value Added Tax)	2 C.F.R. § 200.470
Telecommunications and video surveillance costs	2 C.F.R. § 200.471
Termination costs	2 C.F.R. § 200.472
Training and education costs	2 C.F.R. § 200.473
Transportation costs	2 C.F.R. § 200.474
Travel costs	2 C.F.R. § 200.475
Trustees	2 C.F.R. § 200.476

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

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The state and/or District rules related to some specific cost items are discussed below. District employees must be aware of these State and District rules and ensure they are complying with these requirements.

[www.cmcss.net](http://www.cmcss.net) PUR-P002 Purchase Order Procedure 5.3.1 and 5.5

***Frequent Types of Costs***

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

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

<a href="http://www.cmcss.net">www.cmcss.net</a>	BUS A004	Expense Reimbursement Policy
	ACC P006	Mileage Reimbursement for Official In-County Travel
	ACC R001	Regulations Governing Official Travel - CMCSS
	HUM-A069	Administrative Policy – Conflicts of Interest

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

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

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

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

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, **the Grant Program personnel** should review data when making purchases to ensure that federal funds to meet these areas of concern.

#### F. Federal Cash Management Policy/Procedures

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 C.F.R. Part 205. Generally, the District receives payment from the TDOE on a reimbursement basis. 2 C.F.R. § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment annually to the U.S. Department of Health and Human Services (HHS) Payment Management System (PMS) in accordance with 2 C.F.R. § 200.305(b)(9). The District may retain

interest amounts up to \$500 per year for administrative expenses. 2 C.F.R. § 200.305(b)(9).

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

### ***Payment Methods***

Reimbursements: All reimbursements are based on actual disbursements, not on obligations. The District may initially charge federal grant expenditures to nonfederal funds.

The District **Grant Accountant** will request reimbursement for actual expenditures incurred under the federal grants **at least monthly**. Reimbursement requests will be submitted via ePlan. All reimbursements are based on actual disbursements, not on obligations.

**Reimbursement requests are made after the purchases or payroll obligations have been made. Approvals for the purchases are made prior to the purchase order being submitted. Once the receiving of the order has been verified and the invoice received, the payment is made to the vendor. An expenditure report is reviewed prior to requesting by line item in ePlan.**

Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures which includes invoices and payroll records. The documentation will be available for the TDOE review upon request.

Reimbursements of actual expenditures do not require interest calculations.

Advances: To the extent the District receives advance payments of federal grant funds, the District will strive to expend the federal funds on allowable expenditures within 72 hours of receipt. The District will hold federal advance payments in interest-bearing accounts, unless an allowable exception applies. 2 C.F.R. § 200.305(b)(8). The District will calculate interest earned on cash balances after 72 hours of receipt of advance payments, and remit balances in excess of \$500 on an annual basis, consistent with 2 C.F.R. 200.305.

## G. Timely Obligation of Funds

### ***When Obligations are Made***

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

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

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

34 C.F.R. § 75.707; 34 C.F.R. § 76.707.

### ***Period of Performance***

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

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

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

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

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GRT-P004

Grants Post-Award Procedure

### ***Carryover***

For State-Administered Grants, the District Final Expenditure Report (FER) is reconciled and submitted to TDOE via ePlan. Any carryover funds are automatically transferred to the current



grant application to be budgeted prior to expending. For programs with carryover limitations (i.e. ESEA Title I, Title III) a carryover waiver request letter will be submitted to TDOE when the carryover exceeds the cap.

[www.cmcss.net](http://www.cmcss.net)      **ACC-P007 Federal Project Accounting Procedure**

*Direct Grants:* Grantees receiving direct federal grants are not covered by the 12-month Tydings period, i.e. ESEA-Title VI, SRSA. However, under 2 C.F.R. § 200.308, direct grantees enjoy unique authority to expand the period of availability of federal funds. The District is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the District must provide written notice to the federal awarding agency at least 10 calendar days before the end of the period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances. 2 C.F.R. § 308(e)(2).

The District will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension;
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. 2 C.F.R. § 200.308(d)(2).

***Upon approval of a federal grant extension, written notification from the grant agency is sent by the Grant Program Director to the Grant Accountant. The approval letter is retained in the federal grant file and a change is made in the accounting software (MUNIS) to update the completion date. Continuation of the grant will follow all guidelines pertaining to the grant in order to expend within the completion date timeframe.***

[www.cmcss.net](http://www.cmcss.net)      **GRT-P004      Grants Post-Award Procedure**

## H. Program Income

### **Definition**

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

Program income includes, but is not limited to, income from fees for services performed, the use

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

### ***Use of Program Income***

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

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

## III. Procurement System

The District maintains the following purchasing procedures.

### A. Responsibility for Purchasing

Any CMCSS employee may submit a written purchase request to the appropriate departmental/school supervisor. Typically, purchase requests are made through Munis, but manual requests may be made with Purchase Request Form (ISA-F003) following procedure ISA-P005. The purchase request is entered into the automated purchase requisition system by originator and released. The system electronically routes the requisition to the appropriate supervisor(s) for approval or disapproval of the purchase. Approved requisitions are electronically routed to the Purchasing Office. The CFO or designee reviews the requisition for accuracy of data, including the account codes, quantities and discounts taken; appropriate classification of expenditures; splitting orders to circumvent the bid process; etc. and then

determines that bid procedures (ref. PUR-P004) have been followed. Approved requisition is converted to a Purchase Order. The original is sent to the vendor with a copy sent to the originator and to the Accounting Office.

[www.cmcss.net](http://www.cmcss.net)      **PUR-P002 Purchase Order Procedure**

B. Purchase Methods

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

**Note, if state or local procurement policy is more restrictive than the federal purchase methods below, districts must always follow the most restrictive policy.**

*Informal Bids (Verbal/Electronic)*

Purchases of \$10,000 or less, but more than \$2,500 may be made without newspaper notice, but whenever possible, shall be based on at least three competitive bids. Such bids shall be classified as “informal bids” and need not be publicly opened. Telephone and/or online quotations may be used for informal bids. ([PUR-A001](#)).

[www.cmcss.net](http://www.cmcss.net)      **PUR-A001 Purchasing Administrative Policy**

*Informal Bids (Written)*

Purchases of \$25,000 or less, but more than \$10,000 may be made without newspaper notice, but whenever possible, shall be based on at least three competitive bids. Such bids shall be classified as “informal bids” and need not be publicly opened. Written quotations are required. ([PUR-A001](#)).

*Formal Bids*

Expenditures exceeding \$25,000 and which can be provided by more than one vendor or service provider shall be based on competitive bids. Such bids shall be termed “formal” bids and shall be publicly opened and read aloud at designated times. Purchases of like items shall be aggregated for purposes of the bid threshold.

The Purchasing Officer shall periodically advertise in a newspaper of general circulation in the county for vendors and shall update the list of vendors following such advertisement. See PUR-A001, Section F. ([PUR-A001](#)).

[www.cmcss.net](http://www.cmcss.net)      **PUR-A001 Purchasing Administrative Policy**

*Competitive Proposals*

The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It

is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

For competitive proposals, EDGAR requires recipients to have a written method for conducting technical evaluations of the proposals received and for selecting recipients.

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**PUR-P001 Service Contracts/Renewals Procedure**

**PUR-G001 General Bid Requirements**

**PUR-G002 Guidelines for the Implementation of Purchasing Policy**

**PUR-A001 Purchasing Administrative Policy**

*Guidelines for the Implementation of Purchasing Policy* ([PUR-G002](#))

The following guidelines, while not all conclusive, require the use of sound business practices and the employment of logic and integrity in dealing with public funds and the business community at large. All questions are to be directed to the Chief Financial Officer/designee.

Bidding Requirements: All bids reviewed and awarded will be addressed utilizing the concept of “cost and other factors considered”.

1. All bids are to be awarded on the basis of the best bid, within specifications and cost parameters. When the best bid is not the lowest bid, written justification will be filed with the selection memorandum and approved by the designated official in the office of the Chief Financial Officer. Such justification will consider quality, price, discount, delivery and service in determining why the lowest bid should be waived. If there is a tie, the tie will be broken based on parameters designated by the Chief Financial Officer.
2. All bid files are public documents and may be viewed upon request.
3. Bonded bids, those over \$25,000.00, are secured by certified or cashier checks, payable to the Montgomery County Board of Education. All bonds are retained until contract award, with the successful bidder’s bond held until completion of all deliverables.
4. Withdrawal of bids, after the date of opening, is not authorized unless approved by the Chief Financial Officer. Phone quotations will not be accepted for formal bids.
5. The only late bids that will be considered are those that are delayed as a result of mishandling on the part of employees of the school system.

6. All bidders are required to affirm they are in compliance with the conflict of interest provisions of Tennessee Code Annotated 49-6-2003.
7. When cooperative buying agreements with other public entities are in the best interest of the school system, they will be the preferred method of procurement.
8. All bidders for construction contracts must provide a copy of a certificate, from the Tennessee Department of Labor, verifying compliance with the Drug Free Workplace Law. An affidavit of compliance is insufficient.

Classification of Purchases: All purchases will be classified in the following terms:

1. Emergency: Those items that affect health, safety, and continuous operation of the school system. If biddable, the informal method will be used. The District may use federal funds to make an emergency purchase that does not use a competitive process only when the District determines that the emergency will not permit a delay resulting from publicizing the competitive solicitation consistent with 2 C.F.R. § 200.320(c)(3). The Director of Schools and/or the Board of Education makes this determination in writing and keeps a record on file.
2. Non-biddable: Those items that can be provided by only one vendor. The Purchaser/Requester submits a sole-source justification letter. The Procurement Office makes an attempt to identify additional sources for the item. and the Procurement Officer determines the item is only available from a single source consistent with 2 C.F.R. § 200.320(c)(2). Quote solicitations are kept on file in Procurement Office.
3. Biddable: Those items, exceeding \$25,000.00 that may be provided by more than one vendor.
4. Food Services: Purchases made using the informal bid method, consistent with relevant U.S.D.A. requirements.
5. Fuel/Maintenance/Transportation Services: The Chief Operating Officer, or designated employees of the Safety/Maintenance/Facilities Assets/Transportation Departments, is authorized to purchase from vendors on the appropriate certified vendors list. All vendors on this list must have certified, in writing to the Purchasing Office, that prices charged or quoted to the CMCSS, are equal to or lower than the prices so offered the Federal, State, or favored customer entities, to include all discounts for prompt payment. No purchase under this procedure will exceed \$1,000.00. No purchase order is required.

Specifications: Specifications requiring bids or quotes will be:

1. Simple, clear and concise.
2. Sufficiently thorough as to discourage the bidding of materials inconsistent with the needed quality of response.
3. Verifiable.
4. Able to be met by several bidders.
5. Fair.

All specifications will be written according to manufacturer, name brand, catalog/model number, detailed specification, or chemical analysis/physical properties. In most cases “or equal” Requests for Proposal are acceptable.

Requisitioning: All purchases, except those attained through direct contracting will use the following forms, as appropriate:

1. Stores Warehouse Issue Request Form (PUR-F003): Key order on Warehouse Requisition screen in the “ordering system”.
2. Standard Requisition: Use Purchase Order Request Form (ISA-F003) following Principal or Department Head approval, the requisition is keyed into the Purchase Requisition screen and electronically transmitted for further required approvals.

Purchase Orders: Purchase Orders will adhere to the following essentials:

1. Specifications, adequately describing to the supplier, the characteristics and the quality standard required.
2. A firm, quoted, net delivered price where available.
3. Authorized approving official as designated by the Chief Financial Officer.
4. All purchase order changes must follow the same procedures as the initiation of a new purchase. Purchase Orders may not be changed without the approval of the official so designated by the Chief Financial Officer.

All Purchase Orders and Contracts will be posted in the Accounting Department as encumbered, charged to the budget as an expenditure and obligated in the year approved.

Payment Procedures: The verification of invoices and purchase orders will adhere to the following guidelines. No Accounts Payable actions will be taken without the complete coordination of the verification, invoice and purchase order.

1. Each department will designate individuals as authorized receivers and make them responsible for receiving and maintaining outstanding receiver’s copies.
  - a. Designated receivers will ensure proper addressee, check packaging for external damage. If damage is found, it will be noted on the driver’s delivery receipt. If it can be determined the contents are damaged, the Purchasing Office will be notified.
  - b. Verify the contents against the packing list and the purchase order. Discrepancies will be noted on the delivery receipt.
  - c. Check quantity against purchase order.
  - d. If order is in good condition and complete, so note the purchase order.
2. The Accounts Payable Clerk will approve invoices for payment that agree with completed Receiver Reports.

Recurring bills such as utility bills, telephone bills, rent and other expenditures of the monthly recurring nature will be authorized as an itemized budget item. Payments shall be made promptly to avoid penalties.

*Architectural/Engineering Professional Services:* The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services through A/E firms that are a potential source to perform the proposed effort.

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

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Procurement Office must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.324(a). The Program Office or Operations Department making the request would do the cost/price analysis, looking at estimated costs and budgets to ensure appropriate scope and available funds.

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

[www.cmcass.net](http://www.cmcass.net)

**PUR-P001 Service Contracts/Renewals Procedure**

**PUR-G001 General Bid Requirements**

**PUR-G002 Guidelines for the Implementation of Purchasing Policy**

**PUR-A001 Purchasing Administrative Policy**

**PUR-P006 Selection, Evaluation, & Reevaluation of Vendors Procedure**

### ***Noncompetitive Proposals (Sole Sourcing)***

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

- The item is below \$2,500 (micro-purchase);
- The item is available only from a single source;
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation;
- The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the District; or
- After solicitation of a number of sources, competition is determined inadequate. 2 C.F.R. § 200.320(c).

*Educational Consultants and Similar Services:* In order to procure educational consultants in accordance with T.C.A. § 12-4-106(a)(1), the procurement is paid with state or local funds:

Contracts by counties, cities, metropolitan governments towns, utility districts and other municipal and public corporations of the state, for legal services, fiscal agent, financial advisor or advisory services, educational consultant services and similar services by professional persons or groups of high ethical standards, shall not be based upon competitive bids, but shall be awarded on the basis of recognized competence and integrity. The prohibition against competitive bidding in this section shall not prohibit any entity enumerated from interviewing eligible persons or groups to determine the capabilities of such persons or groups.

If using Federal funds for educational consultants or similar services, the District uses a competitive process to award contracts for educational services, unless one of the exceptions to noncompetitive procurement in 2 C.F.R. § 200.320(c) apply. Because state procurement thresholds are not applicable, the Districts follows the federal thresholds and methods of procurement in 2 CFR 200.320.

[www.cmcss.net](http://www.cmcss.net)

**PUR-P001**

**Purchasing - Service Contract Procedure**

**PUR-P002**

**Purchasing - Purchase Order Procedure**

**PUR-A001**

**Purchasing - Administrative Policy**

### C. Purchase Cards

[www.cmcss.net](http://www.cmcss.net)

**PUR-P007**

**Procurement Card Purchasing Procedure**



D. Full and Open Competition

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

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

EDGAR further requires the following to ensure adequate competition.

***Geographical Preferences Prohibited***

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

***Domestic Preference for Procurement***

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

***Prohibition on Certain Telecommunications Companies***

The District will not procure, enter into a contract to procure, or extend or renew a contract to procure covered telecommunications and video surveillance equipment or services described in Public Law 115-232, section 889. Covered telecommunications and video surveillance equipment or services are those produced by Huawei Technologies Company, ZTE Corporation, Hytera Communications Corporation, Hangzhou Hikvision Digital Technology Company, or Dahua Technology Company, or any subsidiary or affiliate of such entities. 2 CFR § 200.216. To meet this requirement, the Director of Finance or designee will check [www.sam.gov](http://www.sam.gov) to ensure the vendor is not excluded for this reason. See OMB 2 CFR Frequently Asked Questions, Q-47 [https://www.cfo.gov/assets/files/2CFR-FrequentlyAskedQuestions\\_2021050321.pdf](https://www.cfo.gov/assets/files/2CFR-FrequentlyAskedQuestions_2021050321.pdf).

### ***Never Contract with the Enemy***

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

### ***Prequalified Lists***

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

### ***Solicitation Language***

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

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

## E. Federal Procurement System Standards

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

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and any other appropriate analysis to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with federal funds.

### ***Use of Intergovernmental Agreements***

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

**CMCSS utilizes the bids of TN State approved, as well as other county approved, when appropriate for the procurement of common items. Bid examples are Dell (Wilson County) and the State (Apple Computers).**

### ***Use of Federal Excess and Surplus Property\****

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

[www.cmcoss.net](http://www.cmcoss.net)      **INV-A002 Surplus Property Policy**

### ***Debarment and Suspension***

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

The District may not subcontract with or award subgrants to any person or company who is debarred or suspended and is required to check for excluded parties at the System for Award Management website before any procurement transaction. This list is located at: <http://www.sam.gov/>.

***Within the MUNIS routing workflow, any federal requisition in excess of \$20,000 is routed to the Finance Director and Grants Accountant. A search is then made within the [www.sam.gov](http://www.sam.gov) website to verify the vendor has not been disbarred or suspended. If the vendor is in good***

***standing, approval is made and the requisition continues within the supervisor workflow routing for approval.***

### ***Maintenance of Procurement Records***

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

[www.cmcss.net](http://www.cmcss.net)      **PUR-P006 Selection, Evaluation, & Reevaluation of Vendors Procedure**

[PUR-P002](#) **Purchase Order Procedure**

[PUR-P004](#) **Formal Bid Procedure**

### ***Time and Materials Contracts***

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

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

**PUR-P001    Service Contracts/Renewals Procedure**

**PUR-G001    General Bid Requirements**

**PUR-G002    Guidelines for the Implementation of Purchasing Policy**

**PUR-A001    Purchasing Administrative Policy**

### ***Settlements of Issues Arising Out of Procurements***

The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes,

and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

[www.cmcss.net](http://www.cmcss.net)      **PUR-P006 Selection, Evaluation, & Re-Evaluation of Vendors**

***Protest Procedures to Resolve Dispute***

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

A person may submit a protest within two weeks of the awarding of a formal bid. The protest shall be in written form and submitted to the Director of Schools for consideration.

[www.cmcss.net](http://www.cmcss.net)      **PUR-A001      Purchasing Administrative Policy**

F. Conflict of Interest Requirements

***Standards of Conduct***

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

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

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. For purposes of these procedures, nominal value is defined as \$25.00.

[www.cmcss.net](http://www.cmcss.net)      **HUM-A069      Conflicts of Interest**  
[www.cmcss.net](http://www.cmcss.net)      **HUM-A013      Staff Gifts and Solicitations**

***Organizational Conflicts***

Organizational conflicts of interest means that because of relationships with a parent company, affiliate, or subsidiary organization, the non-Federal entity is unable or appears to be unable to

be impartial in conducting a procurement action involving a related organization. 2 C.F.R § 200.318(c)(2).

N/A

***Disciplinary Actions***

[www.cmcss.net](http://www.cmcss.net) HUM-A069 Human Resources – Administrative Policy Conflict of Interest

***Mandatory Disclosure***

Upon discovery of any potential conflict, the District shall disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy. The District also discloses in writing to the federal awarding agency or pass-through all violations of federal criminal law involving fraud, bribery, or gratuity violations potentially affecting the award.

[www.cmcss.net](http://www.cmcss.net) HUM-A069 Human Resources – Administrative Policy Conflict of Interest

G. Contract Administration

The District shall maintain oversight to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders 2 C.F.R. § 200.318.

[www.cmcss.net](http://www.cmcss.net) PUR-G001 Purchasing Bid Requirements

PUR-G002 Guidelines for the Implementation of Purchasing Policy

IV. Property Management Systems

A. Property Classifications

*Equipment* means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or \$5,000. 2 C.F.R. § 200.1 (*Equipment*).

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

*Computing devices* means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or “peripherals”) for printing,

transmitting and receiving, or storing electronic information. 2 C.F.R. § 200.1 (*Computing devices*).

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

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

## B. Inventory Procedure

*Equipment is purchased or donated.*

The purchaser or bookkeeper notifies the Inventory Control Representative (ICR) who sends the acquisition information to the Property Control Officer (PCO) within 5 days after receipt of an accountable item.

An accountable item is: a) Property that has an acquisition value of \$5,000 or greater; b) Property that is included on the “sensitive equipment” list established by the CFO (INV-G001, Attachment A); c) Property with an acquisition value of at least \$500 purchased with Federal funds; d) All real property.

The PCO verifies that an item is an accountable item. If so, the PCO inputs the information on the Equipment Acquisition form. If the item does not meet the criteria for an accountable item, the form is returned to the ICR.

The Accounting Office runs a monthly report (New Accounts Payable Asset List) and forwards to the PCO for review to ensure new acquisitions that are considered accountable items are recorded. PCO, with assistance of the appropriate ICR, records those items.

An updated inventory listing is provided to the ICR and principal/department head at least once annually when performing the annual physical inventory count. Listings are also provided upon request.

On-site physical inventories may be performed at the discretion of the PCO, and the ICR may need to dedicate time to accompany PCO during the annual physical inventory.

A report of items with an acquisition value of \$5,000 or greater is prepared as of June 30 of each year for purposes of updating accounting records. Items are subject to a bi-annual physical inventory.

The ICR provides the PCO with an annual bulk item count using the Bulk Inventory Form in April or May before the conclusion of the school year (INV-F005).

[www.cmcss.net](http://www.cmcss.net)

**INV-P001 Property Inventory Control Procedures**

**INV-F006 Inventory Control Equipment Acquisition**

### C. Inventory Records

For each equipment and computing device purchased with federal funds, the following information is maintained:

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

[www.cmcss.net](http://www.cmcss.net)

**INV-P001 Property Inventory Control Procedures**

**INV-F006 Inventory Control Equipment Acquisition**

### D. Physical Inventory

A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years

[www.cmcss.net](http://www.cmcss.net)

**INV-P001 Property Inventory Control Procedure**

**INV-G001 Inventory Guidelines**

### E. Property/Equipment Maintenance

In accordance with 2 C.F.R. 313(d)(4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition.



[www.cmcss.net](http://www.cmcss.net)

**PUR-A004**  
**INS-A013**

**Administrative Policy- Equipment Purchase Policy**  
**Administrative Policy- Distribution and Care of Library**  
**Books and Other Material and Equipment**  
**Inventory Guidelines**

**INV-G001**

## F. Lost or Stolen Items

The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. Equipment that is stolen is reported to local jurisdiction of law enforcement.

Any CMCSS employee that becomes aware of property loss or damage will report such to the facility administrator. Appropriate steps will be taken to minimize further loss or damage and protect the safety of individuals. The facility administrator or designee will notify the Safety and Health Director and the Property Control Officer within 5 days of the loss. The Safety and Health Director will notify the appropriate departments or agencies to ascertain damages. If the estimated amount of loss or damage exceeds any applicable self-insured retention, the Safety and Health Director will notify the TPA for CMCSS and forward any pertinent information. The Safety and Health Director will notify the facility administrator with any instructions received from the TPA, if damages are considered to be such as can be resolved onsite. The Safety and Health Director will authorize any necessary purchase orders to resolve the claim, including the use of the appropriate budgetary account codes. Refer to PURP002. The Safety and Health Director will follow the claim to its resolution including receipt of payment.

[www.cmcss.net](http://www.cmcss.net)

**INV-A001**

**Administrative Policy- Inventories**

**RSK-P001**

**Property Loss Claim Procedure**

## G. Use of Equipment

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

CMCSS personnel requiring transfer of property completes, signs, and dates Material Transfer Form (ref. INV-F004) and contacts Warehouse to schedule transfer. Warehouse personnel transfers material to new location and signs and dates Material Transfer Form. Receiving facility

personnel signs and dates Material Transfer Form. Warehouse personnel keeps a copy of the signed Material Transfer Form for their records and forwards the completed form to the Property Control Officer. Property Control Officer enters material transfer into the ERP inventory control database.

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

[www.cmcss.net](http://www.cmcss.net)      **INV-P003**      **Material Transfer Procedure**

#### H. Disposal of Equipment

When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Property Control Officer working with the Program Director shall contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions.

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

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

[www.cmcss.net](http://www.cmcss.net)      **INV-P002**      **Surplus Property Policy**

### V. Written Compensation Policies

#### A. Time and Effort

##### ***Time and Effort Standards***

All employees who are paid in full or in part with federal funds must keep specific documents to

demonstrate the amount of time they spent on grant activities. C.F.R. § 200.430(i)(1). In addition, employees who are paid from state and local funds, but whose salaries are used for cost sharing or matching must also keep time and effort documentation. 2 C.F.R. § 200.430(i)(4).

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. In accordance with 2 C.F.R. § 200.430(i)(1), these records must:

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

### ***Time and Effort Procedures***

In order to meet the above requirements, all employees who must complete time and effort forms must submit either a semi-annual certification or a personnel activity report (PAR) as required below. The type of form depends on the number of cost objectives that an employee works on.

A cost objective is a program, function, activity, award, organizational subdivision, contract, or work unit for which cost data are described and for which provision is made to accumulate and measure the cost of processes, products, jobs, capital projects, etc. A cost objective may be a major function of the non-federal entity, a particular service or project, a federal award, or an indirect cost activity. 2 C.F.R. § 200.1 (*Cost objective*).

All employees who work on a single cost objective must complete a semi-annual certification. The semi-annual certification must be:

1. Completed at least every six (6) months;
2. Be signed by the employee or the supervisor with direct knowledge of the work being performed;
3. Reflect an after-the-fact distribution of the actual activity; and
4. Account for the total activity for which each employee is compensated.

All employees who work on multiple cost objectives must complete PARs that support the distribution of their salaries /wages that meet the following standards:

1. Reflect an after-the-fact distribution of the actual activity;
2. Account for the total activity for which each employee is compensated;
3. Are prepared at least monthly & coincide with one or more pay periods; and
4. Are signed by the employee.

***Time and effort documentation records are signed by the employee, the immediate supervisor, and are sent to the program director for review. The program director signs and retains these documents on file for monitoring purposes.***

***Shown below are sample certifications for Title I and IDEA/PreSchool:***

Title I Principals

From: \_\_\_\_\_  
Federal Programs

Re: Certification of Employment  
Principal Attestation

Date: \_\_\_\_\_

According to The Elementary and Secondary Education Act of 1965, as amended by the Every Students Succeeds Act, it is necessary to certify that all federal employees are working under the designated award/title and that these employees meet highly qualified standards.

Please find enclosed a list of federal employees assigned to your school. I ask that;

- You verify the names and positions
- Make any necessary corrections
- Sign the attached form and return to me on or before  
January 30, 201-

Thank you.

# Certification of Employment

I hereby certify that the employees listed below have worked solely on a single Federal award or cost objective for the period specified.

For Period From : August 201- through December, 201-

\_\_\_\_\_ **Elementary School**

---

Signature of Principal

Date

	Position	Corrections
Employee Name	Title I	
	Math Teacher	
	Technology	
	Title I Educational Asst	
	Title I Educational Asst	
	Title I Educational Asst	
	Academic Coach	

## Principal Attestation

As principal of \_\_\_\_\_ Elementary School, I attest that the school:

(Mark One):  is  is not

in compliance with the teacher and paraprofessional requirements of  
Highly Qualified: Section 1119, Title I, Part A of the No Child Left Behind Act.

---

Signature of Principal

Date

**Clarksville-Montgomery County School System**

**Certification/Assurance**

I assure that the employees listed below are devoting 100% of their work time to allowable special education activities in either the IDEA Part B  **or** Preschool  (*check one*) program, for the period beginning July 1, 201- and ending December 31, 201-.

Name of Employee(s):

---

**Supervisor's Signature**

---

**Date**

---

**Title**

---

**School Name**



<b>HUM A032</b>	<b>Vacation</b>
<b>HUM A037</b>	<b>Personal Leave</b>
<b>HUM A071</b>	<b>Certified Employee Relocation Incentive</b>
<b>HUM G013</b>	<b>Relocation Incentive Information</b>

## VI. Record Keeping

### A. Record Retention

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

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

<a href="http://www.cmcss.net">www.cmcss.net</a>	<b>BUS-G001</b>	<b>Guidelines for Disposal of Records</b>
	<b>BUS-F013</b>	<b>School Records Disposal Reporting Form</b>

### B. Collection and Transmission of Records

**Records are maintained as paper copies along with some that are available electronically. The records are kept on-site and are made available to auditors and monitors as requested. If the records are kept electronically, 2 C.F.R. § 200.336 allows recipients to transmit them electronically, meaning there's no need to make paper copies.**

### C. Access to Records



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

#### D. Privacy

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

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

[www.cmcss.net](http://www.cmcss.net)

**TCH A003  
TCH-P028**

**Technology User Password Policy  
User Password Selection and Protection  
Standards Procedure**

**COM-A003**

**Communications COM-A003 Student Records**

**COM-F005**

**Communications Public Records Request Form**

### VII. Emergency Policies and Procedures

In the event of an emergency that affects the district, including, but not limited to, natural disasters, global pandemics, zombie apocalypse, etc., a strategic response team will be assembled from the major components of the district to create a coordinated response and emergency policies. Emergency policies may describe how the District plans to pay employees or contracts, inventory property, or recuperate travel costs already paid during a disruption in work or extended closure caused by unexpected or extraordinary circumstances such as a public health emergency.

### VIII. Subrecipient Monitoring

In the event that the District awards subgrants to other entities, it is responsible for monitoring those grant subrecipients to ensure compliance with federal, state, and local laws. Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a program. Each program office that awards a subgrant must have its own monitoring policy. This policy must ensure that any monitoring findings are corrected.

N/A

## IX. Frequently Asked Questions

### Legal Authorities and Helpful Resources

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

- Education Department General Administrative Regulations (EDGAR)
    - <http://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html>
  - Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 200)
    - <http://www.eC.F.R..gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&node=pt2.1.200&rgn=div5>
    -
  - USDE's Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 C.F.R. Part 3474)
    - [http://www.eC.F.R..gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/eC.F.R.browse/Title02/2C.F.R.3474\\_main\\_02.tpl](http://www.eC.F.R..gov/cgi-bin/text-idx?SID=ccccf77e01c9e6d4b3a377815f411704&tpl=/eC.F.R.browse/Title02/2C.F.R.3474_main_02.tpl)
  - Federal program statutes, regulations, and guidance
    - <http://www.ed.gov/>
    - <http://familypolicy.ed.gov/>
    - <http://www2.ed.gov/policy/gen/guid/fpco/ferpa/index.html>
  - State regulations, rules, and policies
    - TN State Board of Education Rules and Regulations
      - [http://www.tn.gov/sbe/rul\\_reg.shtml](http://www.tn.gov/sbe/rul_reg.shtml)
    - TN State Board of Education Policies, Standards, and Guidelines
      - <http://www.tn.gov/sbe/policies.shtml>
      - Uniform Chart of Accounts [www.tn.gov/comptroller/ca/chart/htm](http://www.tn.gov/comptroller/ca/chart/htm).
  - District regulations, rules, and policies
    - [www.cmcss.net](http://www.cmcss.net)
- Helpful Link: Forms, Policies, & Procedures

➤ Organizational Chart

- [www.cmcss.net](http://www.cmcss.net)
- Departments
- Director's Office
- District Organizational Chart