

**VIRGINIA
DEPARTMENT
OF
EDUCATION**

21ST CENTURY COMMUNITY
LEARNING CENTERS (CCLC)
TITLE IV, PART B OF THE *NO CHILD
LEFT BEHIND ACT OF 2001* (NCLB)
ADMINISTRATIVE
HANDBOOK

Revised February 2007
(Previous versions of this document are to be discarded.)

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Submitting Reimbursements and Budget Transfer Requests

All Local Education Agencies who are the fiscal agent for a grant are to submit reimbursement and budget transfer requests via the Virginia Department of Education's Online Management of Education Grant Awards (OMEGA) system. OMEGA user set up forms with instructions, a detailed User's Guide, and access to online training opportunities are available at <http://www.doe.virginia.gov/VDOE/omega/>.

The Excel workbooks for reimbursement and budget transfers to be made by community and faith based organizations, and institutions of higher education are found on the Virginia Department of Education (VDOE) 21st Century Community Learning Centers (CCLC) Web page <http://www.doe.virginia.gov/VDOE/Instruction/comp.html#title4>. These workbooks must be completed, a hard copy printed, signed, and submitted to VDOE for all reimbursements.

NOTE: Please be sure to use the workbook for the correct year in which you are submitting a reimbursement or budget transfer.

REIMBURSEMENT WORKBOOKS (For Community and Faith Based Organizations)*

Request for Reimbursement – Read and follow the [Instructions](#) sheet, completing [CoverPages](#) sheet and [ExpendituresLedger](#) sheet. The [ReimbSummary](#) sheet will be populated with all information needed to submit the reimbursement. Obtain original signature and submit to VDOE with an additional copy. All community based and faith based organizations are required to include supporting documents such as copies of ledgers (for payroll and fringe benefits expenditures) and paid invoices or other appropriate documentation for all reimbursements claimed.

BUDGET TRANSFER REQUEST WORKBOOKS (For Community and Faith Based Organizations)*

Budget Transfer Request - Read and follow the [Instructions](#) sheet, completing the [CoverPages](#) and [RevisedBudget](#) sheets. The [RevisedBudget](#) sheet will be populated with some information from data entered on the [CoverPages](#) sheet. Be sure to briefly detail all appropriate justification for the amendment, using the pages in the [CoverPages](#) sheet in the workbook. Please provide a description and justification of the change(s) only, by object code, on the justification pages of the [CoverPages](#) sheet. Obtain original signature and submit to VDOE, following instructions provided on the [Instructions](#) sheet.

***Detailed instructions for using the Excel workbooks are contained on the [Instructions](#) sheet in each workbook. Be sure to use the workbook for the grant award year for which the funds apply.**

CONDITIONS FOR REIMBURSEMENT

General

An approved proposal, properly signed and funded under the provisions of the *P.L. 107-110 No Child Left Behind Act of 2001 (NCLB)* constitutes a contractual agreement between the sub grantee and the Virginia Department of Education. In order to assure compliance with such an agreement in regard to the reimbursement of funds, the following conditions are delineated:

1. The date recorded on the Grant Award Notification form becomes the beginning date for the budget period during which funds can be obligated.
2. Project expenditures must be obligated during the budget period. Any expenditure obligated after the designated budget period cannot be reimbursed.
3. Reimbursement support documents must be maintained for five years by local school divisions/other agencies to substantiate payments for which reimbursement is claimed (in accordance with federal and/or state audit guidelines).
4. All correspondence regarding hard copy reimbursement requests must reference the approved **Grant Award Number** (found on your *Notification of Grant Award*). In the case of multiple awards within the school division or community organization for the grant, add the first letter of the grantee school, i.e. for Smith Elementary School the suffix would be SE; for a grant for Smith Elementary School and Jones Middle School the suffix would be SE/JM. This suffix is entered where it says "Suffix" on the [CoverPages](#) Sheet.
5. Project budget transfer requests and program changes must be received in writing and approved by the program coordinator at the Department of Education prior to the initiation of any request for reimbursement.
6. An original and **one (1)** copy of all reimbursement forms must be submitted for each hard copy reimbursement request. All expenses for which reimbursement is requested must be directly related to the project.
7. Claims for reimbursement must be based upon actual disbursements made by the grantee during the period for which the request is made. If an expenditure is inadvertently overlooked during the payment period, an additional reimbursement request must be made for that reimbursement period with an attached explanation.
8. Reimbursement for claims contained in the request must not have been claimed previously by the Local Education Agency (LEA) or community organization.
9. Reimbursement requests **must not cross the state fiscal year that runs from July 1 to June 30 of the following year**. At a minimum, reimbursement requests must be submitted **on a quarterly basis**.
10. Reimbursement requests should be submitted to the specific program specialist identified on the grant award.
11. At least one copy of all reimbursements must include an original, authorized signature.
12. State/Local Educational Agencies subject to reimbursement must itemize expenses. Non-profit agencies must attach documentation of payment for **all** expenditures.
13. The General Expenditure Ledger must include a description or name of the item, the agency's check or voucher number (except for payroll and employee benefits), the vendor name, payment date, and the amount of the payment.
14. Equipment purchased with project funds must be the same as that shown on the final approved budget.

Unallowable Items

1. Subscriptions and memberships in organizations for **individuals**.
2. Maintenance cost of vehicle purchased with funds other than project funds.
3. Non-project related equipment or expenses.
4. Medical, dental, or clothing costs.
5. Building, repairing, or re-modeling of facilities where the program or activity is conducted.

6. Non-school division grantees serving as the fiscal agent must have an approved indirect cost rate in compliance with Education Department General Administrative Regulations (EDGAR) 34 C.F.R. §75.560 in order to claim reimbursement for indirect costs.

Travel

1. Travel and lodging expenses must be reimbursed at the approved state rate.
2. Travel expenses related to the funded project must adhere to State Travel Regulations.
3. If you have questions concerning out-of-state travel, please call the program coordinator at the Virginia Department of Education. (VDOE).

CRITERIA FOR SUPPLIES AND EQUIPMENT

Materials and Supplies

A supply item is any article or material that costs less than \$5000 and is consumed in use.

Equipment/Capital Outlay

An equipment item is a material unit that costs \$5000 or more and is NOT consumed in use.

ADDITIONAL REQUIREMENTS

1. Annual attendance at national summer institute in held by the U. S. Department of Education.
2. Attendance at Virginia Department of Education sponsored 21st CCLC grantee institutes.
3. Complete entry of all data in the U. S. Department of Education Performance Information Collection System (PPICS) by all deadlines established (URL is <http://www2.learningpt.org/ppics/index.asp>). This is an annual requirement upon completion of the grantee's first full year of operating the program. The grantee profile information is to be entered in the spring of the first year of operation of the grant.
4. Implementation and submission of annual local evaluation as provided in guidance from VDOE.

EXPENDITURE ACCOUNTS DESCRIPTIONS

These accounts are for recording expenditures of the sub-grantee for activities under its control. Below are definitions of the major expenditure categories. The descriptions provided are examples only. For further clarification on the proper expenditure of funds, contact the program coordinator in the Virginia Department of Education or refer to the federal legislation.

OBJECT CODES

- 1000 **Personnel Services. Salaries and Wages for Administration, Teachers, Paraprofessionals, Other.**
Compensation for the direct labor of persons in employment of the education agency. Salaries and wages paid to employees, including substitute teachers, for full- and part-time work. Payment of stipends for teachers attending staff development activities when they are not under contract. Payments to persons for time not worked, including sick leave, vacation, holidays, and other paid absences (jury duty, military pay, etc.), which are earned during the reporting period.
- 2000 **Employee Benefits. Fixed Charges (Administrative and Instructional).**

Job-related benefits provided employees as part of their total compensation. Fringe benefits include the employer's portion of FICA, pensions, insurance (life, health, disability income, etc.), and employee allowances.

3000 **Purchased/Contractual Services, Evaluation Services, Professional Development, Supportive Services (Medical/Dental/Clothing), Other.**

Supportive Services acquired from outside sources (health, dental, eyeglasses). Any professional development services, contracted therapists, private vendors, expenditures for tuition, or any evaluation component.

NOTE: TITLE IV, Part B funds may not be used to pay for medical, dental, or clothing costs.

4000 **Internal Services, Pupil Transportation, Food Service, Other.** (For school division use only.)

Charges from an Internal Service Fund to other functions/activities/elements of the local government for the use of intragovernmental services, such as data processing, automotive/motor pool, central purchasing/central stores, print shop, and risk management

5000 **Other Charges, Travel (Staff/Administrative), Maintenance of Plant, Operation of Plant, Indirect Costs, Other.**

Includes expenditures that support the program, including utilities (maintenance and operation of plant), staff/administrative/consultant travel, travel (Staff/Administration), office phone charges, training, leases/rental, Indirect Costs, and Other.

NOTE: Indirect costs cannot be claimed against capital outlay and replacement equipment. **TITLE IV, Part B** indirect costs must be charged to this object code. These costs must be based on the approved indirect cost rate. These indirect costs must be attributable to the direct costs to the program against which they are charged.

6000 **Materials and Supplies, Administrative, Instructional.**

Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized (i.e., instructional materials, administrative supplies, etc.). This includes any equipment purchased under \$5,000, unless the LEA has set a lower capitalization threshold. Therefore, computer equipment under \$5,000 would be reported in "materials and supplies."

8000 **Capital Outlay, Equipment for Instruction, Buildings, Remodeling, All Other Equipment.**

Outlays that result in the acquisition of or additions to capitalized assets. Capital Outlay does not include the purchase of equipment costing less than \$5,000 unless the LEA has set a lower capitalization threshold. (Examples include computers; audio, video, electronic equipment, and all peripheral devices; classroom furnishings; early childhood equipment; buildings; and remodeling).

NOTE: TITLE IV, Part B funds cannot be expended for buildings or remodeling.

TRAVEL REGULATIONS (Effective 12/1/06)

State regulations govern travel that is done in connection with Federal grants. All project directors must follow these regulations. The State Travel Regulations document is available at http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/20335.pdf