

**VIRGINIA  
DEPARTMENT  
OF  
EDUCATION**

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

Revised September 2009  
(Previous versions of this document are to be discarded.)

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## Submitting Budget Transfer Requests and Reimbursements

All Local Education Agencies who are the fiscal agent for a grant are to submit budget transfer requests and reimbursements 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 budget transfers and reimbursements to be made by local governments, community and faith based organizations, and institutions of higher education are found on the Virginia Department of Education (VDOE) 21<sup>st</sup> Century Community Learning Centers (CCLC) Web page at <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 budget transfer or reimbursement.**

**BUDGET TRANSFER REQUEST WORKBOOKS**  
**(For Local Governments, Community and Faith Based Organizations, and**  
**Institutions of Higher Education)\***

**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 appropriate justification for the budget transfer, 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 an original signature and submit to VDOE, following instructions provided on the [Instructions](#) sheet.

**REIMBURSEMENT WORKBOOKS**  
**(For Local Governments, Community and Faith Based Organizations, and**  
**Institutions of Higher Education)\***

**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 an 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.

**\*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 subgrantee 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 the subgrantee which is the fiscal agent for the grant (local school division, local government agency, community or faith based organization) 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 the *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. All OMEGA budget transfer and reimbursement requests must reference the school the request is intended for in the comments field of the reimbursement request.
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 proposed expenditure and subsequent request for reimbursement.
6. One request for reimbursement with **original signature**, to include all required forms must be submitted for each hard copy reimbursement request. All expenses for which reimbursement is requested must be directly related to the project. All hard copy reimbursement requests must include the Federal Tax ID/EIN number on the Request for Reimbursement form before payment can be made.
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. State/Local Educational Agencies subject to reimbursement must itemize expenses. Community and faith based organizations must attach documentation of payment for **all** expenditures. This documentation may consist of receipts, canceled checks, invoices, and bank statements showing payment has been made for the expenditure.
12. 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 for school divisions), the vendor name, payment date, and the amount of the payment.
13. Equipment purchased with project funds must be the same as that shown on the final approved budget.
14. Per the announcement in OMEGA "Please include the following in the reimbursement line item description when requesting Indirect Cost Recovery: the dates of expenditures charged for Indirect Cost recovery; the total expenditure charged for Indirect Cost recovery; and Indirect Cost recovery used. Future reimbursements may be denied if this information is not included with the request

**Expenses That Are Not Allowable Items are not limited to the items listed, but per State and Federal guidelines include:**

1. Subscriptions and memberships in organizations for **individuals**.
2. Advertising
3. Maintenance cost of vehicle purchased with funds other than project funds.
4. Non-project related equipment or expenses.
5. Medical, dental, or clothing costs.
6. Building, repairing, or re-modeling of facilities where the program or activity is conducted.
7. 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 your assigned 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 (computers and supplies under \$5,000 are generally considered supplies). If your local threshold is less than that, you would use the more restrictive standard.

**Equipment/Capital Outlay**

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

**ADDITIONAL REQUIREMENTS**

1. Attendance at Virginia Department of Education sponsored 21<sup>st</sup> CCLC new coordinator institute
2. Attendance at Virginia Department of Education sponsored 21<sup>st</sup> CCLC grantee institutes
3. Annual attendance at the national summer institute held by the U. S. Department of Education
4. Complete entry of all data in the U. S. Department of Education Profile and Performance Information Collection System (PPICS) at <http://www2.learningpt.org/ppics/index.asp>. The requirements are:
  - a. Grantee profile module of PPICS is to be entered **within three months** of first issuance of the *Notification of Grant Award* and must remain completed during entire three period of grant award
  - b. Annual Performance Report (APR) module is an annual requirement upon completion of the grantee's first full year of operating the program, beginning the the previous summer and ending with the regular school year in June of each year
5. Submission of Annual Local Evaluation Report Template (ALERT) upon completion of the grantee's first full year of operating the program, beginning the the previous summer and ending with the regular school year in June of each year
6. Submission of the 21<sup>st</sup> CCLC annual attendance survey in SSWS (this can only be completed by authorized school division personnel) from attendance records maintained by the grant recipient
7. Grant recipients which do not fully expend the grant award funds by the close of each year's grant award period may be subject to future reductions in grant awards
8. Grant recipients not subject to the provisions of the *Single Audit Act of 1984* with amendment in 1996 (non-Federal entities that expend less than \$500,000 of Federal awards in a year), must obtain an annual audit in accordance with the [Single Audit Act Amendments of 1996](#), and Compliance Supplement March 2006 at: [http://www.whitehouse.gov/omb/circulars/a133\\_compliance/06/06toc.html](http://www.whitehouse.gov/omb/circulars/a133_compliance/06/06toc.html).

## EXPENDITURE ACCOUNTS DESCRIPTIONS

These accounts are for budgeting and recording expenditures of the educational agency 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 expenditures of funds, contact your school division budget or finance office, the grant specialist in the Virginia Department of Education, or refer to the appropriate federal act.

### OBJECT CODE DEFINITIONS:

**1000 PERSONNEL SERVICES** - All compensation for the direct labor of persons in the employment of the local government. Salaries and wages paid to employees for full- and part-time work, including overtime, shift differential, and similar compensation. Also includes payments 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** - Job related benefits provided employees are 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** - Services acquired from outside sources (i.e., private vendors, public authorities or other governmental entities). Purchase of the service is on a fee basis or fixed time contract basis. Payments for rentals and utilities are not included in this account description.

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

**4000 INTERNAL SERVICES** - 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** – 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 Cost, and Other.

*Note: Indirect cost cannot be claimed against capital outlay and equipment.*

**6000 MATERIALS AND SUPPLIES** - Includes articles and commodities that are consumed or materially altered when used and minor equipment that is not capitalized. 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** - 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 of individual items that may be under the \$5,000 threshold are computers; audio, video, electronic equipment, peripheral devices, or classroom furnishings.

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

## **TRAVEL REGULATIONS**

State regulations govern travel 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](http://www.doa.virginia.gov/Admin_Services/CAPP/CAPP_Topics/20335.pdf)

Please note that the state mileage rate is now the current IRS rate.