FISCAL MANAGEMENT TOOLKIT

for

FY2022

ESEA 1003(G) SCHOOL IMPROVEMENT FUNDS

Offices of School Improvement & Grants Management

April 2022

FINANCIAL INFORMATION

1. All federally funded activities must meet 1) program specific requirements and guidance, 2) the US Office of Management and Budget Uniform Administrative Regulations, Cost Principles, and Audit Requirements for Federal Awards, and 3) Mississippi specific requirements and guidance.

2. All expenditures must be made in accordance with the approved project narrative and budget. Budgets should be expended in a timely manner. All materials and equipment purchased with federal dollars must be purchased in compliance with state law.

3. The MDE will reimburse actual expenditures upon receipt of a Request for Funds form along with supporting documentation (**accounting reports showing approved expenditures from the grant)** and emailed to SIG@mdek12.org with the subject ***"Request for Reimbursement"*** by the 12th of the month to be processed for payment at the end of the month. Any requests submitted after the 12th will be processed for payment the following month with the final reimbursement occurring August 12, 2022. A copy of this form is included in this toolkit.

4. **CRITICAL NOTE:** Grantees will be subject to a desk audit at any point during the period of the project. The desk audit will require the submission of appropriate supporting documentation to substantiate the amount of reimbursement that has been requested by the grantee. Responsibility for providing evidence that all funds are utilized in accordance with the award remains with the district.

5. The project may be revised through **June 30, 2022** by submitting to the Office of School Improvement for approval, a completed Revision Form (Applications NOT in MCAPS). If a revision is necessary, the grantee must submit a revision request, and that request must be approved before transferring funds between line items, obligating, or expending funds. Please upload completed revision into the LEA Document Library in the 1003g folder. Please include the word "Revision" along with District Name in the file name, for example ("1003g Revision_Robertson SD). Use the Revision form provided in this toolkit. Please send an email to SIG@mdek12.org notifying the office of the revision upload to ensure timely response. Allow 14 days for MDE approval.

ALLOWABLE USE OF FUNDS

Evidence-based

It is important that action steps selected for implementation in schools in need of improvement have evidence based aligned to ESSA guidelines. Funding must support evidence-based interventions that meet **strong, moderate, or promising** evidence levels. For more information about theses evidence-based requirements, please see   http://www.mdek12.org/OSI/EBP/defined.

All approved funds made available under this grant application **must be liquidated by August 12, 2022**. Please remember, LEAs cannot obligate without having at, a minimum, substantial approval from the Office of School Improvement; and may not request reimbursement for expenditures until the application receives final approval.

Funding under this program must be used for activities and interventions that respond to students' academic, social, and emotional needs and address the disproportionate impact of COVID-19. **All activities must be necessary, reasonable, and allocable.**

Activities include:
- evidence-based interventions aimed specifically at addressing learning loss, such as summer learning or summer enrichment, extended day, comprehensive afterschool programs, or extended school year programs
- training and professional development
- educational technology (including hardware, software, connectivity, assistive technology, and adaptive equipment) for students that aids in regular and substantive educational interaction between students and their classroom instructors
- providing mental health services and supports
- addressing learning loss

APPLICATION REVISIONS

1003(g) application revisions are due by **June 30, 2022** and must follow the procedures below:

- The LEA must make changes to the plan using the 1003g Evidence-based Action Plan forms from the original application template.
- The revision must be completed utilizing the 1003(g) revision forms, fillable PDF **(1 set per school)** located at www.mdek12.org/OSI/AR (the correct form has a revision date at the bottom of the page of April 28, 2022).
- Please upload the information to:
  - **LEA Document Library 1003(g) folder, one merged PDF Document containing:**
    - the revision forms (1 set per school);
    - the revised action plan for each school for which a change is made; and
    - one revised District Budget Narrative that includes totals for existing and new changes.

MAINTENANCE OF RECORDS

The following records must be maintained for five years and must be available for review during on-site visits and/or desk audit:

1. A copy of the approved project and amendments
2. Records of money received
3. Invoices for equipment and supplies
4. Purchase orders for travel (to include dates of travel and purpose of travel), materials and supplies, consultant agreements, fees, and other expenditures
5. Records of specific release time funded for teachers, administrators, and related service personnel to participate in professional development opportunities (indicate the specific reasons for release time)
6. Transcripts for courses completed, if applicable
7. Documentation of professional development activities funded by grant dollars
8. Final *Request for Funds* with expenditure report attached
9. Other records as needed

CONTACTS

To meet your technical assistance needs:

Questions regarding **educational programming, allowable project expenditures, amendments,** or **requests for technical assistance** should be directed to Sonja J. Robertson or Shakinna Patterson**, Director of School Improvement Programs** in the Office of School Improvement at **601-359-1003**.

Questions regarding **financial bookkeeping** should be directed to **Shandra Robinson** in the Office of Grants Management at **601-359-3905.**

Please submit revision requests to:
Mississippi Department of Education
Office of School Improvement, via the LEA Document Library (1003g) Folder

Please submit requests for payment and monthly expenditure reports to:
School payment designated email address:
SIG@mdek12.org

FORMS

The following have been included for your use:

- **Request for Funds Form**
- **Revision Procedures and Form**

MISSISSIPPI DEPARTMENT OF EDUCATION

SCHOOL IMPROVEMENT GRANT

REQUEST FOR FUNDS FORM

(Due by the 12th of each month)

The request form should be emailed to **SIG@mdek12.org.** *Please remember to submit the current month's expenditure report.*

ENTITY NAME: _____

The following represents the fund(s) request for the month of _____, 20_____:

PROJECT NAME	PROJECT NUMBER	AMOUNT REQUESTED
	TOTAL REQUESTED AMOUNT:	

Certification: We hereby certify that the amount requested represents expenses, which have been incurred and/or obligated in the current period and are allowable for the requested project. In addition, we certify that the amount requested will not cause the Cash Balance on Hand to exceed the amount needed for reimbursement of expenses and liquidation of obligations.

Prepared By: _____   Date: _____

CFO/Business Manager: _____   Date: _____

Accounting Office Approval

Approved By: _____   Date: _____

Mississippi Department of Education
School Improvement 1003(g) Revision Form

District Name:	
School Name: (*Please submit one REVISION FORM per school*):	

DETAILED DESCRIPTION
(Please provide the following responses in complete sentences)**:**

Why is the revision being requested?	
Did a focus area change? Yes ☐ No ☐ If yes which area?	

Revision Number (e.g. Revision 1):	
Fiscal Year (e.g. FY22):	
Program Name (e.g. Title I, Part A; 1003(g):	

Required Signatures*:*

_____   _____
School Principal (1003(g) ONLY)   *Date*

_____   _____
Federal Programs Director/Project Coordinator   *Date*

_____   _____
Business Manager   *Date*

_____   _____
Superintendent/Executive Director   *Date*

FOR MDE USE ONLY:

DATE RECEIVED: **DATE APPROVED:** _____

Signatures:

Program Contact (OSI): _____

Bureau Director (OSI): _____

Executive Director (OSI): _____

Office Notes: _____

School Improvement 1003(g)
Budget Revision Sumary

The School Budget Revision Summary must be completed for each school plan changed. In addition, please include a revised District Budget Narrative Summary (only one required if submitting for multiple schools).

School Name: _____   **Project Year:** _____

Category/Activity	Last Approved Amount	Amount Subtracted	Amount Added	New Amount
e.g., 100 – Employee Salaries	$25,000	$12,481.23		**$12,518.77**

Resources

Uniform Grant Guidance (UGG)
Part 200 – Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards
http://www.ecfr.gov/cgi-bin/text-idx?SID=6214841a79953f26c5c230d72d6b70a1&tpl=/ecfrbrowse/Title02/2cfr200_main_02.tpl

Mississippi Public School Asset Management Manual
https://www.osa.ms.gov/documents/property/PublicSchMan.pdf

State of Mississippi Purchase Law Summary July 2021
http://www.osa.ms.gov/downloads/Purchase_Law_Update.pdf