

MONITORING INSTRUMENT ITEM REPORT

2013–14 Program Instruments

Fiscal Monitoring 2013–14

III. FUNDING

III-FM 01: Timekeeping Requirements

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

Comments by SEA

Compliance Indicators **III-FM 1. Timekeeping Requirements**
The LEA properly charges and documents salaries and wages that are reasonable, necessary, and allowable in accordance with applicable program requirements. (2 CFR 225 Appendix B 8[h]; OMB Circular A-133, ED Cross-Cutting Section, III.B.2; California School Accounting Manual)
(a) Title I, Part A – Resource Code 3010
(b) Title I, Part C – Resource Code 3060 and 3061
(c) Title II, Part A* – Resource Code 4035
(d) Title III – Resource Code 4203
(e) Title IV* – Resource Code 4124
*Specific to the fiscal monitoring instrument

Associated Documents Chart of Accounts [r]
Duty statements [r]
General Ledger [r]
Job Announcements [r]
Job Descriptions [r]
LEA Spending Plan [r]
Payroll records [r]
Personnel Activity Reports (PARs) - Timesheets [r]
Semiannual Certifications [r]
Single Plan for Student Achievement (SPSA) [r]

Required and Suggested Documents Position Control Reports [s]

Legal References

III. FUNDING

III-FM 02: Allowable Costs

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

Comments by SEA

Compliance Indicators **III-FM 2. Allowable Costs**
Ensure the LEA charges costs to the program that are reasonable, necessary, and properly supported in accordance with applicable statutes, regulations, and program plans for the following programs: (2 CFR 225; OMB Circular A-133, ED Cross-Cutting Section, III.B)
(a) Title I, Part A* – Resource Code 3010
(b) Title I, Part C (20 U.S.C. § 6394 [c][1][A].) – Resource Code 3060 and 3061
(c) Title II, Part A* - Resource Code 4035
(d) Title III* – Resource Code 4203
(e) Title IV* – Resource Code 4124
*Specific to the fiscal monitoring instrument

Associated Documents Chart of Accounts [r]

MONITORING INSTRUMENT ITEM REPORT

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General Ledger [r]
Invoices and Purchase Orders [r]
LEA Spending Plan [r]
Single Plan for Student Achievement (SPSA) [r]

Required and Suggested Documents

Legal References

III. FUNDING

III-FM 03: Supplement, Not Supplant

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

Comments by SEA

Compliance Indicators III-FM 3. Supplement, Not Supplant
Ensure the LEA uses categorical funds only to supplement, and not supplant state and local funds for the following programs:
(a) Title I, Part A (20 U.S.C. § 6321[b])
Resource Code 3010
(b) Title I, Part C (20 U.S.C. §§ 6321[b] and 6394[c][2])
Resource Code 3060 and 3061
(c) Title II, Part A (20 U.S.C. § 6321)
Resource Code 4035
(d) Title III (20 U.S.C. § 6825[g]; 5 CCR 4320[a]; EC §§ 52168[b] and [c]; 54025[c])
Resource Code 4203
(e) Title IV (EC § 8483.5[e]; 20 U.S.C. § 7174[b][2][G])
Resource Code 4124

Associated Documents Chart of Accounts [r]
Duty statements [r]
General Ledger [r]
Invoices and Purchase Orders [r]
Job Announcements [r]
Job Descriptions [r]
LEA Spending Plan [r]
Payroll records [r]
Personnel Activity Reports (PARs) - Timesheets [r]
Position Control Report s[s]
Semiannual Certifications [r]
Single Plan for Student Achievement (SPSA) [r]
Subcontractor agreements [r]

Required and Suggested Documents

Legal References

III. FUNDING

III-FM 04: Cash Management

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

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Fiscal Monitoring 2013–14

Comments by SEA

Compliance Indicators **III-FM 4. Cash Management**
Verify that the LEA is properly calculating and remitting interest earned on unspent federal advances for the following programs: (34 CFR 80.21[i])
(a) Title I, Part A* – Resource Code 3010
(b) Title I, Part C* – Resource Code 3060 and 3061
(c) Title II, Part A* – Resource Code 4035
(d) Title III* – Resource Code 4203
(e) Title IV* – Resource Code 4124
*Specific to the fiscal monitoring instrument.

Associated Documents Bank statements [r]
Cash Balance Report [r]
Chart of Accounts [r]
General Ledger [r]
Interest Remittances (date and amount) [r]
LEA Interest Calculation [r]
LEA Interest Calculation Methodology [r]

Required and Suggested Documents

Legal References

III. FUNDING

III-FM 05: Funding

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

Comments by SEA

Compliance Indicators **III-FM 5. Funding**
Ensure that the LEA allocates categorical funds to school sites in accordance with the approved allocation formulas for the following programs:
(a) Title I, Part A (EC §§ 62002, 64000[b] and [c], 64001[g]) – Resource Code 3010

Associated Documents Chart of Accounts [r]
General Ledger [r]
LEA Spending Plan [r]
Single Plan for Student Achievement (SPSA) [r]

Required and Suggested Documents School funding notification letters [r]

Legal References

III. FUNDING

III-FM 06: Reporting

Updated 05/29/2013 by Administrator Administrator

SEA Status In Progress

Comments by SEA

Compliance Indicators **III-FM 6. Reporting**

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	Ensure that the LEA complied with all of the accountability and reporting requirements for the following programs: (b) Title IV (EC §§ 8482.3[f][5] and 8484.8[b][3] and [4]) – Resource Code 4124
Associated Documents	Chart of Accounts [r] General Ledger [r] LEA Spending Plan [r] Single Plan for Student Achievement (SPSA) [r]
Required and Suggested Documents	
Legal References	
