

**Handbook of  
Procedures and Forms**

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**Special Education Grant Management**

Virginia Department of Education  
Richmond, Virginia

Revised: November 2003  
(Attachment to Supts. Memo No. 62 – Administrative, Nov. 21, 2003)

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## INTRODUCTION

Congratulations! Your proposal was approved, and you are the recipient of a grant award from the Department of Education's Division of Special Education and Student Services. This handbook is provided to guide you in all post-award fiscal matters relating to your grant.

Your approved proposal constitutes a contractual agreement between the Virginia Department of Education and your agency, institution or school division. Important terms and conditions were included with your award document and these too, become part of that contractual agreement.

Simply stated, you may now begin to spend funds on the activities contained in your proposal, as approved by the Department of Education. As your expenses are incurred, you may request reimbursement for those expenditures up to the limits imposed by your award. Certain other reimbursement limits may apply, and these will be explained in this handbook.

During the course of managing your grant project you may face circumstances and situations you did not anticipate when you wrote your original proposal. The procedures for modifying your contractual agreement with the Department of Education are also described in this handbook.

Once your grant award period ends, your work is not completed. You will be submitting a final request for reimbursement and putting your grant award documents and files in order for a future fiscal and/or program audit. Certain other final reports may also be required under the terms and conditions of your particular award.

Department of Education staff members are committed to your success, and available to assist you in any way possible throughout the course of managing your special education grant.

Electronic copies of this document and additional information relating to special education funding are available on the department's Web site at the following URL:

<http://www.pen.k12.va.us/VDOE/spedfinance/>

## **HOW AWARDS ARE MADE**

The availability of special education grant funds is typically announced via Supts. Memo on the Department of Education's Web site (<http://www.pen.k12.va.us/>). Application forms and/or instructions are included with the notification, along with applicable terms and conditions. While grant application formats may vary significantly, all include one or more sections where the applicant describes how federal grant funds will be used if awarded.

Submitted applications are reviewed in detail by Department of Education staff. Where/when appropriate or necessary, applicants are notified of modifications that must be made prior to approval of proposals and award of funds.

Upon award, the approved application becomes a contractual agreement between the Department of Education and the recipient. Award recipients are expected to spend grant funds in accordance with their approved applications, unless changes are requested and approved in advance.

Awards are issued to school divisions, state agencies and/or institutions of higher education via Supts. Memo posted on the department's Web site or via the department's standard notification of grant award form mailed to the award recipient. Total award amounts are established at the time of award notification and may differ from the amounts requested. A unique identifier (i.e. grant award number) is established for each grant, and recipients are informed of starting date, ending date, and final date for submission of reimbursement requests.

## **SUBMITTING CLAIMS FOR REIMBURSEMENT**

A recipient must obligate funds, make payment, and then seek reimbursement from the department for disbursements made in accordance with the approved application. Department grant managers review all reimbursement requests prior to approving payment to ensure compliance with terms and conditions of the grant award and other applicable federal and state regulations.

Claims for reimbursement must be based upon the activities and budget items, at the object code level of detail, contained in the approved application for funds. Claims must be submitted via use of Form SE001, and Form SE002 and/or Form SE003 as appropriate (see Appendix).

The department typically rejects and returns reimbursement claims for activities/expenditures that deviate from those contained in the approved proposal. Minor deviations may be resolved by phone and requests processed for the full, or reduced amount of the claim. Minor mathematical errors when found, are typically corrected and claims are processed for payment at the correct amount. The department reserves the right to reject reimbursement claims for items not approved in advance.

In order to be reimbursed, expenditures must be obligated during the period of the grant award. Any obligations occurring before the award start date, or after the award end date, may not be claimed for reimbursement.

Claims for reimbursement must be based upon actual disbursements made during the period for which the request is made (e.g. A reimbursement request submitted for the period Nov. 1 through Nov. 30 must

reflect only payments made during that period of time.) A letter of explanation must accompany any subsequent request covering the same time period as a previous reimbursement request. (e.g. If a second request is later filed for the period Nov. 1 through November 30, the accompanying letter must provide assurance that items previously claimed are not being claimed a second time.)

The frequency and timing of reimbursement requests are solely at the discretion of the award recipient. For example, claims may be submitted monthly, quarterly or a single reimbursement request may be submitted at the end of the grant award period, with one exception as noted below.

NOTE: The department is unable to process reimbursement requests that cross state fiscal years. State fiscal years run from July 1 through June 30. For example, if your grant award period runs from May 1 through August 31, you must submit at least two separate reimbursement requests. One must cover payments made during the period May 1 through June 30, and the second request must cover claims for the period July 1 through August 31.

Currently, reimbursement request processing is a paper system. Until this process is automated, an original and one (1) copy of all reimbursement forms must be mailed to:

**Grant Reimbursement Processing  
Office of Special Education  
VA Dept. of Education  
P. O. Box 2120  
Richmond, VA 23218**

### **ITEMS THAT ARE NOT REIMBURSABLE**

Generally, grant recipients already know what is reimbursable since awards are issued only after applications are received, reviewed and approved. Applicants are informed prior to issuance of an award, of any proposed expenditures determined to be inappropriate, improper or otherwise not approvable.

Often, applicants will budget amounts for expenses such as travel and equipment without specifying the exact nature of the travel to be taken, or the items of equipment to be purchased. This is a permissible practice in developing grant proposals, but recipients are cautioned that certain restrictions (explained below) do apply to travel reimbursement and equipment purchases.

Out-of-state and out-of-country travel must be approved by the Department of Education in advance. Form SE004 (see Appendix) may be used to request travel in instances where details (i.e. destination, purpose of trip, and relationship to project activities) were not approved as part of the original application for funding. Travel requests may also be submitted via email, fax or snail mail.

Travel expenses (in-state and out-of-state) charged to federal grant awards may not exceed the maximum amounts permitted by Virginia state government travel regulations. U. S. Department of State limits are applied to out-of-country travel. First-class air/rail travel is not reimbursable. State travel regulations are available on the department's Web site at the following URL:

<http://www.pen.k12.va.us/VDOE/spedfinance/>

Equipment items must be approved in advance by the Department of Education. Equipment is defined as any item costing \$5,000.00 or more. Form SE004 (see Appendix) may be used to request approval for specific equipment items not approved as part of the original application for funding. Requests for approval of equipment items may also be submitted via email, fax or snail mail.

Organizational memberships and professional journal subscriptions are permissible. Memberships and subscriptions in the name of individuals are NOT a permissible use of federal funds.

All award recipients are entrusted with the proper and appropriate use of public funds. Common sense, prudence and reason should always prevail in the management and expenditure of public dollars.

## **HOW TO REQUEST CHANGES**

An approved grant application and subsequent award constitute a contractual agreement between the Department of Education and the award recipient. Ideally, projects proceed according to plan. Award recipients know exactly what is allowable under the terms and conditions of their grants, and what is not. Occasionally, it is necessary or appropriate to modify an approved project once it has begun.

Form SE004 (see Appendix) should be used to request approval for changes where/when appropriate or necessary. Form SE005 should be used to reflect reallocation of funds across object codes (e.g. Reduction in salaries, increase in instructional materials, etc.). Project amendment requests may also be submitted via email, fax or snail mail.

The department reserves the right to deny claims for expenditures that deviate from the original approved application and subsequent approved amendments.

## **SPECIFIC INSTRUCTIONS FOR COMPLETING FORMS**

### **Form SE001 – REQUEST FOR REIMBURSEMENT**

Enter your grant award number. (NOTE: This is the unique number assigned by the Department of Education to your grant, and provided to you in the same document(s) that conveyed your award.) Requests with missing or incorrect grant award numbers will be returned.

Assign your own reimbursement request number. Typically, requests are numbered sequentially (e.g. 1, 2, 3, etc.), within each grant award.

Enter grantee name (e.g. name of agency, school division, university, etc.) and contact information for the person who will be able to answer questions about the reimbursement request should department staff need clarification or additional information.

Enter amounts (by object code) being claimed for reimbursement in column C. Enter the sum of all object code claims at the bottom of column C.

When claiming personal services and employee benefit costs, Form SE002 must be completed and attached to provide detail supporting the claims in object codes 1000 and 2000.

When claiming costs under all other object codes, Form SE003 must be completed and attached.

Claims for reimbursement should be reported under the same object codes used to describe proposed expenditures in the original application for funding (or subsequent amendment request).

Enter the period of time (i.e. dates during which actual disbursements were made) covered by the reimbursement request (e.g. June 1, 2003 to June 30, 2003).

This form must be signed and dated by a person authorized to submit financial claims on behalf of the school division, agency, university or other sub-grant recipient.

### **Form SE002 – SALARY AND EMPLOYEE BENEFIT CLAIMS**

Submit this form if you are requesting reimbursement for personal service and/or employee benefit costs in object codes 1000 and/or 2000 on Form SE001.

Enter in column B the number of full time equivalent personnel, by type (column A), included in the reimbursement request. Numbers provided in column B should match the numbers and types of personnel described in your original application for funding (or subsequent amendment request) as approved by the Department of Education.

Enter in columns C and D, the amount of salaries and employee benefits being claimed. Column C and D totals must equal amounts shown on Form SE001.

Employee salary costs may not be claimed until after the services are performed. (Note: Where 10-month teachers may elect to receive wages in 12 installments, school divisions may claim planned July and August disbursements at the end of June.)

Supporting documentation must be maintained locally for audit purposes. Supporting documentation should not be submitted with your reimbursement request.

### **Form SE003 – OTHER CLAIMS**

Use this form to request reimbursement for costs other than personal services and employee benefits. Information must be provided on this form to support each object code total entered on Form SE001 in categories 3000 through 8000.

Include the name of the vendor (i.e. recipient of payment), object code number (e.g. 3000, 4000, etc.), brief description of the expenditure, the check or voucher number of the payment, payment date, and amount of the payment in columns A through F for each payment being claimed.

Claims for reimbursement should be reported under the same object codes used to describe proposed expenditures in the original application for funding (or subsequent amendment request).

In column C, expenditure descriptions need not be lengthy, but must sufficiently describe what funds were used for. Examples follow:

Sufficient Description

Classroom supplies  
Resource center materials  
Instructional computer  
In-service honorarium  
Physical therapy  
Student calculators  
Wheelchair lift

Insufficient Description

supplies  
materials  
equipment  
purchased services  
purchased services  
supplies  
equipment

Supporting documentation must be maintained locally for audit purposes. Supporting documentation should not be submitted with your reimbursement request.

Complete as many copies of Form SE003 as may be necessary, then mail a signed original, and one copy, of all reimbursement request forms to:

**Grant Reimbursement Processing  
Office of Special Education  
VA Dept. of Education  
P. O. Box 2120  
Richmond, VA 23218**

**Form SE004 – PROJECT ACTIVITY/BUDGET AMENDMENT REQUEST**

Form SE004 may be used to request department approval of any activity/budget change(s) in the terms and conditions of a grant award once it has been issued. Indicate the purpose of the amendment request in Section I. and provide explanation and/or justification in Section II.

Form SE004 may be faxed, mailed or attached to an email addressed to the Department of Education grant manager overseeing your project. Department grant managers may accept and approve email requests for changes, providing such requests include the same information as Form SE004. Notification of approval or disapproval will typically be made in the same manner as the request. (e.g. Mailed requests will be approved and returned by mail.) Do NOT submit duplicate requests (e.g. If a request is faxed, do NOT also mail the same request.).

**Form SE005 – PROJECT BUDGET AMENDMENT**

Form SE005 should be included with form SE004 when changes are being requested in the amount of funds allocated to object codes. The sum of all amounts entered in column E must equal the total amount of the grant award issued to you by the Department of Education.

## FREQUENTLY ASKED QUESTIONS

1. *Why isn't my grant award starting date as early as I thought it would be?*

The Department of Education cannot authorize release of federal grant funds to LEAs prior to its receipt of a federal award. Additionally, all requirements of the federal funding program supporting issuance of sub-grants must be met.

2. *I have an item that could be placed appropriately under one or more object codes. Does it matter which object code I use to report the item for reimbursement?*

Items being claimed for reimbursement should be reported under the same object codes where they were included and described in the approved grant application.

3. *My grant ends September 30. May I use grant funds during September, to prepay airline tickets and hotel room for a conference I plan to attend in October?*

Education Department General Administrative Regulations (EDGAR) prohibit this.

4. *My grant ends September 30. May I receive a time extension?*

You may request a time extension. In most instances, such requests are denied.

5. *If an audit reveals I made some improper charges to my grant, are there any penalties?*

At a minimum, the Virginia Department of Education is obligated to recover the amount improperly claimed and refund the money to the appropriate state and/or federal agency.

6. *Do procurement rules apply to the use of federal grant dollars?*

Yes. The same state and/or local procurement regulations applicable to your purchase of goods, services, etc., also apply when federal grant dollars are used.

7. *Once I submit a reimbursement request, how long will it take to receive the money?*

Under normal circumstances, expect receipt of funds within three to six weeks of the date of the department's receipt of a properly prepared and submitted reimbursement request.

8. *How long must I retain grant records?*

The Library of Virginia is responsible for regulations governing the retention of public records. Additionally, agencies and localities may have policies and procedures that exceed state regulations.

9. *We missed the deadline for submission of our final request for reimbursement under our grant. May we still submit this and expect to receive funds?*

Late reimbursement requests are generally denied. The Department of Education will entertain requests from a division superintendent or agency head for special consideration under rare and extenuating circumstances.

## **APPENDIX**

Form SE001	REQUEST FOR REIMBURSEMENT
Form SE002	SALARY AND EMPLOYEE BENEFIT CLAIMS
Form SE003	OTHER CLAIMS
Form SE004	PROJECT ACTIVITY/BUDGET AMENDMENT REQUEST
Form SE005	PROJECT BUDGET AMENDMENT

**VIRGINIA DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION FEDERAL PROGRAM  
REQUEST FOR REIMBURSEMENT**

Grant Award No.: \_\_\_\_\_ Reimbursement Request No.: \_\_\_\_\_

Grantee Name: \_\_\_\_\_ Contact Person: \_\_\_\_\_

Telephone No.: \_\_\_\_\_ E-mail: \_\_\_\_\_ Fax No.: \_\_\_\_\_

(A) EXPENDITURE ACCOUNTS	(B) OBJECT CODE	(C) DISBURSEMENTS CLAIMED FOR THIS PERIOD
Personal Services (from Form SE002)	1000	
Employee Benefits (from Form SE002)	2000	
Purchased Services (from Form SE003)	3000	
Internal Services (from Form SE003)	4000	
Other Charges (from Form SE003)	5000	
Materials/Supplies (from Form SE003)	6000	
Joint Operations (from Form SE003)	7000	
Capital Outlay (from Form SE003)	8000	
<b>TOTAL CLAIMS</b>		

I hereby claim reimbursement for disbursements made during the period \_\_\_\_\_, 20\_\_\_\_to\_\_\_\_\_, 20\_\_\_\_, under the terms and conditions of the grant award indicated above. I certify these disbursements and reimbursement request comply with all applicable federal and state regulations and policies. I further certify that documentation has been retained to support these claims and understand this documentation is subject to federal and/or state audit.

\_\_\_\_\_  
Division Superintendent or Authorized Signature

\_\_\_\_\_  
Date

**RETURN WITH ONE ORIGINAL SIGNATURE IN BLUE INK AND ONE COPY.**

**DO NOT WRITE BELOW THIS LINE**

**DOE GRANT MANAGER APPROVAL**

Date Approved for Payment:	In the Amount of: \$	SEA Official:
Project Code:	Fed. Award #:	In the Amount of: \$
Project Code:	Fed. Award #:	In the Amount of: \$
Project Code:	Fed. Award #:	In the Amount of: \$

**VIRGINIA DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION FEDERAL PROGRAM  
SALARY AND EMPLOYEE BENEFIT CLAIMS**

Grant Award No.: _____
Reimbursement Request No: _____

**Computer printouts may be provided in lieu of this form if they contain the same information requested on this form.**

(A) TYPE OF PERSONNEL	(B) FTEs	(C) SALARIES (1000)	(D) EMPLOYEE BENEFITS (2000)
Teachers			
Instructional Assistants			
Administrators			
Clerical			
Support Personnel			
Substitutes	NA		
Other			
		Column Total	Column Total

**VIRGINIA DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION FEDERAL PROGRAM  
OTHER CLAIMS (Object Codes 3000, 4000, 5000, 6000, 7000, and 8000)**

Grant Award No.: _____
Reimbursement Request No.: _____

This form is used to document expenditures for Object Codes 3000, 4000, 5000, 6000, 7000, and 8000.

(A) VENDOR	(B) OBJECT CODE	(C) SPECIFIC DESCRIPTION OF EXPENDITURE	(D) CHECK OR VOUCHER NO.	(E) PAYMENT DATE	(F) AMOUNT
PAGE TOTAL					

**VIRGINIA DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION FEDERAL PROGRAM  
PROJECT ACTIVITY/BUDGET AMENDMENT REQUEST**

Grant Award No.: \_\_\_\_\_ Amendment No.: \_\_\_\_\_  
Grantee Name: \_\_\_\_\_ Contact Person: \_\_\_\_\_  
Telephone No.: \_\_\_\_\_ E-mail: \_\_\_\_\_ Fax No.: \_\_\_\_\_

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**I. PURPOSE OF AMENDMENT**

**(check all that apply)**

- |   |  |
|---|--|
| <input type="checkbox"/> Allocation increase (Form SE005 attached)                    | <input type="checkbox"/> Project activity addition                         |
| <input type="checkbox"/> Allocation decrease (Form SE005 attached)                    | <input type="checkbox"/> Project activity deletion                         |
| <input type="checkbox"/> Movement of funds between object codes (Form SE005 attached) | <input type="checkbox"/> Approval of specific equipment items (list below) |
| <input type="checkbox"/> Out of state/country travel request                          |  |

**II. JUSTIFICATION/EXPLANATION**

Authorized Signature: \_\_\_\_\_

\_\_\_\_\_ Date

**DO NOT WRITE BELOW THIS LINE**

Date Received:	Approved by SEA Official:
	Date:

**VIRGINIA DEPARTMENT OF EDUCATION  
SPECIAL EDUCATION FEDERAL PROGRAM  
PROJECT BUDGET AMENDMENT**

**Grant Award No.:** \_\_\_\_\_

**Amendment No.:** \_\_\_\_\_

(A) Object Code	(B) Expenditure Accounts	(C) Original Amount	(D) Amt. of Change (Indicate + or -)	(E) Revised Budget
1000	Personal Services	\$	\$	\$
2000	Employee Benefits	\$	\$	\$
3000	Purchased Services	\$	\$	\$
4000	Internal Services	\$	\$	\$
5000	Other Charges	\$	\$	\$
6000	Materials and Supplies	\$	\$	\$
7000	Joint Operations	\$	\$	\$
8000	Capital Outlay	\$	\$	\$
<b>Total</b>		\$		\$

**DO NOT WRITE BELOW THIS LINE**

Date Received:	Approved by SEA Official:
	Date: