EAST TALLAHATCHIE SCHOOL DISTRICT

Federal Programs Procedures Manual

Federal award administration, program implementation, and fiscal controls

School Year	2026-2027
Document Owner	Francessca Suggs Scott, Federal Programs Director
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Document Control

Control	Value
Version	2.0 - 2026-2027 board-approved final
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Approval status	Approved by the East Tallahatchie School District Board of Trustees
Annual review	Required before July 1 and whenever controlling authority changes
Supersedes	Prior department procedure manuals and undated working copies
Controlling rule	Board policy and higher legal authority control over conflicting procedure text

Purpose: To provide one districtwide operating standard for planning, budgeting, obligating, spending, monitoring, documenting, and closing federal education awards while protecting program results and public funds.

Authority: Applicable program statutes; EDGAR; current award terms; 2 CFR Parts 180, 200, and 3485; Mississippi Department of Education requirements; Mississippi purchasing and public-funds law; ETSD Board policy; and the ETSD District Financial Procedures Manual.

Revision Highlights

- Replaces the internally dated 'Compiled 2020' manual with a 2026-2027 controlled edition.
- Removes expired ESSER procedures and separates active recurring programs from closed emergency-relief awards.
- Aligns Uniform Guidance references to the governmentwide revisions effective for awards beginning on or after October 1, 2024.
- Updates the de minimis indirect-cost reference to up to 15 percent of modified total direct costs when lawfully elected and otherwise applicable.
- Clarifies current federal procurement methods, price documentation, conflict controls, suspension/debarment review, and contract provisions.
- Replaces obsolete time-and-effort form mandates with records that accurately reflect actual work under 2 CFR 200.430.
- Standardizes every district reference, approval role, evidence file, and annual certification for East Tallahatchie School District.

How to Use This Manual

- Use the numbered procedure in the applicable chapter before initiating the transaction, decision, or student action.
- Use the current ETSD form named in the Forms Register; do not reuse personal copies when a controlled form is available.
- Stop and escalate any conflict, missing approval, unusual exception, or suspected falsification before proceeding.
- Retain the complete supporting record in the designated district system and follow any longer legal hold or grant requirement.
- Treat this manual as an administrative procedure companion to Board policy; it does not replace law, regulation, award terms, or Board action.

Contents

1. Authority, Scope, and Governance

This manual applies to every ETSD employee, school, department, contractor, partner, or subrecipient involved in a federal award. It covers recurring formula programs, discretionary awards, IDEA coordination, Child Nutrition federal funds to the extent applicable, and any future award accepted by the Board.

Controlling Authority: The award notice, current federal regulation, program statute, MDE direction, Mississippi law, and Board policy control over conflicting manual text. A cost is not allowable merely because it appears in an approved district budget if a higher authority prohibits it.

Authority	Operational effect
Federal award and program statute	Defines purpose, eligible beneficiaries, period, special conditions, reporting, and performance obligations.
2 CFR Part 200	Controls administrative requirements, internal control, cost principles, procurement, property, records, monitoring, and audit.
EDGAR and 2 CFR Part 3485	Adds U.S. Department of Education-specific administrative and debarment requirements.
MDE grant guidance	Controls pass-through applications, budgets, reimbursement/draw procedures, monitoring, and program documentation.
Mississippi law and OSA guidance	Controls public purchasing, claims, property, records, board action, and school-district fiscal compliance.
ETSD Board policy and manuals	Sets local approval, segregation, documentation, ethics, travel, purchasing, payroll, and records controls.

2. Roles, Segregation of Duties, and Ethics

Role	Required responsibility
Board of Trustees	Accepts awards and approves budgets/contracts when required; adopts policy; receives financial, performance, and audit reports.
Superintendent - Raymond Russell	Chief administrative accountability; authorizes district priorities, certifications, escalations, and corrective actions.
Federal Programs Director - Francessca Suggs Scott	Program owner; leads applications, allowability, program performance, consultation, monitoring, and program file integrity.
Business Manager - Tinisha Williams	Fiscal owner; maintains accounting, budget control, cash, claims, payroll, procurement, reconciliations, and financial reports.
Principals/Program Leads	Identify needs, implement approved activities, supervise staff, verify receipt/performance, maintain school-level evidence, and monitor outcomes.
Accounts Payable/Purchasing	Verify vendor, PO, receiving, invoice, procurement, coding, and approval evidence before payment.

Role	Required responsibility
Payroll/HR	Verify Board/contract authority, funding, assignment, compensation records, time distribution, and payroll-to-ledger reconciliation.
Fixed Assets Clerk	Tags, records, safeguards, inventories, transfers, and disposes of property using the stricter applicable standard.

- No employee may initiate, approve, receive, record, and reconcile the same transaction without an independently documented compensating control.
- Every employee must disclose actual, potential, and perceived conflicts and organizational conflicts before vendor selection, hiring, contracting, or grant decision-making.
- Gratuities, favors, and anything of monetary value from contractors or interested parties are prohibited except as expressly permitted by a Board-approved standard consistent with 2 CFR 200.318(c).
- Retaliation for a good-faith report of suspected misuse, falsification, waste, or conflict is prohibited.

3. Grant Lifecycle and Annual Planning

Phase	Control output
Identify	Notice of funding, eligibility review, needs alignment, capacity/risk review, superintendent authorization to pursue.
Apply	Approved narrative, goals, activities, budget, assurances, certifications, stakeholder evidence, Board action when required.
Award setup	Award notice, terms, grant code, approved budget, period, responsible owners, reporting calendar, risk conditions, file index.
Implement	Approved requisitions/contracts, service/delivery evidence, payroll support, inventory, participant records, performance data.
Monitor	Budget-to-actual, program performance, cash, procurement, payroll, inventory, findings, and corrective-action reports.
Close	Final obligations/liquidation, reconciliation, property review, final reports, carryover or refund action, retention/legal-hold control.

1. Create a grant control sheet from the official award notice, not from a prior-year calendar.
2. Identify the assistance listing number, award identifier, funding period, performance period, reporting dates, carryover rules, and special conditions.
3. Assign a program owner, fiscal owner, data owner, procurement contact, and final reviewer.
4. Create the approved accounting code and reconcile the approved application budget to the accounting system before obligation.
5. Review implementation at least quarterly and complete closeout early enough to correct errors before deadlines.

4. Comprehensive Needs Assessment and Stakeholder Engagement

Federal plans must arise from documented needs and meaningful stakeholder engagement. The District uses disaggregated academic, attendance, discipline, graduation, access, climate, staffing, financial, and program implementation data to identify root causes and select evidence-based activities.

- Include principals, teachers, paraprofessionals, families, students when appropriate, community partners, special populations, and private-school representatives when required.
- Provide reasonable notice, accessible participation options, translated information, and documentation of input and district response.
- Connect each funded activity to a defined need, measurable objective, implementation owner, evidence-based rationale when required, budget, timeline, and outcome measure.
- Coordinate federal, state, local, IDEA, CTE, Child Nutrition, and other resources without double charging or supplanting restricted obligations.
- Review and amend plans when performance, enrollment, staffing, award terms, or needs materially change.

5. Budget Development, Application, and Revision

1. Program leads submit prioritized activities with need, beneficiary, outcome, responsible owner, account code, estimated amount, procurement method, and sustainability plan.
2. The Federal Programs Director reviews program eligibility, supplement requirements, evidence basis, stakeholder alignment, period of performance, and prior-approval needs.
3. The Business Manager reviews coding, mathematical accuracy, budget capacity, indirect cost, procurement, cash, payroll, and accounting treatment.
4. The Superintendent approves the proposed district budget and required application certifications; the Board acts when required.
5. The final approved MDE application and budget are reconciled to the accounting system before obligations are made.
6. Budget revisions use the same approval chain and receive required MDE prior approval before the affected obligation when 2 CFR 200.308, award terms, or MDE rules require it.

No Pre-Award Assumption: Do not obligate funds before the authorized period or before required approval merely because an application is expected to be approved. Pre-award costs require explicit authority and documentation.

6. Allowable Costs and Prior-Approval Review

The written allowability decision must be completed before obligation. Every federal cost must be necessary, reasonable, allocable, consistently treated, conform to law and award terms, be net of applicable credits, be within the period and approved budget, and be adequately documented.

Question	Required evidence
Necessary?	Specific connection to an approved need, activity, beneficiary, and program objective.
Reasonable?	Price, market, quantity, alternatives, prudence, and public scrutiny considered.
Allocable?	Benefit to the award is measurable and charged in proportion to benefit; shared costs have a supportable method.
Permitted?	Program statute, award, 2 CFR Part 200 Subpart E, MDE guidance, state law, and local policy reviewed.
Consistent?	Same type of cost treated consistently as direct/indirect and across fund sources.
Documented?	Approvals, procurement, invoice, receipt/performance, coding, inventory, participants, and purpose retained.

- Use the Allowability and Prior-Approval Checklist for unusual, high-dollar, travel, food, incentive, equipment, construction, membership, entertainment, or selected-item costs.
- Seek written MDE/pass-through approval before incurring a cost when required; silence, verbal guidance, or later reimbursement does not substitute for approval.
- Document applicable credits, refunds, rebates, trade-ins, discounts, insurance recoveries, and program income so the award receives its proper share.
- When uncertain, pause the purchase and escalate; do not code an uncertain cost to local funds solely to avoid review if the underlying activity remains improper.

7. Fiscal Requirements: Supplement, Comparability, and Maintenance of Effort

Requirement	ETSD control
Supplement, not supplant	Apply the program-specific test. Document methodology and evidence; do not rely on labels or prior-year funding alone.
Title I schoolwide methodology	Use a neutral state/local allocation methodology that does not consider Title I status, as required by ESSA.
Comparability	Maintain written procedures; collect source data; calculate on schedule; correct noncomparability promptly; preserve report and support.
Maintenance of effort	Forecast and verify applicable state/local expenditure levels before budget decisions and closeout; document exceptions/waivers.
Maintenance of equity	Apply only when currently required by statute/award; do not carry expired emergency-relief requirements forward without authority.
Indirect cost	Use the approved negotiated restricted/unrestricted rate or lawfully elected rate as applicable; apply to the correct base and avoid duplication.

If ETSD elects the 2 CFR 200.414 de minimis rate and is eligible to do so, the election may be up to 15 percent of modified total direct costs. Federal Programs and Business must document eligibility, election, base, consistency, and treatment before charging the rate.

8. Procurement, Contracts, Conflicts, and Debarment

Federal purchases follow 2 CFR 200.317-327 and the more restrictive Mississippi or ETSD requirement. Procurement must provide full and open competition and a documented history of the method, selection, contract type, and price.

Federal method	ETSD operating threshold	Minimum evidence
Micro-purchase	Up to $10,000, unless a lower controlling threshold applies	Price reasonableness; equitable distribution to the extent practicable; PO and receipt.
Simplified acquisition	Above $10,000 through $250,000	Price/rate quotations from an adequate number of qualified sources; ETSD requires at least two written quotes.
Formal procurement	Above $250,000	Sealed bids or competitive proposals, public/adequate solicitation, evaluation, cost/price analysis, Board action as required.
Noncompetitive	Only when a 2 CFR 200.320(c) circumstance is documented	Written basis, price analysis, approvals, and pass-through/federal approval when required.

- Apply Mississippi commodity thresholds and procedures when more restrictive; never split purchases to avoid a threshold.
- Prepare clear specifications that do not unduly restrict competition and identify all evaluation factors in advance.
- Perform cost or price analysis when required by 2 CFR 200.324 and for applicable modifications.
- Include applicable Appendix II contract provisions and required federal clauses.
- Verify SAM.gov exclusions for covered transactions and retain dated evidence; first-tier procurement contracts expected to equal or exceed $25,000 require debarment controls under 2 CFR Parts 180 and 3485.
- Take the affirmative steps required by 2 CFR 200.321 for small, minority, women-owned, veteran-owned, and labor-surplus-area businesses.
- Monitor contractor performance, deliverables, invoices, and conflicts; payment alone is not performance evidence.

9. Cash Management, Drawdowns, Program Income, and Closeout

Federal cash must be requested only for immediate needs using the MDE-approved method. Drawdowns must reconcile to allowable, recorded expenditures and should minimize time between receipt and disbursement.

1. Reconcile approved budget, accounting ledger, obligations, prior draws, cash on hand, and pending allowable disbursements.
2. Prepare draw support by fund, function, object, program, period, and transaction source.
3. Federal Programs verifies program eligibility and performance; Business verifies ledger, cash, and math; authorized officials certify the request.

4. Record the receipt to the correct award and reconcile cash and expenditures after posting.
5. Track and remit interest or other amounts when required; document any applicable threshold or exception.
6. At closeout, resolve encumbrances, refunds, credits, inventory, payroll, program income, final reports, carryover, and record retention.

Cash Control: Never draw funds to improve general district cash flow or to cover anticipated, unsupported, or unallowable costs.

10. Personnel Compensation and Time Distribution

Compensation charged to federal awards must be supported by records that accurately reflect actual work, are incorporated into official records, reasonably reflect total compensated activity, comply with established accounting policies, and support distribution among activities or cost objectives under 2 CFR 200.430.

- Match each funded position to Board/contract authority, job description, work location, grant activity, funding percentage, and approved budget.
- Use after-the-fact records appropriate to the work actually performed; ETSD does not rely on an obsolete requirement for a specific semiannual certification or personnel activity report format.
- Review changes in duties, schedules, leave, vacancies, supplements, split funding, substitutes, and actual activity each payroll cycle.
- Reconcile payroll registers, benefit charges, time-distribution records, grant budget, and general ledger at least quarterly.
- Correct unsupported or materially inaccurate charges promptly and document the correction and control improvement.

11. Equipment, Supplies, Inventory, and Disposition

Property purchased with federal funds is recorded, tagged, safeguarded, inventoried, used, transferred, and disposed under federal requirements and all stricter Mississippi and ETSD controls.

Property record field	Minimum content
Identity	Description, serial number or other identifier, district asset number, and title holder.
Funding	Federal award identification, source/percentage, acquisition date, cost, and vendor.
Location/custody	Building, room, responsible custodian, use, and condition.
Movement	Checkout, transfer, repair, loss, theft, and return evidence.
Disposition	Date, method, Board/federal approval as applicable, sale proceeds/fair market value, and final accounting.

- Conduct the federally required physical inventory at least every two years and the stricter annual ETSD/Mississippi inventory review.

- Report loss, theft, or damage immediately; preserve evidence and file police/insurance/federal reports when required.
- Do not transfer, trade, sell, discard, or repurpose federal property without documented review of continuing need, fair market value, award conditions, and approval requirements.
- Treat computing devices and other sensitive items as controlled property even when below capitalization thresholds if district rules require tracking.

12. Equitable Services and Private-School Consultation

When equitable services apply, ETSD conducts timely, meaningful consultation with appropriate private-school officials and representatives of parents of eligible children. Consultation begins during program design and continues throughout implementation.

1. Identify eligible private schools and students within the applicable geographic and program rules.
2. Provide written outreach and multiple reasonable opportunities to consult.
3. Address identification, needs, services, size/scope, delivery, assessment, provider, timing, funds, and disagreement procedures.
4. Obtain the required written affirmation or document attempts and submit required information to MDE.
5. Maintain public control of funds, title, contracting, and program administration; do not pay funds directly to the private school unless expressly authorized.
6. Track proportionate share, obligations, carryover, participants, services, and outcomes separately.

13. Records, Data Privacy, and Retention

Grant records must allow an independent reviewer to trace each amount and activity from award and need through approval, procurement, delivery, payment, accounting, performance, reporting, and disposition.

- Maintain official records in district-approved systems with least-privilege access, backups, and stable file naming.
- Protect student and employee information under FERPA and other privacy requirements; share only the minimum necessary through approved channels.
- Retain federal award records for at least three years from submission of the final financial report under 2 CFR 200.334, and longer when state schedules, award terms, property rules, litigation, claim, audit, investigation, public-records request, or legal hold requires it.
- Do not destroy original support after scanning until the approved records process permits destruction and image quality/completeness has been verified.
- Maintain a record of disclosure, data-sharing agreement, consent, or other authority when required.

14. Program Monitoring, Performance, and Corrective Action

Monitoring covers program implementation and fiscal administration. The Federal Programs Director and Business Manager jointly operate a quarterly review and document student/program impact, budget status, procurement, payroll, cash, property, reporting, and open corrective actions.

Monitoring area	Evidence
Program delivery	Participants, schedules, lesson/service records, contracts, implementation logs, school visits, stakeholder feedback.
Performance	Measurable objectives, disaggregated outcomes, progress toward goals, evaluation results, response when goals are not met.
Fiscal	Budget-to-actual, obligations, drawdowns, payroll, allowability, procurement, property, indirect cost, refunds/credits.
Compliance	Assurances, consultation, SNS, comparability, MOE, reporting, records, conflicts, debarment, special conditions.
Corrective action	Finding, root cause, student/program impact, owner, due date, evidence standard, validation, recurrence check.

1. Issue a written monitoring record identifying evidence reviewed and exceptions.
2. Address immediate harm, unsupported costs, missed services, or data errors without waiting for the next review.
3. Recover or reclassify unallowable costs and document accounting entries.
4. Validate closure using independent evidence and continue heightened monitoring for repeat issues.

15. Audit Readiness, Fraud Reporting, and Legal Holds

- Maintain a single audit/monitoring request log with request, owner, due date, source, reviewer, date furnished, and follow-up.
- Provide complete, unaltered records; never backdate, recreate, or silently replace missing evidence.
- For years in which federal expenditures meet the current 2 CFR 200.501 threshold, complete Single Audit requirements; as of the current Uniform Guidance revision, the threshold is $1,000,000, subject to live verification for the audit period.
- Immediately report suspected theft, fraud, bribery, falsified documentation, cyber-payment diversion, conflict, or material misuse to the Superintendent and Business Manager, or the Board President and attorney if either is implicated.
- Preserve relevant paper/electronic records and devices, suspend affected access when authorized, and coordinate required notices to OSA, MDE, law enforcement, insurer, bank, or federal oversight officials.
- Follow legal holds and do not conduct an informal investigation that compromises evidence or employee/student rights.

16. Program-Specific Operating Standards

Program area	Operating emphasis
Title I, Part A	Needs-based school plans, parent/family engagement, schoolwide allocation methodology, SNS, comparability, evidence-based interventions, equitable services as applicable.
Title II, Part A	Allowable educator effectiveness, recruitment/retention, professional learning, evidence of participation and impact, equitable services.
Title IV, Part A	Well-rounded education, safe/healthy students, effective use of technology, needs/percentage rules when applicable, content safeguards, equitable services.
IDEA Part B	Coordinate with the Special Education Procedures Manual for FAPE, MOE, CEIS/CCEIS, proportionate share, personnel, property, and program/fiscal monitoring.
Homeless/other special populations	Immediate access, identification, services, transportation/coordination, privacy, and program-specific reporting as applicable.
Future or discretionary awards	Create an award-specific addendum for unique terms rather than copying expired grant language into the standing manual.

Closed Awards: ESSER/CARES/CRRSA/ARP activities are historical closeout records, not active standing authority. Retain records and resolve audits or property issues, but do not treat expired allowability lists as authorization for 2026-2027 spending.

17. Annual Compliance Calendar and Management Certification

Frequency	Minimum control
Monthly	Budget-to-actual, obligations, draw support, payroll exceptions, procurement status, report deadlines, and open findings.
Quarterly	Grant-to-ledger reconciliation; cash; program performance; time distribution; property changes; stakeholder/equitable-services follow-up; corrective action.
Before July 1	Grant roster, owners, calendars, forms, procurement thresholds, debarment process, indirect rates, access, training, and carryover review.
At application/revision	Needs, consultation, Board action, assurances, allowability, budget, prior approvals, accounting setup, and file index.
At closeout	Final expenditure/performance reports, cash, refunds, property, records, carryover, certification, and legal-hold review.
Annually	Comparability, MOE forecasts/results, conflict disclosures, physical inventory under stricter district rule, manual review, management certification.

The Superintendent, Federal Programs Director, and Business Manager will certify annually that active awards were reconciled; required reports and consultations were completed; known exceptions were disclosed; property and personnel charges were reviewed; and open findings have written corrective action.

Appendix A. Procurement and Allowability Quick Reference

Topic	Working rule
Micro-purchase	Up to $10,000 under federal rule, subject to lower state/local control; document price reasonableness.
Simplified acquisition	Above $10,000 through $250,000; obtain adequate price/rate quotations; ETSD minimum is two written quotes.
Formal procurement	Above $250,000; sealed bid or competitive proposal as appropriate; apply lower Mississippi trigger where required.
Noncompetitive	Only a permitted 2 CFR 200.320(c) circumstance with full written basis and approvals.
Allowability	Necessary, reasonable, allocable, consistent, permitted, within period/budget, net of credits, and documented.
Prior approval	Obtain before obligation when required by 2 CFR 200.308, 200.407, award terms, MDE, or ETSD.
Debarment	Verify and retain evidence for covered transactions; include certifications/clauses as applicable.
Record retention	At least three years from final financial report, plus all longer requirements and holds.

Appendix B. Required Forms and Evidence Register

Process	Controlled form/evidence
Grant setup	Award Control Sheet; grant calendar; approved application/budget; accounting-code confirmation; owner assignment.
Allowability	Allowability and Prior-Approval Checklist; programmatic/fiscal approvals; cost-principle support.
Procurement	Requisition; quotes/bids; method rationale; conflict disclosure; SAM evidence; cost/price analysis; contract; receipt/performance.
Payroll	Funding authorization; job/assignment; compensation record; actual-work distribution; payroll-to-ledger reconciliation.
Property	Add/transfer/checkout/maintenance/missing/lost-stolen/disposition forms; inventory reconciliation.
Cash	Draw Request Support Sheet; cash/expenditure reconciliation; interest/refund evidence.
Monitoring	Quarterly Program and Fiscal Monitoring Report; school visit; corrective-action plan and validation.

Process	Controlled form/evidence
Closeout	Closeout Checklist; final reports; refunds/credits; property disposition; retention/legal-hold certification.

Appendix C. Grant File Index

- 01 Award and Amendments
- 02 Application, Budget, and Board Authority
- 03 Needs Assessment, Plans, and Stakeholder Consultation
- 04 Allowability and Prior Approvals
- 05 Procurement, Contracts, Debarment, and Conflicts
- 06 Personnel, Payroll, and Time Distribution
- 07 Equipment, Supplies, and Inventory
- 08 Cash, Drawdowns, Program Income, and Reconciliations
- 09 Program Implementation and Performance
- 10 Equitable Services and Special Fiscal Tests
- 11 Reports, Monitoring, Audit, and Corrective Action
- 12 Closeout, Retention, and Legal Holds

Board Approval and Final Certification

This manual is the Board-approved official administrative procedures manual of the East Tallahatchie School District for the 2026-2027 school year. It remains in effect until amended, superseded, or rescinded by Board action or controlling law. Annual administrative review does not alter Board policy.

Role	Name	Final Status	Effective Term
Superintendent	Raymond Russell	Certified Final	2026-2027
Federal Programs Director	Francessca Suggs Scott	Certified Final	2026-2027
Business Manager	Tinisha Williams	Certified Final	2026-2027
Board of Trustees	East Tallahatchie School District	Approved	2026-2027

Authoritative Sources and Live References

The live source controls when it is newer or more restrictive than this manual. Staff must verify current forms, thresholds, and deadlines before action.

- **Uniform Guidance - 2 CFR Part 200:** https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200

- **ED Debarment and Suspension - 2 CFR Part 3485:** https://www.ecfr.gov/current/title-2/subtitle-B/chapter-XXXIV/part-3485
- **U.S. Department of Education EDGAR:** https://www.ed.gov/laws-and-policy/laws-preschool-grade-12-education/preschool-grade-12-policy-documents/education-department-general-administrative-regulations-edgar
- **Mississippi Department of Education:** https://mdek12.org/
- **Mississippi Office of the State Auditor Resources:** https://www.osa.ms.gov/resources
- **ETSD Federal Programs Department:** https://www.etsd.k12.ms.us/