

# Funding

## GENERAL AND FISCAL GUIDELINES

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# General and Fiscal Guidelines

## What is Required

The District must comply with the TEA's General and Fiscal Guidelines, which describe grant application procedures, as well as general processes for distribution and management of grant funds based on the Education Department General Administrative Regulations ("EDGAR"). These guidelines apply to all grants administered by the TEA and are a part of every Request for Application ("RFA") published by the TEA.

Costs may be charged to a special education grant if the costs follow the District's local written procedures for allowability of costs and meet the following criteria:

- Are reasonable for the performance of the special education grant and can be allocated under the applicable cost principals;
- Conform to limitations or exclusions set forth in applicable cost principles or the special education grant agreement as to types or amount of costs;
- Are consistent with policies and procedures that apply uniformly to federally or state-funded activities and activities funded from other sources;
- Are accorded consistent treatment among all grant programs, regardless of funding source;
- Are determined in accordance with generally accepted accounting principles;
- Are not included as a cost or used to meet cost-sharing or matching requirements of any other federally or state-funded program in the current or a prior period; and
- Are adequately documented.

A cost may be reasonable if:

- It is of a type generally recognized as ordinary and necessary for the operation of the District or grant performance;
- Restrictions or requirements are imposed for generally accepted sound business practices, arms-length bargaining, federal or state laws and regulations, and grant award terms and conditions;
- Consideration is given to market prices for comparable goods or services for the geographical area;
- Individuals are acting prudently in the circumstances of responsibility to the



District and federal and state government; and

- There are no significant deviations from established practices of the District that may unjustifiably increase grant costs.

A cost may be allocated to the special education grant in accordance with the relative benefits received if it is treated consistently with other costs incurred for the same purposes in like circumstances. The cost must also:

- Be incurred specifically for the grant;
- Benefit both the grant and other work and be able to be distributed in reasonable proportion to the benefits received; and
- Be necessary to the overall operation of the District and be assigned in part to the special education grant award in accordance with the principles of this framework.

## **Additional Procedures**

### **Guidelines, Provisions, and Assurances**

The TEA is responsible for publishing general, fiscal, and program-specific guidelines for all grants administered by the agency. The District must ensure that funds will be spent in accordance with the grant procedures outlined in the guidelines and with federal and state regulations. Further, the District will follow a grant's Program Guidelines, which supplement the General and Fiscal Guidelines by providing specific information relating to the grant's purpose, eligibility or review criteria, program description, statutory and TEA requirements, critical dates, and information about allowable or unallowable costs. By accepting a grant administered by the TEA, the District also agrees to abide by the General Provisions and Assurances required for every TEA grant agreement, as well as any program-specific provisions and assurances included with the grant.

The District is responsible for following the most recently updated versions of the guidelines. The TEA maintains prior versions of the guidelines that are applicable to already published grants.

## **Evidence of Implementation**

- Compliance with General and Fiscal Guidelines
- Compliance with Program Guidelines
- Compliance with General Provisions and Assurances
- Compliance with Program-Specific Provisions and Assurances
- Grant Applications



## **Resources**

[The Legal Framework for the Child-Centered Special Education Process: General and Fiscal Guidelines - Region 18](#)

[Special Education Funding - Texas Education Funding](#)

[General Provisions and Assurances - Texas Education Agency](#)

[General and Fiscal Guidelines - Texas Education Agency](#)

[Guidelines, Provisions, and Assurances - Texas Education Agency](#)

[TEA Grant Opportunities - Texas Education Agency](#)

[Grant Compliance and Administration - Texas Education Agency](#)

## **CITATIONS**

Board Policy CBB; 2 CFR 200.403-200.405