

Some State level personnel may be working on other programs in addition to Title II. In such cases, a staff member's position description should indicate all the programs under which he is being paid, and state the proportion of time he is normally expected to devote to each. His salary should be prorated in accordance with periodic reports which he or his supervisor has signed on an after-the-fact basis. Travel expenses should be charged in proportion to the actual time spent on the Title II program. Costs of services of clerical or other supporting personnel, supplies, equipment, and other applicable items should be similarly prorated. These procedures are in accord with section 117.23 of the Regulations.

Adjustments

In its maintenance of program expenditures accounts, the State agency must promptly make any adjustments in its records which are necessary to reflect refunds, credits, underpayments, or overpayments, as well as adjustments resulting from Federal or State administrative review and audits. Such adjustments must be reported in financial reports filed with the Commissioner.

Retention of Records

Section 117.37 of the Regulations deals with the retention of records. It provides that all records should be kept intact and accessible (1) for three years after the close of the fiscal year in which the expenditure was made, (2) until the State agency is notified that the records are not needed for program administration review, or (3) until the State agency is notified of a completion of the fiscal audit by the Department of Health, Education and Welfare, which ever is latest.

Documentation of Local Activities

Program managers at the State level must have specific information regarding the acquisitions actually made. This is necessary not only for audit purposes, but primarily to assure adequate supervision of the program. The exact form of documentation can be left to the discretion of the State agency.

No charges may be levied for the use of school library resources, textbooks, and other printed and published instructional materials which are made available with Federal funds for the use of children and teachers. The disposition of monies collected for overdue materials and the replacement of lost or mutilated items will be in accordance with local practice or State regulations.