



Procedure Name: Federal Grant Allowability of Cost Procedure

Related to which policy: [F20](#)

Date Last Updated: May 11, 2021

Specific Procedures Outline:

Obligation of Federal Funds require Addison Northwest School District to determine the allowability of costs in accordance with Subpart E cost principals (2 CFR §200.400) and the terms and conditions of the Federal Grant award. The cost must be:

- Reasonable
- Necessary
- Allocable
- Consistent treatment of Direct and Indirect costs (2 CFR §200.412-§200.415)
- Meets the conditions of Selected Items of Cost (2 CFR §200.420-§200.475)

Task	Title of Responsible Party	Stage of Process (requisition, PO, Contract, Invoice)
Determines the cost is necessary	Director of Learning, Director of Student Support Services, or Grant Coordinator	Grant Application, Contract
Determines the cost is reasonable	Director of Learning, Director of Student Support Services, or Grant Coordinator	Contract
Determines the cost is included in the grant	Director of Learning, Director of Student Support Services, or Grant Coordinator	Contract (Services) Requisition (Purchases)
Verifies the cost is within the grant period	Director of Learning, Director of Student Support Services, or Grant Coordinator	Contract (Services) Requisition (Purchases)
Determines the cost is allocable	Director of Learning, Director of Student Support Services, or Grant Coordinator	Contract (Services) Requisition (Purchases)
Determines the cost is correctly treated as a direct cost or indirect admin	Director of Learning, Director of Student	Requisition

	Support Services, or Grant Coordinator	
Determines the cost is allowed as a selected item of cost (ex. sales tax, entertainment...are not allowable)	Administrative Assistant or Grant Coordinator	Invoice
Verifies adequate documentation is on file to support the invoice (ex. Packing slip for supplies, proof of attendance for conferences...)	Administrative Assistant or Grant Coordinator	Invoice
Verifies the cost is covered by a contract.	Administrative Assistant or Grant Coordinator	Requisition
Verifies that procurement procedures and conflict of interest policy have been followed.	Director of Learning, Director of Student Support Services, or Grant Coordinator	Contract
Verifies suspension and debarment has been checked	Administrative Assistant or Grant Coordinator	Contract (Services) Requisition (Purchases)
Verifies contract administration procedures have been followed	Director of Finance and Operations	Reporting, Audit

Guidelines for Administration of this procedure are attached.

Clarification: This most recent procedure is the one that is to be used. All prior drafts are null and void.

Grant/Reimbursements Management Guidelines For ANWSD

Rationale for this process:

The District needs to know which grants are being applied for or awarded, in order to:

- be “in the know” around the various initiatives taking place across the district
- be aware of the impact that these initiatives will have
- ensure that those initiatives align with the district direction

Additionally, the District needs to have oversight of the finances and contracts related to these grants, in order to ensure correct management of said grants and contracts, in accordance with District policy. Thus, the following “Tasks/Responsibilities Sheet” will be completed related to all grants, and held on record at the District Office with the Business Manager, (see “Tasks/Responsibilities Sheet” below):

General Guidance about who will fill out the checklist:

- a. For federal or state grants, and/or grants that affect more than one school across the district, the person who will fill out the “Tasks/Responsibilities Sheet” will be a district Director appointed by the Superintendent (i.e.: Director of Learning, Director of Student Support Services, Director of Afterschool Program, or the District Health and Wellness Coordinator), in conjunction with any other designees or relevant staff as necessary. The appointed personnel would ensure that the responsibilities in the Grants “Tasks/Responsibilities Sheet” list are clearly articulated, assigned, and that a copy of this “Tasks/Responsibilities Sheet” is provided to the District Business Manager and building Principals, once the grant application has been approved. The assigned district administrator would also be in charge of meeting periodically with the Business Manager, in order to ensure that fiscal management of the grant is being done properly.

- b. **Non-Federal/non-State Grants/grants that only affect one school:** (for example, smaller, individually awarded grants... i.e.: Rowland): Any potential grant application would be communicated by staff to the building principal. That principal would communicate with the Superintendent prior to application of any grant of more than \$500. Once the Superintendent gives approval to proceed with the application, the principal will sit down with relevant staff, and outline in writing the responsibilities in the Grants “Tasks/Responsibilities Sheet”. A copy of this “Tasks/Responsibilities Sheet” will be given to the District Business Manager, as well as the Superintendent, once the grant application has been approved. The building principal will also meet periodically with the Business Manager, in order to ensure that fiscal management/reporting requirements of the grant are being done properly. ***For any grant of less than \$500, the grant applicant will get approval from the building Principals prior to applying, and will set up a budgeting process with the building Principal, in-house at the building level to track expenditures, once grant is received. The grant applicant will be responsible for providing any follow-up reporting, if that is required.***

Grants “Tasks/Responsibilities Sheet”

Name of Grant: _____

Administrator Assigned: _____

Date Sheet Submitted to Business Manager: _____

The Administrator assigned will assign each of the following tasks/responsibilities related to this grant to a specific point person (with their expressed knowledge), and submit this sheet to the Business Manager, along with a copy of the grant proposal, and the grant budget, once the grant has been approved and awarded. All people designated as responsible MUST be contacted and understand their role.

Tasks Needed to Be Accomplished:	Person responsible to do this task?	By when?
1a) Which administrator informed the superintendent about the intent behind the potential grant application, and received approval to move forward to apply for the grant? b) Who informed others (in writing) in the district who may need to know that this grant is being applied for, if applicable?	1a) 1b)	1a) 1b)
2) Who wrote the actual grant? If multiple people were involved, who is the lead person we would go to if we had a question about the content in the grant, grant guidelines, and what the grant can or cannot be used for?		
3a) Who will create the budget around the grant, assign correct revenue codes to each line item, and ensure that the grant guidelines are followed with regards to the budget and determine any allocations for administrative costs to be included in the grant? b) Who has shared with the Business Manager, in writing, when the deadlines are for final expenditures?	3a) 3b)	3a) 3b)
4) Who will be responsible for putting the grant budgets into the Financial software?		
5) Who is responsible for tracking expenditures related to this grant's awarded monies, to make sure the grant isn't over or under spent?		
6) Which administrator is responsible for making sure any RFP's are posted for contracted services, if applicable?		
7) Which administrator is responsible for making sure any contracts related to each grant are written up, in accordance to district policy, and given a “second look” by appropriate district personnel prior to issuance? (Budget line item for payment, correct service contract used, specific outcomes and responsibilities articulated, dates clearly spelled out, etc.)		
8) Who will make sure that any signed contracts are given to appropriate personnel at Central Office?		
9) Who will be responsible for writing any required reports related to the grant?		
10) Who will be responsible for making sure all payments/expenditures (PO's, personnel costs) related to the grant are paid in a timely way?		
11a) Which administrator will be responsible for troubleshooting any problems related to the grant, as well as b) meeting with the Business Manager to review the budget for said grant?	11a) 11b)	11a) 11b)

12) Which administrator will be responsible if an audit happens and a problem is discovered (due to one of the above not happening the way it is supposed to)?

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