

Washington South Supervisory Union
Northfield and Roxbury School Districts

Expenditures:

Must have proper documentation and consider whether an auditor could review the financial records and conclude the purchase was reasonable and necessary to support the purpose of the grant. **In addition to purchase orders and invoices, there should be the following:**

- ***Salaries*** – documentation should include semi-annual certifications or personal activity reports (PAR) and evidence that payments reflect actual work distribution, all must be submitted at least monthly.
- ***Contracts*** – documentation should include evidence value was achieved, rationale for selection of the vendor (Cost Procurement Analysis Form), dates of services and evidence the contract term was met.
- ***Stipends*** – documentation should include evidence value was achieved, dates of services and evidence the contract term was met.
- ***Equipment*** – documentation should include evidence that value was achieved, rationale for selection of the vendor. All equipment/technology purchases must be approved by the Business Manager for capitalization purposes, if applicable. Technology purchases will be approved by Business Manager and inventoried by Technology Department (see CFR 34).
- ***Meetings, Food, Meals*** – Pre-approved required by Superintendent to register or attend meetings, documentation that identifies the content of the meeting and how it relates to grant activities - the agenda or minutes and the participants.
- ***Training, Professional Development and Associated Expenditures*** – complete Professional Development Request/Purchase Order Course/Conference/Workshop Form and obtain pre-approval by Superintendent to register. Must also provide detail of anticipated expenses along with documentation that identifies the content and the participants/agenda, course syllabus, original detailed hotel bills, original detailed airline tickets, itemized list of meals.
- ***Travel*** – documentation that identifies the miles traveled, the destination and the purpose of the trip. All reimbursement for mileage is based on the IRS rate.
- ***Advertising*** – documentation should include a copy of the advertisement – remember advertising is only allowable to recruit students and staff or for communication that pertains to the grant activities.

REMINDERS:

- ***Grant funds can only be used for the designated and approved strategies/budget.***
- ***Any proposed changes must go through the amendment process.***
- ***Expenses charged to a grant that are not approved will not be reimbursed.***
- ***All stipends must be approved by the Grant Manager and will be documented through a contract prior to the start of work.***
- ***Contracted Service Providers must have a contract as well as a W9 if they are not an employee or incorporated. Invoices must be provided with all necessary required documentation before payment will be made.***
- ***Complete the attached Grant Application Process Form when applying to any Local, State and Federal Grants.***

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Internal Controls/Segregation of Duties

Grant Manager: Persons who can attest that the planned/actual expenditure is allowed and approved under the grant.

Grant Manager must implement/develop contracts with all required information, complete, signed contracts will be sent to the Business Manager. Grant Managers sign all contracts, invoices, requests for reimbursement, timesheets, etc. Fed Grant Admin. Assist. Reviews for necessary documentation before submitting to Accounts Payable Associate for processing.

Accounting Manager (Business Manager): Person who can attest to the availability of funds and to its consistency with the approved budget, enters transaction for record keeping. Funds for each individual grant will be set up and account codes will be assigned to all approved expenditures. Quarterly SDE 1.1s will be submitted when applicable. Please consult Business Manager when unsure of the correct accounting information for all invoices, requests for reimbursement, timesheets, to necessitate charges to appropriate accounts.

Grant Admin. Assistant: Person who maintains Time and Effort Documentation.

All payments will be processed through the Payroll/Accounts Payable Associate.

Sub-Grants

All State LEA's will notify sub-grantees in writing. The written documentation will identify the following:

- Amount of funds
- Funding Period and
- Use of funds (list of activities)
- Requirements

Grant Period

The Grant Manager should have application on file well before the beginning of the fiscal year. When notified by the State that the grant is "substantially approvable" obligations can be made.

Direct and Indirect Expenditures

Direct costs are a set of approved activities that carry out the purpose of the grant. Indirect costs are those that support the administration of the grant such as central office costs (i.e., accounting, human resources, etc.).

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Salaries and Wages

For State and local governments, the documentation requirements to support direct charges for salaries and wages to federal grants break down into two major categories:

- Employees who work on a single activity or “cost objective” and are required to certify their time semi-annually; and
- Employees who work on multiple cost objectives and are required to prepare and certify a Personal Activity Report (PAR) documenting the amount of effort performed on each cost objective.

Grant Admin Assistant will oversee the distribution and collection of Time and Effort documentation.

Procurement

After salaries, the next largest area of expenditures of federal grant funds is major purchases of goods and services – primarily the purchases of equipment and contracts for services such as in-services, professional development, consultants, specialists, etc. You must be able to show that you contracted for goods or services within the general criteria provided by the cost principles. Goods and/or services must be necessary, reasonable and allowable. All purchases must follow the procurement process (see “Procurement”).

Equipment and Inventory Control

When equipment is purchased, a system of controls must be in place to track its use and maintain it in working condition. All equipment purchased must be inventoried and documentation of procurement must be on file. If capitalization is applicable based on the WSSU Capitalization Policy, the Business Manager will account for assets.

- Purchase request comes from Admin designating item(s) needed and account to be used. Shop items are ordered by Tech Department directly.
- Tech Department does price shopping/quote requests from vendors.
- Tech Department verifies total to be spent with Admin if needed.
- Purchase Order is generated to be approved by Business Office.
- Order is placed.
- Once received, the receipt of each item is verified by signing and date the packing slip. If an item is not in the package and/or does not match the purchase order, please indicate the missing item on the packing slip and the purchase order.
- Verified and signed packing slips are sent to Business Office for processing.
- Item(s) are released to users.
- At End of Life items are placed on a “recycled” list and recycled responsibly.

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Contracts for Services

The Cost Procurement Procedure must be followed prior to the issuance of a contract (see “Procurement”).

Contracts must be obtained prior to services being provided. Cost Procurement Analysis Form must be kept on the selection of the vendor/service provider. Contracts need to accompany all invoices and must be part of the fiscal record. The Grant Manager will work with the Business Manager and procedures will be followed to assure proper administration and oversight of grant expenditures. The following procedures are necessary in developing contracts and documentation is required:

- Record to show that you took steps to obtain the best price-bidding or cost comparison (procurement).
- Contract will identify the Grant Manager, vendor, funding source, clear work specifications, payment provisions, period of time and signatures.