

APPROVING EXPENDITURES OF FEDERAL EDUCATION FUNDS

For most federal programs, expenditures require the same broad program check:

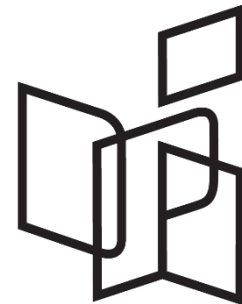
- ✦ Is the expense reasonable?
- ✦ Is the expense allocable to the grant?
- ✦ Is the expense necessary?

In addition, subgrantees must adhere to the below state and federal guidance documents:

- | | |
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| ✦ WebGrants | ✦ Uniform Grant Guidance-Code of Federal Regulations |
| ✦ Object Code Categories | ✦ OMB Uniform Guidance Grants.gov |
| ✦ Tracking Federal and Local Funds | ✦ Funding Your Plan |
| ✦ ND School District Financial Accounting and Reporting Manual (NDSDFARM) | |

GENERAL DOCUMENTATION CHECKLIST:

Effective communication and collaboration between program and fiscal personnel are essential, which is why a multi-step approval process involves both. At the local level, district and school teams should adopt a team approach, ensuring that all team members are involved in planning, programming, budgeting, and implementation. In addition, to ensure the school district maintains federal fiscal documentation required by [2 CFR 200.403 - Factors affecting allowability of costs](#), it is best to have documentation and internal processes that cover the following prior to requesting any reimbursements from NDDPI:



- Describe how the proposed expenditure meets the broad intent of the program, approved application, and/or any approved activities.
- Explain how the expenditure relates to the school's/district's data-informed needs and goals, as the activities budgeted should match the plan submitted.
- Show how the cost is reasonable, relative to the overall program budget, the amount spent per student, and/or relative to its expected outcome.
- Specify how the outcome(s) of the expenditure is being measured.
- Indicate the appropriate amount/percentage being covered by the funding source if blending or braiding with other federal or non-federal funding sources.
- Ensure the appropriate record-keeping for certain expenses (e.g., time and effort logs for personnel paid with federal funds, inventory requirements, Title I paraprofessional certification documentation, etc.).



WEBGRANTS EXPECTATIONS

Grant Requirements/Initial Budget:

- Sign contracts every time a new grant is received and be aware of grant expectations (program coding, program period, close-out requirements, additional requirements, etc.) noted in the grant award.
- Ensure that the school district's profile is accurate and reflects the appropriate personnel and permissions.
- Ensure detailed and accurate descriptions and labeling (e.g., descriptions of supplies, payroll/FTE, names of contracts, required set-asides, etc.) for expenses within the budget and on ledgers.
- Complete all required reports within the stated due dates to ensure grant compliance.

Claims:

- Claim funds within 120 days of expenditure.
- Request reimbursements from the oldest grant period first, whenever possible, to reduce the number of outstanding grants available.
- Submit claims within the grant period, allowing time for NDDPI personnel to approve. Note that claims must be approved within the stated timeframe of the grant award.
- Attach required documents (ledgers with description and/or separate documentation) to claims to ensure timely approval and payment.

Contract Amendments:

- Remember that expenditures can be within 10% of the approved budget (*Exception: Title IV; CLSD*). There is no need to submit a contract amendment just because amounts change. However, contract amendments must be submitted if the scope of the plan changes.
- Ensure that the justification fully documents the reason and rationale for the amendment.
- Include attachments, if necessary, to ensure timely approval and payment.
- Create a new line instead of deleting or editing a change.
- Ensure that the revised total budget amount matches the approved current budget amount.
- Don't submit a claim until a pending amendment has been approved.