



<b>Policy:</b>  <b>Drawdowns and Reimbursement Requests</b>	<b>Category:</b> <b>Revenue and Receipts</b>		<b>Number:</b> <b>GP1900</b>
	<input type="checkbox"/> Complete Revision <input type="checkbox"/> Partial Revision <input checked="" type="checkbox"/> New	<b>Supersedes:</b>	<b>Page:</b> <b>Page 1 of 3</b>

### **Policy Statement**

It is the policy of the School District of Philadelphia to request funds from funding agencies only for immediate needs, minimizing the time between receipt of funds and disbursement. Similarly, the District will disburse funds to subgrantees in such a manner as to minimize the time between receipt of the funds by the subgrantee and use of the funds by the subgrantee for program needs.

### **Reason for Policy**

The District receives grant funds in multiple ways. Some grant programs provide all of the funds up-front via a lump sum check or wire transfer, some grants are disbursed in regularly scheduled payments, and some grants require the District to request reimbursement after program expenses have been incurred through the use of invoices or cash draw downs. Most funding agencies, federal and non-federal, specify the particular method required for requesting grant funds. In order to avoid funding delays (or potential penalties or funding withdrawal), the District must abide by the grantor’s rules and regulations.

For federal grants awarded before 12/26/14, [34 CFR Part 80.21](#) states that a grant recipient or subgrantee of federal funds shall minimize the time elapsing between the transfer of funds from the federal government and disbursement by the grant recipient or subgrantee. Federal grants awarded on or after 12/26/14 must adhere to 2 C.F.R 200.305 which requires that an entity’s payment methods minimize the time elapsing between the transfer of funds from the United States Treasury and the disbursement of these funds.

### **Policy Requirements**

For all funding methods, the District will follow the grantor’s preferred method of requesting funds while attempting to minimize the time between fund receipt and the disbursement of grant funds for program-related expenditures.

Regardless of the method of grant fund receipt, all program expenditures that will be paid for with grant funds must be allowable and meet any applicable cost restrictions. See the [District’s Policy GP0800 Allowable Uses of Funds and Adherence to Cost Circulars for federal grant awarded prior to 12/26/14 and 2 C.F.R Part 200 for federal grants awarded on or after 12/26/14](#).

Grant fund receipts will be deposited and coded to the correct account promptly and will be reported accurately to the grantor. All documentation of cash receipts will be maintained according to the [District’s Policy GP1400 Documentation and Record Retention](#).

## Responsibilities

**Grant Program Managers (GPMs)** are responsible for supporting Grant Fiscal Services (GFS) Grant Budget Analyst's (GBAs) and the Grant Accounting Unit's efforts to ensure compliance with grant fund receipt requirements. GPMs are responsible for ensuring that grant funds received are expended in accordance with all grantor regulations and the *District's Policy GP0800 Allowable Uses of Funds and Adherence to Cost Circulars for federal grants awarded prior to 12/26/14 and 2 C.F.R Part 200 for federal grants awarded on or after 12/26/14*. Any funds received directly by the GPM should be forwarded to Treasury Operations.

**GFS Grant Budget Analysts (GBAs)** are expected to have a full understanding of grant requirements and regulations pertaining to cash management. GBAs are responsible for monitoring expended disbursements and forecasting cash flow needs, and for executing cash draw-downs using invoices or the grantor-preferred method (this may include grantor operated web-based systems). GBAs will retain all documentation related to requested draw downs, reimbursements and any scheduled pay based requests according to the *District's Policy GP1400 Documentation and Record Retention*. Any funds received directly by the GBAs should be forwarded to Treasury Operations.

**Grant Accounting Unit** is responsible for executing draw-downs using the appropriate and grantor designated methodology.

**GFS Principal Analyst** monitors program accounts to ensure that receipts are recorded accurately and promptly. If errors are identified, errors are corrected following the *District's Policy GP1500 Journal Voucher Management*.

**Treasury Operations** is responsible for notifying GBAs and GPMs when grant funds are received directly by the Treasury Operations group. The Treasury Operations department is responsible for processing any grant funds received by other offices or staff and forwarded to them. Treasury Operations will ensure that deposited funds are coded to the proper grant accounts and will seek guidance from the GBA if the proper account is unknown.

## Procedures

- *GP1900.1 Lump Sum Payment Receipt*
- *GP1900.2 Scheduled Payments*
- *GP1900.3 Drawdowns*
- *GP1900.4 Manual Invoices*

## Forms

## Definitions

## Contacts

- *Grant Fiscal Services*
- *Treasury Operations*
- *Office of Grant Development and Compliance*

## Frequently Asked Questions

**Related Information**

- *34 CFR Part 80.21* for federal grants awarded prior to 12/26/14 and 2 C.F.R. 200 for federal grants awarded on or after 12/26/14.
- *District's GP1400 Documentation and Record Retention*
- *District's GP0800 Allowable Uses of Funds and Adherence to Cost Circulars or 2 C.F.R. Part 200*
- *District's GP1500 Journal Voucher Management*

**History**

**Amended:**

- **4/28/ 2015 for implementation on new guidance 2 C.F.R Part 200 for federal grants awarded after 12/26/14 and technical adjustments.**

Issue Date: 7/1/2012	Effective Date: 7/1/2015	Approved by: Chief Grant Development and Compliance Officer
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