

Procedure:  <b>Scheduled Payments</b>	Policy: <b>Drawdowns and Reimbursement Requests</b>	Number: <b>GP1900.2</b>
	( ) Complete Revision ( ) Partial Revision ( X ) New	Supersedes:

### Overview of Procedures

The District receives grant funds in multiple ways. Most funding agencies, federal and non-federal, specify the particular method required for requesting grant funds. In order to avoid funding delays (or potentially penalties or funding withdrawal), the District must abide by the grantor's rules and regulations.

For federal grants awarded prior to 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. Uniform Grants Guidance 2 C.F.R. 200.305 applies to federal grants awarded after 12/26/14 and states that payment methods must minimize the time elapsing from the transfer of funds from the United States Treasury to the disbursement of such funds.

### Procedure Details

Scheduled payments are customarily received quarterly. The District must complete online reimbursement forms (referred to as 105 Forms) via the Pennsylvania Department of Education (PDE) website. The Grant Budget Analyst (GBA) is responsible for completing and submitting the online forms in a timely manner and according to the grantor's requirements. This will help to assure adequate cash flow to cover program needs.

<u>RESPONSIBLE POSITION</u>	<u>STEP</u>	<u>ACTION TAKEN</u>
Grant Budget Analyst (GBA)	1	Ensure that outstanding expenditures are booked including indirect costs and any adjustments.  Using data from the Advantage Financial system, calculate expenditures to date and estimate expenditures for the current month.
GBA	2	Using data from the Advantage financial system, verify the funds received to date.
Grant Program Manager (GPM)	3	Review and sign off on GBAs calculations of expenditures and receipts as contained on the 105 form or other grant financial report form.
GBA	4	Navigate to the <i>PDE website</i> , and enter the data into the online form and save a draft.
Principal Financial Analyst	5	Review and approve online reimbursement form.
GBA	6	Submit approved online 105 (or related) reimbursement form.
GBA	7	Print a copy of the approved and submitted 105 form and maintain in accordance with District Policy <i>GP1400 Documentation and Record Retention</i> .

<u>RESPONSIBLE POSITION</u>	<u>STEP</u>	<u>ACTION TAKEN</u>
GBA	8	Notify Treasury Operations of the amount, timing and ABC code of the submitted and approved scheduled pay. Update the grant cash flow spreadsheet.
Treasury Operations	9	Record receipt of funds in the proper grant fund using the provided ABC code information. Direct any questions regarding grant fund coding to the GBA.

**Policy**

- *GP1900: Drawdowns and Reimbursement Requests*

**Forms**

- 105

**Definitions**

**Contacts**

- *Grant Fiscal Services*
- *Treasury Operations*

**Frequently Asked Questions**

**Related Information**

- *34 CFR Part 80.21 for federal grants received prior to 12/26/14 and 2 C.F.R. 200.305 Payment for federal grants received on or after 12/26/15.*
- *Pennsylvania Department of Education website*
- *GP1400 Documentation and Record Retention*

**History**

**Amended:**

- **Amended 5/8/2015 for reference updates for the Uniform Grant Guidance and technical adjustments.**

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