

Procedure: Allocation of Non-Personnel Costs to Grants	Policy: Allowable Uses of Funds and Adherence to Cost Circulars	Number: GP0800.3
	() Complete Revision () Partial Revision (X) New	Supersedes:

Overview of Procedure

The Grant Program Manager (GPM) and the school principal are responsible for ensuring that all expenditures processed against grant funds are consistent with the terms of the grant and, for federal funds, compliant with the applicable federal Uniform Grant Guidance. Federal grant expenditures must be reasonable, necessary, and allocable. GPMs and school principals or their designated representatives should review requests to expend prior to data entry into the Advantage Financial system.

Most non-personnel expenditures are processed initially through the Advantage Financial system before the obligation has been incurred and therefore provides an opportunity for the Grant Compliance Office (GCO) to review the request. However, in the case of travel and meal requests, the obligations are typically incurred prior to the entry into the Advantage Financial system and therefore require special procedures.

Non-Personnel Cost Principles

As with personnel costs, non-personnel costs charged to federal funds with “Supplement, Not Supplant” provisions can only be used to provide additional programs and resources beyond what the District would have made available in the absence of the federal funding. (See policy [GP0400 Supplantation](#)). Therefore, costs that would have been incurred had the federal funds not been available are not chargeable to federal funds containing “Supplement, Not Supplant” provisions.

Under Uniform Grant Guidance provisions, all federal grant award expenditures must be allocable to the grant program. Federal grant funds must be expended in proportion to the federal program's benefit. For example, if a computer is purchased with 100% Title I, Part A funds, the computer must be used solely for Title I, Part A purposes. Likewise, if a computer is bought with 50% Title I, Part A funds and 50% nonfederal funds, the computer must be used at least 50% of the time for Title I, Part A purposes. In addition, all costs supported in whole or in part with federal grant funds, must be necessary, reasonable and allocable.

In some circumstances, costs related to a single, non-personnel activity may be apportioned across more than one funding source. According to the Education Department’s General Administrative Requirements (EDGAR), a district may use funds under more than one program to support different parts of the same project if (1) the district complies with the requirements of each program with respect to the part of the project assisted with the funds under that program, and (2) the district has an accounting system that permits identification of the costs paid for under each program. Additionally, the Uniform Grant Guidance provides that costs be allocated among grants proportionate to the benefit received.

For example, contract costs to develop a system to help convert multi-year grant budgets to a 12-month fiscal year basis to improve management and decision-making benefits all grant funds. An equitable methodology to apportion those costs among grant funds according to relative benefit could be to charge grants during the year based on the proportion of each grant’s actual expenditures to total actual grant expenditures for the prior year. At the time of the yearly Financial Close, an analysis of each grant’s actual expenditure to total actual grant expenditures for the current year could be made and a “true up” adjustment made to grant charges prior to the Financial Close.

Another example is the cost of developing a database to record employee time, produce Personnel Activity Reports (PARs), and to report time for the purpose of charging federal grants. An equitable methodology to apportion costs among the multiple federal cost objectives could be to charge federal grants based on the proportion of each federal grant's actual expenditures to total actual federal grant expenditures for the prior year. At the time of the yearly Financial Close, a "true up" calculation could be made as described above.

Another example is contract and other non-personnel costs that support general activities, but also benefit grants as well. The cost of the maintenance and administration of the District's budget development system and the development of expenditure projections and analysis falls into this category. If the district would incur these costs whether or not grants existed, then the costs are not allocable to federal grants with supplanting provisions. The costs potentially chargeable to grants are those additional costs that occur only because of grants, and there is an equitable methodology to define and apportion those costs to grants without a Supplement, Not Supplant provision. Given that the grant only portions of these activities are not readily "allocable", the costs of these activities in whole or in part would optimally be covered by an indirect cost rate.

Invoice Content

To reconcile that the goods or services being paid for through a vendor invoice was in fact the items ordered and are allowable, the invoice must detail the goods / services as described below. For goods, most purchases are made through vendors approved by the Procurement Office and the items purchased are almost always itemized with a cost for each item. For goods not utilizing standard SDP contracts, the vendor invoicing should contain the elements described below. For service contracts, vendor invoice formats vary significantly. However, the program manager should convey in the LCA or full SDP contract the invoicing requirements, and remind the vendor of those requirements prior to the first invoice being submitted. The invoice should contain, in addition to standard elements (vendor name, address, date of invoice and number, etc.), the following:

- An itemized list of the service performed by date and hours to include a brief description.
- The number of hours or quantity of items provided and the cost (per hour or item cost) consistent with the terms of the contract, and the extended cost for the date (for example, number of hours x hourly rate = Cost for the date).
- Any other backup material that may be required by the terms of the contract (e.g., employee sign-in and sign-out sheets)

The program manager should review the services to ensure the invoice is consistent with the services / goods received, the detail hours tie to a summary (if provided), and the rates are consistent with the contract. Once satisfied that the invoice represents a true statement, the program manager should physically sign the invoice, date it, and indicate "approved for payment" or something similar. The invoice should be processed for payment against the encumbrance created for the good / service. See the invoice example at the end of this document.

Purchase (Expenditure) Approval Through the Advantage Financial System

To ensure grant compliance, Advantage system controls have been established to ensure that the proposed encumbrance (set-aside) of funds by schools and central offices are grant compliant BEFORE they are fully approved in the system.

All system related purchase documents in Advantage require a minimum of two levels of approval with the 1st level of approval is normally applied by the document initiator and the 2nd level of approval is applied by the administrator of the respective school or office. Additional levels of approval are determined by the type of document (transaction involved) that is generated which can be:

- Purchase Orders: PD, PG, RX/PC & SCE

- Service Contracts: SC
- Payment Voucher: PV
- Print Services: RQI
- Warehouse: SR (forms & “used” furniture)

For example, all service contracts (SC) documents require a 3rd level of approval by the Office of Management & Budget. The Advantage system documents impacted include all transactions types that seek to encumber funds to make a purchase for goods or services.

Procedure Steps

The procedures below outline three purchasing scenarios under which a GPM or school principal (or their designees) initiates the process to purchase a good or service:

1. Purchases that involve grant funds **AND DO NOT** refer to a technology item
2. Purchases that involve grant funds **AND** refer to a technology item
3. Purchases that **DO NOT** involve grant funds or refer to a technology item

The procedures below focus on grant compliance issues. For purchases that refer to technology items, the GPM / school principal needs to ensure that the purchase of technology item(s) is consistent with the SDP’s technology plan which is the purpose of the review by ETG. A process flow chart follows the procedure steps.

1. Purchases that involve grant funds AND DO NOT refer to a technology item.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / School Principal (or designees)	1	<p>If the encumbrance is from grant funds but does not involve a technology item, review the nature of the good(s) to be purchased to ensure it’s consistent with the grant agreement and that it’s necessary, reasonable, and allocable.</p> <p>If the purchase is grant compliant, enter the purchase transaction in the Advantage system using the appropriate document and grant ABC Code.</p> <p>Upon entry into Advantage, an error message will be received indicating “This purchase involves grant funds and will be reviewed by the Grant Compliance Office.”</p>
Office of Information Technology (OIT)	2	<p>Generate an automated Excel file nightly from the Advantage system that contains all of the open encumbrance documents in Advantage that involve grant funds and that contain the error message “This purchase involves grant funds and will be reviewed by the Grant Compliance Office.” The file is available in a central location to the GCO.</p> <p>The Excel file contains key data required to identify the entity making the request, the ABC Code, and the “Text” field from the originating office or school.</p>

1. Purchases that involve grant funds AND DO NOT refer to a technology item (continued).

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCO	3	<p>A designated person in the GCO shall acquire the nightly Excel file from a central location designated by OIT and place it in a central electronic file folder in GCO labeled “Master Grant Error Message File”.</p> <p>The file must be imported into Excel as a “;” delimited text file. At the prompt during import, highlight all the columns in the window and change the radio control to “Text”. This will ensure that the file data is maintained with leading zeros when imported into Excel. Save the file as an Excel file.</p> <p>After conversion, save the file in Excel with the name “Master Error File as of XX-XX-XX” with the “Xs” representing the “Year-Month-Date” of the previous day.</p> <p>E-mail the file to all Grant Compliance Monitors.</p> <p>(Note: if the purchase is for a technology item that does not involve a grant, no action is required by GCO personnel and the document does not appear on the daily Excel file described below).</p>
GCM	4	<p>Every morning, GCMs shall retrieve the daily Excel to determine if there are any purchases open in the system for Organizations to which monitoring duties are assigned.</p> <p>Use the “Filter” function in Excel to drop down and select only those Org Codes that are to be reviewed.</p> <p>For GCMs that are absent or otherwise occupied, GCO management shall assign encumbrance request monitoring activities to available GCMs.</p> <p>The compliance check should include whether the request (encumbrance) is consistent with the grant agreement, is necessary, reasonable, and allocable, the items are grant eligible.</p> <p>If the purchase request (encumbrance) appears compliant, access the Advantage System and retrieve the applicable document (transaction). Place an “Override” on the error message and place an “Approval” at Level 1 of the request. This moves the document to the 2nd Approval Level which is the school principal or GPM or designee.</p> <p>If the purchase request (encumbrance) does not appear compliant, contact the school / office and ask for clarification of intent. If the clarification is satisfactory and a change to the encumbrance document is required, have the initiator make those changes on the document prior to applying the Override and Level 1 Approval.</p>

1. Purchases that involve grant funds AND DO NOT refer to a technology item (continued).

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCM	5	If the school or GPM cannot provide a satisfactory justification, do not apply the Override to the error message.
GPM / School Principal (or designees)	6	If the GCM has denied the purchase request, a first level of appeal may be made to the Director of Grant Compliance. A second level of appeal may be made to the Executive Director of the Grant Compliance Office whose decision is binding.
GPM / School Principal (or designees)	7	After initiating the encumbrance document in Advantage, check on a daily basis to see if the document has been moved to a "PEND2" status which means the Level 1 Approval has been applied and the 2 nd Approver Level is awaiting action at the school or office.

2. Purchases that involve grant funds AND refer to a technology item.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / School Principal (or designees)	1	<p>If the purchase (encumbrance) involves grant funds <u>and</u> refers to a technology item, review the good(s) to be purchased to ensure it's consistent with the grant agreement and that it's necessary, reasonable, and allocable. Additionally, ensure that the technology item is consistent with the SDP's and school's technology plan.</p> <p>If the purchase is in agreement with the school or office technology plan and grant compliant, enter the transaction to purchase in the Advantage system using the appropriate document and grant ABC Code.</p> <p>Upon entry into Advantage, an error message will be received indicating "This purchase involves technology and will be reviewed by the Educational Technology Group".</p>
Office of Information Technology (OIT)	2	Generate an automated file nightly from the Advantage system that contains all open encumbrance documents in Advantage that involve grant funds and that contain the error message "This purchase involves technology and will be reviewed by the Educational Technology Group".

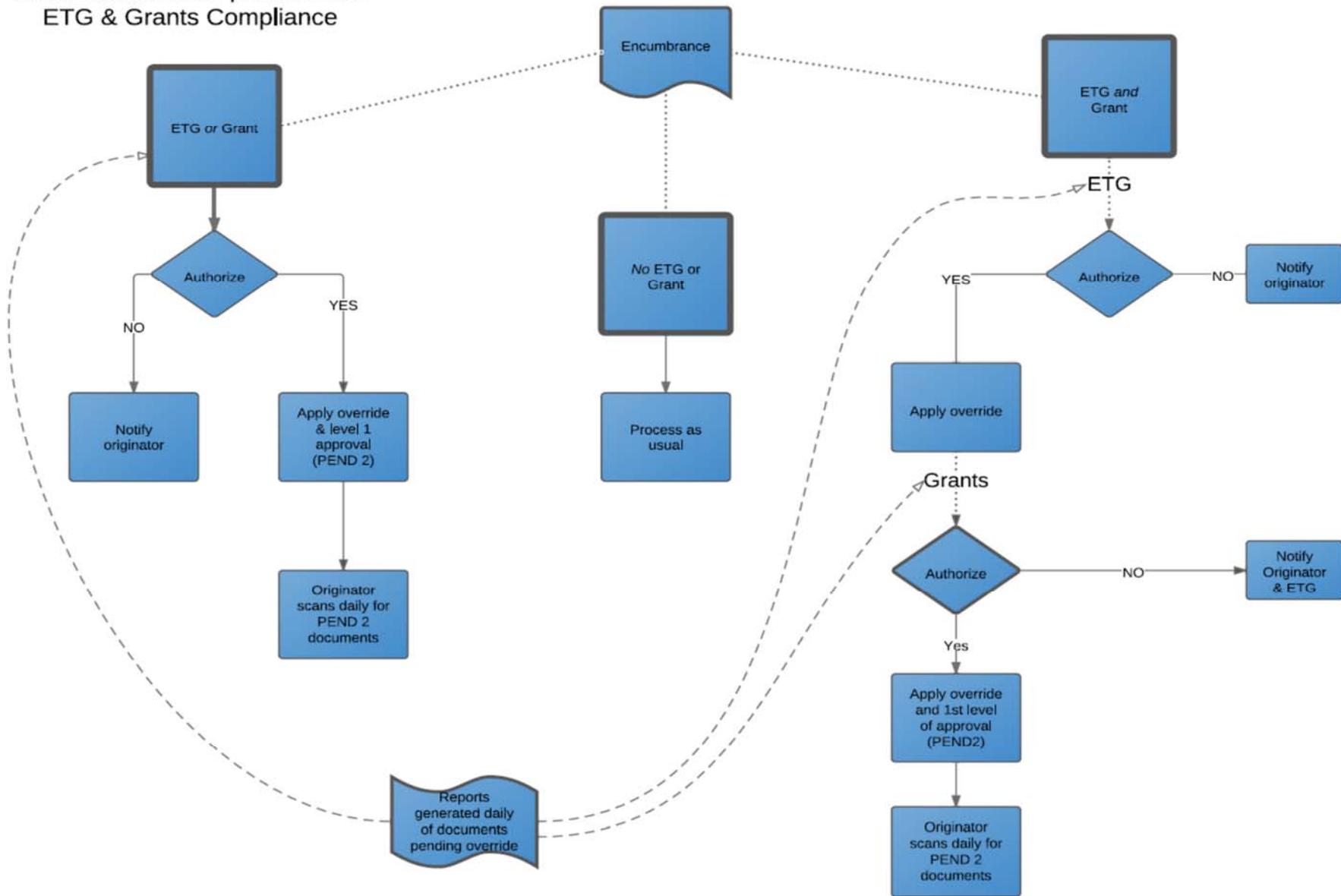
2. Purchases that involve grant funds AND refer to a technology item (continued).

RESPONSIBLE POSITION	Step	ACTION TAKEN
ETG	3	<p>Every morning, review the daily error file to determine if there are any purchases open in the system.</p> <p>If the purchase request (encumbrance) appears consistent with the technology plan, access the Advantage System and retrieve the applicable document (transaction). Place an “Override” on the error message. This leaves only the “Grant compliance” error message to be addressed by the GCO.</p> <p>If the purchase request (encumbrance) does not appear compliant, contact the school / office and ask for clarification of intent. If the clarification is satisfactory and a change to the encumbrance document is required, have the initiator make those changes on the document prior to applying the error message Override.</p> <p>If the purchase request is denied by ETG, the request stops and cannot be made from any funding source, even if it were grant compliant.</p>
GCO	4	<p>If ETG approves the purchase and applies the technology error message “Override,” the process continues at step 3 above under heading “Purchases that involve grant funds <u>OR</u> that refer to a technology item”.</p>

3. Purchases that DO NOT involve grant funds or refer to a technology item.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / School Principal (or designees)	1	<p>Process does not involve the GCO or ETG. No error messages result. Level 1 Approver can be applied by the GPM / school.</p>

Document override process flow
ETG & Grants Compliance



Travel and Meal Request Procedures

All personnel are required to follow Board adopted policies and procedures regardless of funding source. For grant funded purchases, when federal laws and rules conflict with Commonwealth of Pennsylvania or City of Philadelphia laws or District rules, the most restrictive requirements shall apply. The only exception to the per diem and other cost rates for travel are those incurred by the Pre-K Head Start Parent Council. The Council parents must use the standard SDP reimbursement rates and forms, and Council expenses are subject to UGG Cost Principals. See the Pre-K Parent Council By Laws for additional details.

Travel Request Procedure Steps

For travel requests that use grant funds, a Grant Compliance Office review is required **BEFORE** travel arrangements or commitments are made of any kind. The procedures and reviews below are consistent with Board policy and other District travel procedures, although supplemental reviews may be required.

RESPONSIBLE POSITION	Step	ACTION TAKEN
Personnel	1	<p>Complete <i>Travel Form SEH 195</i> (Routine Travel Within the School District) or <i>SEH 194</i> (Out-of-Town Travel) as applicable. If the request involves grant funds, ensure that the request is consistent with all the terms and conditions of the grant and is “necessary, reasonable, and allocable”. It is expected that the requestor will have performed a grant allowability analysis and is moving forward with the request predicated on an affirmation of allowability.</p> <p>Consistent with Board policy, every employee shall have a designated “Headquarters” for which normal commuting mileage must be calculated. Employees are not reimbursed for normal commuting miles while on travel status either intra Philadelphia or out of the City or the Pennsylvania.</p> <p>Submit completed form(s) to the assigned GCM in the GCO. Completed form(s) are those that include the signature of the employee requesting the travel and the employee’s supervisor or other responsible position in the employee’s chain of command.</p> <p>The request to the GCM should also include the currently approved grant budget with the line-item highlighted that indicates that travel is part of the approved grant budget.</p> <p>The submittal of the request must be made in a sufficient amount of time PRIOR to the travel to allow the GCM to have at least two working days to settle any potential compliance issues.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
GCM	2	<p>Review the Travel Form and confirm grant allowability. Address any questions to the GPM or school Principal as applicable.</p> <p>If deemed grant complaint, approve by affixing an initial and date in the lower left-hand corner of the Travel form and return it to the requestor. The travel may occur as planned along with the standard employee payment / reimbursement process.</p> <p>If denied, indicate as such on the Travel form and initial and date in the lower left-hand corner of the form and return it to the requestor.</p>
GPM School Principal	3	<p>The GPM or school Principal may appeal a denial to the Director of the Grant Compliance Office and, ultimately, to the Executive Director of the Grant Compliance Office. The decision of the Executive Director is final.</p> <p>Requests that are denied for grant funding may still proceed using non-grant funds but must still adhere to all applicable District policies and procedures.</p>
CFO / Accounts Payable	4	<p>For grant funded requests, the CFO shall not approve an Exception to Policy request, nor shall the Accounts Payable Office process an employee travel reimbursement or final payment unless the Travel Form clearly indicates that the request has been approved by the Grant Compliance Office.</p>

Meal Request Procedure Steps

Providing meals with grant funds requires a Grant Compliance Office review at least 1 week **BEFORE** the event is advertised as having food or arrangements are made for acquiring food. The procedures and reviews below are specific to the providing parent / caregiver food related to Title I Parental Involvement. The Pre-K Parent Council, a statutory body, is subject to Board travel policies with regards to per meal, per person limits, and is subject to UGG Cost Principles as well.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / School Principal (or designees)	1	<p>Complete the <i>Meal Request Approval form</i> (Grant Funded). Ensure that the request is consistent with all the terms and conditions of the grant and is “necessary, reasonable, and allocable”. Meals must be explicitly provided for and budgeted in the grant agreement. It is expected that the requestor will have performed a grant allowability analysis and is moving forward with the request predicated on an affirmation of allowability.</p> <p>For grants other than Title I for Parental Involvement activities, the request to the GCM should also include as an attachment the currently approved grant budget with the line-item and / or budget statement highlighted that indicates that meals are a part of the approved grant budget.</p> <p>Sign the Form electronically and submit it and the attachments via e-mail to the assigned GCM in the Grant Compliance Office.</p> <p>The submittal of the request must be made in a sufficient amount of time PRIOR to the event to allow the GCM to have at least one week to settle any potential compliance issues. The request must include the nature of the event, cite the specific grant provision or agreement that allows for food, and indicate the dollar amount cost per person. <u>To be deemed “reasonable”, meals should be no more than \$20 per person for dinner (after school events), \$12 for lunch, and \$10 for breakfast.</u></p> <p>The request must come from the GPM, school principal, or designee.</p>
GCM	2	<p>Review the request and confirm grant allowability. Address any questions to the GPM, requestor, or school personnel as applicable.</p> <p>If deemed grant complaint, approve via electronic signature and return the Form back to the requestor via e-mail.</p> <p>If denied, indicate as such, describe the denial, and electronically sign and return the Meal Request form back to the requestor via e-mail.</p>
GPM School Principal	3	<p>The GPM or school Principal may appeal a denial to the Deputy Chief of Grant Compliance and Fiscal Services (GCFS).</p> <p>Requests that are denied for grant funding may still proceed using non-grant funds but must still adhere to all applicable policies and procedures.</p>

RESPONSIBLE POSITION	Step	ACTION TAKEN
CFO / Accounts Payable	4	For grant funded requests, the CFO shall not approve an Exception to Policy request, nor shall the Accounts Payable Office process a payment for food unless the Meal Approval Form is attached and clearly indicates that the request has been approved by the Grant Compliance Office.
GPM / School Principal (or designees)	5	<p>If the Meal Request Form is returned as Approved, proceed with the event. Records of actual attendees must be maintained using sign-in sheets.</p> <p>Note: Food purchased without prior approval using the Meal Request Form will need to be paid from non-grant sources, or the personal funds of the GPM / School Principal if deemed appropriate by senior management.</p> <p>All records must be maintained in accordance with the District’s Grant Record Retention Policy and be available in an “audit ready” status.</p>
GCM		After the event has occurred and the actual cost has been invoiced or is otherwise known, complete section K of the Meal Approval Form indicating actual attendees using the event sign-in sheet as documentation. Check the math to ensure that the per person cost was not exceeded. In cases where there’s a pattern that the cost was exceeded, inform the school / office and have GFS JV the overage to a non-grant line item of the school / office. If the number of servings ordered is unreasonably disproportionate to the number of actual attendees, suggest to the school / office that they order quantities more likely to be closer to actual attendance. If there’s a frequent or consistent pattern of excessive quantities being ordered and / or per person cost being exceeded, consult with the Deputy Chief of GCFS. After counseling the school / office, the Deputy Chief reserves the right to place additional food ordering requirements to ensure reasonable quantities and adherence to cost caps.
GPM / School Principal (or designees)	6	<p>The Meal Request Form shall be submitted to the GCM for review prior to the event and prior to ordering food regardless of whether seeking reimbursement on an SEH 195 or entering a purchase order in Advantage.</p> <p>Submit requests for reimbursement on the SEH 195 to your assigned GCM to include the completed Meal request Approval Form, receipts, sign-in sheets(s), and event agenda.</p>

Meal Request Approval Form

The Meal request Form is to be completed by GPMs and School Principals and sent to the applicable Grant Compliance Monitor in the GCO at least one week **BEFORE** the event. The form is designed to be completed and signed, and communicated electronically. Below is a description of the content required in each lettered section and a sample of the blank form.

Contents

The lettered sections on the Form are as follows:

- (A) Grant Name – The name of the grant. Responsible person to complete: GPM / School Principal.
- (B) Fund Number – Responsible person to complete: GPM / School Principal.
- (C) Estimated Attendance – The estimated attendance upon which the food order is to be placed. Responsible person to complete: GPM / School Principal.
- (D) Meals provided in the Grant Agreement? – Indicate yes or no. SRC Policy 325 requires the provision of meals be explicitly in the grant agreement. By default, Title I Parental Involvement activity allows food. Responsible person to complete: GPM / School Principal.
- (E) If no, Grantor Agreement Modified? – Indicate yes or no. If the grantor agreement is required to be modified, such modification and approval to provide meals must be secured from the grantor prior to the event. Responsible person to complete: GPM / School Principal.
- (F) Estimated Cost – The estimated cost to include meals and any other associated event costs to be paid by the grant. Responsible person to complete: GPM / School Principal.
- (G) Description of Event – Describe the event, affirm the explicit language in the grant agreement to provide food to the attendees, indicate the per person amount, and whether the event is for breakfast, lunch, dinner, or for light refreshments. Responsible person to complete: GPM / School Principal.
- (H) Grant Compliance Monitor Comments – Provide comments either affirming the approval or reasons for denial. Responsible person to complete: GCM.
- (I) Grant Program Mgr. / School Principal – Form submittal signature (electronic) prior to the event. Responsible person to complete: GPM / School Principal.
- (J) Grant Compliance Monitor – Approval section and signature (electronic) prior to the event. Responsible person to complete: GCM.
- (K) K) Post Event Review – Indicate the number of attendees based on the attendance documentation. Responsible person to complete: GCM.

Sample Form

THE SCHOOL DISTRICT OF PHILADELPHIA GRANT COMPLIANCE OFFICE		
MEAL REQUEST APPROVAL FORM (GRANT FUNDED) SDP FISCAL YEAR:		
<u>A. GRANT NAME</u>	<u>B. FUND NUMBER</u>	<u>C. ESTIMATED ATTENDANCE</u>
D. MEALS PROVIDED IN GRANT AGREEMENT?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
E. IF NO, GRANTOR AGREEMENT MODIFIED?	<input type="checkbox"/> YES	<input type="checkbox"/> NO
<u>F. ESTIMATED COST</u>		
<p>G. DESCRIPTION OF EVENT AND THE NEED TO PROVIDE MEALS. DESCRIPTION MUST INDICATE THE PER PERSON COST. TO BE DEEMED "REASONABLE", MEALS SHOULD BE NO MORE THAN \$20 PER PERSON FOR DINNER (AFTER SCHOOL EVENTS), \$12 PER PERSON FOR LUNCH, AND \$10 PER PERSON FOR BREAKFAST. IF DELIVERED, A REASONABLE DELIVERY CHARGE AND / OR TIP MAY BE ADDED.</p>		
H. GRANT COMPLIANCE MONITOR COMMENTS:		
PRIOR TO EVENT APPROVAL		
I. GRANT PROGRAM MGR. / SCHOOL PRINCIPAL	J. GRANT COMPLIANCE MONITOR	
SIGNATURE:	APPROVED: <input type="checkbox"/> YES <input type="checkbox"/> NO	
<p>The Grant Program Manager (GPM) / School Principal certifies that the actual event data is true and correct, that per person expenditure thresholds and grant requirements have been complied with, and all appropriate backup material (e.g., approval forms, sign-in sheets, invoices, payment documents, etc.) shall be maintained in the grant file in an "audit ready" status. Food purchased without approval will need to be paid from non-grant funds or the personal funds of the GPM or School Principal as deemed appropriate by senior management.</p>		
POST EVENT REVIEW (GRANT COMPLIANCE OFFICE ONLY)		
K. NUMBER OF ACTUAL ATTENDEES:		

Use of Facilities

Schools and central office organizations may request the use of facilities after hours or on weekends that requires additional services by Facility Management Services (FMS). Those additional services incur a Facility charge based on standard rates; services may include additional cleaning, presence of building engineers, etc. When the requesting school/office intends to use grant funds for those additional services, the GCO shall review the request for allowability prior to the services being rendered. The steps below are intended to outline the GCO approval process and subsequent charge to school / offices – not a detailed procedure on the use of the on-line FMS application created to process and fulfill the usage request.

RESPONSIBLE POSITION	Step	ACTION TAKEN
GPM / School Principal (or designees)	1	<p>Complete the usage request through the on-line system sponsored by FMS. Indicate the ABC Code of the fund intended to pay for the additional services.</p> <p>If the funding source of the request uses grant funds, the message “This request involves grant funds and will require a review by the Grant Compliance Office to determine grant eligibility” will appear and is under review by the GCO.</p> <p>The grant request entered by the school will also trigger an e-mail to all GCMs which includes the fund number, the amount, the request description, and the Org. number of the requesting entity.</p>
GCM	2	<p>GCMs will either approve the request by returning an e-mail approval to FMS, or interact with the requesting entity which may lead to a denial, which would also be sent to FMS. The requesting entity would have an opportunity to adjust the ABC Code on their request.</p>
Facilities	3	<p>Produce invoices of actual costs monthly, or as frequently as staffing allows. Operating funded invoices will be the trigger for FMS to JV the expense amount from the Facility Code indicated on the invoice to the designated Operating ABC Code of the Org.</p> <p>Grant funded invoices shall be sent to the Budget Operations Assistant in Grant Fiscal Services.</p>
BOA / GBA	4	<p>The BOA shall provide the invoice to the appropriate GBA. The GBA shall JV the charge from the designated Facility Code indicated on the invoice to the designated Grant ABC Code of the requesting entity. If there are insufficient Grant funds available at the time of the JV execution, the GBA will work with the requesting entity to adjust their grant budget to provide the funds, if possible. If not possible, the insufficient funds portion shall be JV'd to the Operating budget of the requesting entity.</p>

Contacts

The following people are primary contacts regarding this procedure:

- *Grant Fiscal Services*
- *Office of Management and Budget*
- *Education Technology Group*
- *Grant Compliance Office*
- *System Administration Unit*
- *Facility Management Services*

Frequently Asked Questions

Related Information

- *GP0400 Supplantation*
- *Circular A-87*
- *SRC Policy 311: Employee Expense Reimbursement*
- *SRC Policy 324: Travel Policy for District Employees*
- *Travel Form SEH 195*
- *Travel Form SEH 194*
- *Meal Request Approval Form*

History

Amended:

- **Amended on 2/10/17 for modifications to the meal approval process and form.**
- **Amended on 4/24/2015 to update UGG references, incorporate Pre-K Parent Policy Council provisions, and make other technical adjustments.**
- **Amended on 4/15/2019 to adjust the Title I, Parental Involvement meal rates.**

Issue Date: 4/15/2019	Effective Date: 4/15/2019	Approved by: Deputy Chief, Grant Compliance and Fiscal Services
--------------------------	------------------------------	--