

Procedure: Budgeting and Accounting for Research and Evaluation	Policy: Grant Budgeting		Number: GP0200.6
	<input type="checkbox"/> Complete Revision <input checked="" type="checkbox"/> Partial Revision <input type="checkbox"/> New	Supersedes: 7/1/2018	Page: Page 1 of 3

Overview of Procedure

Many grants require an evaluation to assess the actual results achieved compared to the planned outcomes. The evaluation can be performed internally by School District of Philadelphia (SDP) staff, or those services may be rendered by an outside entity. During the grant development phase leading to an award, the decision as to whether an evaluation is required and which party shall conduct the evaluation will be determined and made part of the grant award and budget. External evaluators are sometimes contracted to perform the evaluation service and are paid for their effort from the grant. This procedure addresses the process by which internal SDP staff perform the service and how their costs are charged to grants.

Procedure Details

The coordination of activities between Grant Fiscal Services (GFS) and Office of Research and Evaluation (ORE) personnel are important to maintaining an understanding of activity and to ensure proper audit backup for charges. Essentially, ORE gets a “credit” of the estimated amount of staff time to be devoted to grant evaluations in the coming year which is reflected by a “negative” in their operating budget salaries and benefits. Then, based on Personnel Activity Report (PAR) timesheets of effort towards those grant evaluations, expenses are moved from their Operating budget to the applicable grants. It should be noted that the initial yearly ORE Operating budget and negative dollar offset do not change as a result of the actions described below. The movements of expenditures from the Operating accounting codes to chargeable grants based on PAR activity are the elements that change over time. Through reports from GFS, ORE will monitor progress towards achieving the offset goal.

Procedure Steps

RESPONSIBLE POSITION	Step	ACTION TAKEN
OGD	1	Initiates Grant Application Meeting between GBA, GPM, OGD, and ORE to determine the budget for the appointed program.
ORE	2	<p>Assist in the creation of an independent program evaluation plan and any required evaluation tools and /or work to secure an external evaluation through a competitive selection process. The ORE Lead Evaluator will be responsible for monitoring an external evaluator contract.</p> <p>Prior to submission, the Lead Evaluator establishes an approximate number of hours and dollars for an external evaluator or for internal staff time and dollars as may be applicable that will be needed to evaluate grant programming during the allotted grant period. Both external evaluations estimated costs and internal ORE staff time and effort cost estimates are budgeted directly to the grant.</p>
GPM	3	Approve required evaluation budget.

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RESPONSIBLE POSITION	Step	ACTION TAKEN
Office of Management and Budget (OMB) / GBA	4	<p>For internal ORE staff evaluation cost estimates, a “negative” budget is placed in the ORE Office Operating budget depicting the offset of Operating costs expected to be charged to grants from ORE staff efforts.</p> <p>Journal Vouchers (JVs) of ORE Operating expenses are made quarterly to each fund based upon the PAR hours booked by ORE staff and the availability of grant funds able to accept the charges.</p>
ORE	5	<p>Submit all ORE PARs Timesheets within 10 days after the end of a pay period. Ensure that all ORE PARs timesheets are submitted, and/or corrected, within 10 days following the end of each quarter in order to facilitate the timely completion of the quarterly JV.</p>
GBA	6	<ol style="list-style-type: none"> 1) Calculate the quarterly JV and book the charges to the appropriate grant based on actual Salary History distributed to Funds according to submitted PARs. If the dollar value exceeds the budgeted amount for research and evaluation, or if it appears that future quarter charges may exceed the budgeted amount, contact ORE and discuss the issue to determine if a grant budget amendment may be required. If so, ORE should contact the GPM to initiate the grant budget amendment process. 2) Notify Principal Financial Analyst (PFA) via email to confirm task completion by the 20th of the month after the end of each quarter.
PFA	7	<p>Provide the ORE Director a report from the PAR System showing the percentage of time allocated to grants by ORE staff personnel, indicating the grants that are able to, and have, accepted the charges.</p>

Policy

- *GP0200: Grant Budgeting*

Forms

Definitions

Contacts

- *Grant Fiscal Services (GFS)*
- *Office of Research and Evaluation (ORE)*

Frequently Asked Questions

Related Information

History

Amended:

- Amended on 4/20/2015 to clarify process and make technical adjustments
- Amended on 5/21/2018 for technical updates.
- Updated June 2021 to be consistent with current practices.

Issue Date: July 1, 2021	Effective Date: July 1, 2021	Approved by: Deputy Chief of Grant Compliance and Fiscal Services
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