



Process and Procedures for Approving Grant Funded Purchase Orders, Purchasing Card Statements, Personnel Expenditures Purchase Orders

Assistant Superintendent for Instruction and/or Finance will directly or have others as appropriate continually check daily for grant funded purchase orders (POs) that are seeking or awaiting approval. Before approving, Grants Compliance Staff verify that the item(s) are allowable, reasonable, and necessary to implement the program as outlined in the school improvement plan. Items must be pre-planned and, where appropriate, consistent with MDE approved narratives submitted as part of the Consolidated Application, other US ED approved grant applications, applications approved by another State or Federal agency, or applications approved and funded by other non-profit or for profit organizations. The expenditure must occur within the program allowable window, be paid using a valid account, and not violate rules/guidelines such as supplement/supplant and maintenance of effort. If the Officers do not have enough specific information to determine if a particular expenditure should be approved, they contact the building principal/department director/program staff with questions about the transaction. If the responses justify the item(s), the Director of Instructional Support or Grants Compliance Officers approve the PO and retains a print screen or other evidence for the record. If not, the Officers (or designee) contact the building principal/department director/program staff and purchasing staff to communicate that the item cannot be approved.

Steps to approve a Purchase Order (PO): This section needs Matt/Jodi/Jennifer to provide details

Purchasing Card Statements

Director of Grants/Finance Officers receive purchasing card statements on a regular basis to review/approve grant funded expenditures made with District purchasing cards. Before approving, Director of Instructional Support and Grants and or Finance Officers verify that the item(s) are allowable, reasonable, and necessary to implement the program. Items must be pre-planned and, where appropriate, consistent with MDE approved narratives submitted as part of the Consolidated Application, other US ED approved grant applications, applications approved by another State or Federal agency, or applications approved and funded by other non-profit or for-profit organizations. The expenditure must occur within the program window, be paid using a valid account, and not violate rules/guidelines such as supplement/supplant and maintenance of effort. Director of Instructional Support and Grants Compliance Officers verify that all itemized receipts documenting the transactions are included in the submission. If an item does not appear on an included receipt, the item is not approved. If Director of Instructional Support and Grants or Finance Officers do not have enough specific information to determine if a particular expenditure should be approved, they contact the building principal/department director/program staff with questions about the transaction. If the responses justify the item(s), the Director of Instructional Support and Grants Compliance Officers approve the item on the purchasing card statement. If not, the Director of Instructional Support and Grants or Finance Compliance Officers makes a notation on the statement which line items are not approved. After reviewing / approving / denying, Director of Instructional Support and Grants Compliance Officers retain a copy of the purchasing card statement for documentation and forward the original documents to Accounts Payable.

Personnel Requisitions

When a District staff member is paid using grant funds, the supervisor completes a job posting/personnel requisition for the position and submits it to Payroll for review/approval. Before approving, Asst. Supt of Finance and/or Human Resources verify that the form is complete, including a valid account number, reflects the FTE and assignment parameters, and is consistent with MDE approved narratives (or is Substantially Approvable, as interpreted by MDE) submitted as

part of the Consolidated Application, other US ED approved grant applications, applications approved by another State or Federal agency, or applications approved and funded by other non-profit or for-profit organizations. If the form is incomplete, incorrect, or if the position is not approved/substantially approvable, the form is returned to the building/department of origin with an explanation and expectation of response. If the Director of Human Resources and/or Finance Officers approves the job posting/personnel requisition, a copy is retained for documentation and the original is sent to Accounting for processing.

Additional Hours

Asst Supt for HR and/or Finance routinely reviews/approves requests for District staff to work additional hours that are paid using grant funds. The site/program supervisor submits a request for additional hour's memo before the program starts to designate which staff will be working in the program and establish the parameters of the assignment, including number of hours/days/weeks, purpose of the assignment, and funding source. Before approving, Asst. Supt for HR and/or Finance verifies that the form is complete, including a valid account number, reflects the assignment parameters, and is consistent with MDE approved narratives (or is Substantially Approvable, as interpreted by MDE) submitted as part of the Consolidated Application, other US ED approved grant applications, applications approved by another State or Federal agency, or applications approved and funded by other nonprofit or for-profit organizations. If the form is incomplete, incorrect, or if the position is not approved/substantially approvable, the form is returned to the building/department of origin with an explanation. If the Director of Instructional Support and Grants Office, HR, or Finance Department approves the additional hour's assignment, a copy is retained for documentation and the original is sent to Accounting for processing. When District staff works the assignment(s), they submit time sheets at regular intervals to be paid. Payroll reviews the timesheet for completeness/accuracy and verifies that that assignment was approved. If Asst Supt for Finance approve the time sheet, a copy is retained for documentation and the original is sent to Accounting for processing. If not, the form is returned to the building/department of origin with an explanation.

Conference Request Forms

When District staff wants to use federal funds to pay for expenses related to attending a conference they must submit a conference request form accessed online. After the building administrator or department supervisor review and approve the form they electronically send it to central office. Supt/Asst. Supt of Instructional Support and Grants reviews the form and expenses section to ensure that the correct account number is being charged, that the item corresponds to a MDE or US ED approved grant narratives, and that the itemized costs were all approved and are within budget. Approved forms are then sent to Finance Office for payment (if appropriate). Director of Instructional Support and Grants Compliance Officers will contact the administrator if there is a problem with any of the information or expenses.

Purchase of Equipment

When District staff wants to use federal funds to pay for expenses related to purchase of equipment they must submit a request form as part of the Purchase order, purchase card, or other appropriate method. After the building administrator or department supervisor review and approve the purchase they send it to central office. Supt/Asst. Supt of Instructional Support and Grants reviews the form and expenses section to ensure that the correct account number is being charged, that the item corresponds to a MDE or US ED approved grant narratives, and that the itemized costs were all approved and are within budget. Approved forms are then sent to Finance Office for payment (if appropriate). Director of Instructional Support and Grants Compliance Officers will contact the administrator if there is a problem with any of the information or expenses. If the item is purchased, proper labeling to the grant program along with a district and site inventory log will be kept that includes, the item purchased (with details), location of the equipment, and disposal information (when appropriate).

Once a grant period has ended, if the equipment purchased under the federal grant is still in useable condition the project coordinator will inform central office that it is available for further utilization within the School and/or District based on federal/state or grant guidelines . Building/program staff will consult District leadership to determine if there is a need for the equipment within another federally supported program or another program with a similar purpose or intent. If a need is identified, the equipment may be moved to a new location and the recipient administrator will inform Central Office of the new location so they can update the equipment logs/database of federally funded equipment. If a need is not identified, the equipment may be disposed of in accordance with EDGAR guidelines.