The objective of these procedures is to process special revenue funds received from a grant.

The Grant Development Department (GDD) obtains funding, on behalf of the District, from federal, state, and local governmental agencies, corporations and businesses, organizations, and foundations for various educational projects. Grants are awarded monthly, quarterly, and annually. The GDD assists in the application process as listed in the General Guidelines for Grant Applicants, and Budgeting and Financial Planning assists in setting up the budget as listed in the Understanding the Budget Coding Process booklet.

In the case of E-Rate matters, governance provided at CAA supersedes these requirements.

Procedures for processing approved grant applications are as follows:

**Notice of Grant Award**

The GDD, Special Revenue Budgeting, and Special Revenue Accounting receive a Notice of Grant Award (NOGA). Special Revenue Accounting prepares the master data. Special Revenue Budgeting assigns internal order numbers for the grant and enters it into the SAP financial management system.

**Preparation of Board Agenda Item**

The GDD works with the grantee to prepare a board agenda item for all grants valued $5,000 or more and submits it to the chief financial officer for review. The chief financial officer, with the approval of the Superintendent, submits the board agenda item to the District Board of Education for approval.

**Authority to Accept**

1. Any grants that are up to $1,000,000 will require approval from the senior executive director of External Funding/GDD or designee.
2. Any grant of $1,000,000 or more will require approval by the chief financial officer (CFO) or designee.
3. If a grant requires board approval in order to accept funding, the GDD will be responsible for the preparation and submission of the board agenda item.

**Accepted Grant**

After the Board approves the agenda item, the GDD submits a copy of all documentation to Special Revenue Budgeting and Special Revenue Accounting. Special Revenue Budgeting enters the budget into SAP. If there is not a NOGA, Special Revenue Budgeting requires a copy of the check received or a copy of the signed contract before any budget information is entered into SAP.
Available Funds

Special Revenue Budgeting notifies the grantee that the funds are available for use in SAP. When the grant has been approved, there will be a beginning and an ending date for the use of funds. Funds cannot be expended, nor commitments made, prior to the time the grant has been loaded into SAP, unless the grant allows pre-award costs. The last date for ordering goods is 45 days before the grant ends; seven days before the grant ends if purchased with the District’s ProCard; and 90 days before the grant ends for furniture requisitions. The last day to post a goods receipt is ten days before the grant expires.

Transfer of Funds

Transfer requests must meet the intent of the grant and adhere to District/grant or amendment requirements.

Responsibility of the Grant Recipient

The grantee is responsible for the following:

- Providing the GDD with the NOGA, check, or contract;
- Using the funds of the awarded grant in a timely manner; and
- Monitoring the use of the funds.

Responsibility of Special Revenue Budgeting

Special Revenue Budgeting is responsible for the following:

- Assigning an internal order number;
- Entering the budget information into SAP; and
- Obtaining a copy of the approved board agenda item.

Consultation

This regulation does not require consultation.

Maintenance Responsibility

The chief financial officer CFO, Finance and Business Services, is responsible for maintenance of this regulation.