**PERSONNEL**

Grant Award Procedures 5225

The Board may receive, for the purpose for which made available, any school district, county, state, or federal funds made available to it, or funds or property received from any other source.

The Board may use tax revenue from the levy of the ESU for operational expenses and for the purpose of matching any funds that may be made available to it on a matching basis by any state or federal agency.

The Board may utilize such personnel or services that may lawfully be offered by any state or federal agency or governmental unit.

It is the policy of the ESU to comply with the conditions of state and federal grant programs in which the ESU participates, including the conditions of the Every Student Succeeds Act (“ESSA”) as applicable.

Authority to Sign Applications. The Administrator is authorized to sign applications for grant funds, including ESSA formula grants, on behalf of the ESU and may delegate such authority to other administrators at the discretion of the Administrator. The Administrator shall submit such applications as determined appropriate so long as acceptance of the funds does not include conditions contrary to the policies of the Board.

Supplement not Supplant. Federal funds shall be used to supplement, not supplant, the amount of funds or services available from non-federal sources, in compliance with the requirements of federal law.  ESSA funds shall not be used to provide services otherwise required by law to be made available.

Costs. Compensation, benefits and associated expenses will be paid according to the program/grant requirements. Program Consultant & Business Office will review all documentation prior to paying to ensure all expenses are within the allowable approved budget. The expenses are to be reasonable and allowable per IRS and NE Dept. of Revenue guidelines. Once approved by the Program Consultant and Business Office, payments will be made on a timely basis or at least monthly. Items that are not reasonable nor necessary will not be approved for payment. Costs will be reviewed to confirm appropriateness for the Federal Grant.

Indirect Costs. When applicable, indirect cost rates may be utilized. The indirect cost rate is the ratio between the total indirect costs and the total direct costs of an organization. The rate is used to determine what proportion of the general expenses each grant or contract should bear. Indirect costs are those costs, not readily identifiable with the activities of the grant or contract.

Reimbursement/Payment: Program and fiscal reports will be completed and submitted as required and shall report grant activities in accordance with the approved application and budget as required. Reimbursement requests will be made according to procedures identified in the application process.

Monitoring: Program expenses will be monitored using monthly reports and are to be reviewed by the Program Consultant and the Business Office. Federal Programs that allow expenditures for professional development must support the activities described in the application and must be an appropriate use of funds. Supporting documentation must provide sufficient information to identify the content of the professional development activity.

Resources. The procurement of resources related to ESSA programs, including contracts and purchase or service agreements for such program, shall be in accordance with the ESU’s written procedures for purchasing and contracting.  Purchase orders and invoices shall indicate an appropriate record of expenditures. All equipment purchased with federal funds, including those used in nonpublic and other facilities, shall be appropriately identified, inventoried, and when no longer useful to the program, properly disposed. Resources such as staff, materials and equipment funded by the Federal Program shall be used only for the intended purpose.

Sub-recipient: For the purpose of carrying out a portion of a Federal grant, a sub-recipient creates a Federal assistance relationship between the recipient and the sub-recipient. In accordance with the sub-award agreement, the sub-recipient will use funds to carry out a program for public purpose, as opposed to providing funds for the benefit of the recipient.

Maintenance of Records. Records of all federal financial and program information shall be kept for a minimum of 5 years after the final expenditure report date of submission or required by the grant or program (whichever is later).

Equitable Allocation. Federal funds shall be used in a manner to ensure equitable allocation of resources. Staff are to be assigned and curriculum materials and instructional supplies are to be distributed to the schools in such a way that equivalence of personnel and materials is ensured among the schools in compliance with the requirements of federal law.

Maintenance of Effort. The ESU shall maintain fiscal effort related to ESSA programs in compliance with the requirements of federal law.

Internal Controls. For the proper and efficient performance and administration of the program, all federal costs must be necessary and reasonable. Items that are not reasonable or necessary will not be approved for payment. All costs will be reviewed to confirm they are appropriate.

Revisions: The budget of the applicable program will be reviewed on a timely basis. Any and all revisions will be submitted to the appropriate agency for approval. Amendments must be documented, and an amended grant award will be provided by the approving agency.

Identification of Eligible Children.  The Administrator and designees shall implement an appropriate process to identify children eligible for services provided under federal programs.

Coordination of Services. Federal Grant services shall be coordinated and integrated with school district direction, with other agencies providing services, and with other federal, state and local programs.

Other Requirements. The Administrator shall take or cause other staff to take such action as required by law for the ESU to maintain compliance with ESSA and specific ESSA grant programs in which the ESU participates.

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