

FEDERAL/STATE GRANT PROCEDURES USING FEDERAL/STATE FORMS

1. Permission to apply for a grant application must be approved by the BOCES Board.
2. Once permission to apply is granted an FS10 (budget and accompanying narrative when necessary) should be completed. The following steps should be followed:
 - a. With a Grant Transmission Form, send to Treasurer for review. After review Treasurer forwards to BOCES District Superintendent for signature.
 - b. BOCES District Superintendent returns to Treasurer who then forwards to Accounts Receivable.
 - c. Accounts Receivable distributes copies and mails to agency.
3. Once approval is received then PO'S and contracts for services may be issued. This cannot be done until authorizing agency approval is received. In addition, at this time, the Business Office Supervisor should receive a copy of the budget from the Program Manager in order to assign a COSER and set up the budget in the system.
4. The Program Manager must also provide Payroll with salary information (code breakouts and FTE's etc.)
5. At the time approval is received the initial 20% of the grant budget is also received.
6. As soon as the initial 20% is received then an FS25 (request for funds) should be done. If you are absolutely certain you will spend the funds then you may request up to 90% of the budget at this time. However, please remember that if you do not spend it we will have to return the money. So it is important to be sure you will spend before requesting.

Regulations state that we may receive up to 90% of the grant before the final report is filed. This will allow us to get the funds sooner and you will not have to continuously request funds monthly. An example follows:

\$100,000	approved budget
90,000	allowed before final report filed
20,000	20% received upon approval of grant
70,000	request remainder of 90% all at once after approval and receipt of 20%

The FS25 must be accompanied by the Grant Transmittal Form with the same steps in 2a, 2b and 2c followed.

7. Amendments to the grant (FS10A) may be done at any time before the end of the grant. Approval from the authorizing agency must be received before any transactions based on the amendment can occur.

They may not be done after the grant end date. Usually amendments are done for the following reasons:

- a. Increase in budget
- b. Decrease in budget
- c. Change of code (budget amount stays the same) if over 10% or \$1000.
- d. Personnel changes (number and type)
- e. Minor remodeling

The FS10A must be accompanied by the Grant Transmittal Form and the steps in 2a, 2b and 2c followed.

8. The Final Expenditure Report (FS10F) must be filed 60 days after the end of the grant (state) or 90 days after the end of the grant (federal).

Make sure all PO's are issued before the end date of the grant.

All purchases of supplies and equipment are subject to the NYS competitive bidding law.

All liabilities must be expended and paid in order to file the FS10F.

FEDERAL/STATE GRANTS/CONTRACTS WITH VOUCHER PROCESS

Some State/Federal agencies may require different paperwork other than FS forms. However, the basic flow remains the same.

1. Permission to apply to submit a grant application must be approved by the BOCES Board.
2. Once permission to apply is granted then a budget may be submitted to the agency.
3. The following steps should be followed:
 - a. With a Grant Transmission Form sent to Treasurer for review. After reviewing Treasurer forwards to BOCES District Superintendent.
 - b. BOCES District Superintendent returns to Treasurer who then forwards to Accounts Receivable.
 - c. Accounts Receivable distributes copies and mails to agency.
 - d. Once approval is received then PO's and contracts for services may be issued. This cannot be done until approval is received. In addition, at this time, the Business Office Supervisor should receive a copy of the budget from the Program Manager in order to assign a COSER and set up a budget in the system.
4. The Program manager must also provide Payroll with salary information (code breakouts and FTE etc.).
5. Requesting Funds-The agencies that don't use the FS forms have varying requirements for requesting funds. However, when requesting funds the amount on the voucher must have a detail to back it up with as much description as possible. This will assist the Treasurer in reviewing. The same steps as in 2a, 2b and 2c should be followed accompanied by a Grant Transmittal Form.
6. The amendment process also differs and varies from agency to agency. However, when doing amendments as much detail as possible should be provided to the Treasurer and steps 2a, 2b and 2c should be followed accompanied by Grant Transmittal Form.
7. The timing on filing a final expenditure report if required may differ from agency to Agency. However, it should always be accompanied by detail and must tie into expenditures in Finance Manager. It must also be accompanied by a Grant Transmittal Form and follow steps 2a, 2b and 2c.

In Addition all PO's should be issued prior to the end of the grant or contract and all expenditures should be complete before filing final report.

ADDITIONAL ITEMS OF INFORMATION/PROCEDURES

It is very important to meet all deadlines and file final reports on time to ensure the flow of money.

The project administrator and director are responsible for seeing that all agreements and deadlines have been met.

TIME SHEET CERTIFICATION – Employees charged to two or more budget codes of which at least one is a Special Aid (grant) code must prepare and submit time sheets on a biweekly basis in order to properly document and support payroll expenditures charged to the grants. If an employee is paid entirely out of a grant they must also execute an **Employee Certification Statement** twice a year. **The first statement is due January 20th for the period of July 1-December 31 and the second statement is due before July 15th for the period of January 1-June 30. This is extremely important as the Auditors follow up on this and verify this.**

CONSULTANT vs EMPLOYEE – When an individual is already an employee of a school district and is hired to write curriculum or any other task which members could do or perform as part of their regular teaching duties they must be put on payroll and reported to Teacher's Retirement. **They may not be hired as a consultant.** The following factors will determine if an individual is a consultant:

- The worker is allowed to employ (and pay) his own assistants.
- The worker sets the order and sequence of his work.
- The worker sets his own hours.
- The worker is allowed to work for someone else.
- The worker is paid by the job.
- The worker's services are available to the general public.
- The worker has the opportunity for entrepreneurial profit/loss.
- The worker furnishes his own tools.
- The worker may take the work and do it at a location other than the employers place of business.
- The worker has a substantial investment in the job.

If you have any questions or are not clear on this please call the Treasurer at 862-4925.

INDIRECT COST- It is important to claim the indirect cost on grants where applicable with the correct rate for the fiscal year. You can get this rate from the Treasurer.

ACH DEPOSITS- Currently most Fed/State /Vouchers are directly deposited into our account with an email notification sent to the Treasurer. If the authorizing agency requires or suggests a different method this should be discussed with the Treasurer to insure that she is notified and it is done within guidelines. This is to avoid any problems in tracking funds at a later date.

OFFICIAL ADDRESS- The official name and address on all forms should be **Albany-Schoharie-Schenectady-Saratoga BOCES, 1031 Watervliet Shaker Road, Albany, New York 12205.**