

Allowability Procedures Extended Learning Section

General Procedures

- The Missouri Department of Elementary and Secondary Education (DESE) receives the Grant Award Notice from the U.S. Department of Education for the 21st Century Community Learning Center (21st CCLC) Grant
- The DESE receives a Memorandum of Understanding from the Missouri Department of Social Services for the School Age Community (SAC) Grant
- The Extended Learning section provides the Accounting section with a breakdown of the 21st CCLC award to be entered in the SAM II accounting system (Administration, Training/Technical Assistance and Flow-Through)
- The Extended Learning section provides the Accounting section with a breakdown of the SAC award to be entered in the SAM II accounting system (Administration and Flow-Through)
- The Extended Learning section works with the Accounting section to set-up the payroll for all employees working with 21st CCLC and SAC (Administration)

LEA Procedures

- The Extended Learning section determines the allocation for each sub-grantee
- The Extended Learning section provides the sub-grantees with their 21st CCLC/SAC allocations along with the required Federal identification information
- The Extended Learning section provides the sub-grantees with the following information to assist with their allowability procedures:
 - General Federal Guidance Manual
 - Uniform Grant Guidance (UGG)
 - List of Allowable and Unallowable Costs
 - Food Policy/Guidance
 - 21st CCLC Grant Guidance Document
 - SAC Grant Guidance Document
 - Email and Phone Correspondence
 - Training and Conference Presentations
- The Extended Learning section reviews and approves the 21st CCLC/SAC sub-grantees application budget
- The Extended Learning section monitors the 21st CCLC/SAC sub-grantees annually (desk, on-site, phone, financial and program's self-assessment) to ensure compliance with Federal requirements and regulations regarding allowability

SEA Procedures

- The Extended Learning section establishes the 21st CCLC/SAC budget
- The Extended Learning section reviews and approves all 21st CCLC/SAC budget amendments and requests for reimbursement to ensure compliance with Federal requirements and regulations regarding allowability

- The Extended Learning section refers to the following information to assist with the allowability procedures:
 - 21st CCLC Non-Regulatory Guidance
 - Child Care and Development Fund Federal Register (SAC Grant)
 - EDGAR
 - Uniform Grant Guidance (UGG)
 - Program Memorandums from the U.S. Department of Education
 - Presentations and meetings from the U.S. Department of Education
 - Email and Phone Correspondence from the U.S. Department of Education
- The Extended Learning section ensures the allowability of 21st CCLC/SAC expenditures as follows:
 - Salaries—amounts charged to the 21st CCLC/SAC Grant for salaries are supported by job descriptions that are kept on file and time and effort records are properly completed and maintained
 - Travel—costs charged to the 21st CCLC/SAC Grant for travel are supported by the Department’s travel policy, a justification statement on the employee’s expense report, a note indicating why the participation in the trip is necessary to the Federal award and an Out of State Authorization Form (when applicable)
 - Equipment/Supplies—costs charged to the 21st CCLC/SAC Grant for equipment/supplies are supported by the DESE’s procurement policy, a DPR with attached supporting documentation, and an IT Purchase Request Form (when equipment is purchased)
 - Contracted Services—costs charged to the 21st CCLC/SAC Grant for contracted services are supported by the DESE’s procurement policy, a DPR with attached supporting documentation, and an approved contract through the FormHog Contract System
- The Extended Learning section forwards all approved 21st CCLC/SAC expenditures to the Accounting section for final review and approval before payment is made