

PERKINS FINANCE WORKSHEET

LEA Name:	Perkins Grant:
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Reviewed By:	Date of Review:
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Records Management -- Documentation is on file locally that verifies the following requirements for the records related to the Perkins grant

Item	Recommended Documentation	Yes	No	N/A
LEA has a financial management system that provides for the identification of the Perkins grant and includes the following:	Accounting system, chart of accounts, ledger or DESE Federal Award Identification spreadsheet			
(1) CFDA title and number	Accounting system, chart of accounts, ledger or DESE Federal Award Identification spreadsheet			
(2) Federal award identification number (FAIN)	Accounting system, chart of accounts, ledger or DESE Federal Award Identification spreadsheet			
(3) Fiscal year of the award	Accounting system, chart of accounts, ledger or DESE Federal Award Identification spreadsheet			
(4) Name of the Federal agency	Accounting system, chart of accounts, ledger or DESE Federal Award Identification spreadsheet			
(5) Name of the pass-through entity	Accounting system, chart of accounts, ledger or DESE Federal Award Identification spreadsheet			
Perkins grant is separated from other funding sources (separate accounting code).	Accounting records (financial reports, ledgers, accounts)			
Perkins expenditures can be traced back to a source document.	Requisitions, purchase orders, invoices, expense reports, contracts			
Perkins financial records show the LEA requested Federal funds on a reimbursement basis as required by the Cash Management Improvement Act (CMIA).	Accounting records (financial reports, ledgers, accounts)			
LEA has written procedures on cash management that explain the process to request reimbursement of Federal funds. In addition, the Perkins payment requests and FER adhere to these procedures.	LEA policies and procedures			

Records Management Comments:

Allowable Costs -- Documentation is on file locally that verifies the following requirements for the allowability of costs paid from the Perkins grant

Item	Recommended Documentation	Yes	No	N/A
Perkins funds are spent according to the approved plan, budget, and final expenditure report (FER).	Accounting records (financial reports, ledgers, accounts)			
LEA has written procedures on determining allowability of costs for the Federal award. In addition, the Perkins budget, expenditure of funds, and reporting of expenditures adhere to these procedures.	LEA policies and procedures			
Perkins funds are obligated and expended during the period of availability.	Accounting records (financial reports, ledgers, accounts)			
Perkins funds are expended for allowable activities.	Accounting records (financial reports, ledgers, accounts)			

LEA has a written policy on travel that explains the requirements of travel status and the reimbursement of travel costs. In addition, the Perkins travel expenses adhere to this policy.	LEA policies and procedures			
Perkins travel expenses are supported by documentation that justifies that participation of the individual is necessary to the Federal award.	Travel documentation justification, conference/meeting agenda			
Perkins food costs at LEA hosted meetings/trainings adhere to the Department's guidance and are supported by documentation that justifies that the food is reasonable in cost, necessary to accomplish program goals and objectives, and an integral part of the instructional program.	Meeting/training agenda, list of attendees, food documentation justification			
Perkins funds are used to supplement and not supplant non-federal funds.	Accounting records (financial reports, ledgers, accounts)			
Perkins funds used for program administration do not exceed 5% of the total Perkins expenditures.	Accounting records (financial reports, ledgers, accounts)			
LEA has written procedures on procurement which also includes conflict of interest and actions for violations of those standards.	LEA policies and procedures			
Allowable Costs Comments:				
Time and Effort Reporting -- Documentation is on file locally that verifies the following requirements for employees paid from the Perkins grant				
Item	Recommended Documentation	Yes	No	N/A
Employees who work on multiple cost objectives and are paid from Perkins funds and other funds prepare monthly personnel activity reports to support charges to the grant. (School Districts)	Monthly personnel activity reports on file			
Employees who work solely on a single cost objective and are paid from Perkins funds or are paid 100% from Perkins funds prepare semi-annual time certifications to support charges to the grant. (School Districts)	Semi-annual time certifications on file			
Employees paid from Perkins funds prepare time and effort reports to support charges to the grant. (Institutions of Higher Education)	Time and effort reports on file			
Job descriptions of employees paid from Perkins funds are on file.	Job descriptions on file			
Stipends/extra-duty pay are supported by a signed written agreement between employee and LEA that indicates the work to be performed, the date(s) of performance, and the amount to be paid to the employee. In addition, the employee prepares time and effort documentation.	Signed written agreement; monthly/hourly time sheets, time certification, or time and effort report			
Time and Effort Reporting Comments:				
Equipment -- Documentation is on file locally that verifies the following requirements for equipment with a cost of \$1,000 or more paid from the Perkins grant				
Item	Recommended Documentation	Yes	No	N/A
Equipment purchases are consistent with the budget and approved by the Department.	Accounting records (financial reports, ledgers, accounts); equipment inventory records			
Equipment purchases are received, installed, and available for student instruction by December 31. If not, the LEA has a written justification statement as documentation to support the exception to this date.	Accounting records (financial reports, ledgers, accounts); equipment inventory records			
Perkins equipment records are maintained and up-to-date.	Equipment inventory records			

Perkins equipment records include the following:	Equipment inventory records			
(1) Description of the equipment	Equipment inventory records			
(2) Serial number or other identification number of the equipment	Equipment inventory records			
(3) Source of funding for the equipment	Equipment inventory records			
(4) Federal award identification number (FAIN)	Equipment inventory records			
(5) Who holds title of the equipment (if applicable)	Equipment inventory records			
(6) Acquisition date of the equipment	Equipment inventory records			
(7) Cost of the equipment	Equipment inventory records			
(8) Percentage of Federal participation in the cost of the equipment	Equipment inventory records			
(9) Location of the equipment	Equipment inventory records			
(10) Use and condition of the equipment	Equipment inventory records			
(11) Ultimate disposition data (date of disposal and sale price)	Equipment inventory records			
Perkins equipment is located on-site and used for its intended purpose.	Equipment inventory records; on-site physical verification			
Controls/safeguards are in place to prevent loss, damage or theft to Perkins equipment and adequate maintenance procedures are in place to keep the equipment in good condition.	Interviews			
Physical inventory of Perkins equipment is conducted and results documented in the equipment records at least once every two years.	Equipment inventory records			
Equipment Comments:				
Miscellaneous -- Documentation is on file locally that verifies the following requirements for miscellaneous items associated with the Perkins grant				
Item	Recommended Documentation	Yes	No	N/A
Consortium requirements in Sections 131 and 132 of the Perkins Act have been met.	Signed written consortium agreement; accounting records (financial reports, ledgers, accounts)			
Miscellaneous Comments:				