

Burkburnett ISD

Allowability/Allocability of Costs Worksheet

Reasonable

1. Is the cost a fair price for the goods and/or services in the general market?
2. Is the quantity purchased based on the actual minimum need?
3. Will the goods and/or services be consumed or received during the grant period for specific grant activities?
4. Are there are other related costs of implementation that make this cost unreasonable?
5. Are there substantial repair and maintenance costs (equipment)?

If the answer is “no” to any question.....STOP HERE.....THE COST IS NOT ALLOWABLE

Necessary

1. Is there an identified grant activity (ies) that the goods or services will support? [List the specific goal, strategy and/or activity]
2. Are these goods and/or services necessary to carry out grant activities? [List the potential impact of not obtaining the goods and/or services.]

If the answer is “no” to any question.....STOP HERE.....THE COST IS NOT ALLOWABLE

Allocable

1. What is the percentage of time that the goods and/or services will be used for a grant activity?
2. Will the goods and/or services benefit another federal, state or local program?
3. Is the charge to the federal grant aligned with the percentage of use of the goods and/or services?

If the answer is “no” to question #3STOP HERE.....THE ENTIRE COST IS NOT ALLOCABLE

Allowability

1. Are the costs of the goods and/or services reasonable and necessary?
2. Are the costs of the goods and/or services allowable by the Federal Cost Principles or program-specific cost principles?
3. Are the costs of the goods and/or services in alignment with the typical costs paid by the district with non-federal grant funds?
4. Are the costs of the goods and/or services consistently treated as direct or indirect costs?
5. Are the costs of the goods and/or services determined in accordance with GAAP?
6. Are the costs of the goods and/or services excluded as a cost or used to meet cost sharing or matching requirements of any other federal grant in either the current or a prior period?
7. Are the costs of the goods and/or services adequately documented with supporting cost proposals, quotations, competitive procurement, invoice, etc.?
8. Are the costs of the goods and/or services not required by the state law or local policy/procedure?

If the answer is “no” to any question.....STOP HERE.....THE COST IS NOT ALLOWABLE

Staff Signature

Date