Ganado ISD
Allowability/Allocability of Costs Worksheet

Reasonable

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

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

Necessary

- Is there an identified grant activity(ies) that the the goods or services will support? [List the specific goal, strategy and/or activity]
  _____
- 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

- What is the percentage of time that the goods and/or services will be used for a grant activity?
  _____
- Will the goods and/or services benefit another federal, state or local program?
- 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 #3 …..STOP HERE….THE ENTIRE COST IS NOT ALLOCABLE

Allowability

- Are the costs of the goods and/or services reasonable and necessary?
- Are the costs of the goods and/or services allowable by the Federal Cost Principles or program-specific cost principles?
- Are the costs of the goods and/or services in alignment with the typical costs paid by the district with non-federal grant funds?
- Are the costs of the goods and/or services consistently treated as direct or indirect costs?
- Are the costs of the goods and/or services determined in accordance with GAAP?

- 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?
- Are the costs of the goods and/or services adequately documented with supporting cost proposals, quotations, competitive procurement, invoice, etc.?
- 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