

## **PARTICIPANT SUPPORT COSTS POLICY**

The Jackson Public School District will aggressively pursue grants to supplement district revenue to support district priorities. In all cases, in accordance with grant guidelines, the district shall maintain participant support cost documentation for all such expenses. Participant support cost documentation shall be filed in accordance with district policy and grant guidelines as seen in policy "DEED - Sub Recipient Monitoring for Federal Awards or Grants."

If changes are required in amounts budgeted under this grant provision, a written request shall be made of the awarding agency (i.e., NSF, U.S. Department of Education, etc.) and if approved a modified budget shall be submitted by the JPSD business office designee to the awarding agency. In some cases, grant guidelines may require a modified budget be submitted for approval by the awarding agency. In such cases, the business office shall submit the modified budget to the awarding agency for approval. Modified budgets shall be submitted in a manner that shows the change in each corresponding line item.

The procedure for reallocating grant costs or budget lines shall be as follows:

1. The district grant administrator shall submit written requests to reallocate costs from specific lines within a grant to the business office for approval/concurrence and signature.
2. The district business office will after approval/concurrence and signature return the request to the district grant administrator for formal submission to the awarding agency.
3. Upon receipt of written approval by the awarding agency, the district grant administrator will forward the original to the business office. The district budget department will adjust the line items in the financial system accordingly. The original approval will be maintained in the grant folder in the business office.

In no cases shall grant expenditures exceed the amount budgeted and in no cases shall budgeted amounts be shifted to other lines items unless approved by the awarding agency.

SOURCE: Jackson Public School District, Jackson, Mississippi

DATE: June 14, 2004

AMENDED: November 15, 2004

REVIEWED: December 6, 2016

April 4, 2017

