

Checklist of Federal Fund Considerations

- Is the proposed cost forbidden by Office of Management and Budget (OMB) Circular A-87 or the Education Department General Administrative Regulations (EDGAR)?

If the answer is **yes** then the cost may not be charged to the federal education program.

- Is the proposed cost:
 - Targeted to eligible beneficiaries?
 - Consistent with applicable program plans?
 - Consistent with any use of funds requirements under the program?
 - Consistent with any caps imposed on certain types of costs?
 - Consistent with any set-asides under the program?

If the answer is **no** to any of the questions then the cost may not be charged to the federal education program.

- Is the proposed cost consistent with federal cost principles, including the requirement that costs be necessary, reasonable, allocable, authorized under state and local rules and adequately documented?

If the answer is **no** then the cost may not be charged to the federal education program.

- Is the proposed cost consistent with any program-specific fiscal rules that apply to the relevant program(s) such as the supplement not supplant restriction?

If the answer is **no** then the cost may not be charged to the federal education program.

- Is the proposed cost consistent with:
 - The LEA's approved program plan or amendment, including any application or school-level plan?
 - The LEA's approved budget or amendment?
 - Any special conditions imposed on the LEA's grant?

If the answer is **no** to any of the questions then the cost may not be charged to the federal education program.