The use of **federal funds** must meet the basic cost principles as described in [Part 200 of the Uniform Grants Guidance](https://www.ecfr.gov/current/title-2/subtitle-A/chapter-II/part-200#_top) (UGG), and not be listed as an “unallowable” cost.

* To be considered **necessary,** the cost must be essential for the operation of the program.
* A cost is considered **reasonable** if it not excessive and is based on prudent purchasing practices.
* A cost is **allocable** if it benefits the program in proportion to the percentage charged to the program.

**Questions to consider:**

1. How does the cost/purchase **meet a need** *(necessary)* identified in our needs assessment?
2. How does the cost/purchase help us achieve the goals in our school/district plan?
3. What is the **size of this cost** *(reasonable)* in comparison to the overall budget?
4. Would purchase of this item pass the “**headline test**?”
5. Does the cost/purchase meet the **purpose** of the program *(allocable)*?

|  |  |  |  |  |
| --- | --- | --- | --- | --- |
| **XYZ School District Expenditure Request Form** | | | | |
| **Point Person:** | **Date of Submission:** | | | |
| If a team is proposing, please list names: | | | | |
|  | | | | |
| **Expenditure Type:**  Field Trip Speaker  Supplies Other | **Date of Event or Desired Delivery Date:** | | | |
| **Proposal Overview:**  Which goal in the school improvement plan is this request connected to?  Which students will this purchase benefit?  What is the rationale/expected impact of this purchase? | | | | |
|  | | | | |
| **Items requested (add more cells if needed)**  Include links if appropriate | | | | |
| **ITEM** | | COST | QTY | **Total** |
|  | |  |  |  |
|  | |  |  |  |
|  | |  |  |  |
|  | |  |  |  |
| **Total** | | | |  |