

# Allowable Costs, WUFAR, and WISEgrants

*How WISEgrants uses WUFAR to assist subrecipients in meeting Allowable Cost Requirements*

Federal Funding Conference  
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WISCONSIN DEPARTMENT OF  
PUBLIC INSTRUCTION

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# Uniform Grant Guidance

## Subpart E – Cost Principles

- ❖ Addresses 55 “items of cost” that receive clarification regarding allowability, *in general*, for using federal funds.
- ❖ Is not an exhaustive or minutely detailed list, so...Provides guidance on “Basic Considerations” to apply to all costs, listed or not listed.

# Factors affecting allowability of costs

- ❖ Is the cost allowed under the specific federal grant program? §200.403 (b)
- ❖ Is the cost necessary to meet the program objectives? §200.403 (a)
- ❖ Is the amount of the cost reasonable? §200.404
  - ❖ Did the subrecipient follow sound business practices?
  - ❖ Would the cost be considered a fair market price?
- ❖ Would the same cost be funded with local dollars? §200.403 (c)
  - ❖ Did the LEA consider its responsibilities to the LEA, its students, the public, and government?
- ❖ Is there supporting documentation for charges to the grant? §200.403 (g)

# Allocable to the Federal Award

A cost is allocable to a particular Federal award if the goods/services involved are assignable to that Federal award in accordance with relative benefits received. (2 CFR §200.405(a))

**To what extent are the expenditures charged to a particular grant program benefiting the program?**

# Allocable to the Federal Award

When a subrecipient charges 100 percent of an expenditure to a federal program, the LEA must ensure that the program is receiving the entire benefit of these costs.

Example:

100 supplemental reading program site licenses are purchased with IDEA flow-through funds.

The LEA uses 75 site licenses for special education and 25 site licenses for “any student who needs it.” This is not allocable. The cost of 25 site licenses would be considered an unallowed cost.

A teacher spends 25% of her time working on the federal program objectives, therefore 25% of the teacher's salary is charged to the federal award.

**Allocable  
with supporting  
Time and Effort  
documentation**

Grant funded staff use the Internet, so the LEA charges 3% of its network costs to the federal award.

**Not Allocable –  
not based on actual  
usage or cost**

# Allowable Costs Drive Choices


The budget drop-down choices available within WISEgrants are driven by allowed costs under each program.


If you can't find the budget combination you are looking for:


- ❖ Use the Search by Budget Combination panel on the budget screen
- ❖ Check DPI website for for technical assistance on allowable costs (such as the IDEA Allowables document)
- ❖ Contact the DPI consultant assigned to your agency to follow-up on an allowable costs.


# Budget entry:

## Personnel

Program Type:  ▼ 

Position:  ▼ 

Position Activity:  ▼ 

Function:  ▼ 

Salary:

General Ledger Account:

Staff Name or Detailed Description:

Area:  ▼ 

Object:  ▼ 

Benefits:

Cancel

Save

Save and Repeat Combo

Each selection prefills the next drop-down choice



# Search for Budget Combinations:

## Search for Budget Combinations

### Instructions:

1. Type a term into the search bar below.
2. The search tool will display a list of all WUFAR combinations containing the specified term(s).
3. Select the desired WUFAR combination from the list.
4. If the WUFAR combination you are looking for is not listed, try using a different search term. (The search tool will not search by Program Type).

Therapy

x



Program Type	Purchase Item	Purchase Item Detail	Function	Object
Public School	Non-Capital Equipment	Non-Capital Equipment	218100 - Occupational Therapy	440 - Non-C
Public School	Supplies	General Supplies	218100 - Occupational Therapy	411 - Gene
Public School	Supplies	Testing Supplies	218100 - Occupational Therapy	490 - Other
Public School	Supplies	Testing Supplies	218100 - Occupational Therapy	481 - Techn
Public School	Non-Capital Equipment	Non-Capital Equipment	218100 - Occupational Therapy	482 - Techn
Public School	Software	Computer Software	218100 - Occupational Therapy	483 - Softw
Public School	Non-Capital Equipment	Non-Capital Equipment	218200 - Physical Therapy	440 - Non-C
Public School	Supplies	General Supplies	218200 - Physical Therapy	411 - Gene

**Search by keyword (or number) - Selecting item populates budget entry fields**

# Behind the scenes – Building WUFAR combinations by grant

## Personnel - WUFAR Combinations

[Sections](#)

Copy WUFAR Combinations

Filter List:

Filter by Grant:

Drag a column header and drop it here to group by that column

Act	Grant	Sub-Budget	Program Type	Object Number	Function Number	Function Label	Position Number	Position Label	Area Number	Area Label	Position Activity	
Carl D. Perkins Act	Carl Perkins CTE (Formula Version)	Perkins CTE	CTE	200	130000	Vocational Curriculum	43	Short Term Substitute Teacher	0000	No Description Beyond Position	Standard (Default)	
Carl D. Perkins Act	Carl Perkins CTE (Formula Version)	Perkins CTE	CTE	200	130000	Vocational Curriculum	97	Program Aide	0907	Teacher's Aide	CTE Classroom Support	
Carl D. Perkins Act	Carl Perkins CTE (Formula Version)	Perkins CTE	CTE	200	131000	Agriculture Education	53	Teacher	0200	Agriculture	Standard (Default)	
Carl D. Perkins Act	Carl Perkins CTE (Formula Version)	Perkins CTE	CTE	200	132000	Business Education	53	Teacher	0281	Business and Office - Vocational	Standard (Default)	
Carl D. Perkins Act	Carl Perkins CTE (Formula Version)	Perkins CTE	CTE	200	132000	Business Education	53	Teacher	0250	Business Education	Standard (Default)	

# Behind the scenes – Building WUFAR combinations by grant

Purchased Services - WUFAR Combinations

Combination Details

**Act** IDEA

**Grant** IDEA - Flow-through

**Sub-Budget** Flow-through

**Budget Section** Purchased Services

**Program Type** Public School

**Purchase Item** Select a Purchase Item...

**Object** Select an Object...

**Purchase Item Detail** Select a Purchase Item Detail...

**Function Number** Select a Function Number or type to search...

Contract for Support Services

**Object** 310 - Personal Services

**Purchase Item Detail** Select an Object...

**Function Number** 300 - Purchased Services

310 - Personal Services

311 - IEP Personal Purchased Medical Services

320 - Property Services

321 - Technology Related Repairs and Maintenance

322 - Rentals of Computers and Related Equipment

323 - Operational Services

324 - Non-Technology Related Repairs and Maintenance

General Attributes

Detailed Description Required

Goal Required

District Optional

School Optional

Do Not Collapse for Claims

Program Activity Required

District Required

School Required

Inactive

Purchased Services Attributes

Using 1202

Entity # Required

FTE Required

Vendor Description Required

\$25k Max Indirect Recovery

Update Cancel

# Program Types in WISEgrants

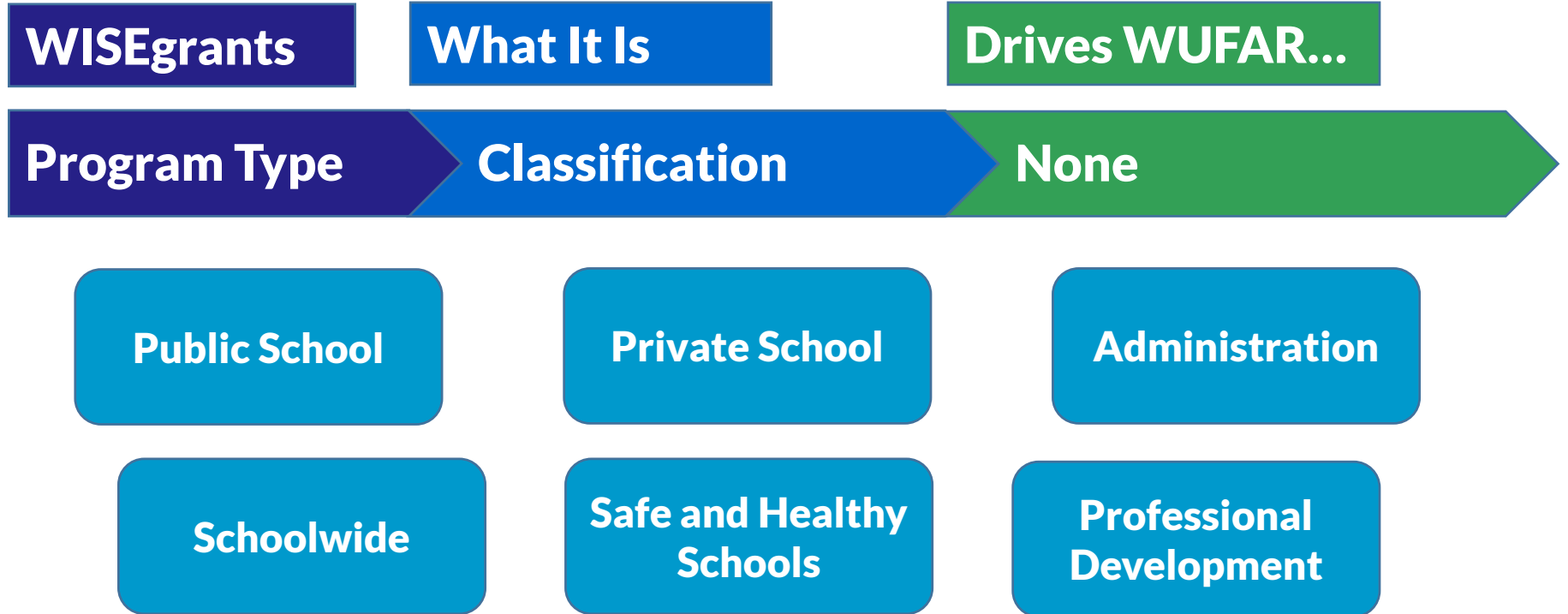
Some federal program have requirements in which subrecipients must spend grant funds on certain prescribed activities.

These categories of cost are often represented in WISEgrants by Program Types. Program Types will be the first selection required when budgeting.

For example:

- ❖ Flow-through / Preschool: Public School/Private School
- ❖ Title I-A: Administration, Schoolwide, Homeless
- ❖ Title II-A: Professional Development, Title II-A Implementation

# WISEgrants Terminology – Program Type



# Program Type tracks categories of program costs

## Personnel

Program Type:

Position:

Position Activity:

Function:

Salary:

General Ledger Account:

Staff Name or Detailed Description:

Area:

Object:

Benefits:

### Equitable Services Summary

**Amount reserved for Equitable Services: \$30,098.30**

**Amount budgeted for private school services: \$30,099.00**

**Amount still required to be budgeted: (\$0.70)**

Some grants only have one category of program costs, such as IDEA's CEIS/CCEIS set-asides.

# Personnel Section

1. Each personnel budget item requires a “Position” and “Area”
  - ❖ Matches the position and area available in WISEstaff.
  - ❖ License validation is built into WISEgrants for certain positions.
2. Each personnel budget item requires a “Position Activity”
  - ❖ “Standard (Default)” indicates the position’s activities are synonymous with the Position/Area
3. If a license number or name is required, only one individual’s salary and benefits should be included in the budget entry.

# Personnel Section

## Personnel

Program Type: Schoolwide

Position: Teacher

Position Activity: Standard (Default)

Function: 110000 - Undifferentiated Curriculum

School: Almond-Bancroft EI

Salary: \$0.00

General Ledger Account:

FTE:

Detailed Description:

Objective: Select an Objective...

Area: Elementary - All Subjects

Academic or Behavioral Interventions (0940)

Object: Academic Support- Teachers

At-Risk Tutor

Elementary - All Subjects

Benefits: English

English as a Second Language

General Science

History

Mathematics

ELO Entity #:

Cancel


Save

Save and Repeat Combo




# Personnel Section

## Personnel

Program Type: Schoolwide  **Indicates Required Field**


Position: Teacher 


Position Activity: Standard (Default) 

Function: 110000 - Undifferentiated Curriculum 

School: Almond-Bancroft EI


Salary: \$0.00


Area: Elementary - All Subjects 

Object: 100 - Salary 200 - Employee Benefits 

Benefits:

General Ledger Account:

FTE: 

ELO Entity #: 

Detailed Description:

Objective: Select an Objective...

Some personnel/purchased services budget combinations for positions will require the ELO Entity # of the person being budgeted to ensure valid licensure.

Cancel

Save

Save and Repeat Combo

## Time & Effort Documentation

### §200.430 (i) Standards for Documentation of Personnel Expenses

Time & Effort documentation is **STILL** required.

Charges to federal awards must be based on records that accurately reflect the work performed. These records must:

- ❖ Be supported by a system of internal control which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- ❖ Be incorporated into the official records of the subrecipient.



# Personnel Issues with Budgets

Timeline – Subrecipient enters a budget at the beginning of the fiscal year (or before) and may include staff that end up not being there once the school year starts.

- ❖ Make sure payroll and grant budgets are in alignment.
- ❖ Budget revisions can be made at any time throughout the year.

# Single Audit & State Findings

Single audit findings for time & effort reporting have resulted in DPI discovering that staff charged to the subrecipient's grant were not actually on an approved budget.

This has also been uncovered when reviewing the auditor's special education categorical aid "no-valid license" reports.

# “Staff” Position

If the position normally requires a license but the software allows a subrecipient to roll-up several salaries into one line, the individuals funded by the grant must still hold appropriate DPI licenses.

- ❖ Substitute teachers
- ❖ Substitute special education aides
- ❖ Salary and benefits of staff for activities outside of contracted time (curriculum development, family engagement events, attending professional development)
- ❖ Stipends or teacher salary differentials

# “Staff” Position



Credit Reimbursement

IEP Activities

Other Improvement of Instruction

Other Instructional Staff Services

Extended Contract-Family Engagement

Student Work Stipends

Transition Services

# “Staff” Position

## Personnel

Program Type:

Position:

Position Activity:

Function:

Salary:

General Ledger Account:

Staff Name or Detailed Description:

Area:

Object:

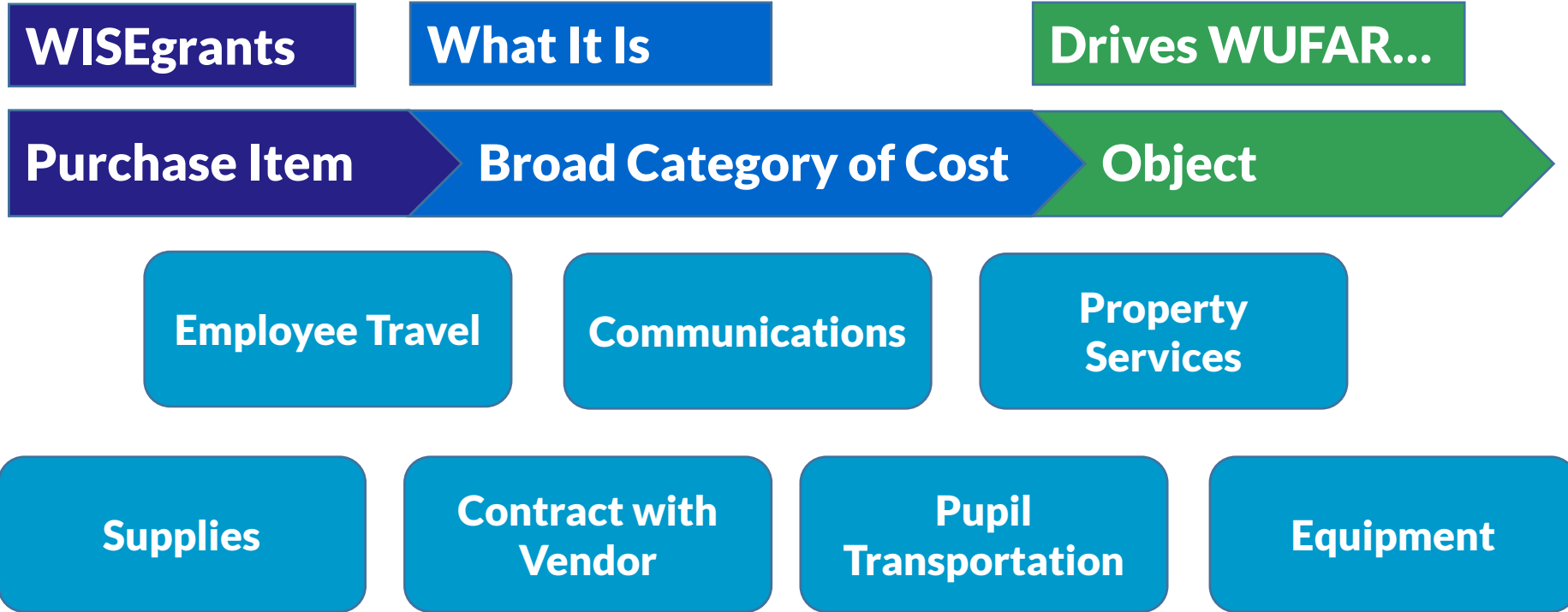
Benefits:

Cancel

Save

Save and Repeat Combo

# WISEgrants Terminology – Purchase Item





## 400 NON-CAPITAL OBJECTS

### 410 Supplies

- 411 General Supplies
- 415 Food
- 416 Medical Supplies
- 417 Paper
- 418 Medical Supplies for IEP Medical Services

### 420 Apparel

### 430 Instructional Media

- 431 Audiovisual
- 432 Library Books
- 433 Newspapers
- 434 Periodicals
- 439 Other Instructional Media

### 440 Non-Capital Equipment

- 443 Containers
- 444 Furnishings
- 445 Measuring Devices
- 446 Tools & Implements
- 449 Other Non-Capital Equipment

Purchase Items in WISEgrants  
directly align with Objects or  
categories in WUFAR

### 450 Resale Items

### 460 Equipment Components

### 470 Textbooks & Workbooks

- 471 Textbooks
- 472 Workbooks
- 473 Sheet Music
- 479 Other Instructional Books

### 480 Non-Capital Technology

- 481 Technology Supplies
- 482 Non-Capital Technology Hardware
- 483 Non-Capital Software

### 490 Other Non-Capital Items

# Purchase Item

## Non-Capital Objects

Program Type: Public School

Type of Purchase: Select a Purchase Item...

Function: Select a Purchase Item...

Amount: Equipment Components

Vendor: Instructional Media

Non-Capital Equipment

Detailed Description: Other Non-Capital Items

Software

Supplies

Textbooks / Workbooks

Purchase Detail: Select a Purchase Item Detail...

Object: Select an Object Number...

General Ledger Account:

Cancel Save Save and Repeat Combo

# Purchase Items in Purchased Services

**WISEgrants**

**WUFAR Object**

For contracted services, you must first select the vendor type before choosing the service provided.

**CESA Contract**

**386 – Payment to CESA**

**LEA Contract**

**382 – Payment to WI School District**

**DPI Contract**

**387 – Payment to State**

**Employee Travel**

**342 – Employee Travel**

# Purchasing from a CESA

**Unless the item is a non-capital or capital object, the cost will be associated with the purchase item “CESA Contract”**

- ❖ Maintenance of Special Education Equipment
- ❖ Library Media
- ❖ Information Technology Services

Supplies, Software or Instructional Materials purchased through a CESA must be coded as non-capital objects and not as CESA contracts

# Purchase Items in Purchased Services

**WISEgrants**

**WUFAR Object**

**Private Vendor Contract**

**310 – Personal Services**

**Support Services  
(200000s Functions)**

**Private Vendor Contract**

**370 – Payment to Non-Gov Agency**

**Instruction  
(431000 or  
436000)**

**IT Private Vendor Contracts**

**360 – Information Tech Services**

# Purchasing Instruction

Instruction  
purchased from  
a CESA (386),  
LEA (382),  
or  
Private Vendor  
(370)

Elem. – All Subjects

110 000

Mathematics

124 000

English Language

122 000

431 000 –  
General Contracted  
Instruction

Speech / Language

156 600

Orientation &  
Mobility

156 700

Educational  
Interpreter

156 100

436 000 –  
Special Education  
Contracted  
Instruction

# Different Non-Capital Objects

Items given out, consumed, or disposable	Supplies	410	XXXXXX
Materials related to Instruction	Instructional Media	430	1XXXXX
Equipment (Non-Technology)	Non-Capital Equipment	440	XXXXXX
Textbooks/Workbooks	Textbooks/Workbooks	470	1XXXXX
Technology items consumed or disposable	Technology Supplies	481	XXXXXX
Technology Equipment	Non-Capital Equipment	482	XXXXXX
Computer Software	Software	483	XXXXXX
Periodicals / Prof. Library	Other Non-Capital Items	490	2XXXXX

# Purchase Item Detail

**WISEgrants**

**What It Is**

**Drives WUFAR...**

**Purchase Detail**

**Specific cost tied to a broad category**

**Function and / or Object**

**Curriculum Development**

**Professional Development**

**Remodeling**

**Placement Tuition**

**Computer Software**

**Field Trip Fees**

**Transition Services**



# Purchase Item Detail

## Non-Capital Objects

Program Type: Public School

Type of Purchase: Supplies

Function: Select a Function Label...

Amount: \$0.00

Vendor:

Detailed Description:

Purchase Detail: Select a Purchase Item Detail...

Object: Computer Supplies

General Ledger Account: Food

General Supplies

Medical Supplies

Paper

Testing Supplies

Cancel

Save

Save and Repeat Combo

# Purchase Detail Driving Function / Object

Purchase Item	Purchase Detail	Function	Object
Property Services	Remodeling	255300	320
Communication	Postage	XXXXXX	353
CESA Contract	Curriculum Devlp.	221200	386
Supplies	Food	XXXXXX	415

# Equipment

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the non-Federal entity for financial statement purposes, or \$5,000.  
(2 CFR §200.33)

Equipment is coded under Non-Capital Objects OR Capital Objects, depending on LEA's capitalization threshold.

# Equipment Budget Entry

Program Type:	Public School				
Type of Purchase:	Non-Capital Equipment		Purchase Detail:	Non-Capital Equipment	
Function:	158000 - Combined Cost Reporting - Special Educa...		Object:	482 - Technology Equipment	
<b>1</b> Equipment Type:	Computing Devices (Computers, Portable T..		<b>2</b> Number of Units:	10	
<b>3</b> Equipment Detail:	Required Field - Laptops - Non-Capital because PER UNIT cost is below capitalization threshold				
Assurance:	The office equipment is for the purposes of special education and related services.				
<b>4</b> Amount:	\$8,000.00		General Ledger Account:		
Vendor:					

Equipment budget items require additional selections, including:

1. Equipment Type - list of allowable types determined by grant
2. # of Units – also determines per unit cost
3. Equipment Detail – additional description field
4. Equipment Assurance – required dropdown field providing information on how the equipment purchase aligns with the program

# Instructional or Non-Instructional

## Functions that begin with 1 are “instructional”

- ❖ Functions tied to teachers
- ❖ 122 000 – English Language; 158 000 – Cross Categorical

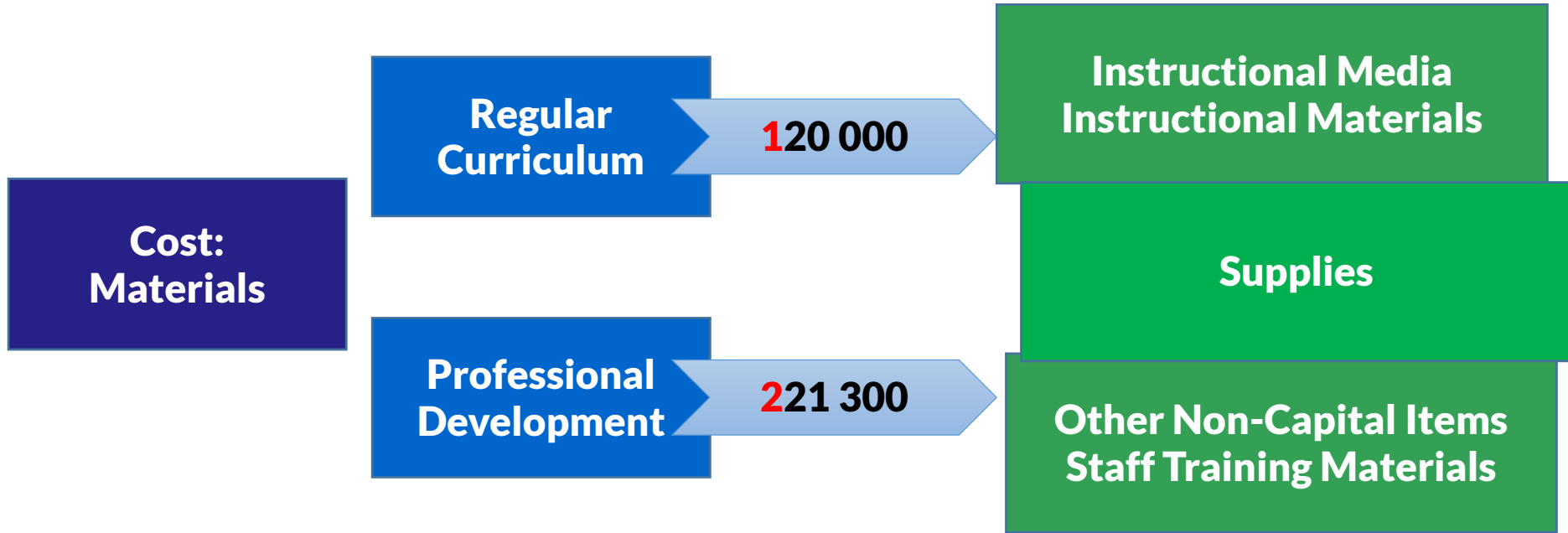
## Functions that begin with 2 are “non-instructional”

- ❖ Functions tied to pupil- and related services staff
- ❖ 212 000 – School Social Worker; 215 000 – School Psychologist;  
211 000 – Dean of Students; 218 000 – Physical Therapist

# Instructional or Non-Instructional



# Instructional and Non-Instructional



# Avoid Lumping

Although tempting, shared costs associated with instructional and non-instructional staff should be separated on the subrecipient's ledger and on the subrecipient's grant budget.

- ❖ Professional development – easy to enter a single amount for function 221 300 (instructional staff training), but the cost should be broken out between teachers and 264 400 for related services staff (school psychologists, social workers, guidance counselors, pupil services directors, school nurses...)



# Professional Development Coding

Conference or workshop registration costs are always a purchased service with a function of 221 300 or 264 400.

- ❖ The WUFAR object number is based on who is providing the training – CESA, Private Vendor, DPI, etc.

Object 900 – “Dues and Fees”

- ❖ Never used for conference or workshop registration costs. Dues and fees cover professional organization fees, DPI staff license fees, or field trip costs.

# Professional Development

**Salary / Benefit  
Functions for Staff  
Attending Training  
During Regular  
Work Schedule**

**Teacher**

**110 000**

**110 000**

**Social Worker**

**212 000**

**212 000**

**Special Ed Director**

**223 300**

**223 300**

**Salary / Benefit  
Functions for Staff  
Attending Training  
Outside of  
Regular Schedule**

**Teacher**

**110 000**

**221 300**

**Social Worker**

**212 000**

**264 400**

**Paraprofessional**

**159 100**

**221 300**

# Professional Development

## Employee Travel – Mileage, Lodging, Meals

Teacher

158 000

221 300

Physical Therapist

218 200

264 400

School Nurse

214 000

264 400

## Substitute Costs

Professional Devl.

159 200

221 300

Sick Leave

159 200

159 200

Maternity Leave

110 000

110 000

# Budget Revisions

Grant budgets can be revised throughout the grant fiscal year.

Certain factors may require revisions to the budget, such as changes to the allocation, finalizing of carryover, changes made by the LEA to the grant application, or amounts claimed for a line item exceeding the amount budgeted.

Under the Uniform Grant Guidance, LEAs are allowed to claim an overage of line items as long as the accumulated line item overage does not exceed 10% of the approved budget (and is within the approved total budget amount). (2 CFR § 200.308(e))

These overages will cause budget validations that will prevent the submission or future budgets or claims until resolved. These budget validations will display on the budget submission screen and specific budget sections.

# Additional Technical Assistance

Allowable Costs Technical Assistance Page

<https://dpi.wi.gov/wisegrants/uniform-grant-guidance/allowablecosts>

Allowable Costs Checklist

[https://dpi.wi.gov/sites/default/files/imce/wisegrants/pdf/Allowable%20costs%20checklist\\_Final.pdf](https://dpi.wi.gov/sites/default/files/imce/wisegrants/pdf/Allowable%20costs%20checklist_Final.pdf)

Claiming Funds

<https://dpi.wi.gov/wisegrants/claiming-federal-funds>

WUFAR

<https://dpi.wi.gov/sfs/finances/wufar/overview>

# SCENARIOS

# Scenario #1

A math teacher at a Title I Targeted Assistance school, who is paid out of Title I, Part A, is attending an RtI conference hosted by a private vendor in a different city. All costs related to the conference are being charged to the Title I-A grant.

Provide the accounting string including Fund, Location, Object, Function and Project Codes for the expenses below:

- Teacher's salary and benefits while attending the conference
- Conference registration cost
- Mileage
- Lodging/Meals
- District substitute covering the teacher's classes

# Scenario #1

Provide the accounting string including Fund, Location, Object, Function and Project Codes for the questions below:

- How would you code a district employed substitute teacher covering classes for a cross categorical teacher charged to the IDEA grant who was on paternity leave?
- How would you code a contracted substitute teacher covering classes for a cross categorical teacher charged to the IDEA grant who was on maternity leave?

Hint: It does not relate to the type of leave used in the example.



# Scenario #2

The school district is purchasing two software programs, Read 180 for reading interventions and behavioral progress monitoring software for the school psychologist. Both are charged to the IDEA CEIS grant.

Provide the accounting string including Fund, Location, Object, Function and Project Codes for both software types.

# Scenario #3

How would you code the following, paid for using local funds only:

- Purchasing visual impairment instruction from CESA
- Maintaining FM system maintenance from CESA
- Purchasing speech and language testing supplies from CESA

Provide the accounting string including Fund, Location, Object, Function and Project Codes.

# Scenario #4

Provide the accounting string including WISEgrants Purchase Item, Fund, Location, Object, Function and Project Codes for each of the Title I-A grant expenses below:

- Reading A to Z – licenses for computer-based instructional software (paid for as a service)
- Books handed out at a parent literacy night for families to take home
- Books for teacher book study on RtI
- Math intervention workbooks
- Universal Screener software
- Phonics sound cards for Kindergarten