School District 27J Instructions for Grant Expenditure Documentation and Compliance

The Colorado Department of Education requires that all grant expenditures must have an explanation of how the expenditure is tied to a grantor-approved budget. Below is the process School District 27J uses to ensure proper documentation is created and retained.

A Grant Expenditure Report (GER) is required in order to process requests for payments and journal entries. A separate signed expense report is required monthly to support purchases made on P-Cards.

A. Requests for Payments (RFP): Please complete the GER form as described below, attach to RFP and invoice and forward the packet to the grant accountant. The grant accountant will review the request against the approved budget and, upon approval, will forward the request to the accounts payable technician (AP tech). The form must be received by the grant accountant by Wednesday to ensure payment by Thursday of the following week.

B. Journal Entries (J/E): Complete the GER form as described below, complete the J/E form (S Drive→Forms→Finance→AJE), and attach the appropriate backup. Forward the packet to the grant accountant for review, approval and a signature and the grant accountant, upon approval, will forward to the staff accountant for entry.

C. P-Card: Each month (after the upload into the AS400) the grant accountant will send the grant administrator a list of all transactions from the prior. The list will include the date of the transaction, the name of purchaser, the vendor, the account number and a short description of the item purchased (if provided during the p-card allocation process). The grant administrator will then be required to fill in a full description of the expenditure and an explanation of how the expenditure aligns with the approved budget. Once the administrator has completed the spreadsheet, he or she will send the spreadsheet back to the grants accountant with an electronic signature approving the expenditures. The grant accountant will then approve the transactions and retain the spreadsheet.

Instructions for Completing a Grant Expenditure Report (GER):
1. Find the form on the S: Drive→Finance Public → Grants → Grant Expenditure Report
2. Populate the following fields:
   a. Date of Transaction
   b. Grant Name
   c. Grant Account Number – you will have to fill the in the 28 digit number.
   d. Amount Requested – fill in the amount of any expense charged to a grant, either via requisition request or journal entry.
   e. Description of Expenditure – a brief description of the expenditure is required.
   f. Explanation of Expenditure to Budget – this is a very important step in this process. The secretary, teacher, or the grant administrator must explain how this expenditure fits with the approved budget. Only expenditures that are in line with the approved budget will be authorized. For example, if the approved budget does not have a line item for supplies, supplies will not be approved. If there is a conflict the secretary, teacher, or grant administrator will need to discuss the issue with grant accountant. A revision to the budget may have to be approved prior to allowing the expenditure to be processed.
3. Sign the bottom of the form and receive the approval and signatures of the grant administrator.

If you have any questions or concerns, please contact the grant accountant at 303-655-2972.