

## **Project Accounting Responsibilities:**

**Assist in the assignment of accounting codes for funds  
being awards to sub recipients**

**Disperse funds to sub recipients**

**Draw Down and Record Federal Funds**

**Provide internal and external financial reports for  
expenditures and revenues received on all federal  
grant awards and sub awards.**

# **Financial Responsibilities of the SDE Program Office:**

**Submit a Budget to Budget Analyst in the Office of Finance for the Entire Federal Grant Award.**

**Determine the allocation amounts for the sub awards and submit through the ARS system.**

**Forward a list of the final allocations/awards made to Project Accounting. This information is required for a federal reporting requirement.**

**Approve Sub recipients Initial Budget and any Amended Budgets submitted**

**- All Budget Forms Must be Approved by the Program Office for approval before Reimbursement can be made.**

**The Program Manager must review the following when approving Budgets for Sub Recipients:**

**Original Budget form must add correctly and should match the Total Grant Award**

**Amended Budget must add and amounts being moved from a line must be available to be moved.**

**Change page must accompany the New Amended Budget Page and the total must equal zero.**

**Very Important - Budget amendments need to be received and approved prior to the annual deadline for the submission of the expenditure reports (around August 15, XXXX).**

# Budget Report

PROJECT NO.		COUNTY NO.		DISTRICT NO.		STATE (1) FEDERAL (2)		NAME OF ENTITY		PROGRAM		PERIOD BEGINS		PERIOD ENDS		ORIGINAL CHANGE		AMENDMENT NO.	
[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ]		[ ] [ ]		[ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]	

FUNCTIONS/CODES		OBJECT OF EXPENDITURES							TOTALS	
		SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TRANSFERS 700		
NAME	No.								(Indirect Cost)	
INSTRUCTION	100									
INST.-BASIC (ADULT ED ONLY)	181									
INST.-SECONDARY (ADULT ED)	182									
ENGL LITERACY-ESL (ADULT ED)	183									
SUPPORT SERVICES	200									
PUPIL SERVICES	210									
INST. STAFF	220									
SUPERVISION OF SPEC. PROG.	225									
PUPIL TRANS (FED MANDATED)	261									
SCHOOL BUILDING	263									
OPER. & MAIN.	264									
FOOD SERVICES	268									
PUPIL TRANS-FIELD TRIPS	271									
COM. SERVICES	300									
PAYMENT TO CHARTER SCHOOL	410									
TRANSFERS	430									
TOTALS										

Mail to appropriate program office.

BUSINESS OFFICIAL		DATE		SUB PERSONAL		DATE	
[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]	

PERSON COMPLETING FORM		TELEPHONE		E-MAIL ADDRESS		FAX NUMBER	
[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]		[ ] [ ] [ ] [ ] [ ] [ ]	

FIN-PA001, 7/1/00

## **Items to Communicate to Sub recipients:**

### **Expenditure Reports –**

**Must have the beginning and ending date for the period that the expenditures are being reported for. *Not the entire period of the grant.***

**All pertinent fields must be populated and correct in order for claims to be paid timely and correctly.**

### **Documentation to support expenditure reports submitted –**

**Sub recipients must maintain documentation but should not submit it with their expenditure claim except in cases where the program office has requested that be the process.**

**For example, Public Charter School Federal Grant.**

# Expenditure Report

STATE DEPARTMENT OF EDUCATION EXPENDITURE REPORT									
PROJECT NO. <input type="text"/>		COUNTY NO. <input type="text"/>		DISTRICT NO. <input type="text"/>		STATE (1) <input type="text"/>		FEDERAL (2) <input type="text"/>	
SUB PROGRAM <input type="text"/>		PERIOD BEGINS <input type="text"/>		PERIOD ENDS <input type="text"/>		NAME OF ENTITY <input type="text"/>		PROGRAM <input type="text"/>	
CLAIM NUMBER <input type="text"/>		FINAL REPORT <input type="text"/>		Mail to: State Department of Education Office of Finance, Room 307 1429 Senate Street Columbia, SC 29201					

  

FUNCTIONS/CODES		OBJECT OF EXPENDITURES							TOTALS
		SALARIES 100	EMPLOYEE BEN. 200	PURCHASED SER. 300	SUPP. & MAT. 400	CAPITAL OUTLAY 500	OTHER OBJECTS 600	TRANSFERS 700	
NAME	NO.								
INSTRUCTION	100								(Indirect Cost)
INST.-BASIC (ADULT ED ONLY)	181								
INST.-SECONDARY (ADULT ED )	182								
ENGL LITERACY-ESL (ADULT ED)	183								
SUPPORT SERVICES	200								
PUPIL SERVICES	210								
INST. STAFF	220								
SUPERVISION OF SPEC. PROG.	223								
PUPIL TRANS (FED MANDATED)	251								
SCHOOL BUILDING	253								
OPER. & MAIN	254								
FOOD SERVICES	256								
PUPIL TRANS-FIELD TRIPS	271								
COM. SERVICES	300								
PAYMENT TO CHARTER SCHOOL	416								
TRANSFERS	43								
TOTALS									

CERTIFICATION: I hereby certify that the expenditures shown above have been incurred and paid in accordance with rules and regulations set forth in this program, that payment for this claim is not being duplicated or reimbursed from any other source, and that invoices and other pertinent records required to substantiate this claim are on file and available for audit.

SDE USE ONLY

PROG EDIT <input type="text"/>	SUB PROGRAM <input type="text"/>	CLAIM <input type="text"/>	MM <input type="text"/>	DD <input type="text"/>	YY <input type="text"/>	ACTION <input type="text"/>
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SUPERINTENDENT'S SIGNATURE OR DESIGNEE

DATE

PERSON COMPLETING FORM

TELEPHONE

E-MAIL ADDRESS

FAX NUMBER

FIN-PA002, 7/1/00

## **To Assist Fiscal Monitoring Activity of Sub recipients and Financial Status of the Total Federal Award:**

**Program Directors' should periodically request information from the appropriate Project Accountant to show sub recipient balances on individual projects. It is the responsibility of the program office to contact the sub recipients that aren't submitting expenditure claims timely and/or aren't expending grant funds as expected.**

### **Please Keep in Mind**

**Many programs/grants are split between the Project Accountant in Project Accounting and the Budget Analyst in the Budget Office within Finance. If this is the case, please always make sure that you are checking with both areas as to your budget balances before making any decision in reallocating unexpended funds.**