

MARSHALL COUNTY SCHOOL SYSTEM

Administrative Procedures

2.4

Effective Date: August 27, 2013

Revised Date:

**Section: Fiscal Management**

**Subject:** Federal Program Procedures/Plan; Addressing Fiscal Issues

**Related Policy:**

**I. DEFINITIONS**

**II. PROCEDURES**

Inter-Office Procedures for Federal Project Office

- Requests are initially generated from principals/teachers.
- After Federal Project Director reviews request, it is submitted to Federal Project Administrative Assistant to request Purchase Order with appropriate name, date, amount, Title, and line item. Purchase Order is generated through the Finance Office.
- Purchase Order is reviewed and signed by the Director of Schools/Federal Project Director or designee.
- Any time sheet generated utilizing federal funds will be reviewed, approved and signed by Federal Project Director.
- Federal Project Administrative Assistant will maintain an Excel spreadsheet for each Federal budget.
- Federal Project Administrative Assistant then records in the appropriate Excel spreadsheet any Purchase Order or check that will be debited against federal funds.
- The Purchase Order, check request (along with supporting documentation, i.e., invoice, order form, etc.) is then forwarded to the Federal Project Bookkeeper to request funds and then forward to Accounts Payable to have a check cut once all the order has been received and is complete.
- Monthly the Federal Project Administrative Assistant will request a copy of the Statement of Expenditures & Encumbrances from the Federal Project Bookkeeper.
- That Statement of Expenditures & Encumbrances is then reconciled against the appropriate Excel spreadsheet maintained in the Federal Project Office.
- Any discrepancies that are found are discussed with the bookkeeper.

Bookkeeping Procedures to Coordinate with Federal Project Office

- The Federal Project Bookkeeper will report directly to the Budget Director which reports to the Director of Schools.
- Bookkeeping uses an “In” box for P.O.Invoices/Check Requests. All P.O./Invoices/Check Requests are placed in the “In” box.
- Each request is filed in the appropriate file (i.e., Title I, Title II-A, Title II-D, Title III, Title IV, and Title V) as they arrive in the Bookkeeping Office.
- Record all P.O.s and Check Requests on general ledger.

- Check fund balances for availability to ensure funds are available for use.
- Request funds if necessary and wait (this relates to the 3-day rule for funds).
- Check invoices against Purchase Order to ensure they match and back-up documentation is attached.
- Checks are generated on or about the 10<sup>th</sup>, 15<sup>th</sup>, 20<sup>th</sup>, and 30<sup>th</sup> of each month.
- Check issuance will be in a timely manner to accommodate the Federal Project Office.
- At the end of each month the Bookkeeper will provide the Federal Project Office with a Statement of Expenditures & Encumbrances (once the month is closed).

#### Plan for Addressing Fiscal Issues

- Excel spreadsheet will be generated by Federal Project Administrative Assistant.
- Spreadsheets will include teacher salary, paraprofessional salary, and all fixed charges.
- Federal Project Office will request a Statement of Expenditures & Encumbrances monthly to be used to reconcile against the spreadsheet maintained in the Federal Project Office.
- After the Federal Project Office reconciles the Statement of Expenditures & Encumbrances, a line of communication between the Federal Project Director, Administrative Assistant, and the Federal Project Bookkeeper will ensue. Also, any voided checks, voided purchase orders, journal entries, etc. will be discussed at this time.
- Federal Project Director, Budget Director and their respective staff will maintain a mutual open line of communication and support.
- Any time sheet generated utilizing federal funds will be reviewed, approved and signed by Federal Project Director.
- The Payroll Department will issue no more than 12 payroll checks without the prior written approval from the Federal Project Director.

### **III. ATTACHMENTS**

Signature on File

*Jacob Sorrells, Director of Schools*