



Special Revenue/Grants General Finance Guidelines/Policy

Goal: To maintain appropriate program/financial procedures and documentation (REVISED December 2022)

- All grant applications or proposals \$5,000 or greater written by teachers, schools, and departments must be approved by the Office of Special Revenue prior to submission. **Allow time for this step in the development of the grant.** Contact Office of Special Revenue to determine best timeline.
- Schools receiving grant funding or allocations have the primary responsibility for maintaining school-based documentation and an accounting system for those programs.
- If the grant allows indirect costs, it must be included in the grant proposal. Consult the grant website for up-to-date information.
- If the grant will involve the hiring of employees (part-time or full time), all Human Resource policies and procedures must be followed including any time and effort procedures. Contact Human Resources about the advertising of positions. Positions will be hired after notice of award is received.
- Budgets should be developed under grant guidelines with account numbers prior to spending funds. When budgeting for stipends/salaries for district employees, appropriate benefits must be included as part of the budget process. Consult the grant website for up-to-date information to calculate benefits..
- All requests for funding must follow Beaufort County School District procurement procedures.
- All purchase orders, payment requests, and contracts must be processed by the school bookkeeper and approved by the principal before being submitted to Finance for processing. Purchase orders should be complete and include the funding source and account numbers to be charged. District cutoff dates for spending must be followed.
- All purchase orders, payment requests, and contracts must be approved by the appropriate offices prior to purchase. Invoices sent to the Office of Special Revenue for payment without an approved purchase order or contract will be returned to the school and the school will be responsible for payment. Purchase orders should be keyed into MUNIS in a timely manner to insure prompt payment. An inventory of items purchased with the grant must be maintained. Consult with the Office of Special Revenue to determine the required inventory details and information.
- A W-9 form is required from all vendors before any service is obtained.
- Stipends paid for contracted services must have documentation of work performed. Stipends paid to district employees will be included in salary and will have all necessary deductions removed.
- Overtime (that put employees in an overtime status) is not usually allowed. Check time sheet for classified staff for extended day activities, so they do not exceed 40 hours a week. If overtime is allowed, follow the overtime procedures (See your bookkeeper). Part-time employees should not go over 29 hours a week. Contact the Payroll Department for specific questions on overtime.
- Check district travel allowances for approved travel. Registrations for conferences, hotel registrations, and other travel related expenses must be received in a timely fashion if expenses are to be paid prior to travel. Approved travel request forms must be completed.
- All approved requests for reimbursement must have original receipts attached.
- Check with bookkeepers or the Purchasing Office to see if quotes/bids are necessary on big ticket items. Technology purchases should have the approval of the Technology Services office to make sure purchases are compatible with the technology plan and other technology at the school site.
- All appropriate documentation (program/financial) must be maintained at the school site for audit proposes and sent to the district office as requested. Federal and state grant documentation needs to be maintained for at least five years and Foundation documentation as determined by the donor.