
AS400 GRANTS JE PROCEDURES
(ACC-P010)
Milford Public School District

1.0 SCOPE:

- 1.1 This procedure is used to track the State or Federal budgets and the MBOE expenditures and encumbrances for all State or Federal Grants Awarded to MBOE.

The on-line version of the procedure is official. Therefore, all printed versions are unofficial copies.

2.0 RESPONSIBILITY:

- 2.1 Deputy Superintendent of Operations
- 2.2 Business Office Manger
- 2.3 Grants Manager

Authorized Signature on File

Signature

Date

3.0 APPROVAL AUTHORITY:

- 3.1 Deputy Superintendent of Operations

4.0 DEFINITIONS:

- 4.1 MBOE: Milford Board of Education
- 4.2 AS400: Mainframe Operating System for most funds
- 4.3 BJE: Budget Journal Entry
- 4.4 AJE: Adjusting Journal Entry
- 4.5 EJE: Encumbrance Journal Entry
- 4.6 JE: Journal Entry

5.0 PROCEDURE:

- 5.1 Upon receipt of award letter from State for a specific grant, a copy must be made and routed to the following people: Superintendent of Schools; Associate Superintendent of Teaching and Learning; Deputy Superintendent of Operations; Grant Manager for specific grant; the accountants. The original is kept in the Grants Office files.
 - 5.1.1 If the grant is preliminary, normally, nothing else is done at this time. If the State is slow to final approve the grant, then it is occasionally necessary to put in the preliminary budget being sure to note it as such.
 - 5.1.2 When the grant award is marked final, then a BJE must be done listing the funds allocated by line item as per the award letter from the State of CT. This is done on the master journal entry form # ACC-F002 in the AS400. A BJE adjusts the budget numbers in the AS400.
 - 5.1.3 A grant report can be run to confirm entries are accurate.
- 5.2 If an expense is charged to the incorrect account, it can be adjusted by making an AJE in the AS400 system. This adjusting entry adjusts the expense year to date for a given item. This option is often used to move an expense from the new / current year grant to the old year / TCO grant. This is done on the master journal entry form # ACC-F002.

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- 5.3 If a manual encumbrance must be adjusted, this could be done by making an EJE entry in the AS400 system. This adjusting entry adjusts the encumbrance year to date for a given item. This is done on the master journal entry form # ACC-F002.
- 5.4 If the grant is amount revised or adjusted during the year, then a BJE is done as in step 5.1.2 to keep the grant amount by line item current in the AS400 system.
- 5.5 Biweekly, a special payroll journal entry is made to remove the expenses for the student activity payroll which is run on the AS400 system. This is done as an AJE Form # ACC-F002 but check off (EA) for encumbrance entry. This is done to clear up the AS400 side of the payroll entry. Please refer to separate procedure number PAY-P009 to adjust the Student Activity account and process reimbursement to City of Milford for the Activity payroll.
- 5.6 Almost weekly, an updated grant report is sent to each grant manager.

6.0 ASSOCIATED DOCUMENTS:

- 6.1 Grant Expense Report from AS400
- 6.2 Master JE Form – ACC-F002
- 6.3 State or Federal Grant Award Letters

7.0 RECORD RETENTION TABLE:

<u>Identification</u>	<u>Storage</u>	<u>Retention</u>	<u>Disposition</u>
JE's (AJE, BJE & EJE - ACC-F002)	Locked office	5 yrs (3 yrs audited plus previous fiscal year and current fiscal year)	Dispose as desired
Monthly Grant Exp Reports	Locked office	3 yrs (1 yrs audited plus previous fiscal year and current fiscal year)	Dispose as desired
Grant Award Letters	Locked office	5 yrs (3yrs audited plus previous fiscal year and current fiscal year)	Shred

8.0 REVISION HISTORY:

<u>Date:</u>	<u>Revision:</u>	<u>Description of Revision</u>
04/26/2004	A	Initial Release
10/04/2004	B	Change titles in 2.0, 3.0 and 5.0
04/25/2005	C	Change title in 2.2

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