



This form is a tool for generating a line-item budget for a grant project. The Office of Public Instruction may require a school district that has been designated a "high-risk" district to submit a copy of the line-item budget in order to qualify for funding under a grant.

## **Additional assistance with school accounting requirements and federal grant accounting and administration requirements can be found in the following two documents:**

1. Montana School Accounting Manual A copy is available at <http://www.opi.mt.gov/pub/index.php?dir=School%20Finance/SchoolAccountingManual/>
2. OPI State and Federal Grants Handbook. A copy is available at [http://www.opi.mt.gov/Finance&Grants/Index.html?gpm=1\\_9](http://www.opi.mt.gov/Finance&Grants/Index.html?gpm=1_9)

A detailed budget should be prepared for every grant project as a cooperative effort between the clerk, the superintendent, and the grant administrator/director. Accounting line items must reflect the planned activities according to the approved grant application and grant budget. Districts in "High Risk" status with OPI may be required to submit changes for pre-approval by OPI.

### **Process:**

- Before ~~preparing~~ requisitions or purchase orders, the grant administrator/superintendent should indicate the grant line item they intend to be charged.
- Before approving requisitions and purchase orders, the superintendent should compare each request to the detailed budget to ensure the activity is within the grant's approved plan.
- Before processing invoices for payment, the clerk should compare the invoice to the purchase order and ensure that the grant line item input into the accounting system is correct.
- The clerk should give each grant administrator/superintendent a monthly status report of the amount paid-to-date (and obligated-to-date, if purchase orders are input into the accounting system) from each line item and the budget amount remaining to be spent. Districts in "High Risk" status with OPI may be required to report status of grant projects periodically with OPI staff.

### **Grant Reminders:**

- The district must keep time and effort records for staff paid from multiple grant projects or a combination of grant and non-grant projects. See OPI Federal and State Grant Handbook for more information.
- Expenditures that exceed the grant award must be paid using general fund or other non-grant resources.