

**SCHOOL BOARD OF BROWARD COUNTY, FL  
INTERNAL FUNDS ACCOUNTING**

**STANDARD PRACTICE BULLETIN  
March 2009**

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## **GRANTS**

### **TOPICS IN BULLETIN**

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#### **I. BACKGROUND**

From time to time, teachers will apply for and be awarded grants to achieve various objectives that are relevant to education. Grants are awarded by various agencies and may require extensive financial reporting, execution of a contract/application, and are subject to audit by the issuing agency and/or the Internal Audit Department. All grants must be Board approved before awards can be utilized by the recipient. The Grants Administration and Government Programs Department will obtain required signatures and will prepare the School Board agenda item.

Before applying for a grant, the grant must first be reviewed and approved by the Grants Administration and Government Programs Department. This Department forwards the grant to the School Board for approval, reviews the grant document to determine reporting requirements by the granting agency and prepares the grant for District reporting.

*This bulletin will provide some basic criteria that will help the Bookkeeper determine if grant funds can be receipted in the school's internal accounts. Once the Bookkeeper has determined that the grant award meets criteria to be placed in the school's Internal Accounts, he/she must contact the Internal Accounts office for a trust fund account number.*

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**II. CRITERIA FOR PLACING GRANT FUNDS IN INTERNAL ACCOUNTS**

**A. GRANT FUNDS MAY BE PLACED IN INTERNAL ACCOUNTS IF THE FOLLOWING CRITERIA ARE MET:**

1. The Grant application has been reviewed and approved by the Grants Administration and Government Programs Department and School Board.
2. The Grant award does not exceed \$5,000. (All grant awards exceeding \$5,000 must be forwarded to the Grants Administration and Government Programs Department for processing.)
3. The Grant award is in the name of the school. (Grant awards/checks payable to an individual/teacher, should **not** be placed in the school's Internal Accounts but, should be handled solely by the individual/teacher that grant funds were awarded.)
4. The Grant does not require a salary/stipend payment(s).

**B. GRANT FUNDS MAY NOT BE PLACED IN INTERNAL ACCOUNTS BUT, MUST BE PROCESSED THROUGH THE ERP/BRITE SYSTEM IF:**

1. The Grant has a financial reporting requirement listed in the grant document.
2. The Grant includes an expenditure requirement for salary/stipend payments. Fringe benefit amounts must be included in all salary payments.

**Questions regarding the processing of grant salary and fringe benefit payments, through the ERP/BRITE system, should be directed to the Grants Administration and Government Programs/ERP Departments.**

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**III. STAFF RESPONSIBILITIES**

**A. TEACHER RESPONSIBILITIES**

1. Provide bookkeeper with a copy of the grant application and award information.
2. Purchases must be made by following School Board of Broward County Purchasing Guidelines as set forth in School Board Policy 3320 and Standard Practice Bulletin I-305.
3. Adhere to grant budget expenditure guidelines.
4. Follow through with any required reporting to the grant provider.

**B. BOOKKEEPER RESPONSIBILITIES**

1. Determine if the grant meets the Internal Accounts criteria to be receipted into a trust account.
2. Obtain a trust fund account number from the Internal Accounts office.
3. Establish a file that contains a copy of the grant application, award, approved board item and any other pertinent information. A separate file should be maintained for each grant.