

## General Grant Frequently Asked Questions

### General/Budget/Payment Schedule/Amendment/Expenditure Report

#### \* **General:**

What is the difference between FRIS Inquiry and IWAS?

-FRIS Inquiry is an "inquiry" system where you can look up previously submitted and approved documents. FRIS Inquiry is updated every day and is a "view only" environment.

-IWAS (ISBE Web Application Security System) is an interactive way to submit documents and information to ISBE.

#### \* **Budgets/Payment Schedules/Amendments:**

1. Has my budget/amendment been approved?
  - You can look up your project information on the Internet from the State Board of Education's home page.
    - www.isbe.net
    - School Finance Link
    - FRIS Inquiry Link
2. When should I amend my budget?
  - All amendments are due at the Illinois State Board of Education 30 days prior to the end of the project (If the project end date is 6/30, then amendments are due by 5/31). Amendments are due prior to obligations made based on the amendment.
  - Amendments are required when:
    - the scope of your program is expected to change (adding a new component)
    - the expected expenditures exceed the budget cell by 20% or \$1000, whichever is greater
    - opening a previously unbudgeted cell
    - closing a previously budgeted cell
3. Can activities for my program occur after the project ending date?
  - No.** All activities for a project must be completed within the project period.
4. Can I include cents on the Budget Summary/Amendment/Payment Schedule?
  - No. All cents (including .00-decimal points and zeroes) will be eliminated from the Budget/Amendment/Payment Schedule. Appropriate rounding will occur to equal the total approved budget.
5. Where does Worker's Compensation and Unemployment Compensation belong on the budget?

-Worker's Compensation and Unemployment Compensation are insurances paid by the employer on behalf of the employee, therefore these are considered purchased services NOT fringe benefits. Worker's Compensation and Unemployment Compensation are budgeted in Object 300, in the function in which the employee's salary is being budgeted.

6. What is the difference between salaries and purchased services for staff time?  
-Salaries are amounts paid to permanent, temporary or substitute employees on the payroll of the administrating agency. Purchased services are amounts paid for personal services rendered by personnel who are not on the payroll of the administrating agency.
7. Where are field trip **fees** budgeted?  
-Field trip fees (zoo entrance fee, museum entrance fee, etc.) that are part of the student instructional process belong in Function 1000, Object 300. These costs are not a part of the transportation costs and should **not** be included in Function 2550.
8. What belongs in Function 2210?  
-Function 2210 - Improvement of Instruction is used for improving the instructional process. Included in this function would be staff time to develop new curriculum, staff time to attend workshops, conference attendance cost for staff and cost for staff in-service activities/materials. This does **not** include instructional activities/materials for students.
9. Where does the audit fee belong on the budget?  
-The audit fee is budgeted in Function 2300, Object 300. The audit fee should be prorated for the program(s) in which the audit costs are covering.
10. What is considered an "other governmental unit" (Function 4100)?  
-Other local educational agencies, community colleges, state universities, Regional Offices of Education, Vocational Education Cooperatives, and Special Education Cooperatives would be considered a governmental unit. When a governmental entity is being paid instead of a person, the expenditure would be budgeted in Function 4100.
11. What is budgeted in Function 3000-Community Services?  
-Communities Services are services provided to the community as a whole or some segment of the community such as recreation programs, child-care programs, parent activities, libraries, nonpublic school services and home/school services.
12. How detailed does the budget breakdown need to be?  
-The breakdown should include an itemization and description of all the costs listed on the Budget Summary. A re-statement of the function name and object is NOT sufficient itemization nor description. Please include enough detail that

a reader can identify what costs are being requested. This includes the Amended Budget Breakdown.

13. How do I determine the payment schedule?  
-The payment schedule requests should be based on the **cash needs of the entity** for this project. If salaries/benefits are being requested, these should be reflected evenly throughout the entire span of the payment schedule. Supplies, and materials to begin the new year should be reflected in the early months of the project. If staff development activities are being planned for the spring, these costs should be reflected in the month of the planned activity. The payment schedule should equal the total approved budget (line 30).
14. Should the amendment reflect the total new budget and payment schedule?  
-Yes. Each budget amendment/payment schedule replaces the one prior. So, please include all budget cells (even the ones that are not changing) and a new payment schedule (even if it is not changing) on the Budget Summary and Payment Schedule. Only the budget changes should be included on the amended breakdown.
15. Who must sign the budget summary/amendment page?  
-The signature must be the Administrative Agent or their designee. We must have one copy with an original signature on the budget page on file at the Illinois State Board of Education.
16. When can I expect my payments?  
-Payments are made usually one month ahead of the scheduled date. In other words, the March payment will be made by mid-February so you should be receiving your March payment in March.
17. Why would my payments be different from the approved Payment Schedule or not be received at all?  
-Payments would be different from the approved Payment Schedule if an expenditure report has been received with excess cash on hand (indicated on line 37 of the most currently approved expenditure report). (See #27 below.)  
-If a payment has not been received,  
-check to make sure all required expenditure reports have been sent to the Illinois State Board of Education (including the Final Report from the prior year). If the proper reports have not been filed, payments are withheld (frozen) until the required reports have been received and approved.  
-check to make sure all funds due the Illinois State Board of Education from the prior year have been remitted. Payments are withheld (frozen) until all funds have been recovered from the prior year.

\* **Expenditure Reports:**

18. When are Expenditure Reports **required**?
  - Expenditure Reports are required periodically throughout the year. (See FRIS Inquiry for specific project information – see #1 above)
  - It is required that you sign up to submit your expenditure reports over the Internet via the ISBE Web Application Security System (IWAS).
  
19. When are the Expenditure Reports **due** at the Illinois State Board of Education?
  - All Expenditure Reports are due one month after the Cumulative Expenditure Through Date. Example: if the expenditure report is through 12/31, then it is due 01/31. If there are outstanding obligations reported on the Completion Report (6/30), a final report is required when all outstanding obligations have been liquidated. This report is due 90 days after the end of the project. (See #26 below).
  
20. What is the Expenditure Report Submit Date?
  - The Expenditure Report Submit Date is the date in which the entity is submitting the report.
  
21. What is the **Cumulative** Expenditures Through Date?
  - The **Cumulative** Expenditures Through Date is the date through which the cumulative expenditures should be reported. The report should include expenditures from the project begin date through this date.
  
22. Who should I indicate as the Contact Person?
  - The Contact Person should be the person that will be able to answer questions about the Expenditure Report. (Bookkeeper, Business Manager, Program Administrator, etc.)
  
23. Can I include cents on the Expenditure Report?
  - No. All cents (including .00-decimal points and zeroes) will be eliminated from the Expenditure Report. Appropriate rounding will occur to equal the total expenditures reported on line 30 and line 33.
  
24. Can I expend funds in any cell? (exception: Block Grant type programs)
  - Expenditures can be claimed ONLY in cells that have been previously approved through the Budget approval process.** The allowable variance between what is budgeted and what can be expended is 20% or \$1000, whichever is greater. Example: If the approved budget cell (Function/Object) has been approved for \$15,000, the most that can be expended in that cell is \$18,000 (120% of the budgeted amount). *If there is nothing budgeted in a particular cell, funds can NOT be expended in that cell.* Amendments to adjust for expenditures above this variance or to budget funds in a cell not previously approved must be received at the Illinois State Board of Education **prior to the obligation of funds.**
  
25. Can the total expenditures be greater than my total budget?

-No, the total expenditures plus outstanding obligations can **never** be greater than the total budget. The only expenditures required to be reported on this form are the expenditures associated with the approved budget for this project. All other expenditures should be recorded in the entities bookkeeping system.

26. What is an outstanding obligation?

-An outstanding obligation is any unpaid debt for which funds were requested prior to the end of the reporting period and are expected to be paid within 90 days. **Salaries can only be obligated on the Completion Report.** (If outstanding obligations are reported on the Completion Report, a Final Expenditure Report must be completed when all outstanding obligations have been liquidated.)

27. What does the balance on Line 37 mean?

-A *positive* balance on line 37 indicates excess cash on hand. In other words, more funds were requested than were actually expended. This balance will be withheld from the next payment. When an expenditure report is received showing these funds expended, the funds will be released in the next payment. If there is a positive balance on line 37 on the Final Expenditure Report, this indicates a project overpayment.

A *negative* balance on line 37 indicates the cash needs were understated. In other words, more funds were expended than have been disbursed, based on the approved payment schedule. If this situation happens consistently, It is recommended reevaluating the payment schedule to more accurately reflect the cash flow needs of the project.

28. Who must submit the Expenditure Reports?

-The District Superintendent/Agency Administrator or their designee must submit all Expenditure Reports. This can be done via the ISBE Web Security System (IWAS).

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\* **Questions:**

29. Who can I call for answers to my programmatic questions?

-Questions regarding whether an activity, an item, or a service is approvable for your project should be directed to the appropriate program area.

30. Who can I call for answers to fiscal questions?

Please call the Funding and Disbursement Services Division at 217/782-5256 with questions regarding the Budget Summary and Payment Schedule, amendments, expenditure reports and payments.