

# District Attorney Grant Expenditure Report Guide



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# 1 Introduction

The District Attorneys receiving grants are required to track and record all the expenditures made under the awarded grant(s). A Grant Expenditure Report, also known as a District Report (DR), is generated through Oklahoma's accounting system (PeopleSoft) each month. This report ensures that the DR balances matches the balances in the Monthly Fund Request (MFR) located in OKGrants.

## 1.1 Purpose

This guide contains all essential information pertaining to the District Attorney Grant Expenditure Report (DR) including a detailed description and step-by-step procedures for reporting and reconciling DR and OKGrants account balances.

## 1.2 Abbreviations and Definitions

### **DR - District Report**

The District Attorney Expenditure Report located in PeopleSoft

### **MFR - Monthly Fund Request (also known as A-3)**

Is generated through OKGrants

### **OKG – OKGrants**

The State of Oklahoma Grant System (<https://grants.ok.gov/>)

### **PeopleSoft –**

The State of Oklahoma Accounting System and is used to generate the DR

# 2 Overview

Individual districts receive a monthly report sorted by sub-recipient award and grant category that shows previously reported pending expenses and expenditures not billed. The data from this report is entered on the Monthly Request for Funds screen in the OKGrants online system. This guide assumes that the reader has knowledge of the OKGrants system and can navigate to the Monthly Request for Funds screen.

## 2.1 Process Overview

The financial officer will open the District Report (DR) and review the specific data for each grant. Once data has been reviewed and confirmed, user will navigate to the correct Monthly Fund Request (MFR) screen in OKGrants for the particular grant and enter the appropriate data into the MFR. If the data is not correct or has discrepancies, user will contact Accounting at [GRANTAccounting@dac.state.ok.us](mailto:GRANTAccounting@dac.state.ok.us) for assistance.

### 3 Data Verification

#### 3.1 District Report Data Verification

- 1) Open District Report (DR).
  - It is highly recommended that you save a copy each month on your local drive in case you need to look back at the prior month's report.
  
- 2) Verify that all grants on first page and that all employee ID's are assigned to appropriate grants.
  - Employee names will not be listed on report; you will have to verify the numbers with names internally. It is recommended to keep a list of employees' names written next to the employees' IDs for reference. The system is not able to autofill the employees' names for you.

#### District Report

List of AWARD/s: DA33	Award List with Employees: DA33	
Sub-Recipient Award	Sub-Recipient Award	Employee ID
2016-VOCA-DA 33-025	2016-VOCA-DA 33-025	555XXX
2017-VOCA-DA 33-118	2017-VOCA-DA 33-118	555XXX

- 3) Navigate to Grant Summary by Sub-Recipient Award.

#### District Report

Sub-Recipient Award: 2017-VOCA-DA 33-118; Activity Identification: 17V118

Summary for 2017-VOCA-DA 33-118

- 4) Verify that all of the **DR-Expenditures Not Billed** values under each category, equal 0 and are not highlighted in red.
  - If there is a value other than 0 listed under **Expenditures Not Billed**, navigate to 4.3 in the Troubleshooting section to see why this could occur. If you cannot resolve the issue, please contact [GRANTAccounting@dac.state.ok.us](mailto:GRANTAccounting@dac.state.ok.us) for assistance.

#### District Report

Grant Category	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)	Total Billing (ALL)	Expenditures Not Billed (Note 2)
A PERSONL	13,126.87	1,591.25	14,718.12	.00
B BENEFITS	7,367.04	976.65	8,343.69	.00
E SUP_OPER	76.28	0.00	76.28	.00
<b>TOTALS</b>	<b>20,570.19</b>	<b>2,567.90</b>	<b>23,138.09</b>	<b>.00</b>
Budget			28,846.00	
Remaining Budget	"Remaining Budget" = "Budget" – "Total Billing"		<b>5,707.91</b>	

### 3.2 Steps to Verify OKGrants and District Report Data

(OKG screenshots are on the left, DR on right, and data to compare is highlighted in yellow)

- 1) Open [OKGrants](#) and navigate to the correct MFR (A-3).
- 2) Verify that the **OKG-Total Approved Expenditure Budget** equals the **DR-Budget** section.
  - If they do not match, make sure you have selected the correct grant's MFR (A-3) in OKGrants. If it was selected, contact [GRANTAccounting@dac.state.ok.us](mailto:GRANTAccounting@dac.state.ok.us).

OKGrants		District Report			
	Approved Expenditure Budget	Grant Category	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)	Total Billing (ALL)
Personnel	\$17,250	A PERSONL	13,126.87	1,591.25	14,718.12
Benefits	\$11,031	B BENEFITS	7,367.04	976.65	8343.69
Consultant & Contractor	\$0	E SUP OPER	76.28	0.00	76.28
Travel	\$0	<b>TOTALS</b>	<b>20,570.19</b>	<b>2,567.90</b>	<b>23,138.09</b>
Equipment	\$0	Budget			28,846.00
Facilities/Rental	\$0	Remaining Budget	"Remaining Budget" = "Budget" – "Total Billing"		5,707.91
Supplies/Operating	\$565				
Other	\$0				
Indirect Costs	\$0				
Volunteer Hours					
<b>TOTAL</b>	<b>\$28,846</b>				

- 3) Verify that the **OKG-Total Expenses Previously Reported** section equals the **DR-Previously Billed** section for all grant categories and that both totals are correct.
  - If the sections are equal, move to Step 4 below.
  - If they are not equal, navigate to 4.4 in the Troubleshooting section or contact [GRANTAccounting@dac.state.ok.us](mailto:GRANTAccounting@dac.state.ok.us) for assistance.

OKGrants		District Report		
	Approved Expenditure Budget	Total Expenses Previously Reported	Grant Category	Previously Billed (BLD_D)
Personnel	\$17,250	\$13,126.87	A PERSONL	13,126.87
Benefits	\$11,031	\$7,367.04	B BENEFITS	7,367.04
Consultant & Contractor	\$0	\$0	E SUP OPER	76.28
Travel	\$0	\$0	<b>TOTALS</b>	<b>20,570.19</b>
Equipment	\$0	\$0		
Facilities/Rental	\$0	\$0		
Supplies/Operating	\$565	\$76.28		
Other	\$0	\$0		
Indirect Costs	\$0	\$0		
Volunteer Hours				
<b>TOTAL</b>	<b>\$28,846</b>	<b>\$20,570.19</b>		

- 4) If all expenses match and/or the appropriate corrections have been made, enter the values from the **DR-Pending Billing** section into the **OKG-Grant Funds Expended Last Month** section for the corresponding grant category.

OKGrants				District Report		
	Approved Expenditure Budget	Total Expenses Previously Reported	Grant Funds Expended Last Month	Grant Category	Previously Billed	Pending Billing (BIL P&W)
Personnel	\$17,250	\$13,126.87	\$0.00	A PERSNL	13,126.87	1,591.25
Benefits	\$11,031	\$7,367.04	\$0.00	B BENEFITS	7,367.04	976.65
Consultant & Contractor	\$0	\$0		E SUP OPER	76.28	0.00
Travel	\$0	\$0		<b>TOTALS</b>	<b>20,570.19</b>	<b>2,567.90</b>
Equipment	\$0	\$0				
Facilities/Rental	\$0	\$0				
Supplies/Operating	\$565	\$76.28				
Other	\$0	\$0				
Indirect Costs	\$0	\$0				
Volunteer Hours						
<b>TOTAL</b>	<b>\$28,846</b>	<b>\$20,570.19</b>	<b>\$0.00</b>			

## 4 Troubleshooting

The troubleshooting tips below will explain how to resolve discrepancies that appear on your monthly report.

**NOTE: WHEN A DISCREPANCY IS FOUND, CORRECTIONS CANNOT BE MADE UNTIL THE NEXT REPORTING PERIOD.** After receiving the monthly **DR**, enter in **OKG** only what is shown in the **DR-Pending Billing** column and any amount necessary to bring expenses previously reported to **OKG** to the value shown in the **DR**.

For help resolving discrepancies, contact [GRANTAccounting@dac.state.ok.us](mailto:GRANTAccounting@dac.state.ok.us).

### 4.1 Concept – Inception to Date Reporting

The **DR-PeopleSoft** grants module uses inception-to-date reporting. Therefore, reconciliation is less date orientated, unlike your local ledger and Finance Tracker. The detailed data provided with the **DR** shows all transactions that are currently in PeopleSoft for your grant.

### 4.2 First Month Reconciliation

The first month you use the **DR**, a one-time correction for each grant will have to be made to ensure that **OKG-Total Expenses Previously Reported** equals **DR-Previously Billed**. Once these values are reconciled, you will always enter values from **DR-Pending Billing** into

**OKG-MFR Grant Funds Expended Last Month.**

### 4.3 DR-Expenditures Not Billed

- 1) **Expenditures Not Billed** netting to 0 that have offsetting amounts in the detailed expenditure and billing section of the **DR** indicates a transaction was entered that was not able to be properly billed and was reversed. No action is needed.

#### District Report – Summary

Grant Category	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)	Total Billing (ALL)	Expenditures Not Billed (Note 2)
B BENEFITS	136.22	0.00	136.22	.00
<b>TOTALS</b>	<b>136.22</b>	<b>0.00</b>	<b>136.22</b>	<b>.00</b>
Budget			48,531.21	
Remaining Budget	"Remaining Budget" = "Budget" – "Total Billing"		<b>48,394.99</b>	

Expenditures Not Billed nets to 0

#### District Report – Detailed Section

Grant Category: B BENEFITS Transaction Document ID	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)	Expenditures Not Billed
00139577_ACT FEDERAL BILLING_JUNE FICA 2017	15.80	0.00	.00
00139839_Expense Distribution_	0.00	0.00	92.78
00140968_ACT FEDERAL BILLING_	92.78	0.00	.00
00140968_JV Correction Voucher#00139839_	0.00	0.00	-92.78
00141194_ACT FEDERAL BILLING_AUG FICA 2017	9.42	0.00	.00
00142093_ACT FEDERAL BILLING_FICA SEPT 2017	9.42	0.00	.00
00143162_ACT FEDERAL BILLING_OCT FICA 2017	8.80	0.00	.00
<b>TOTALS: B BENEFITS</b>	136.22	0.00	<b>.00</b>

Transaction entered and then reversed, and Total Expenditures Not Billed nets to 0

- 2) **Expenditures Not Billed** that net greater than 0 indicate a transaction was entered for the grant that could not be billed and it is an issue for DAC Accounting. This can occur if improper accounting information was entered for a voucher, or there was an issue with the billing setup. These should be rare, but contact [GRANTAccounting@dac.state.ok.us](mailto:GRANTAccounting@dac.state.ok.us) for assistance.

**District Report - Summary Section**

Grant Category	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)	Total Billing (ALL)	Expenditures Not Billed (Note 2)
A PERSONNEL	0.00	37,742.78	37,742.78	.00
B BENEFITS	0.00	15,557.97	15,557.97	.00
E SUP OPER	0.00	0.00	0.00	<b>377.12</b>
<b>TOTALS</b>	<b>0.00</b>	<b>53,300.75</b>	<b>53,300.75</b>	<b>377.12</b>
Budget			145,200.00	
Remaining Budget	"Remaining Budget" = "Budget" – "Total Billing"		<b>91,899.25</b>	<b>Expenditures Not Billed net &gt; 0</b>

**District Report – Detailed Section**

Grant Category: H OTHR Transaction Document ID	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)	Expenditures Not Billed
00140302_INSURANCE: Liability - Tort,_1 WC FY 18	0.00	0.00	<b>377.12</b>
<b>TOTALS: H OTHR</b>	0.00	0.00	<b>377.12</b>

#### 4.4 DR-Previously Billed not equal to OKG-Total Expenses Previously Reported

During the first month of using the **DR**, you will have to make a one-time correction for each grant to ensure that **OKG's Total Expenses Previously Reported** section equals the **DR's Previously Billed** section. It is critical that you take time to reconcile these values during the first month of using the report and reconcile all prior months billing amounts so that in the second month, the **DR-Previously Billed** equals the **OKG-Total Expenses Previously Reported**. Once these values are reconciled, you will always enter **DR-Pending Billing** amount into the **OKG-MFR Grant Funds Expended Last Month** column.

A **DR-Previously Billed** column that does not equal the **OKG-Total Expenses Previously Reported** numbers can occur for several reasons:

- **OKG** has not been reconciled with the **DR** (PeopleSoft). This should not happen after the first month of using the **DR**. If expenditures need to be reported that previously had not been, they will need to be added to **OKG** so that the **Total Billing** values will be equal.

OKGrants			District Report	
	Approved Expenditure Budget	Total Expenses Previously Reported	Grant Category	Previously Billed (BLD_D)
Personnel	\$17,250	\$13,000.02	A PERSNL	13,126.87
Benefits	\$11,031	\$7,000.05	B BENEFITS	7,367.04
Consultant & Contractor	\$0	\$0	E SUP_OPER	76.28
Travel	\$0	\$0	<b>TOTALS</b>	<b>20,570.19</b>
Equipment	\$0	\$0		
Facilities/Rental	\$0	\$0		
Supplies/Operating	\$565	\$0		
Other	\$0	\$0		
Indirect Costs	\$0	\$0		
Volunteer Hours				
<b>TOTAL</b>	<b>\$28,846</b>	<b>\$20,000.07</b>		

DR-Previously Billed does not equal OKG-Total Expenses Previously Reported

#### 4.5 Issue with values shown in DR-Pending Billing

The financial manager should review the **DR-Pending Billing** column every month. The detail for that column is in the detailed Expenditure and Billing Section per grant category after the Summary Section.

##### District Report - Summary Section

Grant Category	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)
A PERSNL	16,285.80	2,747.43
B BENEFITS	8,211.99	1,373.65
<b>TOTALS</b>	<b>24,497.79</b>	<b>4,121.08</b>

##### District Report – Detailed Section for PERSNL

Grant Category: A PERSNL Transaction Document ID	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)
242289_22018M0700_210 PAY BILLING_	2,714.30	0.00
242289_22018M0800_210 PAY BILLING_	2,714.30	0.00
242289_22018M0900_210 PAY BILLING_	2,714.30	0.00
242289_22018M1000_210 PAY BILLING_	2,714.30	0.00
242289_22018M1100_210 PAY BILLING_	2,714.30	0.00
242289_22018M1200_210 PAY BILLING_	2,714.30	0.00
242289_22019M0100_210 PAY BILLING_	0.00	2,747.43
<b>TOTALS: A PERSNL</b>	16,285.80	2,747.43

#### 4.6 Over Budget

If your expenditures exceed your budget, and the **Remaining Budget** shows in red, please notify DAC Accounting at [GRANTAccounting@dac.state.ok.us](mailto:GRANTAccounting@dac.state.ok.us) to resolve this issue.

##### District Report

Grant Category	Previously Billed (BLD_D)	Pending Billing (BIL_P&W)	Total Billing (ALL)	Expenditures Not Billed (Note 2)
A PERSNL	62,140.79	0.00	62,140.79	.00
B BENEFITS	28,633.59	0.00	28,633.59	.00
<b>TOTALS</b>	<b>90,774.38</b>	<b>0.00</b>	<b>90,774.38</b>	<b>.00</b>
Budget			59,275.21	
Remaining Budget	"Remaining Budget" = "Budget" – "Total Billing"		<b>-31,499.17</b>	

**4.7 Total Expenses are balanced but category balances are not equal between OKG and DR/PeopleSoft.**

This occurs because either the district or DAC Accounting has placed a charge in the wrong category. To correct this, adjust **OKG** to match the **DR/PeopleSoft** and report the error to DAC Accounting. The expenditure causing the issue can be found in the detail of the report. DAC Accounting will make the necessary change in the **DR/PeopleSoft** the next month.

**5 Revenue Codes and Transaction Codes**

**5.1 Revenue Code**

The Revenue Code shows the PeopleSoft Invoice ID used by DAC. The Revenue section is under the Summary section.

**District Report**

<b>REVENUE (BLD_D) (Completed Revenue/Billing)</b>	<b>Amount</b>
D - GM-0000245	3,410.06
D - GM-0000390	12,229.33
D - GM-0000406	4,117.92
D - GM-0000281	16.40
D - GM-0000302	-3.16
D - GM-0000306	8,838.84
D - GM-0000388	6.32
<b>TOTALS</b>	<b>28,615.71</b>

**5.2 Transaction Codes**

The transaction codes are found in the detailed expenditure and billing section per grant category.

**1) Payroll Records**

Example: 101995\_22017M0800\_Sals-Regular\_Pay\_

**101995** is the Employee ID

**22017M0800** is the Payrun ID with the 0800 representing the 8<sup>th</sup> month of 2017 Fiscal year, which is February.

**Sals-Regular\_Pay** is the type of payroll transaction.

**District Report**

<b>Grant Category: A PERSNL Transaction Document ID</b>	<b>Previously Billed (BLD_D)</b>	<b>Pending Billing (BIL_P&amp;W)</b>	<b>Expenditures Not Billed</b>
101995_22017M0800_Sals-Regular Pay_	0.00	0.00	<b>3,110.75</b>

## 2) Vouchers

Example: 00140135\_Expense\_Distribution\_FICA\_JULY\_2017

**00140135** is the Voucher ID

**Expense\_Distribution** is the type of voucher.

**FICA\_JULY\_2017** is a description of the expense.

### District Report

<b>Grant Category: B BENEFITS Transaction Document ID</b>	<b>Previously Billed (BLD_D)</b>	<b>Pending Billing (BIL_P&amp;W)</b>	<b>Expenditures Not Billed</b>
101995_22018M0100_GRANT PAY BILLABLE_	0.00	1,774.34	.00
287216_22018M0100_GRANT PAY BILLABLE_	0.00	2,692.02	.00
00140135_Expense Distribution_FICA JULY 2017	0.00	0.00	<b>28.25</b>