

Comprehensive District Improvement Plan (CDIP) Expenditure Report Review Process

Budget Specialists from the Budget Branch and Federal Program Specialists from the Federal Budget Branch review quarterly Comprehensive District Improvement Plan (CDIP) Expenditure Report (CDIP) expenditures reports for their assigned federal and state grants.

Quarterly CDIP Expenditure Reports on SharePoint

The quarterly CDIP Expenditure Report is submitted to a KDE email account (kdecdirpreports@education.ky.gov) by district finance officer or finance officer designee by the 25th of the month following the end of the quarter. The CDIP Expenditure Report file consists of reports for federal and state grants. Each grant expenditures report is identified by a MUNIS Project Number. The MUNIS Project Number is unique to each grant and fiscal year.

A Budget Specialist uploads the quarterly CDIP expenditure report for the respective school year and quarter to the assigned folder in Office of Finance and Operations (OFO), Division of Budget and Financial Management (DBFM) SharePoint site. Every quarter, DBFM Specialists checks the CDIP Expenditure Reports folder for the fiscal year, quarter, grant and district they need to review.

Review Process

The DBFM Specialists compares the *Revised Budget Total* to the award amount of the contract, award notification or State/Federal Allocation sheet. Staff then verifies funds have been budgeted and spent in the MUNIS Object Codes which are allowable on the Funding Matrix sheet for that grant.

If the budget total is correct and the district is using object codes that are allowable the report is correct. The report is marked complete for that quarter on the DBFM Specialist's log and move to the next district.

If there are any discrepancies with the budget total or objects codes, the DBFM Specialist contacts the district finance officer via email. The finance officer will follow-up with an explanation. If the district budgeted and spent funds in an unallowable code and district provides an explanation which deems the expense is allowable, but an incorrect code was used; the district must make the correction coding the expense to the correct object and submit a revised expenditure report for that quarter.

If the explanation deemed the expense was unallowable, the district finance officer must journal the expense to district/local fund or non-federal fund source and submit the documentation of the journal entry and a revised CDIP expenditure report for that quarter.

For federal grants which may requires set-aside reservations (equitable services, etc.), the review process is the same. The sum of any categorized funds, percentage funds, etc. must total the entire grant award amount. The set-aside reservation is budgeted and tracked under a separate number which rolls up to the main project number.

For example, if at least 20% of a grant award should be budgeted for learning loss under grant 473GL, then the sum of the total budget under 473GL and the original grant 473G should equal the total the amount awarded to the district. If the total does not match or if the district budgeted less than the required 20% for learning loss, the district finance is contacted regarding the discrepancy and must submit a revised report reflecting the correction for quarter reviewed.