



Office of
Clerk of Court
Tim Smith

Grant Invoices
9/30/20
Putnam County

Grant invoices follow the same cash disbursement process as other County invoices. However, in addition, invoices associated with federal or state grant funding are reviewed and pre-audited by an assigned grant accountant for compliance with the grant contract and vendor contract. Grant projects are assigned a project code by the Finance Director. The project code is used to identify and track revenues and expenditures related to the project.

Once invoices associated with a grant project are received in finance, they are given to the assigned grant accountant. The grant accountant reviews the grant invoices for math accuracy, authorized signatures, PO, etc. The invoices are checked against the PO to make sure the details are correct (vendor, project code, account number, etc.). If there are vendor contracts/agreements the grant accountant will make sure that they have been approved by the BOCC and have minutes attached. The invoices are checked to make sure the charges billed agree with the contract and comply with the grant agreements. If previous payments have been made to a vendor then the grant account will make sure all the previous figures and the current ones coincide. Once the pre-audit process is complete, the grant accountant initials the invoices indicating their review is complete and that invoices can be keyed for payment and continue on the normal cash disbursement process.