

The School District of Philadelphia Principal's Financial Training Guide

2019-2020

Business Operational Policies and Processes for Schools



**Putting Together the Financial Pieces
at Your Schools**

The School District of Philadelphia Principal’s Financial Training Guide

2019-2020

Index of Business Operational Policies and Processes

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Business Operational Policies and Processes for Schools

Protocols for Managing School Budgets



Overview

School Budget Management: Critical Activities during the Year

School budgets are developed annually each spring for the following school year. Principals should actively manage their budgets throughout the school year to accomplish the goals set forth in their school's comprehensive plan. In some cases, new principals will be inheriting budgets they did not create. In other cases, changing or unexpected circumstances may require budget adjustments.

Budget management activities during the school year include: supporting schools in trading off positions, as appropriate; monitoring spending to make sure spending does not exceed available resources and available resources are fully expended; understanding the various sources of funding available (Operating vs. Title I or other grant) and ensuring compliance with all applicable regulations; budget transfers; and making sure all staff are assigned appropriately in the Staffing Management System (SMS).

To help facilitate budget management, the Office of Grant Fiscal Services distributes periodic budget to actual reports to Assistant Superintendents and school principals that lists non-full time salary (e.g., PD/EC) budgets along with equipment, supplies, etc. budgets, including the amount encumbered and expended and the remaining balance. This report includes both grant and operating funds and provides an opportunity to review where you stand to ensure that resources are being expended, compliantly, on the needs of students and staff.

To effectively carry out school budget management tasks, school managers must have a basic understanding of the School District's accounting code structure (often called "ABC Codes"); the school budget structure; the school budget development process; the School District's financial policies and procedures; and the various information systems and reports available to school managers to help them monitor financial activity.

Where to Get Information

The Guide to School Budgets

The Office of Management and Budget publishes an annual Guide to School Budgets that describes all key aspects of the SDP's school budget development and allocation process. To obtain a copy of the current version of the Guide to School Budgets, go to this District website: [Guide to School Budgets](#)

Grant Policies & Procedures

For grant specific policies and procedures, see the link below and consult your assigned Grant Compliance Monitor. [Grant Policies and Procedures](#)

Quick Tips for Making Budget Transfers

- ABC codes include the following accounting structure:
 - Fund – Agency – Organization – Activity – Object
- Each ABC code is assigned an appropriation unit. An appropriation unit is a grouping of ABC codes that allows spending authority within the budgeted amount. Managers may spend within the same appropriation unit without requesting a budget transfer of operating funds.
- Grant Fund Appropriation Units are created based on the varying control requirements of each grant. Please consult your Grant Budget Analyst (GBA) in the office of Grants Fiscal Services (GFS) for any changes to grant budgets.

The Operating Appropriation Units are as follows:

- Non-Full Time Salaries
 - Summer Reorg (provided for 10 days for summer reorganization for the secretary of each school, 2 days for scheduler for elementary schools, and 10 days for the roster chair for middle and high schools)
 - Extra-Curricular for Teachers
 - Maintenance Overtime
 - All other non-full time salaries
- Object Code 3000 - Contracted Services Professional/Technical
- Object Codes 4000 to 9000 (4000 – Contracted Services Property; 5000 – Contracted Services Transportation/Communication/Other; 6000 – Materials and Supplies; 7000 – Equipment; 8000 – Scholarships & Stipends; 9000 – Other Uses of Funds)

Budget transfers must originate from the Principal via e-mail. Transfer requests should include:

- Explanation for the transfer
- Budgetary information and amounts

- Appropriate Approvals: Budget transfers involving Title I or other grant funds must be initiated by the Principal and approved by the Grant Compliance Monitor. Budget transfers involving other (non-Title I) grant funds may have to be approved by a central office Grant Program Manager (if applicable) and the Grant Compliance Monitor.

Quick Tips for Making Position Trade-Offs

- Vacant positions may be traded-off for other positions or for non-personnel budgetary authority (e.g. the ability to purchase additional books or supplies). For grant funded positions, please contact your assigned Grant Program Manager in the central office and / or your assigned Grant Budget Analyst or Grant Compliance Monitor.
- The value of Operating budget position trade-off declines during the year. The pro-rated value of Operating position trade-offs are:

100%	allowed up to 10/31
80%	allowed in November
70%	allowed in December
60%	allowed in January
50%	allowed in February
40%	allowed in March
30%	allowed in April
20%	allowed in May
0%	allowed in June

- There are cut-off dates after which you cannot purchase goods and services. Updated guidance is issued yearly providing notification of the cut-off dates. The date is typically in April / May.

Contact Information:

The **Office of Management and Budget (OMB)** is charged with providing financial and budgetary planning, and management support to schools and District administration in order to ensure effective and efficient use of resources in alignment with the District's anchor goals and to ensure compliance with District policies.

Title	Name	Email
Deputy Chief Financial Officer	Christine Ostrowski	costrowski@philasd.org
Budget Director	Jennifer Bieter	jbieter@philasd.org
Director of Strategic Planning	Kelli Bowers	kabowers@philasd.org
Principal Financial Analyst	Kathryn Beverly	kajones@philasd.org
Principal Financial Analyst	Michele Gray	mgray@philasd.org
Senior Financial Analyst	Cindy Zhang	czhang2@philasd.org
Senior Financial Analyst	Paul Patrizio	ppatrizio@philasd.org
Financial Analyst	Chearo Mean	cmean@philasd.org
Financial Analyst	Darren Dixon	drdixon@philasd.org
Financial Analyst	Marquis Rios	mtrios@philasd.org
Budget Technician	Gale Goodman	ggoodman@philasd.org
Budget Technician Assistant	Patricia Eckert	peckert@philasd.org

The **Office of Grant Fiscal Services (GFS)** provides financial management and reporting support to grant program personnel and schools in accordance with applicable State and Federal laws, regulations, and specific grant terms and conditions. GFS also helps to determine District grant allocations and provides support and technical assistance to program managers regarding budgets, fiscal reporting and funding projections.

Title	Name	Email
Director	Geraldine Levy	glevy@philasd.org
Principal Financial Analyst	William Higgins	whiggins@philasd.org
Senior Financial Analyst	Barb Pignatelli	bpignatelli@philasd.org

The ***Office of Transportation Services (Transportation)*** provides transportation to more than 60,000 students weekly via a free SEPTA TransPass. Please contact Transportation for questions regarding TransPass distribution or returns.

Title	Name	Email
Director, Finance	Maureen Edozie	medozie@philasd.org
TransPass Coordinator	Rose Seaman	rseaman@philasd.org

Business Policies and Processes for School Managers

SMS Employee Assignment Verification Position Control



Overview

Principals are required to assign employees in SMS to the correct employee funding. The process enables principals to match the allotted positions in their school budgets to the employees working in their school.

SMS Employee Verification process is critically important for several reasons:

- The District is required to match all positions funded from federal grants (e.g., Title I, Title II, IDEA, School Improvement, etc.) to specific individuals who are assigned the duties that are to be funded through each grant. Deciding which of our employees will be charged to grant sources and coding grant-funded employees to the correct ABC code is necessary in order for the School District to accurately report how each grant was spent, avoid adverse audit findings, and eliminate incorrect payroll and benefits charges to school budgets. Avoiding repeat audit findings is necessary if our schools are to continue to receive federal funds in the future.
- The process also enables the School District to identify cases of over-appointments (employees assigned to a school exceed the number of budgeted positions) and under-appointments (employees assigned to a school are less than the number of budgeted positions). Mismatches can also be identified between the employees assigned to a school and appearing on the school's TPER, and the employees actually present in the school.
- A new feature in SMS allows principals to communicate directly with HR Staffing and Position Control and creates a logged record of notification of employees on long-term leave, employees on TPER not showing up at their location and employees at their location not on their TPER. The "Request" tab under the "Assignment" tab in SMS allows principals to communicate the over appointments, under appointments and long-term absences.

- The Request feature has been enhanced to include the following fields: Status, Review Reason (with codes), Review Comment section and Last Update User/Date. Principals will now be able to view each step of the process for their request and will be notified when their request is complete.

Critical Information about SMS Employee Verification and Position Control

Contact Information

Position Control and Analytics is charged with providing analysis and management support to schools and District administration, in order to ensure effective and efficient use of resources in alignment with the District's anchor goals and budget and to ensure compliance with District policies.

Title	Name	Email	Phone Ext.
Director, Position Control and Analytics	Penny McClay	plmcclay@philasd.org	5448
Senior Position Control Analyst	Margaret Sisto	msisto@philasd.org	6372
Position Control Business Analyst	Lee Su	lsu@philasd.org	5215

Business Policies and Processes for School Managers

Use of Federal Funds

Congress passed and the President signed a re-write of federal education law called the Every Student Succeeds Act. The policies and rules below are consistent with the current law and rules.

The District will continue to operate under spending flexibility rules for Title I funds and those schools receiving School Intervention funds in the 2019-20 school year. Essentially, the Supplement, Not Supplant provisions for those funds will no longer apply. **However, it is essential that the planned and actual use of those funds are explicitly tied to the school Needs Assessment and schoolwide plan, and that those resources also be "necessary, reasonable, and allocable". Further, the planned and actual usage of the funds must be described within the text fields of the Staffing Management System (SMS) which will constitute the federal Budget Addendum instead of the multi-page document in prior years.** Finally, the requirements regarding the use of federal funds, such as competitive selection of vendors (i.e., Grant Quotation Form) and time and effort documentation (i.e., the PD-EC Attendance Log, sign-in and sign-out sheets for PD/EC, and semi-annual certifications, etc.) and Meal approval Form, for example, still apply.

QUICK LOOK GUIDANCE

This list provides a "quick look" at the Title I / School Intervention Fund budget development and spend guidance for the 2019-20 School Year. The subsequent narrative provides additional detail.

- All schools will follow the new needs assessment and schoolwide plan model and process developed by the academic office for the 2019-20 School Year.
- Grant compliance will monitor for evidence of a robust needs assessment and schoolwide plan process during the 2019-20 school year.
- The federal budget addendum is embedded in the SMS system. References to the use of federal funds will be made directly in the comment fields in the SMS and will be maintained by grant compliance during the school year as spending plans may change. Principals will be instructed on this new process during the budget pre-meetings.
- **Spending flexibility broadly means that the concept of supplement, not supplant is suspended...school spending simply needs to reference back to the schoolwide plan and needs assessment in order to be allowable. In the new flexibility environment, the rules will be as follows:**

POSITIONS

- Schools will need to purchase their enrollment driven Operating teaching and prep positions allocations. Those Operating positions cannot be traded-off. After the dot point above is satisfied, any type of position, or portion of position, may be purchased from Title I / School Intervention Funds that is consistent with the needs of the school as contained in the schoolwide plan. Those types of positions would include:
 - Teachers (full or partial) of any subject matter
 - Counselors or Nurses (full or partial)
 - Climate Support Assistants, SSAs, or any related climate support positions (full or partial)
 - Assistant Principals

EC / PD / Curriculum and Related Materials / Contracted Services

The concept of “Supplemental” versus “Core” does not apply. If the purchase is broadly referenced in the schoolwide plan and in SMS, it is allowable. However, spending federal funds must still follow the requirement of “necessary” and “reasonable”, and existing provisions still apply, such as competitive selection for services and some goods (those not already on contract), and sign-in and sign-out requirements for supplemental pay (PD / EC), etc.

Purpose of Title I

Title I's overall purpose is to improve the achievement of students who are failing, or most at risk of failing, to meet PA's academic content and achievement standards. A school wide program school (all SDP schools) may use Title I funds to upgrade the entire educational program to improve the academic performance of all students, but particularly the lowest-achieving students. Consistent with federal law, the school must first conduct a comprehensive needs assessment of the entire school, and use the data to create a schoolwide plan that describes how the school will address identified student needs to improve student achievement. The planned purchases with federal funds are then recorded on a federal Budget Addendum which now resides within the text fields of the SMS system.

The items that are allowed to be purchased with Title I are governed by three concepts: school wide plan, Supplement, Not Supplant (SNS) and federal cost principles articulated in the Uniform Grant Guidance.

- 1) **Schoolwide Plan** – This document governs allowable costs. Federal funds must be used for educational needs of the school identified by the needs assessment and articulated in the school wide plan. The plan must include instructional strategies based on scientifically-based research that strengthen the core academic program, increase the amount and quality of learning time, and address the needs of the lowest-achieving children. Further, the plan must include strategies to attract and retain highly qualified teachers, to provide high-quality professional development, and to increase parental involvement.

- 2) **SNS and Flexibility** – The test for SNS in a school wide school is less strict than at the central office level. Under the school wide school test for SNS, a school does not need to demonstrate that Title I funds are used only for activities that supplement those the school would otherwise provide with non-federal funds. However, from the non-federal funds or resources available in a given year, the school must receive all of the funds or resources it would otherwise have received if it were not operating in a school wide program. The school must receive the funds necessary to provide the basic education program for all students as well as services required by law for students with disabilities and English Language Learners (ELL). The focus, therefore, is on ensuring the school receives all of the funds it would receive were it not a school wide program, not on the supplemental nature of the services provided with Federal funds. ***This provides school Principals a wide degree of flexibility in designing a schoolwide plan that is focused on upgrading the entire educational program of the school while not focusing on whether Title I is “supplemental” or differentiating activity between Operating and Title I funds.***
- 3) **Federal Cost Principles** – School spending from federal funds must also adhere to the cost principles embodied in the Uniform Grant Guidance (necessary, reasonable, allocable, and time and effort documentation such as sign-in and sign-out sheets for PD/EC and semi-annual certifications, competitive purchasing, meal restrictions, etc.).

Depending on its needs, a school wide school could spend Title I funds to:

- Upgrade the curriculum for the entire school
- Implement an early warning system
- Extend the school day or school year
- Reorganize class schedules to increase teacher planning time
- Revamp the school's discipline process
- Hire additional teachers
- Reorganize classes to promote personalized learning
- Implement career academies
- Implement school safety programs

Roles and Responsibilities

In this new environment of greater school flexibility of the use of Title I, the roles and responsibilities will change markedly.

School Principals and Assistant Superintendents must view the Needs Assessment and resulting Comprehensive Plan as a vehicle to facilitate academic progress. Only Assistant Superintendents and, more importantly, school Principals know their culture and student body enough to know what interventions may work best. The Schoolwide Plan must be managed as a “living document”, updated throughout the year and between school years based on student progress data and other factors to help measure success and trigger approach changes if needed.

The ***Chief of Evaluation, Research, and Accountability*** must develop and provide a comprehensive training and support program that provides Principals and Assistant Superintendents the skills and tools required during the development of the Schoolwide Plan

and the school budget prior to the start of the school year, and importantly during the school year as well. The support needs to be targeted and specific to what Assistant Superintendents and Principals need to know in order to build and implement meaningful Plans and interventions that are tied to their budget.

The **Grant Compliance Office** and field **Grant Compliance Monitors** has shifted considerable effort away from making “supplemental” determinations, to helping Principals maintain an updated and relevant schoolwide plan and Federal Budget Addendum in SMS in order to improve student achievement. The Grant Compliance Office, while ensuring that federal cost principles are adhered to, will simultaneously provide support to Principals to spend their Title I dollars and coordinate efforts with other central offices to ensure resources are used as effectively as possible on student achievement and for Parental Involvement / Community Engagement and in support of other federal programs in schools.

Specific Guidance

Basic Instruction (Activity 1101):

Allowable purchases may include, but not be limited to, the following:

- **Any** teaching position that is identified in the school-wide plan based on student needs to improve student achievement. This could include Art/Music teacher, instructional paraprofessionals, and “prep” teachers
- Computers, instructional equipment, and supplies
- Salaries for teachers and materials to implement an instructional after school, Saturday, and summer program
- Instructional interventions
- Instructional materials including workbooks (may be core instructional materials)
- Instructional support costs to help target/prepare low-achieving students for advanced course work, specifically PSAT / SAT /ACT prep costs and exams

Guidance Specific to the 2019-20 School Budgeting Process

- Schools will be allocated Operating teachers based on PFT contract ratios of 33 students per teacher in grades 4 through 12 and 30 students per teacher in grades K through 3
- Assistant Principals: APs are Title I allowable if the schoolwide plan clearly articulates the need for the position in the needs assessment and schoolwide comprehensive plan to support both the instructional program and climate of the school
- Classroom Assistants/Student Support Assistants (SSA)/School Climate Support Assistants (SCSAs): May be purchased if consistent with the needs assessment and schoolwide comprehensive plan

Parent Involvement (PI) / Community Engagement - Minimum Set Aside (Activity 3393)

The District will calculate 1% of the District's entire Title I allocation, the set aside the required equitable share for participation of nonpublic programs, and then distribute the remaining 95% to schools to use as their minimum for Title I Parental Involvement. The

95% for parental involvement will be distributed to schools proportionally based upon each school's portion of the formula-driven Title I funds allocated to schools. Examples of allowable purchases may include, but not be limited to, the following:

- Child care for parents to facilitate their attendance at parental involvement activities which would entail the school paying a teacher supplemental pay (EC) to perform the before or after school child care task
- Small amounts of food for parents for a Title I appropriate parent involvement activity such as a workshop or Title I meeting consistent with the meal Purchase procedure
- Materials for a make and take workshop
- Part time salaries for teachers to run workshops
- Books for parents that support instruction
- Activities and manipulatives for parents to use at home with their children
- Travel for parents to attend Title I allowable conferences
- Printing Title I allowable parent newsletters
- Mailing costs for Title I parent communications (through District's mail—do not purchase stamps)
- Limited Contract Agreements (as per the School District Philadelphia policy) for speakers to provide Title I allowable workshops for parents
- Workshops on core content; understanding standards and assessment; Title I; technology, participating in writing the school plan, Parental Involvement Policy, Compact; understanding the budget

Professional Development (Activity 2272)

As all District schools are Title I School-wide Programs, all schools are required to offer their teachers professional development in those areas that will best support increased student achievement. There may or may not be a cost for this professional development, depending on how and when the professional development is offered. Professional Development must be addressed in the Comprehensive Planning document, regardless of the funding source. The decision on the amount to budget from Title I Professional Development, if any, will be made at the budget table between the Principal, the Assistant Superintendent, and the Grant Compliance Office. Examples of allowable Title I Professional Development may include, but not be limited to, the following:

- Institutional memberships to professional organizations such as ASCD, NCTM, NCTE and the like
- Literature for teachers and staff on improving student achievement and teaching
- Salaries for before/after school or Saturday professional development
- An auxiliary teacher (substitute) to relieve teachers who will attend professional development
- Contracts for vendors to provide Title I allowable professional development

- Travel to Title I allowable conferences (reasonable, necessary and allocable) with an instructional focus (SEH 194 and turnaround plan required).

Climate Support Detail

Title I can be used for Climate interventions as long as it is explicitly detailed in the school comprehensive plan, supported by data in the plan's needs assessment, and itemized in the school's federal budget addendum (SMS). Examples of interventions may include, but not be limited to:

- PBIS (Positive Interventions and Behavioral Support) programs including second step and restorative practices and other external contractual support for evidenced based programs where the vendor is specifically engaged at the school level for climate support
- School climate interventions to improve attendance or implementing peer mediation
- School safety programs to include Conflict Resolution Specialists or Climate Support Assistants
- Student discipline practices or conflict resolution counseling
- Assistant Principals: APs are Title I allowable if the school-wide plan clearly articulates the need for the position in the needs assessment and school-wide comprehensive plan to support both the instructional program and climate of the school

Online Adaptive Programs and Blended Learning

The Office of Educational Technology and the Office of Curriculum and Instruction has procured online adaptive online programs that can be used for blended/center based learning, remediation or acceleration in all District K-12 schools and alternative education programs.

There is one online course provider for credit recovery and grade improvement. Please Note: school-based teachers will facilitate these online courses and serve as the teacher of record – conferring grades and credits.

Schools may use funds to purchase approved content from the vendors and may use Title I funds if they satisfy the following requirements:

1. Conduct a needs assessment to gather data to inform their comprehensive plan and show how the approved vendor content will support their plan;
2. Receive approval of the federal budget addendum that is aligned with their comprehensive plan;
3. Participate in the required professional development on how to set up classrooms for success in connection with the blended learning initiative;
4. Comply with vendor prescribed dosage and fidelity of implementation; and
5. Demonstrate adequate controls of inventory.

Please note ** purchasing timeline July 1, 2019 to October 1, 2019 *******

Please consult the Education technology office website for more details.

Contact Information

Grant Compliance Monitors are assigned to each school and central office and routinely visit and interact with staff.

The Appendix to this document contains a matrix of grant required documentation by specific type of activity. Please work with your assigned Grant Compliance Monitor for support.

The **Grant Compliance Office (GCO)** is tasked with independently assuring compliance with all grant laws and rules as described in the federal / state Grant Corrective Action Plan the SDP is working under, and to support schools and central offices in that effort.

Title	Name	Email	Phone Ext.
Director of Grant Compliance	Christina McCollum	cmcollum@philasd.org	6015
Grant Compliance Monitor	As Assigned		6445

Business Operational Policies and Processes for Schools

Protocols for Financial Activities that Require Prior Approval



Overview

Many financial activities that SDP managers commonly carry out require prior approval from the School Board, or require administrative approvals. These approvals must be secured BEFORE personnel can be hired, services rendered, goods purchased, or costs incurred. Willful violation of SDP prior approval policies may subject an employee to disciplinary action. Financial activities carried out in violation of policy may be rescinded, invalidated, or delayed. The School Board views “ratifications” (after-the-fact solicitation of approval) with strong disfavor, and managers are expected to avoid ratifications unless no other option is available.

Every “Responsible Manager” in the School District is expected to know what prior approvals are required and obtain those approvals before committing the resources of the School District. The list below is intended as a summary only. Please refer to the actual policies approved by the School Board or the Superintendent for a full explanation.

Most Board-approved SDP policies may be accessed at: [Board Policies](#)

If you are uncertain as to the content of specific SDP policies governing financial transactions, please consult your Budget Analyst in the District’s Office of Management and Budget.

Activities Requiring Prior Approval

The following is a summary of some of the most common activities undertaken by SDP managers that require prior approval before an expense can be incurred:

- **Creating a new position:** All job requisitions for new positions require the approval of the Superintendent’s Chief of Staff, as well as the Office of Talent and Office of Management and Budget. Requisitions for new positions that are grant-funded must also be approved by the Office of Grant Compliance and Fiscal Services. Requisition are not required for school-based positions.

- **Hiring a full-time employee:** No position can be filled unless it is included in an approved budget. All school-based positions must be included in school budgets, which are prepared by principals through the School District's Staffing Management System (SMS) application and approved by the Assistant Superintendents, the Office of Management and Budget and, where applicable, the Office of Grant Compliance and Fiscal Services. All other positions must be included in approved non-school budgets and must be filled through the School District's Job Requisition System. Please contact your Talent partner for specific guidance on hiring full-time positions in schools.
- **Hiring part-time employees (313s/316s):** All 313/316 forms require approval by the Activity Manager, Assistant Superintendent, Deputy Superintendent, Classification and Compensation, and the Office of Management and Budget and, where applicable, the Office of Grant Compliance and Fiscal Services. The 313/316 forms are available on the SDP Office of Classification and Compensation website and expire at the end of the fiscal year. Hiring of a School District of Philadelphia Retiree requires PSERS approval. Part time employees cannot work more than 25 hours a week.
- **Entering into a standard contract or making a purchase of materials, supplies and equipment:** Professional services contracts valued over \$20,000 and purchases of materials, supplies or equipment valued over \$20,100 require School Board approval in advance by Action Item. If vendors are directed by SDP managers to deliver goods or services without required prior approval, the vendors cannot be paid until Board approval is granted retroactively, and the managers who authorized the purchase will be considered out of compliance. Send an email to boardagenda@philasd.org to gain access to and receive training for the NovusAGENDA System.
- **Entering into a Limited Contract Agreement (LCA):** Professional service contracts for \$20,000 or less require approval by the Limited Contract Review Committee. The Limited Contract Agreement (LCA) form can be accessed on the SDP Office of General Counsel website. LCA forms must be completed and signed by the contractor, the responsible manager and the Chief. Signed forms should be sent to Pam Wilkinson in the Board of Education Office (Room 101, Admin Building; Fax: 215-400-4011). If vendors are directed by SDP managers to deliver goods or services without required prior approval, the vendors cannot be paid until Board approval is granted retroactively through a ratifying action item, and the managers who authorized the purchases will be considered out of compliance.
- **Inter-city and Out-of-Town Travel:** Travel outside the City of Philadelphia although within the states of Pennsylvania, New Jersey and Delaware less than 150 miles one-way and does not include an overnight stay and out-of-town travel requires the approval of Administrators at the level of Director/ Principal and above. Travel will be reimbursed only if consistent with the SDP Travel Policy. In addition, all out-of-town travel for educational personnel must be approved by the

applicable education officer (cabinet member) or his/her designee to ensure that the purpose is consistent with the School District's educational goals and focus. Exceptions to the travel policy can only be granted with the approval of the Superintendent's Chief of Staff or their designee. The current Board approved travel policy (#331) can be accessed on the Accounts Payable under Policies and Procedures on the site map.

- **Food purchases**: The purchase of food requires approval by the Chief, and may be reimbursed only if consistent with the SDP Food Policy. Food purchases using federal grant funds must be approved by the Grant Compliance Office. Exceptions may only be made with the approval of the Chief Financial Officer or, in the case of grant food purchases, by the Deputy Chief of Grant Compliance and Fiscal Services.
- **Technology purchases**: Purchases related to software or computers for customized or specialized uses need to be approved by the Office of Technology Services. The purchase of other technology related items is subject to the normal purchasing process through the Office of Procurement Services.
- **Budget changes**: Except in rare cases (e.g. an unanticipated emergency or court order), budget transfers for Operating funds must be "neutral" with increases in one budget line or category offset by reductions in another line or category. Operating transfers must be approved through the Office of Management and Budget. Grant budget transfers must be approved by both the Grant Program Manager and the Office of Grant Fiscal Services consistent with grant policy *GP0200.5 Budget Amendments*.
- **Applying for a new grant**: Applying for a new grant requires approval by the Grant Development Committee and needs to be coordinated with the Office of Grants Development. The policies and procedures related to grant seeking and grant proposal development are located on the SDP website under Grant Compliance and Fiscal Services on the site map.
- **Request for Exception to Policy**: Any request for an exception to current SDP fiscal policies must be directed to the Chief Financial Officer or their designee. For grant exceptions, direct requests to the Deputy Chief of Grant Compliance and Fiscal Services.
- **Insurance for School Trips and Other Activities**: Principals must confirm in advance that any site visited on a school trip is appropriately insured. Sites frequently visited are on a list maintained by the Office of Risk Management and posted periodically during the year on the Principals' Information Board. For other trips, schools must work with the Office of Risk Management to secure evidence that the site to be visited is appropriately insured in advance of the trip.

Business Operational Policies and Processes for Schools

Protocols for Board Action items Best Practices



Overview

An Action Item is written authorization from the governing body of the School District of Philadelphia (*Board of Education*) to take specific actions, such as:

- to enter into a contract or contracts, including contracts to:
 - Receive a grant;
 - Memorandum of Understanding; and
 - Accept money, goods or services;
- to amend an existing action item or contract, and
- to ratify a contract, that is, to approve it after work has begun;

Section 5-508 of the Public School Code requires School Board approval for contracts involving more than \$100 – this includes grants under which the School District receives cash or services. Taking the extra time to get an authorizing Board action item including for Memoranda of Understanding, is a best practice.

The School Board approves action items that gives the Superintendent authority to receive small grants, for cash, or goods or services valued up to \$20,000 each. For a grant over \$20,000, you must get a Board action item approving acceptance of the grant. When a donation of \$20,000 or less is made, the receiving school or district office is required to notify the office of Grant Development and Compliance.

For service contracts expending up to but not in excess of \$20,000 per contract, the School Board annually adopts a limited contract action item which gives the School District's Limited Contracts Committee the authority to approve these smaller contracts. Please refer to "Protocols for Managing Limited Contracts" below for guidance on completing limited contracts.

For purchase orders expending up to but not in excess of \$20,100 per non-contracted purchase, the School Board annually adopts a purchase order action item which gives the School District's Office of Procurement Services authority to approve these orders.

Action items are submitted through the School Board Online Action item System.

The Public School Code requires approval from the School Board in order to enter into contracts over \$100.00. The School District of Philadelphia is the legal entity that has the authority to contract. An individual, school, principal, or administrator ***does not*** have this authority.

For grant action items, please see the policies and procedures contained on the Office of Grant Development and Compliance website, as there are specific requirements for federal funds beyond those required by the School Board.

Best Practices:

Below are guiding questions to help you write an effective action item.

Resolve Section

1. A short phrase describing the action you are requesting approval for (e.g., accepting a grant, authorizing a contract, amending a previous action, etc.).
2. Who is the grantor or contractor?
3. What is the term of the grant award or contract?
4. How much is the award or contract?

Description of Project

1. What is the project, program, or initiative?
2. What will the contractor do (if applicable)?
3. Why did you choose this contractor (if applicable)?
 - "We've had a good partnership with this vendor or a long time" is not a good rationale for why you choose this contractor.
4. How was this vendor chosen?
 - Competitive process (i.e. RFP, RFQ, did an independent study of possible vendors based on your criteria).
 - Included in a grant proposal (be prepared to answer why this contractor was written into the grant proposal).
5. For all professional service contracts of \$100,000 or more, the School Board requires a competitive selection process and that process and the criteria for the selected vendor to be in the body of the Action item. Contracts for less than \$100,000 involving federal grant funds require at least a "price quotation" competitive process. See policies and procedures on the Office of Grant Development and Compliance website for details.

Justification

1. Why are we contracting for these services and not performing this work in-house?
2. What is the need that this vendor will help us fill?

3. How does this align with the District's Strategic Plan?

M/WBE Participation

1. Current policy stipulates that contracts over \$100,000 must report diversity goals.
2. Our goal is to increase and report diverse participation regardless of the size of a contract.
3. In order to report MWBE participation, you must fill out a form to be submitted in conjunction with your action item.
4. MWBE Participation – Drop Down Menu

Accepting a grant	Sole Source Vendor (e.g. Verizon)
Contract is \$100,000 or less	Educational Partners
Contracts is over \$100,000	No cost contract
Contract is with a minority-owned company	Contract Extension without cost
Contract is with a women-owned company	No Contract included in Action item

Evaluation

1. Get your data requests in to the Office of Research and Evaluation.
2. If this is a repeat contract, how do you know that this contractor's work is successful the last time you used them? How did you evaluate their work?
3. If this is the first time you are using this contractor what is the baseline data? (How will you measure the contractor's impact on student growth if you don't have a starting point?)

Business Operational Policies and Processes for Schools

Protocols for Managing “Limited” Contracts (<\$20,000)



Overview

No SDP school or office may enter into a professional service contract for \$20,000 or less before receiving approval from the School District's Limited Contract Authority (LCA) Review Committee.

Contracts for amounts greater than \$20,000.00 require prior approval by action item adopted by the Board of Education. Please refer to “Protocols for Best Practices,” above for guidance concerning action items, and to “Protocols for Contracts,” below for guidance concerning Agreements for Services (expenditure contracts over \$20,000).

The Limited Contracts Committee meets once a week (usually Tuesdays at 11:00 a.m., usually in the Office of General Counsel, Suite 313; and usually Wednesdays after a Monday Holiday) to review all limited contracts (“LCs”) submitted to the Committee for review.

You must submit your LC to the Limited Contracts Authority Committee by close of business the preceding Friday. Please send completed and signed LC's through your chain of command (Learning Network, Academic Division, Assistant Superintendent, and Chief of Schools) to the attention of Tracy Horger or Pamela Wilkinson at the Board of Education office.

Please carefully plan your critical path for LC approval. You must have Committee approval before the Contractor starts work. The Committee recommends two to four weeks for approval, to allow time for the Contractor to submit background checks and the insurance ACORD certificate and for all necessary School District approvals, including the Chief of School's approval for all schools, prior to submission of the LC to the Committee for approval.

You can access a Word version of the LC form, OGC-1, and the Limited Contract Information Sheet, OGC-2, through the web pages of the School District's Office of General Counsel at: [Office of General Counsel Homepage](#)

You must complete the LC form and have it signed by the Contractor, the responsible School District manager, that is, a Principal or administrator, and a senior School District official at the level of Chief or above.

You must attach the full set of background checks for any Contractor personnel who may have direct contact with children, including the FBI check. Be sure to allow time for the Contractor to get these checks on its personnel, and *be sure to review these checks* before seeking Limited Contract Committee approval.

You must attach an ACORD certificate reflecting the School District's standard insurance requirements for contractors, in most cases. See "Protocols for Risk Management," below.

The Limited Contracts Authority Committee cannot and will not ratify an LC, that is, approve it after the Contractor has started the work. If Principals, Administrators or other School District managers authorize or direct a Contractor to start work or deliver any goods before the Limited Contracts Committee approves the LC, the School District cannot pay the Contractor except after the Board of Education approves an action item retroactively to ratify the Limited Contract. A Principal, Administrator or other manager who acts without authority to let a Contractor work without due authorization can face disciplinary action.

Critical Information about Limited Contracts

Preliminary Steps to Obtaining LCA Approval:

- You must make sure that (1) you have funds available under the 'Contracted Services' line item in your budget in the District's Advantage Financial System; (2) if using grant funds, the desired services must be allowable by the grant; and (3) the contract must be for professional services that are aligned with District goals.
- Obtain the contractor's vendor number. If the contractor has done business with the District, the vendor number can be found using the Advantage 'VADR' screen. If the contractor has never worked for the District a W-9 form (obtained from Accounting) must be completed by the vendor and returned to Accounting.
- Complete a Service Contract document (SCS or SC1) in the Advantage Financial System so that spending authority in a particular budget under your control is encumbered, or set aside, for this specific use. The encumbrance must be vendor-specific and must be charged to the 'Contracted Services' portion of your budget. The SC number will become the LCA number.
- Ask the contractor to provide FBI (fingerprints), criminal and child abuse clearances for each employee who will be working with children. These must be submitted before the vendor will be allowed to have contact with children.
- Ask the contractor to provide an Acord Certificate of Liability Insurance -- they can obtain this from their insurer.

- For LCs using federal funds, a competitive selection process must occur. Please see the policies and procedures contained on the Office of Grant Development and Compliance website for specific competitive selection process thresholds.

Completing the LC Form:

- Fill in all sections of the form (OGC-1) as required. Be sure to provide a detailed description of the services that answers the questions: Who? What? When? Where? And to whom? Please include details about the contractor's program such as materials provided, curriculum used, and any data the contractor may supply to the District.
- Fax the Limited Contract Form and the Limited Contract Standard Terms and Conditions to the contractor and ask the contractor to sign the contract and fax it back to you.
- The school principal or individual in a program office responsible for supervising the contractor signs the form next to the contractor's signature.
- Complete the Limited Contract Information Sheet (OGC-2). If the contract is under \$5,000, you do not have to answer Questions 7, 8, or 9. If the contractor has worked for you in the past and the amount of the new contract is over \$5,000, you may submit a Contractor Evaluation Form (OGC-3) instead of answering Questions 7, 8, or 9.
- Be sure to fill in the SC number (automatically generated by the Advantage Financial System when you complete an SC document) at the top corner of each Limited Contract.
- Obtain the signature of the Contract Reviewer - for schools and all offices this is now your Chief (i.e. CAO, CFO, COO, Assistant Superintendent, or Deputy Superintendent).
 - If federal grant funded, the LC must include a Grant Quotation Form which can be found on the OGDC web site at: [Grant Compliance Forms](#).

Submitting the Form and Paying the Contractor

- Once the forms are completed, you must send the signed LC form, the clearances, the Acord insurance certificate, the SC document, and any other relevant attachments or exhibits (e.g. scope of services, budget breakdown) to Pamela Wilkinson or Tracey Horger (Room 101, Admin Building; Fax: 215-400-4011). **All materials must be submitted no later than 5 pm on Fridays.**
- The Review Committee will review the contracts on Tuesday (or Wednesday when there's a District holiday on Monday).
- Once a contract is approved, the entire contract packet is given to the Office of Management and Budget. A copy of the approved contract will be scanned and emailed to you once the final SC approval is placed on the document.
- **Do not allow any service to start before you have an approved contract.**
- To pay the contractor, complete a Payment Voucher (a PVV or PV1) in the District's Advantage Financial System. Send the PVV or PV1, the contractor's invoice, and a copy of the approved Limited Contract Form to the Accounts Payable Office, 440 N. Broad Street, 3rd Floor in the Administration Building.

Contact Information

Board of Education

[Board of Education Home Page](#)

215-400-4010 (Phone)

215-400-4011 (Fax)

Program Manager: Pamela Wilkinson pwilkins@philasd.org

Business Operational Policies and Processes for Schools

Protocols for Contracts



Overview

For a copy of the Contract Handbook or if you have questions about the contracting process please call the Office of General Counsel (OGC) at 215-400-4120. If you have a problem with a contractor performing services on an existing contract, please call Robert Biron at 215-400-5820. If you have a question concerning a grant-funded contract, including any problems with a Contractor performing under a grant-funded contract, please call Rob Biron at 215-400-5820. Forms you will need can be found on the Office of General Counsel's website at the following link: [General Counsel Forms](#)

Limited Contracts (\$20,000 and Under)

You generally do not need a Board action item for a contract that expends \$20,000 or less. The Limited Contract Committee reviews and approves the contract. In order to do so, you must submit to the Committee a completed Limited Contract Form **with three signatures** (your signature, the Contractor's signature and the signature of your Assistant Superintendent or cabinet-level supervisor), the Limited Contract Information Sheet and other supporting documents.

Please read the Limited Contracts policies and procedures summary and the School District's Contract Handbook for a description of the steps you must take to complete a limited contract. Also, please see the policies and procedures contained on the Office of Grant Development and Compliance web site for additional requirements applicable to contracts involving federal funds, including specific competitive selection process thresholds.

Agreement for Services (over \$20,000)

In order to complete a contract that will expend over \$20,000, you must submit an action item for School Board approval. Once the School Board approves, you must complete the Agreement for Services (or if applicable, a Standard Amendment Agreement) and send one (1) copy of the Agreement for Services, the action item, the Statement of Work and any other required documents to the Office of General Counsel. A more detailed description of the steps you must take is in the Contract Handbook. Also, please see the policies and

procedures contained on the Office of Grant Development and Compliance website for specific competitive selection process thresholds.

Other Contract-related Documents

Other forms needed for your reference and use include:

- [Criminal Background Check](#)
- [Child Abuse Clearance Check](#)
- [Affidavit \(criminal and child abuse checks\)](#)
- [FBI Clearance Information](#)
- [W-9 Form](#)
- [Insurance ACORD Certificate Sample](#)
- Grant Quotation Form
- Vendor Versus Sub-grantee Comparison Form

Student Funds Contracts

Please use the [Addendum for Student Funds Contracts](#) form to contract for proms, class trips or events, yearbooks, class rings or photography - expenditures from the school's student activity funds or accounts. In order to do the contract, take the form of agreement provided by the vendor, check to make certain you approve of the terms of the deal (price, date, description of the work or services), complete the Addendum, staple it to the vendor's form of agreement, have the vendor sign both, and have the principal of the school sign both. The Office of General Counsel can review these contracts if you wish. To spend student funds, you do not need a Board action item. 24 P.S. §. 5-511(d).

For proms and other events, please read the vendor's agreement carefully. These agreements typically provide for the forfeiture of the fee to the vendor if the school cancels the event before its scheduled date. Schools need to be aware of these clauses and plan accordingly. Note: the School District usually pays for graduations with school funds, not student funds. Please contact the Office of General Counsel (Paul N. McCarthy, 215-400-5177) for assistance with graduation contracts.

Memorandum of Understanding

Use this form to contract for services when the provider has agreed not to charge the School District any fee for its Work. Please contact Assistant General Counsel Paul N. McCarthy for these forms: [General Counsel Forms](#)

Contact Information

Office of General Counsel

[General Counsel Home Page](#)

215-400-4120 (Phone)

215-400-4121 (Fax)

Points of Contact

Title	Name	Email
Assistant General Counsel	Paul N. McCarthy	pnmccarthy@philasd.org
Assistant General Counsel (Grants)	Rob Biron	rbiron@philasd.org

Business Operational Policies and Processes for Schools

Protocols for Payroll



Overview

While base salary is automatically generated for most SDP employees, the Principal is responsible for ensuring that all absences, overtime, and non-federal grant fund extra-curricular pay and per diem pay are entered in the Advantage Payroll System and payroll for all activities at their buildings are approved **each** pay period.

In addition, when an employee is requested or allowed to work overtime, to do extra-curricular work, or attend an in-school professional development session, the Principal is responsible for arranging payment in a timely manner.

Lack of timely, comprehensive and correct oversight of payroll entries causes overpayments that may be unrecoverable and, in other situations, causes underpayments to employees that frequently cannot be corrected in the pay period when they occur.

Critical Information about Payroll

Approving TPERS

TPERS with absence entries and/or additional service entries must be approved each pay period. Administrators are prohibited to give their authorization code to the payroll secretary. Principals may elect that another individual, such as the Assistant Principal, be appointed to approve a location's TPERS. Contact the Systems Administration Unit (Advantage@philasd.org) to arrange for these security changes.

Payroll Close Time and Dates

Payroll is closed on alternating Friday's. The entire SDP Payroll schedule, with close and paycheck dates, is available on the Payroll webpage: [Payroll Homepage](#)

Any item not entered by 5:00 p.m. on Friday must be added to the subsequent paycheck.

Absence Coding

All employee absences except long-term personal illness or long-term workers compensation must be documented on SEH-86 Request for Absence form, and signed by both the employee and administrator. The SEH-86 is available at: [Employee Health Forms](#).

Employee absence coding on the TPER must be done in conjunction with the absence entry in the AESOP system. It is critical that the appropriate absence coding be entered for each pay period. If absence coding is omitted or an incorrect entry made, a memo requesting adjustment must be sent to Payroll. Due to the volume of requests received, several pay periods may pass before the requested adjustment is made. Frequently an employee will lose pay which will not be recovered until the adjustment request can be processed. A listing of absence codes and their correct usage is available on the Payroll webpage: [Payroll Absence Codes](#).

Employee ID and Social Security Number

Employees are now identified by their employee ID number. The employees' Social Security number will not be used for identification or for documents at the school level. Employee IDs are listed on the TPER sign in sheet below the employee name, on the online TPER in the field that formerly held social security number, and on the employee's check stub next to the employee's name. When calling Payroll, you must have the employee ID. Written requests and inquiries to Payroll must contain the employee ID. If you are paying someone not listed in your Agency/Organization, please obtain the employee ID from the employee.

Manual Check Policy

Manual checks are issued for base pay only. You may only submit a request for payment for hourly or per diem employees for whom you have omitted entry. Requests for payment should be faxed to Payroll as soon as the omission is discovered. The request must include employee name, ID number, dates worked, hours for each date and must be signed by the administrator. The check will be mailed to the employee. Due to the volume of omissions each pay period, we cannot issue payment when hours for extracurricular activities or overtime are omitted from the TPER. It must be included in the next scheduled paycheck.

Extra-Curricular Payments and Professional Development Payments Using Operating Funds

- Principals must submit a 313/316 to pay any employee not regularly appointed to your school. 313/316 processing takes approximately 6 weeks. You will not be able to pay the employee until this processing is complete.
- Principals and schools have pay codes that link to specific budget lines which allow you to pay staff for most extracurricular and professional development activities. Please verify that you have the available funding and pay type available before you begin the activity. The Office of Management and Budget will remove access to the pay code when you have exhausted the funding. When this occurs, you must contact the Office of Management and Budget.

Extra-Curricular and Professional Development Payments Using Federal Funds

Federal funds are not eligible for direct payroll entry by the schools. Federal EBARs will no longer be available. Schools using federal funds for PD/EC pay will need prior Grant Compliance Office approval and then submit their request after the fact along with all required documentation to the Grant Compliance Office that will review and, if compliant, enter the payment into the system. Non-compliant charges will need to be paid from Operating funds with an immediate intervention to correct the problem going forward. The only exception to this policy is Summer Programs using the payroll web portal where the Grant Compliance Office will review for compliance and have a formal approval within the system.

Contact Information

Payroll Department

[Payroll Home Page](#)

215-400-4490 (Phone)

215-400-4491 (Fax)

payrollhelp@philasd.org

Business Operational Policies and Processes for Schools

Protocols for Personal Property



Overview

“Personal property” is all the “stuff” in your building – furniture, equipment, computers, and other items with a useful life exceeding one year. The District is evaluating an increase to the threshold inventory amount from the current level of \$500 for personal property items. All small and attractive items such as lap tops, tablets, projectors and Chromebooks will be inventoried.

Each principal/building administrator is responsible for maintaining a complete and accurate list of all personal property items contained within his/her school or office.

Each principal/building administrator is responsible for conducting an annual physical inventory and submitting it to the Office of Accounting Services before the end of the school year.

Each principal/administrator must ensure that all appropriate updates (and deletions) are made to their building or office’s personal property records through the District’s Personal Property Inventory System (PPIS), with supporting documentation provided to the Office of Accounting Services where necessary.

Accurately maintaining personal property inventory records is imperative since all personal property items purchased by the School District are subject to audit by the City Controller’s Office, and by Federal and State authorities responsible for the administration and oversight of grant programs. These items have been purchased with public funds and we are accountable for them.

An accurate inventory is a required submission as part of the Principal’s Financial Transition package and failure to submit a timely and accurate inventory could delay a principal’s termination pay.

Equipment Purchased with Federal Funds

Please see the policies and procedures contained on the Office of Grant Compliance and Fiscal Services website for additional requirements, controls and review processes applicable to equipment items purchased with federal grant funds. The potential for federal

audit findings related to missing equipment is high with the result that the SDP will have to repay the federal government for that equipment using Operating funds. Because of this risk, the following policies are in effect related to the use of federal dollars to purchase equipment of any kind:

- If a school or central office fails to submit their annual inventory as required in the Accounting Service's ***Personal Property Procedures***, the privilege of using federal funds to purchase equipment will be suspended until the delinquent inventory is submitted in complete and satisfactory condition.
- If a school or central office fails any random sample test of equipment presence (regardless of the funding source of the equipment), the ***privilege of using federal funds*** to purchase equipment will be suspended until a satisfactory corrective action plan to avoid such failures in the future is implemented.
- If a school or central office has a pattern of serious incident reports involving the loss of federally purchased equipment, the privilege of using federal funds to purchase equipment will be suspended until a satisfactory security plan to prevent loss/theft is implemented.
- If a school or central office shows repeated inventory compliance failures, even after temporary suspensions and corrective actions, GCFS will recommend employee disciplinary actions and/or alternative.

Critical Information Regarding Tracking Equipment and School Property

Using the Role Access Delegation application found on the District's website and accessed from the site's login menu, each principal is required to identify an Inventory Designee for their location. The Inventory Designee is responsible for maintaining the personal property inventory and serves as the contact person for receiving inventory tags.

Training in the Personal Property Inventory System (PPIS) and the policies and procedures related to personal property assets will be offered for new "Inventory Designees" and "Inventory Designees" needing a refresher beginning in February of 2020. Documentation regarding use of the PPIS system is available on Accounting's web page. [Personal Property Inventory](#)

If you have an immediate Personal Property training need, please contact the Accounting Compliance and Control Monitor assigned to your school. Assignments can be found at [Financial Staff Assignments](#).

Key rules to remember about personal property:

- ***Inventory Additions:*** Any items that are on your premises that qualify as personal property should be tagged with a personal property inventory number provided to you through the Office of Accounting Services. If item(s) have not received inventory tags, contact the personal property e-mail address to request that tags be issued.
- ***Inventory Deletions:*** Individual property records can be deleted from the Personal Property Inventory System to reflect disposal, loss, or theft of an item by creating an electronic Personal Property Delete document (PPD). Deletion of items that are less than 5 years old require the following:

- Submission of a Serious Incident Report (EH-31): a copy of which must be provided to Accounting Services before final approval for the deletion is granted.
- Items not received but issued a personal property inventory number require a copy of the “proof of delivery” showing that the items were not received along with the return of the personal property inventory tags.
- Computer/technology items determined to be un-repairable or too costly to repair and less than 5 years old require a ***Damaged Technology Inventory Removal Form*** approved by a Technical Support Specialist from Educational Technology.
- The disposal of artwork, regardless of age, must be approved by the Office of Arts Education (Deborah Klose, dklose@philasd.org) prior to filing a Serious Incident Report.
- ***Inventory Transfer***: Individual property records can be modified to reflect the transfer of an active personal property item from your location using the electronic Personal Property Transfer document in the Personal Property Inventory System.
- ***Inventory Modification***: Individual property records can be modified to reflect the addition or update of specific information using the electronic Personal Property Modification document in the Personal Property Inventory System. Fields available for update are limited to fields for adding the serial number of the item and adding or updating the room number location or person that is assigned the item.

Contact Information

Accounting Services

[Personal Property Home Page](#)

215-400-5604 (Phone)

215-400-4521 (Fax)

personalproperty@philasd.org

Points of Contact:

Title	Name	Email
Assistant Director	Lisa Brigandi	lbrigandi@philasd.org
Sr. Fixed Asset Accountant	Steve Kwaskiewicz	sakwaszkiewicz@philasd.org

For grant issues, please contact your assigned Grant Compliance Monitor.

Business Operational Policies and Processes for Schools

Protocols for Procurement



Procurement assists schools and offices in purchasing goods and services, while also ensuring that the District is following relevant legal and policy guidelines. There are four major processes for purchasing:

1. Purchase Orders
 - a. Purchases of goods from contracted vendors, regardless of dollar amount.
 - b. Purchases of goods from non-contracted vendors, up to \$20,600, provided the purchase is approved by the Procurement office.
2. Advertised Bids
 - a. Purchases of goods from non-contracted vendors, over \$20,600. (Also requires a Board action item prior to purchase.)
3. Limited Contract Agreement (LCA)
 - a. Purchase of services from non-contracted vendors, up to \$20,000. (For more information, please see the section on LCAs on page 21.)
4. Requests for Proposal (RFPs)
 - a. Purchase of services from non-contracted vendors over \$20,000. RFPs are recommended for services valued over \$20,000 and required for services valued over \$100,000. (Also requires a Board action item prior to purchase.)

The most common reason that principals work with the Procurement office is to get assistance with purchase orders.

Pertinent Information

Our website ([Procurement Decentralized Purchasing](#)) has the most up-to-date information about existing District contracts for things like:

- Textbooks and Instructional Aids
- Computers, iPads, and Chromebooks
- Printers
- Medical Supplies
- Furniture
- And more...

We can set up online ordering for Office Depot and School Specialty. Please use the Google form located on our website: [Online Ordering Form](#).

Contact Information

Office of Procurement Services

[Procurement Home Page](#)

215-400-4380 (Phone)

215-400-4381 (Fax)

NEED EMAIL ADDRESS HERE

Points of Contact:

Title	Name	Email	Phone
Executive Director	Biko Taylor	btaylor@philasd.org	215-400-5057
Special Projects Assistant I	Molly Byer	mbyer@philasd.org	215-400-6260
Procurement Manager	Kyla Jones	kjones@philasd.org	215-400-5264

Molly Byer: For questions about specific purchase orders or online ordering

Kyla Jones: For general questions about the purchasing process

Business Operational Policies and Processes for Schools

Protocols for School Funds Management



Overview

A Principal of a school in the School District of Philadelphia (SDP) is responsible for the finances of their assigned school. This includes, among other things, the Student Activity Funds bank accounts and all related reconciling and reporting, assuring all the school's invoices are paid timely and accurately, as well as complying with the District's fiscal policies and procedures applicable to schools. Principals are encouraged to appoint a Financial Designee to handle the day-to-day financial activities at the school, but if no one is designated and communicated to Accounting Services, the role defaults to the Principal. Every school is assigned a central office Accounting Compliance and Control Monitor (ACCM) to provide training and guidance to the Principal and/or their financial designees to carry out these fiscal responsibilities. School assignments for ACCM's can be found on the Accounting site-map.

When a Principal assumes or leaves leadership responsibilities at an assigned location, it is important that they complete and sign the financial section of a "Principal Transition Binder" to agree to the finances of the school at the time of hand-off. Failure to do this will result in critical and valuable information being lost in transition as well as potentially jeopardizing termination pay upon resignation or retirement from the SDP.

Critical Financial Information

Student Activity Funds (SAF)

Student Activity Funds are accounted for and managed by utilizing the web-based "School Funds Online" reporting system. This is the ONLY allowable method for accounting for SAF funds. The program can be accessed at the following link (you will need log on credentials to access the system, please see your ACCM for this): [School Funds Online \(SFO\)](#)

Please see Accounting's sitemap for links to the "School Funds Online User's Guide" and "SFO Checks and Receipts – Fast Flow!" for a shorter version.

The financial designee is responsible for the quarterly reporting process. Bank accounts should be reconciled monthly.

Due dates are as follows:

- June, July, August Qtr. Report – Due September 20th
- September, October, November Qtr. Report – Due December 20th
- December, January, February Qtr. Report – Due March 20th
- March, April, May Qtr. Report – Due June 20th (or last day of work for principals; whichever is earlier)

For each month of each quarter, please submit the following reports to your ACCM:

- Bank reconciliation from SchoolFunds Online (all four sections signed by the principal)
- Copy of corresponding bank statement
- Month to Date Account Report from SchoolFunds Online (signed by you)

Please also see the SchoolFunds Manual for additional policies [which is located on the Accounting sitemap](#)

Note: These SAF and fiscal items are typically prepared by the Financial Designee (or Principal in lieu of a Financial Designee/School Operations Officer). The Principal is responsible to review and approve with a signature prior to submission to the Accounting Services Office of any information for their school. It is also the Principal's responsibility to understand these reports and to make sure that they are submitted timely.

Authorized Check Signers (Form No. SEH 196) and Other Banking Matters

In the event that during the course of the year, you have a need to change signing authority on your Student Activity Fund bank accounts, this form needs to be completed and sent to the attention of Kimberly Burrows in the Accounting Services Office.

You can find the form on the "Accounting" site-map. Please complete the form in its entirety. Please obtain all signatures including the Assistant Superintendent.

Upon receipt of the form and approval from the Accounting Services Office, Treasury Services will prepare an email, which will be sent to the bank. You will receive an email containing signature cards, which need to be signed and emailed back to the bank in a timely manner.

All bank accounts must be established in the name of "The School District of Philadelphia – Name of School" and be under the School District's tax id number of 23-6004102. All monthly bank account statements need to end on the last day of the month.

Principal Financial Transitions

If you are going to be part of a transition to a new school or are leaving your current school, you are required to participate in completing a transition package. Retirements also require a transition package to be completed. This package contains operational and financial items that are important to be aware of if you are responsible for the school. The Assistant Superintendent is ultimately responsible for seeing that this transition occurs and will coordinate the process for you along with the Accounting Compliance and Control Monitor (ACCM) assigned to your school.

The package is posted on the Accounting sitemap at [Principal Transitions](#) for the financial piece. Upon completion of your package, please ascertain that a copy of Section IX, the financial section, along with all relevant supporting documents is with your ACCM.

Open Encumbrances

Please monitor open encumbrances throughout the course of the year within the Advantage system. Please note that all open encumbrances should be cleared and if no longer needed, canceled through coordination with the Office of Management and Budget (OMB) and the Office of Grant Fiscal Services by the end of the school year, unless you are aware of the reason why they are still open.

Non-Resident Students

Any student that enrolls in a Philadelphia public school and does not have a "PHILADELPHIA" address is considered a NONRESIDENT student. If a NONRESIDENT student enrolls in ANY of our Philadelphia public schools prior to school starting, the parent/guardian needs to be informed that a tuition bill will be sent to them (approximately \$9,000 depending upon grade). If a NONRESIDENT student enrolls AFTER school starts, the parent/guardian must pay a prorated tuition bill before the child can attend the Philadelphia public school. General Accounting will bill twice a year (August and December). Even if a child lived in Philadelphia and then moved outside the city, a tuition bill must still be paid. Only Philadelphia resident students who prior to becoming a NONRESIDENT student attended a Philadelphia public school after completing their 11th grade year will be accommodated and may continue to attend their school of enrollment through their 12th grade year without a tuition bill. Please contact Lisa Brigandi at 215-400-5581 in Accounting with any questions regarding this billing. If a student is not residing inside Philadelphia and is attending a Philadelphia school free of charge, an investigation may be conducted. NONRESIDENT students should be referred first to the Office of Student Placement who will make a determination of their eligibility to attend a SDP school.

Please refer to Board Policy 202 "Eligibility of Nonresident Students"

[202 Eligibility of Nonresident Students](#)

Other Miscellaneous Items

- Donations to your school over \$20,000 must go through a formal Board action item process.

- Donations to your school \$20,000 and under are approved through a blanket Board action item and reported to the Office of Grant Development located in the Education Center- 3rd Floor Portal D Suite 326 Attn: Mike Sonkowsky.
- No donations larger than \$5,000.00 may be made to Student Activity Fund accounts. Donations larger than \$5,000.00 must be deposited by the District Treasury Operations and managed via the Advantage System.
- Donations over \$5,000 must be submitted to Treasury Operations to be set-up as a separate grant fund and be expended through the District's accounting system.
- Donations \$5,000 and under are deposited in the school's Student Activity Fund but tracked separately to ensure the funds are segregated and used for the intended purpose. If any of these funds are to be used to pay salaries or purchase depreciable assets (e.g., technology), the funds must be deposited with Treasury Operations and expended through the District's Advantage System.
- Someone at the school must be assigned to monitor and record the receipt, distribution and return of TransPasses. The Eligibility List must be utilized and student ID's presented. Summary of Free Student TransPass form must also be completed based upon instructions provided by the Transportation Office.
- Someone at the school must be assigned as an "Inventory Designee" and their name provided to the Systems Administration Unit at 440 N. Broad Street, Administration Building. Reference the Personal Property Inventory Section in this manual for guidance on how to do this.
- Someone must be assigned as "Financial Designee" and the ACCM for the school must be notified or the Principal assumes that role.
- Refer to the Accounts Payable Quick Reference guide for information regarding payment processing.
- Refer to the Protocol for External Audits in this manual for information regarding external auditor's visits to your schools.
- Refer to the Personal Property guidelines on the Accounting Sitemap at [Capital Assets](#) for information regarding tracking property, equipment and artwork at your schools.
- All accounting records must be retained for a period of 7 years.

Contact Information

Accounting Services

[Accounting Services Home Page](#)

215-400-4520 (Accounting Help Line)

215-400-4521 (Fax)

accountinghelp@philasd.org

Points of Contact:

Title	Name	Email	Phone
Confidential Secretary	Patricia Meehan	pmeehan@philasd.org	215-400-5701
Assistant Director, Accounting	Kimberly Burrows	kburrows@philasd.org	215-400-5938
Assistant Director, Treasury	Jennifer Barry	jbarry@philasd.org	215-400-6910

Accounting Help Line Options: (215-400-4520)

1. Student Activity and Petty Cash Accounts
2. Bank Reconciliations
3. Personal Property Inventory
4. TransPass Reporting
5. Purchasing
6. Receivers and Open Encumbrances
7. Audit Related Matters
8. All Other

Points of Contact: Accounting Compliance and Control Monitors (ACCM)

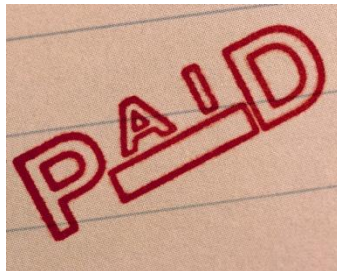
Title	Name	Email	Phone
ACCM	Sergio Alfonsi	salfonsi@philasd.org	215-400-5582
ACCM	Tia Mosley	tmosley@philasd.org	215-400-5272
ACCM	Michael Sackman	msackman@philasd.org	215-400-6990
ACCM	Ashley Babiarz	ababiarz@philasd.org	215-400-6053
ACCM	Michael Williams	mawilliams@philasd.org	215-400-5303

Note: See listing posted on the Accounting sitemap regarding ACCM by school.

[Accounting Compliance and Control Monitors](#)

Business Operational Policies and Processes for Schools

Protocols for Accounts Payable



Overview

The Principal is responsible for accurately processing employee reimbursements and payment for goods and services provided to his or her school in accordance with the School District of Philadelphia's (SDP) payment processes and procedures. The Accounts Payable (A/P) office will only process payments to vendors in accordance with the terms of the limited contract or agreement for services and goods.

Information regarding the District's accounts payable policies and procedures can be found on the SDP's Website in the Accounts Payable Site-map or through the following link: [Accounts Payable Home Page](#)

There are standard payment processing policies and procedures in place at the District that are required for all payments to be processed. These policies and procedures are available on the Accounts Payable Site-map or through the following link: [Accounts Payable Policies and Procedures](#)

Summarized below is the payment processing requirements.

The following is an overview of the payment process for services:

- Payments are generated **within 30 days** of the receipt of required documentation.
- Standard payment processing requires the school to process a payment document (PV1 for schools and PVQ for offices) in the Advantage Accounts Payable System.
- Checks are mailed to vendors they **CANNOT** be picked up or hand-delivered.
- Original documentation (i.e. invoice and payment voucher) is required for processing payments.

- Appropriate backup must be attached to all PV1 or PVQ Payment Vouchers - (Detailed Invoice, Limited Contract, Contract or Action item, EH-81 for student trips, Proof of Insurance for student trips to outside facilities. Payment Vouchers **MUST** be used to pay for services **ONLY**.
- Schools and offices are required to encumber funds for any professional services greater than \$100 and all other services greater than \$350 with a Limited Contract agreement or Board Action item. Guidelines for encumbering funds can be found on the Accounts Payable Site-map or through the following link: [Accounts Payable - Encumbrances](#)
- Payment Vouchers that require an Encumbrance for Services (SC) MUST reference the SC number from the approved Board action item.
- Schools MUST complete and submit payment documentation to Accounts Payable within 7 days of receipt of original invoice.

The SDP Procurement Process **MUST** be used to pay using a Purchase Order (PO) for all materials or supplies as follows:

- **Original invoices** should be mailed directly to Accounts Payable.
- Input of receivers MUST be completed by the schools and program offices **within 7 days** of receipt of items.
- Email to ordering office “proof of delivery” (POD) information **within 7 days** of receipt of items (i.e. 90X ship to location).
- Originating office MUST approve purchase order modifications done by Procurement for invoices that exceed the purchase order by 5% or \$50.
- Shipping and handling estimate of 5% of order (NOT to exceed \$500) should be included in the purchase order (except PG documents).
- Emailing, faxing or phone orders are NOT permitted and will be rejected.

The following are reimbursements provided for Travel, Life Skills and Teacher Allotments. These policies and procedures are available on the Accounts Payable Site-map or through the following links:

[Accounts Payable - Travel](#)

[Accounts Payable - Lifeskills](#)

[Accounts Payable - Teacher Allotment](#)

- As part of the **Life Skills Program** teachers are reimbursed \$15 per month per class not to exceed \$150 per school year for allowable expenses for the administration of the program to their students. Teachers are required to provide receipts for reconciliation and documentation of disbursements and complete an **SDP Community Training Reimbursement** form.
- An annual **Teacher Allotment** of \$100 to teachers and special administrative staff; is provided for the purchase of supplies needed for the fiscal year.

Employees are required to provide receipts indicating the use of the allotment for reconciliation of fund disbursements done by the district. Note: The Payroll Department will be notified to recover funds from teachers and special administrative employees that have not provided documentation in the form of receipts to their Principal or Administrator for use of the allotment of \$100.

- For ***Travel Expenses*** employees are reimbursed for expenses incurred within and outside of the city of Philadelphia in accordance with the School District of Philadelphia's employee expense reimbursement regulation travel policy. Travel within 150 miles (one way) is considered routine. Anything greater than 150 miles is considered out-of-town. When traveling out-of-town, employees must use the School District of Philadelphia's official travel agency. . There are specific guidelines that must be followed to attend a Conference found on the Accounts Payable Site-map. Intra-City travel must be done consistent with the existing School District of Philadelphia Travel Policy.

The District's ***Food Policy*** is very restrictive. Meals or refreshments are NOT allowed except for emergency situations, grant fund provision is specifically identified, it's part of the Culinary Arts Program or limited instances necessitated by business circumstances subject to the approval of the Superintendent or their designee and the CFO. The Food Policy and procedures are available on the Accounts Payable Site-map or through the following link:

[Accounts Payable - Food Policy](#)

Contact Information

Accounts Payable

[Accounts Payable Home Page](#)

215-400-4530 (Phone)

215-400-4531 (Fax)

accountspayable@philasd.org

Points of Contact:

Title	Name	Email	Phone
Vendor Relations Manager	Doug Harrell	धारrell@philasd.org	215-400-5427
Special Processes Manager	Darlene Nasir	dnasir@philasd.org	215-400-6511

Supporting Staff: Consult the Accounts Payable Site-map for a listing: [Accounts Payable - Contacts](#)

Business Operational Policies and Processes for Schools

Protocols for External Audits



Overview

The School District receives substantial funding from the City of Philadelphia, the Commonwealth of Pennsylvania and the Federal Government. As a result, the SDP is subject to audit by a large number of outside organizations, including but not limited to:

- The City Controller's Office of the City of Philadelphia
- Pennsylvania Department of Education
- Pennsylvania Auditor General
- Pennsylvania Office of the Budget
- U.S. Department of Education
- U.S. Department of Agriculture
- U.S. Department of Labor
- U.S. Department of Health and Human Services
- U.S. Internal Revenue Service

The objectives of audit engagements usually include determining: the accuracy of the School District's financial reports and filings, our compliance with grant funds' laws and regulations, the accuracy of statistical or program reporting (e.g., student attendance and school safety reporting), and the adequacy of the District's controls over its assets and resources to prevent inappropriate use.

Interacting With Auditors

Maintenance of Information and Source Documents at the Schools: Schools may be visited by auditors and asked to furnish information related to an audit's scope and objectives. Your school's information is essential for the School District to demonstrate its compliance with the various laws and regulations that govern its operations. In addition, it is

important to demonstrate that proper controls, policies and procedures are in place at your locations and that supporting source documentation is maintained adequately.

Audit Liaison: The School District's Comptroller is the Audit Liaison for most SDP external financial and performance audits. This does not include routine grant related monitoring reviews which are coordinated by the Office of Grant Compliance and Fiscal Services in cooperation with the various Grant Program Managers (e.g., Food Services Office for U.S. Department of Agriculture).

Audit Notification: Auditors may arrive at your location unannounced if they follow proper protocols. An auditor should have a letter from the Comptroller if they arrive unannounced. If an auditor arrives unannounced without a letter or arranging a prior meeting, immediately contact one of the individuals on the contact list below before answering any questions or providing any information.

Audit Information Requests: The auditor's should follow the District's audit protocol which is to put their audit requests in writing and copy the SDP Comptroller.

Critical Information That Needs to Be Available Upon Request

Information you could be expected to provide to an external auditor could include:

- Sign-in sheets/TPERs verifying staff attendance
- Attendance sheets for meetings and professional development
- Payroll records to include overtime pay and absence approval
- Professional development agendas
- Locations of equipment, property and artwork in addition to transfer and deletion records
- Property tags affixed to personal property assets to coincide with numbers listed in the Personal Property Inventory System
- Records indicating staff issued small electronic equipment.
- Records indicating students to whom musical instruments were issued
- Student Activity Fund records
- Student attendance and enrollment records including student pockets and roll sheets
- Grant related records
- Procurement and payment records
- TransPass records – receipt, returns, and student distribution
- Time and Effort certification records for employees funded by federal grants

Common Audit Findings

As Principals and school staff carry out their daily functions, it is imperative that attention be given to following District policies in order to avoid adverse audit findings.

Previous adverse audit findings have included the following:

- ***Non located and untagged property:*** Personal property physical inventory not agreeing to the information reported by school location in the Personal Property Inventory System (PPIS). Guidance for tracking assets can be found on the General Accounting Web-site: [Capital Assets](#) or Information Systems Web-site, [Personal Property Resources](#), which also has a tutorial.
- ***School District Funds used for improper purposes such as staff breakfasts, etc.:*** Guidance for reporting meals and other expenditures policies can be found on the Accounts Payable Web-site: [Accounts Payable - Travel](#)
- Undocumented uses, lack of proper accounting, accounts with negative balances and non-compliance with responsibility to safeguard Student Activity Funds. Guidance for managing Student Activity Funds is contained in the Student Activity Funds Manual found on the General Accounting web-site: [Student Activity Funds](#)
- **Not approving payroll** in the HR Advantage System bi-weekly, sharing of payroll approval passwords and no sign-off and documentation for authorized leaves and overtime hours. Auditors will check that Principals are bi-weekly approving payroll, not sharing their Payroll Advantage System passwords and ask for authorized signatures for overtime hours and absences from work for any reason. Non approval of three or more times will be elevated to the Chief of Schools and Assistant Superintendent.
- ***Non-authorized expenditures which are not in accordance with District procurement and payment processes and procedures*** (e.g., no Board action item, no final contract before services begin, lack of competitive bidding (RFP), use of a tax delinquent vendor, invoices that do not agree with contracts, etc.).
- ***Schools when preparing the monthly summary of TransPass Reports not determining the actual number of TransPasses given out*** (e.g., document the number actually given out by checking-off the students name on the list and initialing or having students initial when received).
- Inaccurate and incomplete student enrollment and attendance records maintained at the school and in the student pockets.
- Inaccurate and incomplete records for free meals distributed to students.
- Staff paid from federal grants not maintaining proper time and effort documentation in accordance with grants policies and procedures.

Audit Resolution and Corrective Action

Once an audit is complete, a report of the findings is issued by the external auditor. Often the report is publicly issued with the name of the school, and may be accompanied by a press release and/or a press conference by the auditor and reporting by the local newspapers and T.V. networks. If adverse findings from an audit relate to your school, your Assistant Superintendent will be notified and the Principal will be asked to implement a corrective action plan. If the findings are of a material or significant nature, the District's Internal Auditing Services Office may conduct an internal audit. Agreed-upon corrective actions will be monitored to assure continued compliance. Often, external auditors return the following year to test compliance and that the finding is not repeated.

Contact Information for Assistance with External Audits

Accounting Services

[Accounting Services Home Page](#)

215-400-5701 (Phone)

215-400-4521 (Fax)

accountinghelp@philasd.org

Points of Contact:

Title	Name	Email	Phone
Comptroller	Marcy Blender, CPA	mblender@philasd.org	215-400-5435
Assistant Director, Accounting	Kimberly Burrows	kburrows@philasd.org	215-400-5938

Business Operational Policies and Processes for Schools

Protocols for Risk Management



Overview

Every activity that the School District performs balances the rewards of the activity with the risks inherent to those activities. The evaluation of the risk includes determining how an activity may be modified to achieve the desired result with less risk. The final step is seeking to have insurance for those unforeseen risks. Many of the School District's activities are regulated by law. The Office of Risk Management (ORM) reviews all activities to ensure that the School District, its students and employees are afforded the greatest degree of protection during the activity that is possible.

Due to the volume of programs and contracts that are reviewed by the ORM and the fact that you are often required to perform follow up activities, please anticipate a four week lead time.

Please consult with the Office of General Counsel for legal advice. This document only addresses the Risk Management issues.

Professional Development

Professional development (PD) covers a wide array of situations from afterschool training in a classroom or auditorium to team building exercises outside of the normal work place. All activities (for amounts \$20,000 or less) are presented to the LCA committee who, in turn consults with ORM.

1. If there is payment involved with the activity, it must take place through the LCA or regular contract process.
2. If there is no payment involved with the activity, it must still be reviewed by ORM for risk and insurance issues.

3. If the PD does not have any demonstrations (other than a PowerPoint style presentation) AND if there are no students present, there is little enhanced risk to the District. Therefore, ORM will waive the insurance requirements.
4. If there is a demonstration (e.g., science experiments, phys ed. activity) or if there are children present, insurance is required. There may be a need for additional risk management such as background checks. Please check with the ORM if you fit into this classification.
5. If there is no contract involved the person or organization coming in must sign a Hold Harmless & Indemnification Agreement prepared by the Office of General Counsel.

Class Trips

PLEASE NOTE:

- A. Class trips are regulated by the Chief Academic Office. The following only addresses the risk issues.

B. The District does not allow trips to water parks or amusement parks

1. Transportation: must be provided by a pre-approved transportation vendor. The list appears on the Principal's Information Board and is updated on a periodic basis. Trips on water vessels such as the Circle Line Cruise around Manhattan must provide evidence of their current insurance. The Duck Boats are not approved unless they are on dry land at all times.
2. Food: If the trip will include stopping for a meal, you do not need to get a Certificate of Insurance from the restaurant. The ORM requests that you go to chain restaurants when possible as most chains have quality and food handling training.
3. Lodging: If the trip will include lodging, you do not need to obtain a Certificate of Insurance. Please use chain hotels when possible as most hotel chains have safety and security training for their staff.
4. Trip Locations:
 - a. Trips to Federal, State, County or Municipal Owned Locations: No Certificate of Insurance is required.
 - b. Trips to Locations That Do Not Require a Contract (museums, movie theaters): No Certificate of Insurance is required.
 - c. Trips to Locations That Do Require a Contract (The Battleship NJ): A Certificate of Insurance is required.

In School, After School and Summer Programs

These programs must be viewed on an individual basis. The main concerns are: (1) the actual physical contact with the students and (2) potential damage to the facility.

1. Check with your Assistant Superintendent or if there is a contract involved, with the LCA committee or the Office of General Counsel regarding the background check requirement.

2. All activities should be designed to ensure that a teacher or other appropriate school employee is present with the visitor at all times.
3. Activities that necessarily require physical contact with the student generally will require sexual assault and commercial general liability insurance.

LCAs and Contracts

The array of LCAs and contracts are so vast that only general advice can be provided in this training guide. An LCA is a contract. Unless otherwise waived or addressed above, the following general rules apply. (This is not a comprehensive list but rather highlights common questions):

1. General Liability Insurance is required for all contracts unless specifically waived by the Office of Risk Management. Consult the contract to determine the amount required.
 - a. "The School District of Philadelphia, its officers, employees and agents must be named as Additional Insureds", on the Certificate of Insurance and you must also ask for and receive the actual Additional Insured endorsement. **DO NOT HAVE THE SPECIFIC SCHOOL NAMED AS THE ADDITIONAL INSURED.**
 - b. "The School District of Philadelphia, 440 N. Broad Street, SUITE 325, Philadelphia, PA 19130" must appear in the Certificate Holder section of the Certificate of Insurance. **DO NOT HAVE THE SPECIFIC SCHOOL NAMED AS THE CERTIFICATE HOLDER.**
2. Automobile Insurance is required if the vendor is either providing transportation services or if the vendor will be delivering or parking on the SDP premises. (e.g. caterer who will need to drive onto the premises to deliver the food).
3. Workers' Compensation Insurance is required by law for vendors providing services to the District.
4. Sexual Assault or Molestation Insurance is required if there is the opportunity for physical contact with students.

Food or Catering Services

1. **NO OPEN FIRE IS PERMITTED FOR COOKING OR HEATING FOOD.** If a heating source is required, it must be electrical and there must be a proper fire extinguisher present.
2. General Liability insurance coverage of no less than \$1,000,000 per occurrence / \$2,000,000 in place
 - a. "The School District of Philadelphia, its officers, employees and agents must be named as Additional Insured's", on the Certificate of Insurance and you must also ask for and receive the actual Additional Insured endorsement. **DO NOT HAVE THE SPECIFIC SCHOOL NAMED AS THE ADDITIONAL INSURED.**

- b. "The School District of Philadelphia, 440 N. Broad Street, SUITE 325, Philadelphia, PA 19130" must appear in the Certificate Holder section of the Certificate of Insurance. DO NOT HAVE THE SPECIFIC SCHOOL NAMED AS THE CERTIFICATE HOLDER.
3. Auto Liability Coverage in the amount of \$1,000,000 per occurrence for all vehicles is required.
4. Workers' Compensation insurance coverage is required.

Contact Information

Office of Risk Management

[Risk Management Home Page](#)

215-400-4590 (Phone)

215-400-4591 (Fax)

Points of Contact:

Title	Name	Email	Phone
Director of Risk Management	Riccardo Zucaro	rzucaro@philasd.org	215-400-5029
Certificate of Insurance Reviews	Cheryl Rollins	crollins@philasd.org	215-400-5611

Business Operational Policies and Processes for Schools

Protocols for Workers' Compensation



Overview

State law requires that all employers provide workers' compensation coverage for their employees. The coverage extends to all recognized injuries arising out of and in the course of employment. The SDP is authorized by the Department of Labor & Industry as a self-insured entity. Since the SDP is authorized to act as an insurance company, it must perform all of the duties of an insurance company, including notifying the Commonwealth in a timely manner, investigating claims, making proper and timely medical and wage continuation payments and defending claims. The Office of Risk Management (ORM) oversees these activities. The District uses an outside vendor called a Third Party Administrator or TPA to assist in these tasks. At present the TPA is PMA Management Corp.

As a self-insured entity, the District is directly responsible for all payments. The ORM has developed a program to ensure that employees have the best and most extensive network in the Philadelphia region to ensure the finest medical. It also has developed an aggressive reporting program to avoid fines and penalties from either the Commonwealth or the courts. The ORM has also instituted a comprehensive Return-to-Work program to allow employees to return to employment with a full paycheck.

The ORM has worked to make the process as easy as possible for the locations but it still relies on a partnership between the ORM and the schools to ensure that fellow employees receive the fullest extent of benefits.

Procedure

Emergent Care: (e.g., problems breathing, chest pains, severe headaches, disoriented affect, poisoning, severe laceration, severe burns) IMMEDIATELY CALL 911 AND YOUR SCHOOL SECURITY OFFICER

Reporting

All employees are required to report any accident or injury no matter how minor. The report must take place immediately to ensure that the employee receives proper medical attention and that the District complies with all state requirements.

- (1) The principal or his / her designee must first call in the claim to the TPA at **1-888-476-2669**. This must take place within 24 hours of the occurrence or of your learning of the occurrence. If you have access to Internet Explorer (Microsoft) you can report online at [PMAMC](#). User name: 7650013. Password: newclaim.
- (2) The principal or his / her designee must also call School Security at **1-215-400-6100** must take place within 24 hours of the occurrence or of your learning of the occurrence.

Providing Notices to the Employee, the District and the Commonwealth:

- (1) The employee must sign a copy of the Employee Notification form before leaving the building unless the circumstances are such that it is not possible. The form is then faxed to the ORM at **1-215-400-4591**. You must retain the original signed form in the employees personnel file. You should also give a copy of the form to the employee for his / her records.
- (2) Give the employee a copy of the District's approved medical Panel Provider list and advise the employee that they must use the doctors during the first 90 days of treatment or they will be personally responsible for the medical bills.
- (3) Give the employee a copy of the Express Scripts form and advise the employee that if the Panel Provider prescribes any medication that they can go to their own pharmacy, present the Express Scripts card and they will not have to pay for the prescription out of their own pocket.

Payroll Notations:

- (1) An employee who is out on an ACCEPTED workers' compensation claim is recorded as an "F78."
- (2) If the claim is denied, ORM will contact you to advise you that the claim is denied. If so the employee's absence is recorded as "F77."
- (3) An employee is permitted to use his /her personal leave time ("F01") or vacation time ("F02") IF they have time accrued and IF they follow procedures for taking personal or vacation time.
- (4) Employees are NOT allowed to use sick time (F04) for work related injuries and should NOT be coded as such.

Contact Information

Office of Risk Management

[Risk Management Home Page](#)

215-400-4590 (Phone)

215-400-4591 (Fax)

NEED EMAIL ADDRESS HERE

Points of Contact:

Title	Name	Email	Phone
Workers' Compensation Specialist	Miriam Ortolaza	mortolaza@philasd.org	215-400-5403
Lead Workers' Compensation Clerk	Carol Ann Kenney	cakenney@philasd.org	215-400-5592

Issues regarding filing claims, fraud and Return-to-Work issues: Miriam Ortolaza,

Issues regarding payroll while on workers' compensation: Carol Ann Kenney

All other issues: Office of Risk Management, 215-400-4590

Business Operational Policies and Processes for Schools

Protocols for ACCESS Program



Overview

What is the School Based ACCESS Program (SBAP)?

SBAP allows the School District of Philadelphia to receive federal Medicaid funds for providing IEP health related services to special education students who are Medicaid eligible. These reimbursements must be used in providing Special Education services. Schools are afforded the opportunity to use these funds to provide additional interventions to our special needs population through the purchase of adaptive equipment and materials that support the students' IEP goals.

How does my school generate ACCESS Monies?

Health care providers who meet the State of Pennsylvania's ACCESS program licensure and/or certification requirements are eligible to participate in the program. These providers document the services provided to the students on their caseload and when the services meet the eligibility requirements for claiming, they are electronically submitted to the Department of Human Services (formerly the Department of Public Welfare) for reimbursement. An additional way to generate ACCESS monies is through the Transportation Logging program.

These programs are coordinated by the Special Education Liaison (SEL) in the building, under the direction of the principal, and involve direct submission of supportive paperwork to the ACCESS office. The IEP paperwork must be submitted by the SEL, within 5 days of the IEP meeting, including the submission of the signed Medicaid Parental Consent form and the relevant pages of the IEP for the release of the claim data and to obtain medical authorization for the services.

How can my school spend ACCESS Monies?

The ACCESS Team is pleased to be able to provide proposal monies to our District schools based upon the claim submissions and revenues generated by each eligible school. Each year, as the process begins, principals will receive a letter from the ACCESS team indicating the monies available to their school for proposal submissions and the due date for submissions. These proposals are a team effort at the school level and are for materials to

support the IEP goals of the special education students at the school. Each school should have an internal ACCESS committee that reviews teacher and itinerant staff submissions and prioritizes the proposals based upon the needs of their student population. The proposal packet is prepared based upon the immediate needs of the school within the dollar amount provided in the letter. The ACCESS committee at each school should be comprised of the following staff members, where applicable: Principal, PFT Building Representative, Counselor and/or Special Education Liaison, Psychologist, Speech Therapist, Hearing Therapist, Nurse, Occupational and/or Physical Therapist and Vision Therapist. Special Education Teachers may be included in the committee meeting, but are not a mandatory part of the signature team.

Proposal dollars should be reviewed in the following order:

- First priority should go to those written by the Health Service Providers since these students receive these services and generate the monies.
- Second priority goes to the special education classroom teachers where these students attend class.
- Remaining monies are shared with teachers that work with the special education students at the school. This includes students who have an IEP and that are part of the Inclusion Model.

At no time are ACCESS proposals to be submitted for regular education students. All requests must be for supplemental materials as the ACCESS funds cannot supplant what the District is required to provide. The proposal packet will contain the completed proposals with all signatures and the Proposal Submission Form with the total amount requested by the school and all ACCESS committee signatures in place. Each packet is to be received by the ACCESS office at the Education Center, 440 N. Broad Street-Suite 323, before the proposal submission due date. Faxed copies should not be sent. The proposal form has been created in an Excel Spreadsheet format. This form is available by link in the School District's Office of Special Finance (now known as the Office of Financial Services) Web page.

Each Network's appointed ACCESS Committee will review the proposals and once approved, a letter will be sent to the Principal with the approved dollar amount. This letter will advise the principal of the fund code where the monies were loaded and the time period in which to use them. All proposal orders are submitted at the school level by the individual assigned to place orders and the follow up for these items is also done at the school level. It is imperative that the orders be submitted timely and that all follow up be done before the Office of Procurement closes the purchasing process for the school year. Failure to submit timely orders or follow through on the delivery of these items could lead to possible forfeiture of the monies when the fund year closes. Only items approved by the Network's ACCESS Committee may be purchased with these funds. All purchases must follow SDP's Purchasing and Grants Compliance policies, as they relate to ACCESS funds.

Provider Incentive/Materials & Supplies Funds:

Participating providers who meet the eligibility criteria may be awarded an allotment for materials and supplies necessary to service their caseload. These monies are usually loaded to payroll school locations; however, the materials are for use with the provider's entire caseload. Items purchased with these funds are SDP property but may transfer with the employee to other school locations. These monies are separate from proposal funds and are not to be included when the school is preparing its proposal packet.

Contact Information

Office of Financial Services: ACCESS

[ACCESS Home Page](#)

215-400-4580 (Phone)

215-400-4582 (Fax)

sbap@philasd.org

Points of Contact:

Title	Name	Email	Phone
Assistant Director, Financial Services, ACCESS	Michelle Ovington	movington@philasd.org	215-400-5476
Regional ACCESS Representative I	Jennifer Perez	jrodriguez4@philasd.org	215-400-5488

The ACCESS staff is available to all schools to assist in the process and with identifying materials that are appropriate for purchase with ACCESS dollars. Please contact the ACCESS team to assure the students in your school benefit from these dollars.

Additional Program Information:

The School District of Philadelphia also participates in the Quarterly Random Moment Time Study Program. This program is coordinated by the ACCESS Office and generates significant monies each year for the District. A list of eligible participants is submitted to the state's program administrator each quarter and participants are randomly selected and notified via e-mail of their date and time to participate. The selected individuals record their activities for their moment electronically by answering questions (currently 5) regarding their activities during this time. Medicaid outreach activities performed by participants during the quarter generate reimbursement to the district for the time spent by these participants while performing these activities. All principals are encouraged to support this program and its participants.

The ACCESS Office partners with the Office of Specialized Services in its use of the EasySystem™ for service documentation. The ACCESS team provides training and support to staff members and contracted therapists utilizing the EasyTrac™ system for daily service documentation. Training may be coordinated by contacting an ACCESS team member.

Appendix

Matrix of Federal Documentation Requirements

(Please contact your assigned Grant Compliance Monitor for Support)

	Purchasing Equipment	Purchasing Materials	Purchasing Service (w/o Students)	Purchasing Service (w/ Students)	Professional Development	Extra-Curricular Activities	Professional Conferences	PI Meetings w/ Snacks	PI Mailings	PI Materials
Grant Budget Amendment (if applicable)	Any expenditure that MATERIALLY differs from a school's Federal Budget Addendum in SMS requires an edit in SMS assuming it's consistent with the School-wide Plan. For central offices, a grant budget amendment may be required.									
Grant Quotation Form Required?	✓	✓						✓	✓	✓
Grant Quotation Form Additional Notes	Only required for goods NOT on a master contract.		NOT required for micro-purchases \$3,500 and under.					Only required for goods NOT on a master contract. Also required for service micro-purchases.		
LCA (Insurance, Budget Breakdown, Clearances, supporting documentation)				✓						
LCA (Insurance, Budget Breakdown, supporting documentation)			✓							
Meal Request Form								✓		

	Purchasing Equipment	Purchasing Materials	Purchasing Service (w/o Students)	Purchasing Service (w/ Students)	Professional Development	Extra-Curricular Activities	Professional Conferences	PI Meetings w/ Snacks	PI Mailings	PI Materials
PD/EC Request Form					✓	✓				
PD/EC Faculty Sign-in Sheet					✓	✓				
PD/EC Student Sign-in Sheet						✓				
PD1/RX1/PG1 Advantage Document	✓	✓								✓
RQI Advantage Document									✓	
SC Advantage Document			✓	✓				✓		
SEH-324					✓	✓				
SEH-194							✓			
SEH-195							✓	✓		
Board Action item (IF LCA threshold is exceeded)			✓	✓						
Technology Override (if applicable)	✓	✓								
Turn Around Plan							✓			
Supporting Documentation			✓	✓	✓		✓	✓	✓	