

The School District of Philadelphia Principals' Financial Training Guide 2022-2023

Operational Policies and Procedures for Schools



**A Roadmap to Financial Success at your School
(Easy ways to prevent problems down the road)**

The School District of Philadelphia

Principals' Financial Training Guide

2022-2023

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Protocols for Managing School Budgets

School Budget Management



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 plan. In some cases, new principals may inherit budgets they did not create. In other cases, changing or unexpected circumstances may require budget adjustments throughout the year.

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); budget transfers; ensuring compliance with all applicable regulations; and making sure all staff are assigned appropriately in the Staffing Management System (SMS).

Principals should regularly review their budget and spending through ERP reporting. On each Principal's ERP System homepage, there is a section titled "Reporting Dashboard". The "Reporting Dashboard" includes a Funds Available report, Invoice Expenditure Detail report, Purchase Order Detail report, and Requisition Detail report. Steppers for these reports are located on [the ERPHelp website](#) linked [here](#). These reports are all valuable resources for principals to manage their budgets. The Office of Management and Budget and Grants Fiscal analysts can support principals in learning how to run and utilize the reports.

To effectively carry out school budget management tasks, school managers must have a basic understanding of: The School District's accounting code structure (referred to as "Charge Accounts"); the school budget structure; the school budget development process; the School District's financial policies and procedures; and the various information systems and reports.

Where to Access Information

The Guide to School Budgets

The Office of Management and Budget publishes an annual Guide to School Budgets that describes the key aspects of the District's school budget development and allocation process. The Guide to School Budgets for the 2022-23 school year can be found at the following link: [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](#)

Fiscal Year

The District's Fiscal Year (FY) is from July 1st through June 30th. The budget year is associated with the end of the year, meaning that July 1, 2022 through June 30, 2023 is considered Fiscal Year 2023 (FY23). Budgets should be spent within each fiscal year, and unused funds do not roll over to the following year.

Budgetary Coding and Accounts

- Charge accounts include the following accounting structure:
 - Fund–Source–Budget Year–Department–Function–Account–Project–Future
- Descriptions of the account elements are listed below:
 - *Fund* - Represents the type of funds at the highest level. The most common funds used by schools are 110 for operating, 120 for vocational education, and 150 for grants.
 - *Source* - Represents where funding is coming from at a more detailed level than Fund. Each grant has its own source code. The most common sources used by schools are 1100 for operating, 1200 for vocational education, and 2001 for Title I.
 - *Budget Year* - Represents the year in which the accounting transaction occurred. For July 1, 2022 through June 30, 2023, the budget year is 2023.
 - *Department* - Represents the organization that is incurring the cost. Each school and office has its own four digit school organization/department code.
 - *Function* - Represents the activities for which a service or material is acquired. The most commonly used functions by schools are Classroom Instruction, School Administration, Extra-curricular Activities, and Professional Development.
 - *Account* - Represents the type of resources being spent. This is most commonly identified as salaries, benefits, contracts, supplies, or equipment.
 - *Project* - Represents the recording of cost based on an identified collection point. This is currently used for grants and capital projects. For grants, this code represents a period of time for each grant award.
 - *Future* - This code is not currently used but is assignable as needed in the future. All purchases will have a default future value of 00000.
- Each charge account is governed by budgetary control in the ERP System, that allows spending within certain parameters. For the Operating budget, this control allows spending within the budgeted amount and within groups of accounts, listed below, without requiring a budget transfer.
- Grant Fund control budgets 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 budgetary control groups are as follows:

- Part-Time Salaries
 - Overtime
 - Professional Development
 - Extra-Curricular

- Maintenance Overtime
- Other part-time salaries
- Account Group 530000 - Contracted Services Professional/Technical
- Account Group 540000 to 570000 (540000 – Contracted Services Property; 550000 – Contracted Services Transportation/Communication/Print; 560000 Materials and Supplies; 570000 – Equipment)
- Account Group – 580000 – Other (Scholarships, Stipends, Membership Fees)

Budget Transfers

Budget transfers can involve transferring available funding to and from vacant positions and non-personnel budgets (contracts, supplies, equipment, etc.). Transfers must originate from the Principal via e-mail and should be sent to the Operating Budget Analyst for operating funds or Grant Compliance Monitor and Grant Budget Analyst for grant funds. The email should include an explanation for the transfer and budgetary information and amounts.

Position Trade-Offs

- Vacant positions may be traded-off for other positions or for non-personnel funds (contracts, supplies, equipment, etc.).
- 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

Contact Information:

The ***Office of Management and Budget (OMB)*** is charged with providing 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 goals and compliance with District policies.

Title	Name	Email
Director, Budget Operations	Kelli McKenna	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

Protocols for Managing School Budgets

Financial Analyst	Marquis Rios	mtrios@philasd.org
Financial Analyst	Jennifer McCusker	jmccusker@philasd.org
Budget Technician Assistant	Patricia Eckert	peckert@philasd.org

The ***Grant Fiscal Services (GFS) office*** 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, Grant Fiscal Services	William Higgins	whiggins@philasd.org
Senior Financial Analyst	Barb Pignatelli	bpignatelli@philasd.org

Staffing Management System (SMS) Employee Assignment Verification

Position Control



Overview

Critical Information about SMS Employee Verification and Position Control

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, 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 charge accounts 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 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 Kronos Attendance Board Report and the employees actually present in the school.
- The "Request" tab under the "Assignment" tab in SMS allows principals to communicate directly with the Staffing and Position Control teams and creates a logged record of notification of employees on long-term leave, employees on their Kronos Attendance Board Report not showing up at their location, employees at their location not on their Kronos Attendance Board Report, over-appointments, under-appointments, and long-term absences.

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

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 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



The District operates under the Every Student Succeeds Act (ESSA) which amended the No Child Left Behind law. 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 Improvement Formula Set Aside funds. For the most part, the Supplement, Not Supplant provisions apply only in narrow circumstances. **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.** 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 annual certifications, etc.) and Meal approval Form, for example, still apply.

QUICK LOOK GUIDANCE

Quick Look Guidance

This list provides a “quick look” at the Title I / School Improvement Formula Set Aside budget development and spend guidance for the 2022-23 School Year. The subsequent narrative provides additional detail.

- All schools will follow the Needs Assessment and Schoolwide Plan model and process developed by the Planning & Evidence-based Supports Office (PESO).
- Grant Compliance will monitor for evidence of a robust Needs Assessment and Schoolwide Plan process during the school budget development period and throughout the school year.

- Detailed spending plans naming specific interventions or related activities, by named student cohort targeted, should be detailed for ALL funds. During implementation, schools requesting material budget changes to the focus of the Schoolwide Plan will result in the Grant Compliance Monitor or Grant Budget Analyst referring the request to PESO and the Assistant Superintendent for review.
- Schools are not allowed to purchase core curriculum that is not approved to be purchased by the Curriculum and Instruction Office. A more detailed list of goods and services that are allowable and unallowable is provided.
- The District continues to operate under the federal designation of Comprehensive Support and Improvement (CSI) and Additional Targeted Support and Improvement (ATSI) that has been created by the State of Pennsylvania pursuant to the Every Student Succeeds Act (ESSA). Forty-three SDP schools have received the CSI designation that comes with additional funding and Schoolwide Plan responsibilities. Seventeen SDP schools have been identified as ATSI. ATSI designated schools have received a one-time allocation of funds pursuant to the CARES Act.
- A “Hold Harmless” provision is in effect that precludes a school Title I allocation from dropping more than 5% between the 2021-22 and 2022-23 school years.

In the flexibility environment, the specific rules are as follows:

Positions

Schools will need to purchase their enrollment-driven operating teaching and required prep positions allocations from operating. Those operating positions cannot be traded-off. After the enrollment driven purchases are satisfied, any type of position, or portion of positions, may be purchased from Title I / School Intervention Grant funds that are consistent with the needs of the school as contained in the Schoolwide Plan. Those types of positions would include (but not be limited to):

- Teachers (full or partial) of any subject matter
- Counselors or nurses (full or partial)
- Climate Support Assistants, Student Support Assistants (SSAs), or any related Climate Support Positions (full or partial)
- Assistant Principals

A portion of CSI school SIG funds will be allocated to “Must Have” purchases as described below. Those purchases will appear in the SMS system “below the line”, meaning they cannot be traded-off.

EC / PD / Curriculum and Related Materials / Contracted Services

The concept of “Supplemental” versus “Core” does not apply. If the purchase is referenced in the Schoolwide Plan and in SMS, it is allowable. However, spending federal funds must still follow the requirement of “necessary”, “reasonable” and “allocable”, 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.

Title I

Purpose of Title I

Title I’s overall purpose is to improve the achievement of students who are failing or are most at risk of failing to meet Pennsylvania’s academic content and achievement standards. A schoolwide program school (nearly all SDP schools) may use Title I funds to upgrade the entire

educational program to improve the academic performance of all students, but in particular, 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 students' needs to improve student achievement. The Plan should include all funds allocated to the school in the SMS system, not only federal funds in SMS. The planned purchases of all funding is then recorded on a Federal Budget Addendum that is comprised of the text fields of the SMS system connected to the budget lines.

The items that are allowed to be purchased with Title I are governed by two concepts: Schoolwide Plan and federal cost principles articulated in the Federal Uniform Grant Guidance.

1. Schoolwide Plan – This document governs allowable costs. All funds, including federal funds must be used for the needs of the school identified by the Needs Assessment and articulated in the Schoolwide 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 appropriately state certified teachers, to provide high-quality professional development, and to increase parental involvement.
2. Federal Cost Principles – School spending from federal funds must also adhere to the cost principles embodied in the Federal Uniform Grant Guidance (necessary, reasonable, allocable, time and effort documentation such as sign-in and sign-out sheets for PD/EC and annual certifications, competitive purchasing, meal restrictions, etc.). *It should be noted that, consistent with the transition of January 1, 2022, all schools will have the federal documentation requirements for supplemental pay (PD/EC) apply to Operating funds as well, with limited exceptions.*

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

- Extend the school day or school year
- Reorganize class schedules to increase teacher planning time
- Hire additional teachers and other needed staff
- Reorganize classes to promote personalized learning
- Implement career academies
- Implement school safety programs

Roles and Responsibilities

Within the framework of school flexibility, the roles and responsibilities are as follows:

School Principals and Assistant Superintendents must view the Needs Assessment and resulting Schoolwide Plan as a vehicle to facilitate academic progress. 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, through PESO, 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 school based Grant Compliance Monitors will focus on helping Principals maintain an updated and relevant Schoolwide Plan and Federal Budget Addendum in SMS in order to improve student achievement. OMB staff shall likewise support this effort with discretionary Operating dollars. 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 OMB and other central offices to ensure resources are used as effectively as possible on student achievement and for Parental Involvement / Community Engagement.

Specific Guidance

Basic Instruction - Allowable purchases may include, but are not limited to, the following:

- Any teaching or support position that is identified in the Schoolwide plan based on student needs to improve student achievement. This could include an art/music teacher, instructional paraprofessionals, prep teachers, counselors, etc.
- Computers, instructional equipment, and supplies.
- Salaries for teachers and materials to implement an instructional after school, Saturday, or summer program.
- Instructional interventions.
- 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 2022-2023 School Budgeting Process

- Schools will be allocated Operating teachers based on PFT contract maximums. Additional Operating dollars may be allocated to schools with greater academic challenges.
- Assistant Principals: Assistant Principals are Title I allowable if the schoolwide plan clearly articulates the need for the position in the needs assessment and schoolwide plan to support both the instructional program and climate of the school
- Classroom Assistants/Student Support Assistants/Student Climate Staff: May be purchased if consistent with the Needs Assessment and Schoolwide Plan

Parent Involvement (PI) / Community Engagement - Minimum Set Aside (Function 3390XXX)

The District will calculate 1% of the District's entire Title I allocation, then set aside the required equitable share for participation of nonpublic programs, and finally distribute 95% of the remaining to schools to use as their minimum for Title I PI. The 95% for PI 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 are not be limited to, the following:

- Child care for parents to facilitate their attendance at PI activities which would entail the school paying a teacher supplemental pay (EC) to perform the before or after school child care task.
- Appropriate amounts of food for parents for a Title I appropriate parent / family involvement activity such as a workshop or Title I meeting or a meeting of the School Advisory Council where a preponderance of the attendees are parents / family members that address student success issues. No more than \$14 per parent for breakfast; \$16 for lunch and no more than \$26 for dinner, and the use of the meal request form, agendas, and sign-ins continues. However, food purchases will be carefully reviewed to ensure they are consistent with federal rules and guidance.

- Materials for a make and take workshop.
- Part time salaries (EC/PD) 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 of 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; Parent and Family Engagement Policy and/or Compact; understanding the budget.

Professional Development – No Minimum Set-Aside Required (Function 2271XXX)

There is no required minimum professional development set-aside. However, as all District schools are Title I Schoolwide 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 Schoolwide Plan 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 suppliers 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 programming that is explicitly detailed in the school's Schoolwide Plan. Climate programming should be supported by data in the plan's Needs Assessment, selected in consultation with staff of the Office of Climate and Safety, and referenced in the school's Federal Budget Addendum (located in SMS).

Examples of interventions may include, but are not limited to:

- Tier I climate/social-emotional learning programs approved by the Office of Climate and Safety.
- Expenses related to PBIS implementation.
- Stipends for school staff to attend after-school, summer, or weekend professional development in Relationships First (SDP's restorative practices model).

- Expenses related to Tier II small-group interventions supported and approved by the Office of Student Support Services (e.g. Incredible Years, Coping Power, CBITS/Bounce Back, Calm Cat).
- Attendance interventions and supports.
- Mindfulness programs approved by the Office of Climate and Safety
- Assistant Principals: APs are Title I allowable if the Schoolwide Plan clearly articulates the need for the position in the needs assessment to support both the instructional program and climate of the school.

Contact Information

Grant Compliance Monitors are assigned to each school or 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	Tina McCollum	cmcollum@philasd.org	4880
Grant Compliance Monitor	As Assigned		4880

Obtaining Spending Approval and Contracting

Protocols for Financial Activities that Require Prior Approval



Overview

Many financial activities that SDP managers commonly carry out require prior approval from the 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 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 Board or a full explanation.

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

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:

- **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 application. 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, Assistant Superintendent, Classification and Compensation, and the Office of Management and Budget or 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 Procurement, and then Board approval in advance by Action Item. Contact purchasing@philasd.org to determine what competitive process is needed before submitting an action item. If suppliers are directed by SDP managers to deliver goods or services without required prior approval, the suppliers 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 up to \$20,000 require approval by the Limited Contract Review Committee. The Limited Contract Agreement (LCA) Standard Terms can be accessed on the SDP [Office of General Counsel website](#). **Contact the Chief of Schools Office before beginning the LCA process.** The LCA Google Form can be accessed [\[link\]](#). LCA Google forms must be completed and submitted to the Office of Schools. The Office of Schools Contract Administrator will enter the LCA into the ERP System and once approved by the LCA Committee, the LCA will be sent electronically to the vendor, Principal, and Chair of the Limited Contracts Committee to sign. If vendors are directed by SDP managers to deliver goods or services without required prior approval by the LCA Committee, 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 and may be subject to discipline.

- **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 Board Policy 331. It is the policy of the District if virtual conferences and training sessions are available that would otherwise result in out of town travel that they be selected. 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 Chief Financial Officer (CFO) or their designee. The current Board approved travel policy (#331) and Travel Forms can be accessed on the Accounts Payable under Policies and Procedures and Forms on the sitemap. [Accounts Payable Home Page](#)

- **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. [Accounts Payable - Food Policy](#)

- **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.

- **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 Grant 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. An exception to policy form must be completed, found [here](#). Please download the form to Acrobat Adobe before completing.

- **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.

Protocols for Board Action Items Best Practices



Overview

Overview

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

- to enter into a contract or contracts, including contracts to:
 - Receive money or a grant;
 - Receive paid services (Agreement for Services)
 - Receive free services (Memorandum of Understanding); and
 - Accept goods;
- to amend an existing contract, and
- to ratify a contract (to approve it after work has begun);

Section 5-508 of the Public School Code requires Board approval for contracts involving more than \$100 – this includes grants under which the School District receives cash or services. [Board Policy 702](#) provides guidance on Gifts, Grants, Donations, Student Fundraising.

The requirement to obtain authorization from the Board includes the receipt of free services valued at more than \$100.

The Board approves action items that give the Superintendent authority to receive small grants, for cash, or goods or services valued up to \$100,000 each. You will still need to enter into a Memorandum of Understanding for services valued up to \$100,000, but you will not need to get a separate approval through a Board action item. For a grant or free services valued over \$100,000, you must get a Board action item approving acceptance of the grant or services. When a donation of \$100,000 or less is made, the receiving school or district office is required to notify the office of Grant Development.

For service contracts expending up to but not in excess of \$20,000 per contract, the 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 \$20,000 per non-contracted purchase, the 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 Novus System.

The Public School Code requires approval from the Board in order to enter into contracts over \$20,000 Please review [Board Policy 610, Purchases Subject to Competitive Process](#) to see if your contract will require a solicitation or Procurement’s approval to not choose the vendor through a competitive process. 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, which means no individual, principal, or administrator should be signing any contracts, letters of intent, memoranda of understanding, terms and conditions, or any legal terms (unless they are Limited Contracts approved by the Limited Contracts Committee).

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

Best Practices:

Below are guiding questions of 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)?
 - o “We’ve had a good partnership with this vendor for a long time” is not a good rationale for why you choose this contractor.
2. How was this vendor chosen?
 - o Competitive process (i.e. RFP, RFQ, did an independent study of possible vendors based on your criteria).
 - o Included in a grant proposal (be prepared to answer why this contractor was written into the grant proposal).
3. For all professional service contracts of \$100,000 or more, the Board requires a competitive selection process and that process and the criteria for the selected supplier to be in the body of the Action item. See [Board Policy 610](#) and [Office of Procurement’s Procurement Manual and website](#) for details. 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 Compliance and Fiscal Services 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 supplier 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 Supplier (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 to the Office of Research and Evaluation.
2. If this is a repeat contract, how do you know that this contractor's work was 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?)

Similar to LCAs, principals would need approval from their Assistant Superintendent, the Chief of Schools and any District Office related to the proposed work (i.e purchase of curriculum would need approval from the Office of Academic Support) prior to Action Item submission.

This is the form to use to [Request for Action Items](#).

Contact Information

Chief of Schools Office
Sr. Project Manager: Brian Wilson bwilson@philasd.org

Protocols for Managing Limited Contracts (up to \$20,000)



Overview

Professional service contracts for \$20,000 or less are called Limited Contract Agreements (LCAs). No SDP school or office may enter into an LCA without approval from the School District's Limited Contract Committee. The LCA Committee meets once a week (usually Tuesdays at 11:00 a.m.) to review all LCAs submitted to the Committee for review. The entire process from submission through contract execution takes approximately two to four weeks (see below). A video overview of the LCA process for schools can be accessed [here](#).

[Contracts for amounts greater than \$20,000 require prior approval by action item adopted by the Board of Education and may require that the vendor be selected using a competitive process through the Office of Procurement. Please refer to "Protocols for Best Practices" (above) for guidance concerning drafting action items, and to "Protocols for Contracts" (below) for guidance concerning Agreements for Services (expenditure contracts over \$20,000).]

To obtain an LCA, you must submit the [LCA Google form](#) with all necessary attachments to the Office of Schools and they will submit your LCA in the ERP System. **Before starting this process contact schoollca@philasd.org** –Please include the following:

- 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.
- ACORD certificate reflecting the School District's standard insurance requirements for contractors, in most cases. (See "Protocols for Risk Management," below).

The Office of Schools will reach out if they have any questions about your submission. Please carefully plan your critical path for LCA 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.

You can access a Word version of the LCA Standard Terms and Conditions, and the Limited Contract Information Sheet (OGC-2), through the School District's Office of General Counsel at: [Office of General Counsel Homepage](#)

No Ratifications Permitted: The Limited Contracts Committee cannot and will not ratify an LCA, 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 LCA, the School District cannot pay the Contractor except after the Board approves an action item retroactively to ratify the LCA. 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:

- Before requesting to complete an LCA for instructional materials or services first contact the Chief of Schools Office to complete needed pre-approvals before completing the Google Form.
- You must make sure that (1) you have funds available under the ‘Contracted Services’ line item in your budget in the District’s ERP Financial System using the [Funds Available Report](#) located on [the ERPHelp website](#); (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 supplier number. If the contractor has done business with the District, the supplier number can be found in the [Supplier Information Report](#) located on [the ERPHelp website](#). If the contractor has never worked for the District they need to [register in the Supplier Portal](#). Email Oraclesupplier@philasd.org for additional support.
- LCAs require a three-way match including a Purchase Order, Supplier Invoice and a Receipt entered into the ERP system. The PO is vendor specific, must be charged to Contracted Services Accounts and be the amount needed for the current fiscal year.
- 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 supplier 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 LCAs using federal funds, a competitive selection process must occur. Please see the policies and procedures contained on the Grant Compliance and Fiscal Services website for specific competitive selection process thresholds.

Completing the LCA Form:

- Fill in all sections of the [LCA Google form](#) 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.
- If federal grant funding, the LCA must include a Grant Quotation Form which can be found on the GCFS web site at: [Grant Compliance Forms](#).
- The Office of Schools Contract Administrator will create the LCA in the ERP System and submit it to the LCA Committee. If there are any questions or issues, the Office of Schools or LCA Committee may reach out to the Principal. Once approved, the LCA will be sent electronically to the vendor, and then the Principal for signature. The [stepper for how to esign](#) is located on [the ERPHelp website](#).

Submitting the Form and Paying the Contractor

Obtaining Spending Approval and Contracting

- Once the [LCA Google form](#) is completed, including submitting the clearances, the Acord insurance certificate, and any other relevant attachments or exhibits (e.g. scope of services, budget breakdown, negotiated terms and conditions) the Office of Schools Contract Representative will enter the Contract in the ERP System.
- The LCA Committee will review the contracts on Tuesday.
- Once a LCA is approved by the LCA Committee, the LCA will be sent to the vendor for signature, then the Principal, and finally the Chair of the LCA Committee. The [stepper for how to esign](#) is located on [the ERPHelp website](#). After it is fully executed, the Principal will get an email with a copy of the LCA. ***Do not allow any service to start before you have an approved LCA.***

Contact Information

Chief of Schools Office
Sr. Project Manager: Brian Wilson bwilson@philasd.org

Protocols for Contracts



Overview

If you have questions about:

- a. The contracting process, please call Tamara Holloway at 215-400-5250 or email contracting@philasd.org.
- b. A contractor performing services on an existing contract, please call Audrey Buglione at 215-400-6208.
- c. A grant-funded contract, including any problems with a Contractor performing under a grant-funded contract, please call Ryan Silverman at 215-400-5281.

For your reference re the language, the Standard Terms and Conditions for contracts is available 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. Please see the "*Protocols for Managing Limited Contracts (up to \$20,000)*" section of this document, above, for guidance on creating an LCA.

Agreement for Services (AfS) (over \$20,000)

In order to complete a contract that will spend over \$20,000, you must work with the Office of Schools to submit an action item for Board approval. Once the Board approves, you must work with the Office of Schools Contract Administrator and the Office of General Counsel to complete an Agreement for Services (or if applicable, an Amendment to Agreement for Services).

Also, you must review the policies and procedures contained on the Office of Grant Compliance and Fiscal Services website and the Procurement website for specific competitive selection process thresholds that must be met before a contract can be created.

Other Contract-related Documents

Other forms needed for your reference and use may 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](#)

Obtaining Spending Approval and Contracting

- Vendor Versus Sub-grantee Comparison Form
- Statement of Work
- Budget

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 - any expenditures from the school's student activity funds. In order to enter into the contract, take the form of agreement provided by the supplier, or check to make certain you approve of the terms of the deal (price, date, description of the work services), complete the Addendum, add it to the supplier's form of agreement, have the supplier sign both, and have the principal of the school sign both documents. The Office of General Counsel can review these contracts if you have questions about any of the terms. 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 supplier's agreement carefully. These agreements typically provide for the forfeiture of the fee to the supplier 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 refer to the "*Protocols for Managing Limited Contracts (up to \$20,000)*" to create graduation contracts. You should not sign any contract without approval from the Office of General Counsel.

Memorandum of Understanding (MOU)

Use this type of contract to contract for services when the provider has agreed not to charge the School District any fee for its services. Please contact the Office of Schools' Contract Administrator, Brian Wilson bwilson@philasd.org, to start this process in the ERP System.

Contact Information

Office of General Counsel
[General Counsel Home Page](#)
contracting@philasd.org
215-400-4120 (Phone)
215-400-4121 (Fax)

OGC Points of Contact

Title	Name	Email
Deputy General Counsel	Audrey Buglione	abuglione@philasd.org
Contracts Process Manager	Tamara Holloway	tholloway2@philasd.org
Senior General Counsel	Paul N. McCarthy	pnmccarthy@philasd.org
Associate General Counsel (Grants)	Ryan Silverman	rsilverman@philasd.org
Senior General Counsel (Leases/Licenses)	Laurie Riley	lriley@philasd.org
Office of Schools	Brian Wilson	bwilson@philasd.org

School Fiscal Management

Protocols for Payroll



Overview

While base salary is automatically generated for most SDP employees, the Principal is responsible for ensuring that all absences 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 outside their normal workday, or attend an in-school professional development session, the Principal is responsible for following the requirements of the Grant Compliance Office who will enter the hours in the Payroll system - school staff no longer enter supplemental pay into the Payroll system effective January 1, 2022. Principals shall also ensure all school staff follow the applicable Grant Compliance Office procedures as well.

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 Payroll (Regular Working Hours)

To approve a location's employee absences, administrators must approve the TPER screen in the Advantage Payroll System to reflect absence entries. Administrators are prohibited from giving 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 TPER screen. Contact the Advantage Help Desk (Advantage@philasdsd.org) to arrange for these security changes.

Employees must record their daily attendance in **Kronos** when working each day. Kronos resources are available on [the ERPHelp website](#) and linked [here](#).

Payroll Close Time and Dates

Payroll is closed on alternating Fridays. 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: [here](#)

For School based employees, they will call the Aesop system for the following absence types:

1. Illness in Family;
2. Personal Illness;
3. Personal leave;
4. Staff left SDP- this can only be entered by the timekeeper or the principal. These codes will automatically be recorded and updated in Advantage.

All others need to be reported to the timekeeper at the school building. 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](#).

Timekeeper Absence Management Sheets (new)

The Timekeeper Absence Management sheet is available in the Employee portal and can be printed by Timekeepers and Principals. This is an optional resource for timekeepers to track employee absences and is intended to help bridge the gap from the former paper/pencil process to utilizing digital tools. This report does not need to be stored for audit purposes. While visually similar to the paper TPER, the Timekeeper Absence Management Sheet should only contain information recorded by the Timekeeper or Principal and should not be available for individual employees to document absences. Absences are still required to be recorded in the Advantage System TPER.

Employee ID and Social Security Number

Employees are now identified by their employee ID number. The employee's Social Security number will not be used for identification or for documents at the school level. When calling Payroll, you must have the employee ID. Written requests and inquiries 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 Advantage

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 taxed 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 Advantage TPER. It must be included in the next scheduled paycheck.

Part-Time Salary, Extra-Curricular and Professional Development Payments (Supplemental Pay)

Supplemental pay from any funding source is not eligible for direct payroll entry by the schools. Schools using federal funds for PD/EC pay will need prior Grant Compliance Office approval and then submit their request for payment 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 need to be paid from Operating funds with an immediate intervention to correct the problem going forward.

For Operating supplemental pay, prior approval by the Grant Compliance Office is not required. However, most of the requirements of federal fund supplemental pay do apply to Operating funds. Contact your assigned Grant Compliance Monitor for specific details.

Contact Information

Payroll Department
[Payroll Home Page](#)

215-400-4490 (Phone)
215-400-4491 (Fax)

payrollhelp@philasd.org

Protocols for Personal Property



Overview

A school's personal property are the items in their building (i.e. furniture, equipment, SMARTBoards, and other items with a useful life exceeding 1 year) identified by The Office of Accounting Services for tracking and financial monitoring. The District will tag and add all items that will be tracked in the Oracle Asset Management system. Each principal is responsible for knowing the location of the items on their inventory and ensuring it is tagged.

Effective August 2021, all computer technology will be tracked in the Computer Inventory Module in the Student Information System (SIS) and no longer housed in the fixed asset system. This includes laptops, desktops, Chromebooks, iPads, and tablets. For guidance, please see the "The New Computer Inventory Module in the Student Information System (SIS)" section below.

Each principal/building administrator is responsible for conducting an annual physical inventory of items on their personal property inventory report and submitting it to the Office of Accounting Services before the end of the school year. In addition, each principal/building administrator is responsible for conducting an annual physical inventory of computer technology being tracked in the SIS system (See "The New Computer Inventory Module in the Student Information System (SIS)" section below).

Each principal/administrator must provide all appropriate updates, including transfers and deletions, to the Office of Accounting Services for their building or office's personal property records, with supporting documentation provided where necessary. All appropriate updates for computers shall also be made in the Computer Inventory Module in the Student Information System (SIS).

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, including records from the Computer Inventory Module in the Student Information System (SIS), 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. Please note, teacher laptops are not part of the school's Computer Inventory and are assigned to individual staff.

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 federally purchased 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 expected to be present, as listed on the Oracle Asset Management System or the Computer Inventory System in the SIS regardless of funding source, 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 or tracking and monitoring deficiencies 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, the Grant Compliance Office will recommend employee disciplinary actions and/or alternatives.

Critical Information Regarding Tracking Equipment and School Property -- Regular Inventory Tracking System

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. Instructions and upload templates for deletions, transfers and updates will be provided to each school/office location as part of the annual inventory process.

Computers (laptops, desktops, Chromebooks, and iPads) will be tracked and monitored in the new Computer Inventory Module in the Student Information System (SIS). Please see the section on this module below for more information.

If you have an immediate Personal Property training need, please contact the Accounting Compliance and Control Monitor assigned to your school.

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 email address to request that tags be issued.
- ***Inventory Deletions:*** Individual property records can be deleted from the Oracle Asset Management System to reflect disposal, loss, or theft of an item by providing a completed disposal template to the Office of Accounting Services. 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 at the time that the deletions template is submitted.

- 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.
- The disposal of artwork, regardless of age, must be approved by the Office of Arts Education 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 transfer template.
- **Inventory Modification**: Individual property records can be modified to reflect the addition or update of specific information using the update template. 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. Computers can be assigned to either the school or a student and changes can be made in the SIS Computer Inventory Module. Schools will not have access to modify teacher or administrator laptop assignments.

The New Computer Inventory Module in the Student Information System (SIS)

Computers (laptops, desktops, Chromebooks, and iPads) will be tracked and monitored in the new Computer Inventory Module in the Student Information System (SIS). This system will be available at the start of the 21-22 school year. Please reference the [District Chromebook 1:1 Guidance](#) for more information about tracking student Chromebooks. Staff laptops will be assigned directly to staff. Each employee receiving a device should have the device available during their work day. Moving forward the serial number on the device will be tracked in the Computer Inventory Module in the SIS. They will no longer be tagged with a personal property inventory number.

- Lost, stolen, or damaged student devices should be documented by updating the status in the new SIS Computer Inventory Module.
- Lost or stolen staff-assigned devices will need to be replaced by the employee up to the depreciated cost of the device.
- New teacher and administrator macbooks have 2 accidental damage repairs included at no cost
- All student and staff assigned computers follow the student or staff member as they move to a different District school. If other computers assigned to the school need to be transferred to another school location, please reach out to ComputerInventory@philasd.org and include the administrators at both schools in the email.
- Devices over 5 years of age can be removed from your school’s inventory by submitting the Obsolete Computer Form provided by I.T.
- Schools will submit yearly computer inventory. More details will be communicated by IT.

Contact Information

Accounting Services

[Personal Property Home Page](#)

215-400-5604 (Phone)

215-400-4521 (Fax)

personalproperty@philasd.org

SIS Computer Inventory Module

ComputerInventory@philasd.org

Points of Contact:

Title	Name	Email
Sr. Fixed Asset Accountant	Steve Kwaszkiewicz	sakwaszkiewicz@philasd.org
For questions about computer inventory, please contact computerinventory@philasd.org .		

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

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. Review the district's [Procurement Manual](#) for more detailed guidelines on purchasing policies. There are four major processes for purchasing:

1. Purchase Orders

- Purchases of goods and services from contracted vendors/suppliers, regardless of dollar amount.
- Purchases of goods and services from non-contracted vendors/suppliers, up to \$20,000, provided the purchase is approved by the Procurement office.
- Purchase Orders can only be created with vendors/suppliers that are fully registered and “spend authorized” in the Oracle Supplier Portal. Use the following flowchart to confirm the status of the vendor/supplier you’re looking to do business with: [Is My Supplier in the ERP & Spend Authorized?](#)
- Requisitions do not authorize vendors/suppliers to provide any goods and/or services until fully approved within the work-flow of Oracle and converted into a formal Purchase Order by Procurement.
- Purchase Orders have specific Terms & Conditions that all vendors/suppliers must follow. The district does not accept terms & conditions from non-contracted vendors/suppliers. View our Purchase Order Terms & Conditions [here](#).
- Schools are not authorized to complete online applications with external vendors/suppliers for any purchase. Contact Procurement for assistance in finding a similar product/service with existing vendors/suppliers.

2. Advertised Bids

- Purchases of goods from non-contracted vendors/suppliers, over \$20,000. (Also requires an approved Board action item prior to purchase.)
- Schools must receive authorization from either their Assistant Superintendent or the Chief of Schools Office before initiating an Advertised Bid process.
- After receiving authorization from your Assistant Superintendent or the Chief of Schools Office, a [Bid Request Form](#) must be submitted to Procurement.

3. Limited Contract Agreement (LCA)

- Purchase of services from non-contracted vendors/suppliers, up to \$20,000. (For more information, please see the section on LCAs on page 21.)

4. Requests for Proposal (RFPs)

- Purchase of services from non-contracted vendors/suppliers over \$20,000. RFPs are recommended for services valued over \$20,000 and required for services valued over \$100,000. (Also requires an approved Board action item prior to purchase.)
- Schools must receive authorization from either their Assistant Superintendent or the Chief of Schools Office before initiating an RFP process.
- After receiving authorization from your Assistant Superintendent or the Chief of Schools Office, an [RFP Request Form](#) must be submitted to Procurement.

Procurement Protocols for Purchasing:

There are 3 main types of requisitions in Oracle:

- External Catalog - (Punchouts)
- Non-Catalog
- Internal Catalog - (Smart Forms)

External Catalog

- External catalogs or Punchouts represent a small group of suppliers who provide a high volume of specific categories of supplies.
- Due to the high volume of purchases, the District has negotiated special pricing with select suppliers for the District, made available through specific website catalogs or Punchouts.
- Requesters can search for these suppliers when they are creating their requisition and will be taken to their punchout site automatically once they select the supplier from their search.

The current group of punchout suppliers includes:

1. Office Depot
2. School Specialty
3. School Health
4. Lakeshore
5. Blick Art

Utilize the following stepper to create/submit an external catalog requisition ` (punchout):

<https://drive.google.com/file/d/1kai1RJds7MOtHp4Stet7ma12xCqyoRov/view>

Internal Catalog (Smart Forms)

- The Office of Procurement can create an internal catalog (Smart Form) of regularly ordered items or services organized into specific groups. These internal catalogs are intended to help District requestors find these regularly ordered goods or services easier.
- Procurement regularly monitors and updates internal catalogs as needed, such as item names, pricing information, etc.
- Requesters that utilize an Internal Catalog are not able to edit certain portions of the requisition such as the supplier name, pricing and category code.
- Requesters are able to access internal catalogs (smart forms) through the “**Purchase Requisitions**” module, under the “**Request Forms**” section:

The main external suppliers we use internal catalogs (smart forms) for are:

1. Apple
2. Dell
3. Lexmark
4. Visual Sound

For a more detailed listing of vendors and pricing, utilize the Procurement Decentralized Purchasing Site here:

<https://www.philasd.org/procurement/decentralized/>

Smart Forms for Internal Purchases

- There are specific Internal Catalogs (Smart Forms) created by Procurement for certain departments in the central office that offer various internal services and items to support schools and other program offices throughout the district.
- The approval process and payment terms are done internally through budget transfers between departments
- The services are done internal and do not involve outside vendors
- **Services need to be confirmed by the internal department at central office before submitting the order**

These internal catalogs (smart forms) for SDP departments are labeled as the following:

1. **Internal Food Services** - For services provided by the Food Services Department
2. **Internal Printing Services** - For services provided the Print Shop
3. **Internal Transpass** - For SEPTA key cards with the Transportation Department
4. **Internal Transportation Services** - For to/from school trips
5. **Internal Use of Facilities** - For equipment, space reservations, etc.

Utilize the following link for a list of steppers to create/submit internal requisitions with the various central office departments:

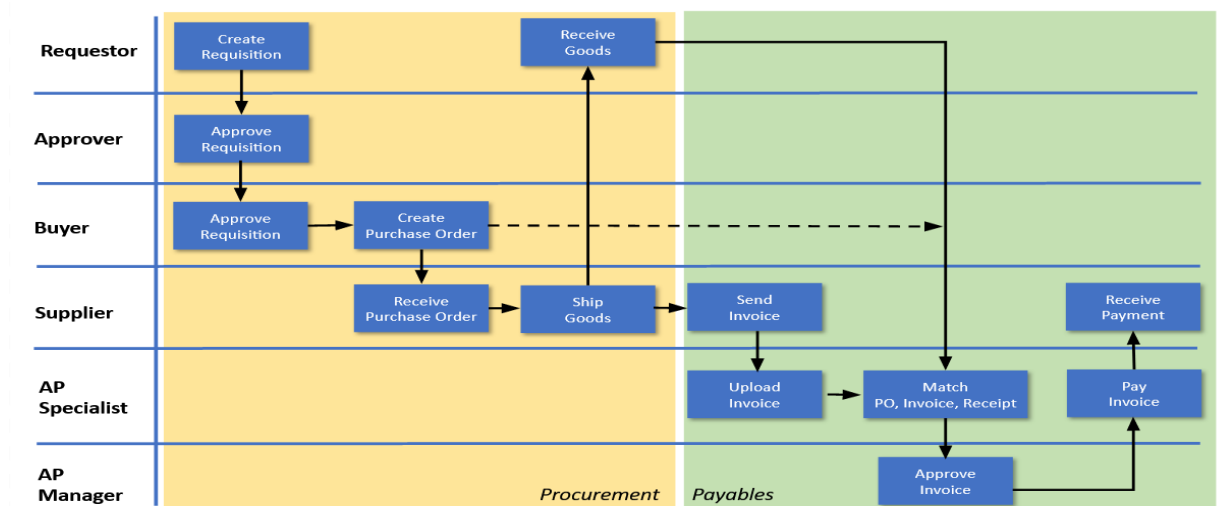
<https://www.philasd.org/erphelp/requisitions/#1594318329053-bb7e492a-6b39>

Non-Catalog Requisitions

- Schools and offices can create non-catalog requisitions for goods with any registered supplier that is **not on any catalog and/or contract/purchasing agreement within Oracle**.
- The purchase should not contradict with any existing agreement and/or contract and should be under \$20,000 in most cases.

- The order should also not be related to a service (in most cases) as this should go through the LCA (Limited Contract Authorization) process.
- As these types of purchases are not related to an existing agreement or contract, they require at least 3 quotes from different vendors to confirm the most competitive pricing and prevent overspending with one supplier.

Below is a flowchart that represents the process for an order to be fully completed and paid:



Oracle Supplier Portal:

- Schools looking to do business with any outside vendor/supplier, must ensure that the vendor/supplier has registered with the Oracle Supplier Portal. Purchase Orders, LCAs and fully executed contracts cannot be established until a vendor/supplier is fully registered and is spend authorized in Oracle.
- Existing vendors/suppliers who need assistance with accessing the Oracle Supplier to view orders, submit invoices, etc, may contact oraclesupplier@philasd.org. **Schools should not submit requests for vendor assistance on their behalf.**
- Vendors/suppliers can receive live assistance with the Oracle Supplier Portal at one of the scheduled Supplier Office Hours
- New vendors/suppliers can submit new registrations here: Oracle Supplier Portal. New registrations are reviewed by Procurement and can take 1-3 business days for full review.
- Procurement can approve new vendor/supplier registrations to make their profile propospective. To request spend authorization of a vendor/supplier profile, submit an email request to oraclesupplier@philasd.org.
- The oraclesupplier@philasd.org email is for assistance regarding vendor/supplier information only, as it pertains to the Oracle Supplier Portal. **Schools should not utilize this email for internal related issues with Oracle such as access, approvals, requisition, purchase order support, etc.**

Support links for Suppliers:

- **New Supplier Registration:** <https://oraclesupplier.philasd.org>
- **Existing Supplier Registration Sign-in:** <https://ejhc.fa.us6.oraclecloud.com/>
- **Supplier Portal Steppers (Invoicing, Managing POs):** <https://www.philasd.org/procurement/oracle-supplier-portal/>
- **Supplier Office Hours (live assistance with Supplier Portal):** <https://www.philasd.org/procurement/announcing-supplier-portal-office-hours/>

Suppliers can contact oraclesupplier@philasd.org at any time for assistance and inquiries related to the Oracle Supplier Portal.

Principals commonly work with the Procurement office to get assistance with purchase orders. View the contact information below for assistance as needed:

Contact Information

Office of Procurement Services

[Procurement Home Page](#)

215-400-4380 (Phone)

215-400-4381 (Fax)

purchasing@philasd.org

Points of Contact:

Title	Name	Email	Phone
Procurement Manager	Throne Cropper	tcropper@philasd.org	215-400-5022
Procurement Manager	Chris Holt	cholt@philasd.org	215-400-5045
Buyer I	Christopher Cherry	ccherry@philasd.org	215-400-5269
Buyer I	Kaaliyah Fratarcangeli	kfratarcangeli@philasd.org	215-400-5338
Strategy Analyst	Aja Harrell	aharrell@philasd.org	215-400-6531

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 Services 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 monthly bank reconciliation process. Bank accounts should be reconciled monthly in SFO no later than the end of the following month, with the exception of June which needs to be reconciled prior to utilizing SFO for the month of July (ie: the next school year). June should be reconciled as soon as reasonably possible. (See Year End Cut-off Memo issued annually from the CFO). In addition, for each month, please submit the following reports to your ACCM:

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

Please also see the SchoolFunds Manual for additional policies which is located [here](#).

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. . Reach out to your ACCM who can assist you with this process.

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.

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 section. 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 Purchase Orders/Encumbrances

Please monitor open purchase orders/encumbrances throughout the course of the year within the ERP system. Please note that all open encumbrances should be cleared and if no longer needed, canceled through coordination with the Procurement Office 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. When a nonresident student enrolls in any of our Philadelphia public schools, the parent/guardian needs to be informed that a tuition bill will be sent to them. If the enrollment takes place after the school year starts, the parent/guardian will be required to pay a prorated tuition bill. Even if a child lived in Philadelphia and then moved outside the city, a tuition bill must still be paid for the period in which they are a nonresident and still attending the District school. However, if a Philadelphia resident student, who prior to becoming a nonresident student, attended a Philadelphia public school after completing their 11th grade year, they may continue to attend their school of enrollment through their 12th grade year without a tuition bill. Please contact Child Accounting at childaccounting@philasd.org with any questions regarding the billing process. Please contact the Office of Student Enrollment and Placement osep@philasd.org to determine a nonresident students' eligibility to attend a SDP school.

Please refer to Board Policy 202 "Eligibility of Nonresident Students" [202 Eligibility of Nonresident Students](#)

SEPTA Student Fare Cards

The Office of Transportation Services (Transportation) provides transportation to approximately 65,000 students weekly via free SEPTA Student Fare Cards. Schools must assign a Transportation Administrator when school opens to activate fare cards, manage assignments, and handle issues, and distribution. Questions and issues should be directed to transpass@philasd.org. Additional information can be found at the sites below:

SEPTA Student Fare Card Website

<https://www.philasd.org/transportation/septastudentfarecard/>

SEPTA Student Fare Card App - Training Resources

<https://www.philasd.org/transportation/septa-student-fare-card-training-resources/>.

Points of Contact Transportation

Title	Name	Email
Director,Business Operations Transportation	Maureen Edozie	medozie@philasd.org
Fare Card Coordinator	Nazareth Latimore	nlatimore@philasd.org

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.
- 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 Accounting System.
- 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.

- Accounting Help Line Options: (215-400-4520)
 1. Student Activity
 2. Bank Reconciliations
 3. Personal Property Inventory
 4. Student Fare Cards Reporting
 5. Purchasing
 6. Receivers and Open Encumbrances
 7. Audit Related Matters
 8. All Other

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

<u>Title</u>	<u>Name</u>	<u>Email</u>	<u>Phone</u>
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	Yvette Rossell	yrossell@philasd.org	215-400-5952

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

[Accounting Compliance and Control Monitors](#)

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 suppliers in accordance with the terms of contract agreements 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 are the payment processing requirements.

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

- Suppliers providing goods or services to the School District **must be registered in the Oracle System** as "**Spend Authorized**" before procuring goods and or services and before payment can be issued. Suppliers can register via the Supplier Portal. [Oracle Supplier Portal – Procurement](#)
- Goods and services are procured by way of purchase orders.
- Payments are made **net 30 days** from the invoice date provided all required documentation has been received and validated in the ERP system.
- Checks are mailed directly to suppliers they **CANNOT** be picked up or hand-delivered.

The District launched a new [Oracle ERP system](#) and we have updated guidance on the payment process:

[Accounts Payable Department Supplier Invoice Guidance Registering in the Oracle Supplier Portal Payment Process: Three-Way Match](#)

[Accounts Payable Internal Invoice Guidance](#)

The following are links that relate to the Employee reimbursement expense policies 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 \$200 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 \$200. Paraprofessionals receive an annual allotment of \$50.00 to purchase supplies.
- 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 agencies. 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 School District of Philadelphia's travel policy 331 and the administrative procedures have been updated and can be found on the Accounts Payable website.**
- The District's **Food Policy** is very restrictive. Meals or refreshments are NOT allowed except for emergency situations, for parental involvement using Title I with restrictions, other grant funded provisions where specifically allowed, 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

Accounts Payable Points of Contact:

Title				Name	Email	Phone
Accounts Payable Director, Supplier Accounts				Doug Harrell	dharrell@philasd.org	215-400-5427
Accounts Payable Director Special Processes				Darlene Nasir	dnasir@philasd.org	215-400-6511

Supporting Staff: Consult the Accounts Payable Site-map for a listing:

Accounts [Payable - Contacts](#)

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/or 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.

Audit Information Requests:

The auditors 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:

- Kronos reports and documentation verifying staff attendance and absence
- 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 and computing devices
- 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
- SEPTA Student Fare Card records
- 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 Oracle Personal Property Inventory System and SIS System for computing devices. Guidance for tracking assets can be found on the General Accounting Web-site: [Capital Assets](#).
- ***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: [here](#)
- ***Not approving payroll*** 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 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 supplier, invoices that do not agree with contracts, etc.).
 - 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 or the Office of Inspector General may be notified. 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	mblender@philasd.org	215-400-5435
Director, Accounting	Kimberly Burrows	kburrows@philasd.org	215-400-5938

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 workplace. All activities (for amounts \$20,000 or less) are presented to the LCA committee..

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:
 1. Trips to Federal, State, County or Municipal Owned Locations: No Certificate of Insurance is required.
 2. Trips to Locations That Do Not Require a Contract (museums, movie theaters): No Certificate of Insurance is required.
 3. 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 and confirm with the Office of Risk Management that the Certificate of Insurance is compliant with Risk's requirements.
2. "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.**
3. "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.

4. 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).
5. Workers' Compensation Insurance is required by law for vendors providing services to the District.
6. 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
 1. "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.
 2. "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
	Tanzil Cole		215-400-6719

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 care. 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: new claim.
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 employee's 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)

cakenney@philasd.org

Points of Contact:

Title	Name	Email	Phone
Workers Compensation	Carol Ann Kenney-Denaro	cakenney@philasd.org	215-400-5592
Workers' Compensation Clerk	Janice Kenney	jmkenney@philasd.org	215-400-6076

Issues regarding filing claims, fraud and Return-to-Work issue, payroll while on workers' compensation: Carol Ann Kenney-Denaro.

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

Protocols for the School Based 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 health related IEP 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 Compliance Monitor (SPECM) in the building, under the direction of the principal, and involve direct submission of supportive paperwork to the ACCESS office. The signed IEP paperwork must be submitted by the SPECM, 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 the mandatory 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 submission and the due date for their submission(s). 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 Compliance Monitor/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 the eligible 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 approved 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 will not be accepted. The proposal form and related information is available by link in the School District's Office of Special Finance (now known as the Office of Financial Services) web page, under the ACCESS tab.

Each network/region'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 approved 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 the items approved by the network/region's ACCESS committee may be purchased with these funds. All purchases must be from approved SDP vendors and follow SDP's Purchasing and Grants Compliance policies, as they relate to ACCESS funds.

The ACCESS staff is available to all schools to assist in the proposal process and with identifying materials that are appropriate for purchase with ACCESS dollars. Special education teams are encouraged to work together with their network/region Director of Special Education to find materials that meet the goals and objectives of their student population. Please contact the ACCESS team to assure the students in your school benefit from these dollars.

Provider Incentive/Materials & Supplies Funds:

Participating providers who meet the eligibility criteria may be awarded an allotment for materials and supplies necessary to service the students on 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. All purchases must be from approved SDP vendors and follow SDP's Purchasing and Grants Compliance policies, as they relate to ACCESS funds.

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 the assigned 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.

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
Director, Financial Services, ACCESS	Michelle Ovington	movington@philasd.org	215-400-5476
ACCESS Representative	Christelle Boursiquot	cboursiquot@philasd.org	215-400-5413
ACCESS Representative	Anthony Capolingua	acapolingua@philasd.org	215-400-5478
ACCESS Representative	Toni Pelzer	tpelzer@philasd.org	215-400-5834

ERP System Protocols, Reports and Support



Reports

These reports are available to all users on the **Reporting Dashboard** on the ERP homescreen.

Report	Description	Link to Stepper
Funds Available	Allows principals/administrators to be able to see funds available in different funding sources.	Funds Available Report
Missing Receivers	Shows purchase orders that have been invoiced but do not have matching receipts.	Missing Receivers Report
Purchase Order Detail	Allows principals/approvers to see what has been ordered, what has been received/invoiced, and what has been paid.	Purchase Order Detail Report
Invoice Expenditure Detail	Shows which invoices have been paid and when they were paid.	Invoice Expenditure Detail Report
Requisition Detail	Shows a list of requisitions and their statuses.	Requisition Detail Report
Supplier Information	Search for suppliers and their statuses in the system	Supplier Information Report
Annual Personal Property	Shows Personal Property Inventory attributed to school and office locations.	Annual Personal Property Report

Support - Who to Contact

Support	Contact
Procurement- inquiries regarding the activities and status of requisitions, purchases orders, PA agreements and smart forms	Purchasing@philasd.org
Grants Compliance	GrantCompliance@philasd.org
Helpline for auditor requests, entering receivers, entering orders, performing inventory, student fare cards, student activity fund assistance.	AccountingHelp@philasd.org
Invoicing and Payments	AccountsPayable@philasd.org
Supplier Support	OracleSupplier@philasd.org
ERP System Training	ERPpd@philasd.org
Personal Property in the ERP system (furniture and equipment) and SIS (computers)	PersonalProperty@philasd.org computerinventory@philasd.org
LCAs	SchoolLCA@philasd.org
Guidance for orders using Operating funds	Your School's Budget Analyst
Guidance for orders using Grant funds	Your School's GCM
Entering Requisitions/Orders Entering Receivers Student Activity Funds	Your School's ACCM

Support - Resources

Support	Resource
Instructional Materials for Purchasing, Receiving, Contracts: <ul style="list-style-type: none"> • Steppers • Videos • Guidance 	ERP Help Website - philasd.org/ERPhelp
E-Learning:	<p>The ERP Financial Approvals eLearning provides Cost Center Managers with guidance and practice in approving and rejecting documents, such as requisitions, in the ERP. To locate this course, go to your Cornerstone Application in the Employee Portal, search “ERP Financial Approvals” in the search bar at the top right, and then click on “Training” tab in the Search Results screen. You can then return to the content of this course at any time after you complete it.</p> <p>https://drive.google.com/file/d/1DkY9llbGfdQoFAdkO942d7s5pP4YLOoE/view?usp=sharing</p>
Access Requests	Technology Access Request (TAR) Stepper

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)	Prof. Dev.	EC Activities	Prof. 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 of \$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								✓		
PD/EC Request Form					✓	✓				
PD/EC Faculty Sign-in Sheet					✓	✓				
PD/EC Student Sign-in Sheet						✓				
SEH-324					✓	✓				
SEH-194							✓			
SEH-195							✓	✓		
Board Action item (IF LCA threshold is exceeded)			✓	✓						
Technology Override (if applicable)	✓	✓								
Supporting Documentation			✓	✓	✓		✓	✓	✓	

