

# **The School District of Philadelphia Financial Training Manual School Year 2024-2025**

## **Financial Policies and Procedures for Schools**



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

---

# The School District of Philadelphia

## Financial Training Guide

### 2024-2025

#### TABLE OF CONTENTS

<b>Protocols for Managing School Budgets</b>	<b>1</b>
<a href="#">School Budget Management</a>	1
<a href="#">Staffing Management System (SMS) Employee Assignment Verification</a>	5
<a href="#">Position Control</a>	5
<a href="#">Business Policies and Processes for School Managers</a>	7
<a href="#">Use of Federal Funds</a>	7
<b>Obtaining Spending Approval and Contracting</b>	<b>13</b>
<a href="#">Protocols for Financial Activities that Require Prior Approval</a>	13
<a href="#">Protocols for Board Action Items Best Practices</a>	16
<a href="#">Protocols for Managing Limited Contracts ( \$20,000 or less)</a>	168
<a href="#">Protocols for Contracts</a>	21
<a href="#">Protocols for Incentives</a>	23
<b>School Fiscal Management</b>	<b>26</b>
<a href="#">Protocols for Payroll</a>	26
<a href="#">Protocols for Personal Property Inventory</a>	29
<a href="#">Protocols for the Computer Inventory Module in the Student Information System (SIS)</a>	32
<a href="#">Protocols for Procurement</a>	33
<a href="#">Protocols for School Funds Management</a>	38
<a href="#">Protocols for Accounts Payable</a>	43
<a href="#">Protocols for External Audits</a>	46
<a href="#">Protocols for Risk Management</a>	49
<a href="#">Protocols for Workers' Compensation</a>	52
<a href="#">Protocols for the School Based ACCESS Program</a>	54
<b>ERP System Protocols, Reports and Support</b>	<b>577</b>
<a href="#">Dashboard Reports</a>	57
<a href="#">Support - Who to Contact</a>	58
<a href="#">Support - Resources</a>	59
<b>Appendix</b>	<b>60</b>
<a href="#">Matrix of Federal Documentation Requirements</a>	60

---

# 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, Missing Receivers report, Supplier Information report, Requisition Detail report, and Annual Personal Property report. Steppers for these reports are located on the [ERP Help website](#) linked [here](#). These reports are all valuable resources for principals to manage their budgets. The Office of Management and Budget and Grant Fiscal Services 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 of Philadelphia's ("District") accounting code structure (referred to as "Charge Accounts"); the school budget structure; the school budget development process; the 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 2024-25 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, 2024 through June 30, 2025 is considered Fiscal Year 2025 (FY25). 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 funding stream 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, 2024 through June 30, 2025, the budget year is 2025.
  - *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 based on the State chart of accounts 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 inside of a source 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	RJ Griffin	<a href="mailto:rgriffin@philasd.org">rgriffin@philasd.org</a>
Principal Financial Analyst	Cindy Zhang	<a href="mailto:czhang2@philasd.org">czhang2@philasd.org</a>
Principal Financial Analyst	Kathryn Beverly	<a href="mailto:kajones@philasd.org">kajones@philasd.org</a>
Principal Financial Analyst	Michele Gray	<a href="mailto:mgray@philasd.org">mgray@philasd.org</a>
Senior Financial Analyst	Paul Patrizio	<a href="mailto:ppatrizio@philasd.org">ppatrizio@philasd.org</a>
Senior Financial Analyst	Chearo Mean	<a href="mailto:cmean@philasd.org">cmean@philasd.org</a>
Financial Analyst	Jennifer McCusker	<a href="mailto:jmccusker@philasd.org">jmccusker@philasd.org</a>

Financial Analyst	Anh Nguyen	<a href="mailto:anguyen2@philasd.org">anguyen2@philasd.org</a>
Financial Analyst	Jerry Haq	<a href="mailto:ghaq@philasd.org">ghaq@philasd.org</a>

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.

<b>Title</b>	<b>Name</b>	<b>Email</b>
Director, Grant Fiscal Services	William Higgins	<a href="mailto:whiggins@philasd.org">whiggins@philasd.org</a>
Senior Financial Analyst	Barb Pignatelli	<a href="mailto:bpignatelli@philasd.org">bpignatelli@philasd.org</a>

# 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 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 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	<a href="mailto:plmcclay@philasd.org">plmcclay@philasd.org</a>	5448
Senior Position Control Analyst	Margaret Sisto	<a href="mailto:msisto@philasd.org">msisto@philasd.org</a>	6372
Position Control Business Analyst	Lee Su	<a href="mailto:lsu@philasd.org">lsu@philasd.org</a>	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, including but not limited to: a cost/price estimate, competitive selection of vendors, federal terms and conditions in the contract,) 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, 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 2024-25 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).

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

### 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 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.

### *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 \$18 per parent for breakfast; \$20 for lunch and no more than \$36 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 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	<a href="mailto:cmccollum@philasd.org">cmccollum@philasd.org</a>	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 District is expected to know what prior approvals are required and obtain those approvals before committing the resources of the District. The list below is intended as a summary only. Please refer to the actual policies approved by the Board or a full explanation.

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

### 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 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 a 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:**  
*Prior to selecting a vendor and entering into any expenditure contract over \$100, you must complete each phase of the contracting process. OGC has prepared a Contracts Process Manual which outlines the applicable phases for each type of contract.*
  - Professional services contracts valued over \$20,000 but less than \$100,000 require documented price quotes. Services of \$100,000 or more requires a formal competitive selection. Purchases of materials, supplies or equipment valued over \$23,200 require a formal competitive procurement process. Services over \$20,000 and goods purchases require Board approval in advance by Action Item. Contact [purchasing@philasd.org](mailto: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](mailto: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](#). **Review the LCA Protocols below in this manual and contact the Chief of the Office of Academic Services before beginning the LCA process.** The LCA Google Form can be accessed [\[here\]](#). LCA Google forms must be completed and submitted to the Office of Academic Services. The Office of Academic Services' 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 supplier, Principal, and Chair of the Limited Contracts Committee to sign. If suppliers are directed by SDP managers to deliver goods or services without required prior approval by the LCA Committee, the suppliers 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 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 other than for PBIS incentives or with "Staff Initiative Funds" loaded into school budgets requires approval by the Chief and may be reimbursed only if consistent with the SDP Board 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:**

Technology purchases (including software, hardware, etc.) are reviewed by the Office of Information Technology through the Oracle purchasing workflow. Schools should not purchase student or staff computers as these are purchased and distributed through the Office of Information Technology.

- **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 Procedures (ETP):**  
Any request for an exception to current SDP fiscal policies must be directed to the Chief Financial Officer and approved by the Assistant Superintendent and Chief/Associate Superintendent/or Deputy Superintendent. For grant exceptions, direct requests to the Deputy Chief of Grant Compliance and Fiscal Services. Exceptions will only be approved in rare instances in cases of an urgent matter, health matters or an emergency. An exception to procedure 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. Questions should be directed to [riskmanagement@philasd.org](mailto:riskmanagement@philasd.org)

# Protocols for Board Action Items Best Practices



## Overview

Before you may accept donations/grants, purchase services or goods, or engage a contractor to begin work (free or paid) you must first determine whether Board authorization is required based on the type of agreement needed. If it is determined that Board authorization is needed, you will need to create and submit an action item in the BOE Action Item system for Board approval. If it is determined that separate Board authorization is not needed or there is an existing action item that authorizes the contract, you may move forward to creating a contract.

Section 5-508 of the Pennsylvania Public School Code requires the District to seek approval by its governing body prior to the District entering into contracts involving more than \$100. An “Action Item” that has been approved at a public meeting by the Board of Education (“Board”) evidences this approval and authorizes the District to take specific actions, such as:

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

### Action Item Process:

- **Principals/Schools** - Principals must obtain 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 Curriculum and Instruction). Principals should use this form to make a [Request for Action Items](#).

### School Action Item Contact Person

Office of Academic Services  
Executive Director of School Performance  
Stephanie Jerome sejerome@philsd.org

- **District Administration** - Only Action Item Creators may enter action items into the Board system. Please refer to the OGC [Contracts Process Manual](#) for specific details on this phase of the contracting process.

**Pre-existing Action Items:**

Certain actions have been pre-authorized by the Board via an annual, “evergreen,” or long term action item. The list below reflects some of the action items but is not an exhaustive list.

**Grants, gifts, donations**

- **Non-capital grants, gifts, donations from certain entities**

The Board has approved an action item that gives the Superintendent authority to receive from certain entities certain non-capital grants, donations of goods or services without individual Board approval. Please check with the Office of Grant Development for a determination on whether this action item applies to the grant or donation that you wish to accept.

- **Grants, gifts, donations of goods or free services valued at or under \$100,000**

If the above action item does not apply, the Board has also approved an action item authorizing the District to accept grants, donations, or free services from any entity valued at or under \$100,000. If neither action item applies, you must get a separate Board action item approving acceptance of the grant or donation of funds, goods 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. Please see [Policy 702](#) for details as this limitation is subject to change.

**Service costing \$20,000 or less**

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 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.

**Purchases of goods costing \$23,200 or less**

For purchase orders expending up to but not in excess of \$23,200 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.

# Protocols for Managing Limited Contracts ( \$20,000 or less)



## Overview

Professional service contracts for \$20,000 or less are called Limited Contract Agreements (LCAs). No District school or Administrative office may enter into an LCA without approval from the 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 the OGC Contracts Process Process Manual for guidance.*

**DO NOT START WORK PRIOR TO COMPLETING AN LCA:** The Limited Contracts Committee is not authorized to ratify (approve) an LCA after the Contractor has started the work. If Principals, Administrators, or other District managers authorize or direct a Contractor to start work or deliver any goods before the Limited Contracts Committee approves the LCA, the District cannot create a contract or pay the Contractor until 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.

## LCA Process

To obtain an LCA, you must submit the [LCA Google form](#) with all necessary attachments to the Office of Academic Services and they will submit your LCA in the ERP System. **Before starting this process, contact [schoollca@philasd.org](mailto: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 District's standard insurance requirements for contractors, in most cases. (See "Protocols for Risk Management," below).

The Office of Academic Services 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 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 District's Office of General Counsel at: [Office of General Counsel Homepage](#)

## **Critical Information for Principals/Schools and Contract Administrators about Limited Contracts**

### **Preliminary Steps to Obtaining LCA Approval:**

- Before requesting to complete or starting an LCA you must obtain the necessary pre-approvals:
  - for instructional materials or services Schools/Principals must first contact the Office of Academic Services to complete needed pre-approvals before completing the Google Form. z
- Principals 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 [ERP Help 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.
- Principals must make sure the Contractor has a profile in the Supplier Portal in Oracle.
  - Please review the [ERPPD stepper](#) for guidance on determining if the contractor is registered or email [Oraclesupplier@philasd.org](mailto:Oraclesupplier@philasd.org) for additional support.
  - Please make sure the Contractor's SIGNER and the title of the signer is in the Oracle profile.
  - If they do not have a profile, Contractors should be directed to register in the [Oracle Supplier Portal](#).
- LCA's 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 questions, direct the contractor to [riskmanagment@philasd.org](mailto:riskmanagment@philasd.org)
- 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 (Schools/Principals only):**

- 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 Academic Services' 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 Academic Services 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 [ERP Help 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 and active LCA.***

## Contact Information

### **For Schools/Principals:**

Office of School Performance

[schoollca@philasd.org](mailto:schoollca@philasd.org)

### **For 440 Contract Administrators:**

Office of General Counsel

LCA Contracts Attorney

LCA@philasd.org

# Protocols for Contracts



## Overview

The Office of General Counsel has prepared a [Contracts Process Manual](#) that provides comprehensive guidance regarding the five (5) phases of contracting: 1) Planning; 2) Procurement; 3) Board Approval 4) Contract Creation 5) Payment. The manual is here: [https://drive.google.com/drive/folders/1Ppa\\_4F8CSU\\_abDXGYHn\\_oFYcmsxR8SKr](https://drive.google.com/drive/folders/1Ppa_4F8CSU_abDXGYHn_oFYcmsxR8SKr)

### If you have questions about:

- a. The contracting process generally - [contracting@philasd.org](mailto:contracting@philasd.org) or call Audrey Buglione at 215-400-6208.
- b. A grant-funded contract, including any problems with a Contractor performing under a grant-funded contract - Ryan Silverman at [rsilverman@philasd.org](mailto:rsilverman@philasd.org)
- c. A mural or other artwork - Susan Fetterman at [sfetterman@philasd.org](mailto:sfetterman@philasd.org)
- d. A scholarship - Liz Gutman at [egutman@philasd.org](mailto:egutman@philasd.org)
- e. A playground donation - Liz Gutman at [egutman@philasd.org](mailto:egutman@philasd.org)

### School Partnership Agreements

Recurring, school-based partner programs can efficiently satisfy the contracting requirement by completing the School Partner Agreement (SPA). The terms and conditions of a SPA are not negotiable. If a school partner approaches you to provide free services, you may direct them to the [SPA completion process](#). The [Office of Strategic Partnerships](#) oversees SPAs and can provide additional details as needed. If the organization wishes to negotiate the terms and conditions in the SPA they will need to work with your program office or school contact to prepare a Memorandum of Understanding (*see below*) with the District's [Office of General Counsel](#). (SPA have already been authorized by the Board pursuant to an [annual action item](#)).

### 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 and check to make certain you approve of the terms of the deal (price, date, description of the work services), complete the Addendum for Student Funds Contracts, attach it to the supplier's form of agreement, and have the supplier and 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. You do not need a Board Action Item to spend student funds. 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 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 District any fee for its services. Please contact the Office of Academic Services’ Contract Administrator, Brian Wilson by email at: [bwilson@philasd.org](mailto:bwilson@philasd.org), to start this process in the ERP System.

**Contact Information**

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

**OGC Points of Contact**

<b>Title</b>	<b>Name</b>	<b>Email</b>
Deputy General Counsel	Audrey Buglione	<a href="mailto:abuglione@philasd.org">abuglione@philasd.org</a>
Senior General Counsel	Paul N. McCarthy	<a href="mailto:pnmcarthy@philasd.org">pnmcarthy@philasd.org</a>
Associate General Counsel (Grants)	Ryan Silverman	<a href="mailto:rsilverman@philasd.org">rsilverman@philasd.org</a>
Senior General Counsel (Leases/Licenses/Murals)	Susan Fetterman	<a href="mailto:sfetterman@philasd.org">sfetterman@philasd.org</a>
Limited Contracts	Lauren Zrillo	<a href="mailto:LCA@philasd.org">LCA@philasd.org</a>
Playgrounds/Scholarships	Liz Gutman	<a href="mailto:egutman@philasd.org">egutman@philasd.org</a>
<b>Office of Academic Services</b>	Brian Wilson	<a href="mailto:bwilson@philasd.org">bwilson@philasd.org</a>

# Protocols for Incentives



## Overview

The School District of Philadelphia (“District”) recognizes that awarding incentives or acknowledgments is one strategy that school leaders utilize to encourage student academic, social, leadership, or athletic success; to incentivize or award the modification of a documented behavior; or to improve academic performance, such as attendance or participation. These Guidelines establish parameters around the use of incentives to ensure they will achieve the stated goals while also adhering to prudent safeguards around District resources. The circumstances that give rise to potential incentives are varied and thus incentive design will vary as well. Therefore, the assessment of an allowable incentive plan will rely not on strict monetary thresholds or a prescribed approach. Rather, an allowable incentive plan will be assessed on whether the plan is “necessary and reasonable”.

These Guidelines supplement the standard procurement policies of the District contained in the [District’s Procurement Manual](#), the [Principal’s Finance Manual](#), and the principles contained in the School Board’s Employee Code of Ethics (Policy 300). All relevant policies and procedures should be followed for any purchases made with District funds, both grant and operating and Student Activity Funds. School Leaders may also establish more restrictive procedures if desired. The Office of Procurement Service’s decision regarding whether any purchase is necessary or reasonable will be final.

### Special Note Regarding Grant Funds

Grants funds can often prohibit incentives or place specific restrictions on their use. When contemplating an incentive plan with grant funds, consult with your Grants Compliance Monitor early in the design process. The Grant Compliance Office will need to approve incentive plans using grant funds and will monitor plan implementation. Regardless of funding source, all requisitions for goods and services are also reviewed by the Office of Procurement Services.

### Elements of an Allowable Incentive Plan

- Incentives that support student achievement within the District’s curriculum programs, academic performance, climate, social-emotional programs, attendance goals, or other designated District programs.
- A written plan that directly connects the incentive to student achievement and includes equity and accountability provisions.

- Incentives that utilize, where available, procurement-approved vendors for items such as gift cards.

### **Elements of an Unallowable Incentive Plan**

- Prizes, awards, or incentives to be provided to the same individual(s) on a frequent or regular basis.
- Prizes, awards, or incentives to be provided to immediate family members (i.e. child, stepchild, niece, nephew, cousin, etc.) of the District employee issuing the prize, award, or incentive or having significant control of the incentive plan and implementation.
- Cash incentives.
- Gifts, prizes, awards, or incentives that have not been earned.
- Prizes, awards, or incentives that violate Board Policies or local, state, or federal law.
- Items that do not support student achievement, District curriculum, programs, academics, attendance, or behavioral goals.

### **Accountability and Equity**

All prizes, awards, and incentives intended to modify or encourage behavior must be pursuant to a written plan that documents the behavior to be modified and/or encouraged and the basis for such prize, award, or incentive. The plan shall also include the objective criteria, prioritizing equity, upon which the incentive is to be made, and the nature and frequency of the incentive. Finally, the chain of custody shall be described, from purchase, receipt, distribution (including student signature of receipt), and security of undistributed incentives.

### **Violations and Unauthorized Purchases**

Purchases that do not comply with the provisions of these guidelines will be considered unauthorized purchases. The District is not responsible for payment of any unauthorized purchases. The Office of Procurement Services may report significant or repeated unauthorized purchases to the Chief Financial Officer.

A violation of any portion of these guidelines may result in a potential loss of funds or a purchasing hold.

### **Definitions**

***Necessary and reasonable:*** What is considered necessary and reasonable as a purchase in any given situation will be determined based on what a prudent person would purchase in the course of operating a school or office. The Office of Procurement Service’s decision regarding whether any purchase is “necessary or reasonable” is final.

***Acknowledgment:*** Recognition to a person or group for exemplary behavior or performance.

***Award:*** Recognition or something of value conveyed as a result of competition, merit or in recognition of service to the District on the part of the recipient.

***Gift:*** Items given to an individual or a group that are not earned and are for the personal use of the recipient.

**Incentive:** An item that serves to encourage behavior.

**Prize:** Something of value conveyed as a result of chance, generally for promotional purposes, to one or more participants in a District-sponsored event.<sup>1</sup>

## Contact Information

### For Non-Grant Funds

#### Office of Procurement Services

#### [Procurement Home Page](#)

215-400-4380 (Phone)

215-400-4381 (Fax)

[purchasing@philasd.org](mailto:purchasing@philasd.org)

### Points of Contact:

Title	Name	Email	Phone
Director of Procurement	Chris Holt	<a href="mailto:cholt@philasd.org">cholt@philasd.org</a>	215-400-5045
Buyer I	Christopher Cherry	<a href="mailto:ccherry@philasd.org">ccherry@philasd.org</a>	215-400-5269
Buyer I	Kaaliyah Fratarcangeli	<a href="mailto:kfratarcangeli@philasd.org">kfratarcangeli@philasd.org</a>	215-400-5338

### For Grant Funds

**Contact your assigned Grant Compliance Monitor or contact  
[GrantCompliance@philasd.org](mailto:GrantCompliance@philasd.org)**

---

<sup>1</sup> Please also be advised that schools may not conduct small games of chance under Pennsylvania law.

# School Fiscal Management

## Protocols for Payroll



### Overview

While base salary is automatically generated for most District 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@philasd.org](mailto:Advantage@philasd.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](mailto:payrollhelp@philasd.org)

# Protocols for Personal Property Inventory



## Overview

A school's personal property are the items in their building (e.g. furniture, equipment, SMARTBoards, etc. with a useful life exceeding 1 year) identified by 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.

**Note:** All computer technology is tracked in the Computer Inventory Module in the Student Information System (SIS). This includes laptops, desktops, Chromebooks, iPads, and tablets. For guidance on submitting your computer technology report, please see ["Protocols for the Computer Inventory Module in the Student Information System \(SIS\)"](#).

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.

## Personal Property Inventory Submission (PPIS) Checklist

1. Identify an Inventory Designee for your location.
  - a. Use the *Role Access Delegation* application on the District's login dashboard
  - b. The Inventory Designee is responsible for maintaining the personal property inventory and serves as the contact person for receiving inventory tags.
2. [Print/Download](#) PPIS report for your location from Oracle ERP.
3. If there are any updates, complete the [Disposal, Transfer and Update form](#).
  - a. If you have a large number of adjustments, an excel template is available [here](#).
  - b. Email the completed excel template to [personalproperty@philasd.org](mailto:personalproperty@philasd.org).
4. [Print/Download](#) adjusted PPIS report after receiving a confirmation email from Accounting Services.
5. Once you confirm your inventory report is correct, use [this form](#) to upload the report in .pdf or Excel format – Principal or central office administrators only

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

Personal property items 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. Therefore, failure to submit your report will result in the suspension of the privilege of using federal funds to purchase equipment until the delinquent inventory is submitted in complete and satisfactory condition.



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

### **Supplemental rules to remember about personal property:**

- **Inventory Additions**: Items at your location that qualify as personal property should be tagged with a personal property inventory number. If item(s) are missing inventory tags, email [personalproperty@philasd.org](mailto:personalproperty@philasd.org) to request them.
- **Inventory Deletions other than Artwork**: 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.
- **Disposal of Artwork**: Artwork may **not** be removed from the premises or disposed of for any reason without the express permission from the Office of Arts Education.
  - Email Frank Machos, [fvmachos@philasd.org](mailto:fvmachos@philasd.org), in the Office of Arts Education, to evaluate all damaged artwork including frames, sculptures and artifacts.
  - Call the Office of School Safety Incident Control Unit at (215) 400-6100 to obtain the Serious Incident Number.
  - Email the information to [personalproperty@philasd.org](mailto:personalproperty@philasd.org).
- **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.

### **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.

## Contact Information

### Accounting Services

[Personal Property Home Page](#)

215-400-5604 (Phone)

215-400-4521 (Fax)

[personalproperty@philasd.org](mailto:personalproperty@philasd.org)

## Point of Contact:

Title	Name	Email
Sr. Accountant	Mark Nottingham	mnottingham@philasd.org

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

# Protocols for the Computer Inventory Module in the Student Information System (SIS)

The School District of Philadelphia's Student Information System (SIS) contains the computer inventory for schools, which includes desktops, laptops, chromebooks, and iPads. Computers are identified using the device's serial number. Please see the [Computer Inventory Manual](#) for detailed information about accessing and managing your school's computer inventory. You will also find information on the [District's computer inventory webpage](#).

## Contact Information

**SIS Computer Inventory Module**

helpdesk@philasd.org

## Points of Contact:

For questions about computer inventory, please contact helpdesk@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 for services and \$23,200 for goods and materials, 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?](#)
- Most Purchase Orders originate from Requisitions. 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](#).
- Schools are not authorized to complete online applications nor sign quotes from 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 and materials from non-contracted vendors/suppliers, over \$23,200. (Also requires an approved Board action item prior to purchase.)
- Schools must receive authorization from either their Assistant Superintendent or the Associate Superintendent 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. Formal Competitive Selections

- Purchase of services from non-contracted vendors/suppliers over \$20,000. A formal competitive selection (RFP or RFQ as determined by Procurement) is 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 their Associate Superintendent 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 - (Request 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. Amazon
2. Office Depot
3. School Specialty
4. School Health
5. Lakeshore
6. Blick Art

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

[Create and Submit a Punchout Catalog Purchase Requisition](#)

### **Internal Catalog (Request Forms)**

- The Office of Procurement can create an internal catalog (Request 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 (request forms) through the **“Purchase Requisitions”** module, under the **“Request Forms”** section:

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

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

For a more detailed listing of vendors and pricing, utilize the link below:

[Procurement Centralized Contracts Purchasing Site](#)

### **Request Forms for Internal Purchases**

- There are specific Internal Catalogs (Request 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 internally 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 (request 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:

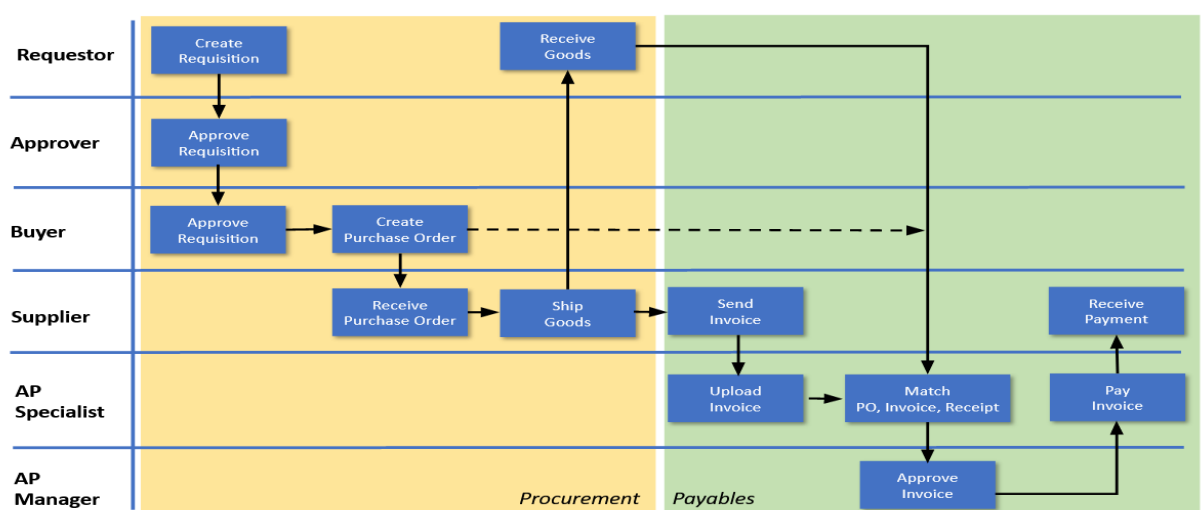
[Requisition Resources for the ERP system.](#)

### **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 \$23,200 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:



Utilize the following steppers to create/submit non-catalog requisitions:

Goods:

[Create and Submit a Noncatalog Purchase Requisition for Goods](#)

Services:

[Create and Submit a Noncatalog Purchase Requisition for Services Billed](#)

### **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](mailto: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 a during a weekly Supplier Office Hours session on Tuesdays from 3:30 PM to 5:00 PM.
- 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 prospective. To request spend authorization of a vendor/supplier profile, submit an email request to [oraclesupplier@philasd.org](mailto:oraclesupplier@philasd.org).
- The [oraclesupplier@philasd.org](mailto: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](mailto: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](mailto:purchasing@philasd.org)

## Points of Contact:

Title	Name	Email	Phone
Director of Procurement	Chris Holt	<a href="mailto:cholt@philasd.org">cholt@philasd.org</a>	215-400-5045
Buyer I	Christopher Cherry	<a href="mailto:ccherry@philasd.org">ccherry@philasd.org</a>	215-400-5269
Buyer I	Kaaliyah Fratarcangeli	<a href="mailto:kfratarcangeli@philasd.org">kfratarcangeli@philasd.org</a>	215-400-5338

## Protocols for School Funds Management





## Overview

A Principal of a school in the 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 unless a School Operations Officer is assigned to the school by accounting services. 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 [here](#).

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.

Mastercard and Visa cards are the preferred method of payment for student activity fund payments. For details on this process, reach out to your ACCM.

### **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 11<sup>th</sup> grade year, they may continue to attend their school of enrollment through their 12<sup>th</sup> grade year without a tuition bill. Please contact Child Accounting at [childaccounting@philasd.org](mailto:childaccounting@philasd.org) with any questions regarding the billing process. Please contact the Office of Student Enrollment and Placement [osep@philasd.org](mailto: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 55,000 eligible students via the free SEPTA Student Fare Card. Fare Cards are issued and distributed annually. Schools must assign a Transportation Administrator when school opens to activate fare cards, manage student assignments, and handle issues, and card distribution. Questions and issues should be directed to [transpass@philasd.org](mailto: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 delivery schedule

<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	<a href="mailto:medozie@philasd.org">medozie@philasd.org</a>
Program Coordinator, Fare Card Program	Nazareth Latimore	<a href="mailto:nlatimore@philasd.org">nlatimore@philasd.org</a>

## Other Miscellaneous Items

- You must notify the Office of Grant Development (via [grants@philasd.org](mailto:grants@philasd.org)) of all grants and donations made to your school. Include in your message the dollar value, source and purpose of each grant/donation you receive. The Office of Grant Development will advise about next steps (i.e., is an authorizing Action Item required? who else needs to be notified?, etc.).
- Per [Board Policy 702](#), grants and donations of \$100,000 or less do not require authorization via a separate Board Action Item, but must be reported to the Board by the Office Grant Development ([grants@philasd.org](mailto:grants@philasd.org)) on a monthly basis.

- Grants and donations of more than \$100,000 that do NOT involve any major building improvements, capital projects or construction may be authorized by a blanket Action Item prepared by the Office of Grant Development. Grants and donations of more than \$100,000 that DO involve building improvements, capital project or construction will require authorization by a separate Action Item.
- Donations over \$5,000 must be submitted to Accounts Receivable/Grants Fiscal to be set-up as a separate grant fund and be expended through the District’s accounting system. Note: This \$5,000 limit is per donor per school year. For example, if a donor plans to donate \$3,000 in September and \$2,500 in May for a total of \$5,500, both donations need to be submitted to Accounts Receivable
- 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 Accounts Receivable and expended through the District’s Accounting System.
- Balances in school related funds accounts (eg. lost textbooks, etc) should be submitted to the District to be applied to the school’s operating budget at the start of each school year.
- Prohibited transactions:
  - No payments to vendors are to be in cash
  - No manual checks; only system generated
  - No money is to be left in schools overnight
  - No debit cards or cash transfer programs ( eg. Venmo)
- Options if you need accounting help:
  - Phone number (215-400-4520)
  - Email - [accountinghelp@philasd.org](mailto:accountinghelp@philasd.org)
  - Let’s Talk via Accounting Services Sitemap

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

<u>Title</u>	<u>Name</u>	<u>Email</u>	<u>Phone</u>
ACCM	Sergio Alfonsi	<a href="mailto:salfonsi@philasd.org">salfonsi@philasd.org</a>	215-400-5582
ACCM	Tia Mosley	<a href="mailto:tmosley@philasd.org">tmosley@philasd.org</a>	215-400-5272
ACCM	Ed Rorer	<a href="mailto:erorer@philasd.org">erorer@philasd.org</a>	215-400-5505
ACCM	Megan DiPasquale	<a href="mailto:mdipasquale@philasd.org">mdipasquale@philasd.org</a>	215-400-5982
ACCM	Yevette Rossell	<a href="mailto:yrossell@philasd.org">yrossell@philasd.org</a>	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 their school in accordance with the 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 and when the receiver is entered in Oracle.

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 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 [Oracle Supplier Portal](#).
- Goods and services are procured by way of purchase orders (PURs).
- Payments are made **net 30 days** from the invoice date provided all required documentation has been received and validated by entry of a receiver in the ERP system.
- Checks are mailed directly to suppliers; they **CANNOT** be picked up or hand-delivered.

The District has an [Oracle ERP Help system](#) (ERP Help and Training Information is linked) and below is the 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](#)

Accounts Payable offers open Office Hours virtually via zoom for Internal Employees and External Suppliers needing assistance with Payment Processing and Status, Invoice Status and Supplier

Account Management on Tuesdays between 2:00 and 3:00 p.m. This is the [link](#) to join the Accounts Payable Office Hours.

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 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 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. Virtual options should be chosen if available. Intra-City travel must be done consistent with the existing District of Philadelphia Travel Policy. **The 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](mailto:accountspayable@philasd.org)

## Accounts Payable Main Points of Contact:

Title	Name	Email	Phone
Accounts Payable Director	Diane Townshend	dtownshend@philasd.org	215-400-8513
Accounts Payable Assistant Director	Ashley Ko	ababiarz@philasd.org	215-400-6053

## Accounts Payable Support Staff Contact:

Title	Name	Email	Phone
Accounts Payable Supervisor - Invoice and payment inquiries	Michael Colloton	mcolloton@philasd.org	215-400-5038
Financial Applications Specialist - Employee Travel, Auditor Inquiries	<a href="#">Terry Wilford</a>	twilford@philasd.org	215-400-6283
Financial Applications Specialist - Employee Travel (Out-town), Stop Payments	Jonelle Munguia	jwajda@philasd.org	215-400-5098
Pre Audit Clerk - Contract Processing, Pre-Audit Invoice Processing, Employee Travel	Kim Mintze	kdmintze@philasd.org	215-400-6854
Accounts Payable Specialist - Supplier invoice processing (suppliers beginning with the letters A-H)	<a href="#">Alice Thomas</a>	athomas-ext@philasd.org	215-400-5674
Accounting Clerk - Supplier invoice processing (suppliers beginning with the letters I-P)	Cindy Mason	cymason@philasd.org	215-400-5434
Fiscal Clerk - Supplier invoice processing (suppliers beginning with the letters Q-Z) and non PO invoices	Tahnisha Jennings	twade@philasd.org	215-400-5926

## Protocols for External Audits





## Overview

The 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 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 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 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 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 Oracle Fixed Asset 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](#).
- ***District Funds used for improper purposes such as staff breakfasts, etc.:*** Guidance for reporting meals and other expenditures policies can be found on the Accounts Payable Web-site: [Accounts Payable - Travel](#)
- Undocumented uses, lack of proper accounting, accounts with negative balances and non-compliance with responsibility to safeguard Student Activity Funds. Guidance for managing Student Activity Funds is contained in the Student Activity Funds Manual found on the General Accounting web-site: [Student Activity Funds](#)
- ***Not approving payroll*** 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 procurement, 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](mailto:accountinghelp@philasd.org)

### **Points of Contact:**

<b>Title</b>	<b>Name</b>	<b>Email</b>	<b>Phone</b>
Comptroller	Marcy Blender	<a href="mailto:mblender@philasd.org">mblender@philasd.org</a>	215-400-5435
Director, Accounting	Kimberly Burrows	<a href="mailto:kburrows@philasd.org">kburrows@philasd.org</a>	215-400-5938

# Protocols for Risk Management



## Overview

Every activity that the 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 District's activities are regulated by law. The [Office of Risk Management \(ORM\)](#) reviews all activities to ensure that the District, its students and employees are afforded the greatest degree of protection during the activity that is possible. For questions, please contact [riskmanagement@philasd.org](mailto:riskmanagement@philasd.org).

***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 (e.g. museums, movie theaters): No Certificate of Insurance is required.
  3. Trips to Locations That Do Require a Contract (e.g. 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 Office of Academic Services Contract Administrator for LCAs or the Office of General Counsel ([kdutch@philasd.org](mailto:kdutch@philasd.org)) 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. In addition to the LCA Protocols above which are prepared by the Office of Academic Services, OGC has also prepared a comprehensive [Contracts Process Manual](#) . Please review the LCA Protocols or the Contracts Process Manual prior to selecting a vendor. An LCA is a contract. Unless otherwise waived or addressed above, the following general rules regarding insurance 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 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 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)  
[riskmanagement@philasd.org](mailto:riskmanagement@philasd.org)

## Points of Contact:

Title	Name	Email	Phone
Director of Risk Management	Riccardo Zucaro	<a href="mailto:rzucaro@philasd.org">rzucaro@philasd.org</a>	215-400-5029
Program Manager, Safety	Tanzil Cole	<a href="mailto:tcole@philasd.org">tcole@philasd.org</a>	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: SDPCCLAIM.
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 Payroll Specialist	Carol Ann Kenney-Denaro	cakenney@philasd.org	215-400-5592
Workers' Compensation Clerk	Janice Kenney	jmkenney@philasd.org	215-400-6076
Workers' Compensation Clerk	Tiyana Benson	tbenson@philasd.org	215-400-6943

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 proposals written by the health service providers since these students receive the eligible health services, require adaptive interventions 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 District's Office of Special Finance (now known as the Office of Financial Services) web page, under the ACCESS tab here [School Based ACCESS Program \(SBAP\)](#).

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, including entry of the receiver for each item, 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 6) 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 Diverse Learners (formerly 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](mailto:sbap@philasd.org)

## Points of Contact:

Title	Name	Email	Phone
Director, Financial Services, ACCESS	Michelle Ovington	<a href="mailto:movington@philasd.org">movington@philasd.org</a>	215-400-5476
ACCESS Representative	Christelle Boursiquot	<a href="mailto:cboursiquot@philasd.org">cboursiquot@philasd.org</a>	215-400-5413
ACCESS Representative	Anthony Capolingua	<a href="mailto:acapolingua@philasd.org">acapolingua@philasd.org</a>	215-400-5478
ACCESS Representative	Toni Pelzer	<a href="mailto:tpelzer@philasd.org">tpelzer@philasd.org</a>	215-400-5834

# ERP System Protocols, Reports and Support



## Dashboard 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.	<a href="#">Funds Available Report</a>
Missing Receivers	Shows purchase orders that have been invoiced but do not have matching receipts.	<a href="#">Missing Receivers Report</a>
Purchase Order Detail	Allows principals/approvers to see what has been ordered, what has been received/invoiced	<a href="#">Purchase Order Detail Report</a>
Invoice Expenditure Detail	Shows which invoices have been paid and when they were paid.	<a href="#">Invoice Expenditure Detail Report</a>
Requisition Detail	Shows a list of requisitions and their statuses.	<a href="#">Requisition Detail Report</a>
Supplier Information	Search for suppliers and their statuses in the system	<a href="#">Supplier Information Report</a>
Annual Personal Property	Shows Personal Property Inventory attributed to school and office locations.	<a href="#">Annual Personal Property Report</a>

## Support - Who to Contact

Support	Contact
Procurement- inquiries regarding the activities and status of requisitions, purchases orders, PA agreements and request forms. Procurement also offers Office Hours to support District staff each week. See website to the right for details.	<a href="mailto:Purchasing@philasd.org">Purchasing@philasd.org</a> <a href="#">Procurement - Purchasing Office Hours</a>
Grants Compliance	<a href="mailto:GrantCompliance@philasd.org">GrantCompliance@philasd.org</a>
General Contracting Questions	<a href="mailto:contracting@philasd.org">contracting@philasd.org</a>
Helpline for auditor requests, entering receivers, entering orders, performing inventory, student fare cards, student activity fund assistance.	<a href="mailto:AccountingHelp@philasd.org">AccountingHelp@philasd.org</a>
Invoicing and Payments	<a href="mailto:AccountsPayable@philasd.org">AccountsPayable@philasd.org</a>
Supplier Support	<a href="mailto:OracleSupplier@philasd.org">OracleSupplier@philasd.org</a>
ERP System Training	<a href="mailto:ERPpd@philasd.org">ERPpd@philasd.org</a>
Personal Property in the ERP system (furniture and equipment) and SIS (computers)	<a href="mailto:PersonalProperty@philasd.org">PersonalProperty@philasd.org</a> <a href="mailto:computerinventory@philasd.org">computerinventory@philasd.org</a>
LCAs	<a href="mailto:SchoolLCA@philasd.org">SchoolLCA@philasd.org</a>
Guidance for orders using Operating funds	Your School's <a href="#">Budget Analyst</a>
Guidance for orders using Grant funds	Your School's <a href="#">Grant Compliance Monitor</a> (GCM)
Entering Requisitions/Orders Entering Receivers Student Activity Funds	Your School's <a href="#">Accounting Compliance and Control Monitors</a> (ACCM)

## Support - Resources

Support	Resource
Instructional Materials for Purchasing, Receiving, Contracts: <ul style="list-style-type: none"> <li>• Steppers</li> <li>• Videos</li> <li>• Guidance</li> </ul>	<a href="http://philasd.org/ERPhelp">ERP Help Website - philasd.org/ERPhelp</a>
E-Learning:	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.  <a href="#">Cornerstone Course Guide</a>
Access Requests	<a href="#">Technology Access Request (TAR) Stepper</a>

# 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			✓	✓	✓		✓	✓	✓	

