Overview of Procedures

Schools and central offices have various options through which budgets and actual expenditures can be viewed and management decisions made on a regular and consistent basis throughout the year. The primary source of budget and actual information is the Advantage system which records the original budget adopted by the SRC, subsequent budget adjustments, and all expenditures initiated by schools and central offices that includes both personnel and non-personnel expenditures such as equipment, books, and supplies.

The various data source options and management guidance described below are those currently available to school and central office personnel to support their critical resource management role. Grant Program Managers (GPMs) and school personnel are expected to use these tools and good management practices to successfully manage resources and ensure compliance.

Procedure Details

A description of Budget to Actual source information and usage follows, organized by School and Central Office categories.
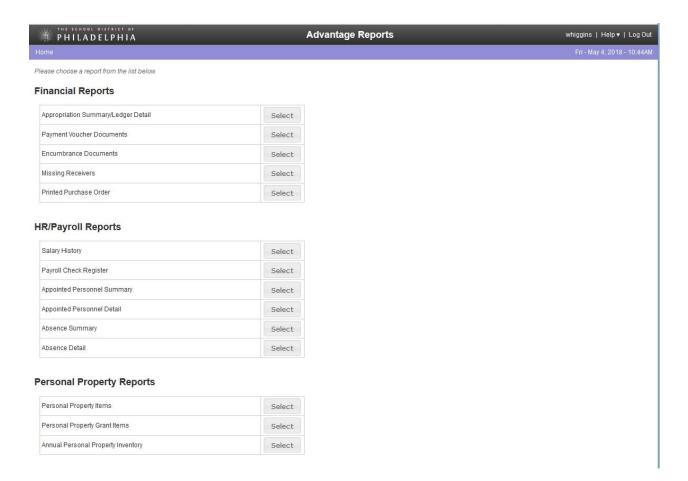
Sources of budget to actual information and guidance for School Personnel

School personnel primarily use the Advantage system and Advantage Reports for monitoring their budget, spending, and on-board personnel. In addition, the Staffing Management System (SMS) is the source data for school allotments of personnel by Title.

Advantage System (On-Line) – The key documentation regarding how to successfully manage and understand a school budget and school resources are the *Guide to School Budgets* and the *Budget 101: Understanding the District's Budget*. These documents combined provide summary and detail information regarding how school budgets are allocated. In addition, these documents supply key information regarding resource management, and grant compliance. Contact personnel are also included in the documents if assistance is required.

Advantage Reports (On Line) – Based on school principal feedback, the School District of Philadelphia's (SDP's) System Administration Unit (SAU) and Office of Information Technology (OIT) have developed reports that capture information from Advantage useful to school personnel.

The *Advantage Reports* provide real time (one day delayed) information regarding expenditures, encumbrance balances, payments to vendors, and salary history / payroll information. Users must log into the SDP's Master Login page (using the standard SDP User ID and password) and "click" the "Advantage Reports" box to gain access. The SAU can provide assistance in accessing the Advantage Reports. The SAU can also provide training on the use of the Advantage Reports. The Advantage Reports menu is displayed below:

Monthly Budget to Actual Reports Distributed to School Principals and Assistant Superintendents – To provide direct information to schools and their rating officers, the office of Grant Fiscal Services (GFS) generates and distributes to the e-mail in-box of Principals and Assistant Superintendents a monthly report of their grant and Operating budgets, expenditures, obligations, and remaining fund balance. This report is typically distributed by the 10th of each month for the prior month ending period. This effort was undertaken to improve the use of funds on allowable activities.

Accounts Payable Unit – The Accounts Payable Unit in the Comptroller's Office is an additional source of information on questions about vendor payments and invoice backup.

Staffing Management System (On Line) – Joint Finance and HR system used to build the yearly school budget, and is maintained and available throughout the school year. OMB and GFS (GFS) staff records the budgets for allotted positions during the school budget development cycle and thereafter on a continuous basis for all funds budgeted to the schools. The *Guide to School Budgets* is a comprehensive document that details how school budgets are built.

Sources of budget to actual information for Central Office GPMs

Central Office GPMs rely on the Advantage System and Advantage Reports like their school principal counterparts. In addition, their Grant Budget Analyst (GBA) in GFS provides support. However, GPMs are responsible in the first instance of managing their grant resources to produce the intended result that is the purpose of the grant. Grant resource management is inextricably linked to effective grant management

and the achievement of outcomes. All of GCFS provides a supporting role in that process, but is not equipped to supplant the GPMs critical role. As a fail-safe, GCFS has implemented a quarterly Performance Monitoring System that initially will begin with select competitive federal grants. The purpose of the review is the assess progress towards program goals, and also includes a review of expenditures to date and projected expenditures to alert program managers, and senior management, of potential implementation problems with enough time for corrective actions to be taken.

Policy
- *GP0200: Grant Budgeting*

Forms

Definitions

Contacts
- *Office of Management and Budget (OMB)*
- *Grant Fiscal Services(GFS)*
- *System Administration Unit (SAU)*
- *Accounts Payable (AP)*

Frequently Asked Questions

Related Information
- *Managing School Budgets*
- *School Budget Management Guide – Detail*
- *Advantage Reports*

History
Amended:

- Amended on 3/13/2013 for renumbering.
- Amended on 4/20/2015 to add reference to school budget to actual reports, the Performance Management system, and remove references to the Report Distribution System.
- Amended on 4/25/2018 for updates.

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