

Grant Management Information

**Including:
Budgeting
Employee
Accounts Payable
Contacts, Training & Grants
Legal**

BUDGET SECTION

NOTES:

This image shows a single sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

This page will describe the account number in sections for better understanding of how to ensure the correct numbers are used

Some Examples of an account number:

Company	Accounting Unit	Account
2401	XXXX1011000	561180
2499	XXXX1012100	559150

To Break these Down even further for better understanding

Company (is the Main source of the funds)

1100	Operational Funds from PED (Public Education Department)
2401	Title I
2406	IDEA - B
2499	Federal Flowthrough Grants
2599	Federal Direct Grants
2699	Local Grants
2799	State Flowthrough Grants
2899	State Direct Grants
2999	Combined Local/State Grants

Accounting Unit

There are 3 parts to the Accounting Unit

Location	School or department number within APS, school numbers agree with the PED
Sub Department	An APS generated number to help define the type of location or grant
Function	PED required field for Use of Funds

Examples:

Locations: (not a comprehensive list)

0204	Acoma Elementary
0275	Painted Sky Elementary
0385	Zia Elementary
0425	Jefferson Middle
0540	Rio Grande High
2171	Teaching and Learning Systems
2126	Homeless Program
2127	Title I District Level
2180	Grant Management

Sub Departments: (Not a comprehensive list)--grant examples only

101	Title I - Main Allocation
654	Title II
565	SI Incentive
590	School Improvement
850	Operational - School Accounts

Function: (Not a comprehensive list)

1000	Direct Instruction
1001	Direct Instruction-Subs and IC's only
2100	Support Services-Students
2200	Support Services-Instruction
2300	Support Services-Gen Admin
2400	Support Services-School Admin

Account

A further definition is:

PED Object number Indicates the Expense type

Examples:

PED Object number (not a comprehensive list)

559150	Other Contracts
537110	Other Charges-Generally used for Parent Involvement
561120	Other Textbooks
561180	General Supplies
533300	Professional Development
573310	Fixed Assets over \$5000 each
573320	Supply Assets under \$5000 each (APS inventories at \$1,000 each)

Sub Account**Job Class**

1211	Coordinator/ Subject Matter Specialist
1213	Library/ Media Specialist
1214	Guidance Counselors/ Social Workers
1217	Secretarial/ Clerical/ Technical Assistant
1218	School Student Support
1411	Teachers Grades 1-12
1610	Substitute-Professional Leave
1621	Summer School/ After School
1711	Instructional Assistants Grades 1-12

Example of a complete Account structure

2401	02041011000	561180	
	Acoma Title I general Supplies Direct Instruction		

2401	04481122100	537110	
	Polk Title I Parental Involvement Other Charges Instructional Support		

2499	05766881000	513000	1411
	Atrisco Heritage Academy High School Title III Teacher Stipends		

2999	02106311000	561180	
	Alamosa Mid School Initiative General Supplies Summer/After school		

**New Mexico Public Education Department
Uniform Chart of Accounts (UCOA)**

version 2.5

FUND	FUNCTION	Function Description	OBJECT	OBJECT DESCRIPTION	Job Class Description	JOB CLASS
All Grants	1000	Direct Instruction	51100	Salaries Expense	Instructional Assistants	1711
All Grants	1000	Direct Instruction	51100	Salaries Expense	Instructional Assistants-Early Childhood	1713
All Grants	1000	Direct Instruction	51100	Salaries Expense	Instructional Assistants-Preschool (not SPED)	1714
All Grants	1000	Direct Instruction	51100	Salaries Expense	Instructional Assistants-Special Ed	1712
All Grants	1000	Direct Instruction	51100	Salaries Expense	Subs-Prof Development	1610
All Grants	1000	Direct Instruction	51100	Salaries Expense	Summer School/After School	1621
All Grants	1000	Direct Instruction	51100	Salaries Expense	Teachers	1411
All Grants	1000	Direct Instruction	51100	Salaries Expense	Teachers Preschool (no SPED)	1414
All Grants	1000	Direct Instruction	51100	Salaries Expense	Teachers -Vocational & Technical	1415
All Grants	1000	Direct Instruction	51100	Salaries Expense	Teachers-Early Childhood	1413
All Grants	1000	Direct Instruction	51100	Salaries Expense	Teachers-Instructional Coach	1416
All Grants	1000	Direct Instruction	51200	Overtime Expense (non-exempt employees only!)	Teachers-Special Ed	1412
All Grants	1000	Direct Instruction	51200	Overtime Expense (non-exempt employees only!)	Instructional Assistants	1711
All Grants	1000	Direct Instruction	51200	Overtime Expense (non-exempt employees only!)	Instructional Assistants-Early Childhood	1713
All Grants	1000	Direct Instruction	51200	Overtime Expense (non-exempt employees only!)	Instructional Assistants-Preschool (not SPED)	1714
All Grants	1000	Direct Instruction	51300	Stipends	Instructional Assistants-Special Ed	1712
All Grants	1000	Direct Instruction	51300	Stipends	Instructional Assistants	1711
All Grants	1000	Direct Instruction	51300	Stipends	Instructional Assistants-Early Childhood	1713
All Grants	1000	Direct Instruction	51300	Stipends	Instructional Assistants-Preschool (not SPED)	1714
All Grants	1000	Direct Instruction	51300	Stipends	Instructional Assistants-Special Ed	1712
All Grants	1000	Direct Instruction	51300	Stipends	Summer School/After School	1621
All Grants	1000	Direct Instruction	51300	Stipends	Teachers	1411
All Grants	1000	Direct Instruction	51300	Stipends	Teachers Preschool (no SPED)	1414
All Grants	1000	Direct Instruction	51300	Stipends	Teachers -Vocational & Technical	1415
All Grants	1000	Direct Instruction	51300	Stipends	Teachers-Early Childhood	1413
All Grants	1000	Direct Instruction	51300	Stipends	Teachers-Instructional Coach	1416
All Grants	1000	Direct Instruction	51300	Stipends	Teachers-Special Ed	1412
All Grants	1000	Direct Instruction	52111	Educational Retirement		
All Grants	1000	Direct Instruction	52112	ERA - Retiree Health		
All Grants	1000	Direct Instruction	52210	FICA Payments		
All Grants	1000	Direct Instruction	52220	Medicare Payments		
All Grants	1000	Direct Instruction	52311	Health and Medical Premiums		
All Grants	1000	Direct Instruction	52312	Life		
All Grants	1000	Direct Instruction	52313	Dental		
All Grants	1000	Direct Instruction	52314	Vision		
All Grants	1000	Direct Instruction	52315	Disability		
All Grants	1000	Direct Instruction	52500	Unemployment Compensation		
All Grants	1000	Direct Instruction	52720	Workers Compensation Employer's Fee		
All Grants	1000	Direct Instruction	52730	Workers Compensation (Self Insured)		
All Grants	1000	Direct Instruction	53330	Professional Development		
All Grants	1000	Direct Instruction	53711	Other Charges		
All Grants	1000	Direct Instruction	55813	Employee Travel - Non-Teachers		
All Grants	1000	Direct Instruction	55817	Student Travel		
All Grants	1000	Direct Instruction	55818	Other Travel - Non-Employees (Parents)		
All Grants	1000	Direct Instruction	55819	Employee Travel - Teachers		
All Grants	1000	Direct Instruction	55914	Contracts - Interagency		
All Grants	1000	Direct Instruction	55915	Other Contract Services		
All Grants	1000	Direct Instruction	56112	Other Textbooks		
All Grants	1000	Direct Instruction	56113	Software		
All Grants	1000	Direct Instruction	56118	General Supplies and Materials		
All Grants	1000	Direct Instruction	57331	Fixed Assets (more than \$5,000)		
All Grants	1000	Direct Instruction	57332	Supply Assets (\$5,000 or less)		
All Grants	2100	Student Support	51100	Salaries Expense	Audologists	1316
All Grants	2100	Student Support	51100	Salaries Expense	Coordinator/Subject Matter Specialist	1211
All Grants	2100	Student Support	51100	Salaries Expense	Diagnostics	1311
All Grants	2100	Student Support	51100	Salaries Expense	Guidance Counselor/Social Worker	1214
All Grants	2100	Student Support	51100	Salaries Expense	Health Assistants	1216
All Grants	2100	Student Support	51100	Salaries Expense	Interpreters	1317
All Grants	2100	Student Support	51100	Salaries Expense	Occupational Therapists	1313
All Grants	2100	Student Support	51100	Salaries Expense	Physical/Recreational Therapist	1314
All Grants	2100	Student Support	51100	Salaries Expense	Psychologists/Counselors	1315
All Grants	2100	Student Support	51100	Salaries Expense	Registered Nurses	1215
All Grants	2100	Student Support	51100	Salaries Expense	School/Student Support	1218
All Grants	2100	Student Support	51100	Salaries Expense	Secretarial/Clerical/Technical Assistants	1217
All Grants	2100	Student Support	51100	Salaries Expense	Special Ed Asst-non instructional	1319
All Grants	2100	Student Support	51100	Salaries Expense	Specialists	1318
All Grants	2100	Student Support	51100	Salaries Expense	Speech Therapists	1312
All Grants	2100	Student Support	51200	Overtime Expense (non-exempt employees only!)	Subs-Prof Development	1610
All Grants	2100	Student Support	51200	Overtime Expense (non-exempt employees only!)	School/Student Support	1218
All Grants	2100	Student Support	51200	Overtime Expense (non-exempt employees only!)	Secretarial/Clerical/Technical Assistants	1217
All Grants	2100	Student Support	51300	Stipends	Special Ed Asst-non instructional	1319
All Grants	2100	Student Support	51300	Stipends	Audologists	1316
All Grants	2100	Student Support	51300	Stipends	Coordinator/Subject Matter Specialist	1211
All Grants	2100	Student Support	51300	Stipends	Diagnostics	1311
All Grants	2100	Student Support	51300	Stipends	Guidance Counselor/Social Worker	1214
All Grants	2100	Student Support	51300	Stipends	Health Assistants	1216
All Grants	2100	Student Support	51300	Stipends	Interpreters	1317
All Grants	2100	Student Support	51300	Stipends	Occupational Therapists	1313
All Grants	2100	Student Support	51300	Stipends	Physical/Recreational Therapist	1314
All Grants	2100	Student Support	51300	Stipends	Psychologists/Counselors	1315
All Grants	2100	Student Support	51300	Stipends	Registered Nurses	1215
All Grants	2100	Student Support	51300	Stipends	School/Student Support	1218
All Grants	2100	Student Support	51300	Stipends	Secretarial/Clerical/Technical Assistants	1217
All Grants	2100	Student Support	51300	Stipends	Special Ed Asst-non instructional	1319
All Grants	2100	Student Support	51300	Stipends	Specialists	1318
All Grants	2100	Student Support	52111	Educational Retirement	Speech Therapists	1312
All Grants	2100	Student Support	52112	ERA - Retiree Health		

**New Mexico Public Education Department
Uniform Chart of Accounts (UCOA)**

version 2.5

FUND	FUNCTION	Function Description	OBJECT	OBJECT DESCRIPTION	Job Class Description	JOB CLASS
All Grants	2100	Student Support	52210	FICA Payments		
All Grants	2100	Student Support	52220	Medicare Payments		
All Grants	2100	Student Support	52311	Health and Medical Premiums		
All Grants	2100	Student Support	52312	Life		
All Grants	2100	Student Support	52313	Dental		
All Grants	2100	Student Support	52314	Vision		
All Grants	2100	Student Support	52315	Disability		
All Grants	2100	Student Support	52500	Unemployment Compensation		
All Grants	2100	Student Support	52720	Workers Compensation Employer's Fee		
All Grants	2100	Student Support	52730	Workers Compensation (Self Insured)		
All Grants	2100	Student Support	53211	Diagnosticians - Contracted		
All Grants	2100	Student Support	53212	Speech Therapists - Contracted		
All Grants	2100	Student Support	53213	Occupational Therapists - Contracted		
All Grants	2100	Student Support	53214	Physical/Recreational Therapists - Contracted		
All Grants	2100	Student Support	53215	Psychologists/Counselors - Contracted		
All Grants	2100	Student Support	53216	Audiologists - Contracted		
All Grants	2100	Student Support	53217	Interpreters - Contracted		
All Grants	2100	Student Support	53218	Specialists - Contracted		
All Grants	2100	Student Support	53219	Special Ed Assistants (Non-Instructional) - Contracted		
All Grants	2100	Student Support	53330	Professional Development		
All Grants	2100	Student Support	53711	Other Charges		
All Grants	2100	Student Support	55813	Employee Travel - Non-Teachers		
All Grants	2100	Student Support	55818	Other Travel - Non-Employees (Parents)		
All Grants	2100	Student Support	55914	Contracts - Interagency		
All Grants	2100	Student Support	55915	Other Contract Services		
All Grants	2100	Student Support	56113	Software		
All Grants	2100	Student Support	56118	General Supplies and Materials		
All Grants	2100	Student Support	57331	Fixed Assets (more than \$5,000)		
All Grants	2100	Student Support	57332	Supply Assets (\$5,000 or less)		
All Grants	2200	Instructional Support	51100	Salaries Expense	Coordinator/Subject Matter Specialist	1211
All Grants	2200	Instructional Support	51100	Salaries Expense	Library Media Specialist	1212
All Grants	2200	Instructional Support	51100	Salaries Expense	Library/Media Assistants	1213
All Grants	2200	Instructional Support	51100	Salaries Expense	Secretarial/Clerical/Technical Assistants	1217
All Grants	2200	Instructional Support	51100	Salaries Expense	Subs-Prof Development	1610
All Grants	2200	Instructional Support	51200	Overtime Expense (non-exempt employees only!)	Library/Media Assistants	1213
All Grants	2200	Instructional Support	51200	Overtime Expense (non-exempt employees only!)	Secretarial/Clerical/Technical Assistants	1217
All Grants	2200	Instructional Support	51300	Stipends	Coordinator/Subject Matter Specialist	1211
All Grants	2200	Instructional Support	51300	Stipends	Library Media Specialist	1212
All Grants	2200	Instructional Support	51300	Stipends	Library/Media Assistants	1213
All Grants	2200	Instructional Support	51300	Stipends	Secretarial/Clerical/Technical Assistants	1217
All Grants	2200	Instructional Support	52111	Educational Retirement		
All Grants	2200	Instructional Support	52112	ERA - Retiree Health		
All Grants	2200	Instructional Support	52210	FICA Payments		
All Grants	2200	Instructional Support	52220	Medicare Payments		
All Grants	2200	Instructional Support	52311	Health and Medical Premiums		
All Grants	2200	Instructional Support	52312	Life		
All Grants	2200	Instructional Support	52313	Dental		
All Grants	2200	Instructional Support	52314	Vision		
All Grants	2200	Instructional Support	52315	Disability		
All Grants	2200	Instructional Support	52500	Unemployment Compensation		
All Grants	2200	Instructional Support	52720	Workers Compensation Employer's Fee		
All Grants	2200	Instructional Support	52730	Workers Compensation (Self Insured)		
All Grants	2200	Instructional Support	53330	Professional Development		
All Grants	2200	Instructional Support	53711	Other Charges		
All Grants	2200	Instructional Support	55813	Employee Travel - Non-Teachers		
All Grants	2200	Instructional Support	55818	Other Travel - Non-Employees (Parents)		
All Grants	2200	Instructional Support	55914	Contracts - Interagency		
All Grants	2200	Instructional Support	55915	Other Contract Services		
All Grants	2200	Instructional Support	56113	Software		
All Grants	2200	Instructional Support	56114	Library And Audio-Visual		
All Grants	2200	Instructional Support	56118	General Supplies and Materials		
All Grants	2200	Instructional Support	57331	Fixed Assets (more than \$5,000)		
All Grants	2200	Instructional Support	57332	Supply Assets (\$5,000 or less)		
All Grants	2400	School Admin Support	51100	Salaries Expense	Coordinator/Subject Matter Specialist	1211
All Grants	2400	School Admin Support	51100	Salaries Expense	Principals & Asst Principals	1112
All Grants	2400	School Admin Support	51100	Salaries Expense	Secretarial/Clerical/Technical Assistants	1217
All Grants	2400	School Admin Support	51100	Salaries Expense	Subs-Prof Development	1610
All Grants	2400	School Admin Support	51200	Overtime Expense (non-exempt employees only!)	Secretarial/Clerical/Technical Assistants	1217
All Grants	2400	School Admin Support	51300	Stipends	Coordinator/Subject Matter Specialist	1211
All Grants	2400	School Admin Support	51300	Stipends	Principals & Asst Principals	1112
All Grants	2400	School Admin Support	51300	Stipends	Secretarial/Clerical/Technical Assistants	1217
All Grants	2400	School Admin Support	52111	Educational Retirement		
All Grants	2400	School Admin Support	52112	ERA - Retiree Health		
All Grants	2400	School Admin Support	52210	FICA Payments		
All Grants	2400	School Admin Support	52220	Medicare Payments		
All Grants	2400	School Admin Support	52311	Health and Medical Premiums		
All Grants	2400	School Admin Support	52312	Life		
All Grants	2400	School Admin Support	52313	Dental		
All Grants	2400	School Admin Support	52314	Vision		
All Grants	2400	School Admin Support	52315	Disability		
All Grants	2400	School Admin Support	52500	Unemployment Compensation		
All Grants	2400	School Admin Support	52720	Workers Compensation Employer's Fee		
All Grants	2400	School Admin Support	52730	Workers Compensation (Self Insured)		
All Grants	2400	School Admin Support	53330	Professional Development		
All Grants	2400	School Admin Support	53711	Other Charges		
All Grants	2400	School Admin Support	55813	Employee Travel - Non-Teachers		
All Grants	2400	School Admin Support	55914	Contracts - Interagency		
All Grants	2400	School Admin Support	55915	Other Contract Services		

New Mexico Public Education Department
Uniform Chart of Accounts (UCOA)

version 2.5

FUND	FUNCTION	Function Description	OBJECT	OBJECT DESCRIPTION	Job Class Description	JOB CLASS
All Grants	2400	School Admin Support	56113	Software		
All Grants	2400	School Admin Support	56118	General Supplies and Materials		
All Grants	2400	School Admin Support	57331	Fixed Assets (more than \$5,000)		
All Grants	2400	School Admin Support	57332	Supply Assets (\$5,000 or less)		

GRANT LIST

Co	Grant	Fund	Description
2401	101	24101	TITLE I - Schools - IASA School Sites
2401	102	24101	TITLE I - Priority & Focus Site Level
2401	103	24101	TITLE I - After School
2401	104	24101	TITLE I - Read 180
2401	109	24101	TITLE I - Explora
2401	110	24101	TITLE I - AVID
2401	111	24101	TITLE I - Even Start
2401	112	24101	TITLE I - Parent Inv
2401	113	24101	TITLE I - Private
2401	114	24101	TITLE I - Neglected
2401	115	24101	TITLE I - Delinquent
2401	116	24101	TITLE I - PD-Inst Coach
2401	118	24101	TITLE I - Math Recovery
2401	120	24101	TITLE I - Albq Reads
2401	122	24101	TITLE I - Priority & Focus
2401	123	24101	TITLE I - Homeless
2401	124	24101	TITLE I - Charters
2401	125	24101	TITLE I - District
2401	126	24101	TITLE I - ESL
2401	127	24101	TITLE I - Summer School
2401	128	24101	TITLE I - Foster Grandparents
2401	129	24101	TITLE I - Admin Pool
2401	130	24101	TITLE I - District
2499	217	24113	Education of Homeless
2599	225	25145	Impact Aid Special Education
2599	233	25147	Impact Aid Indian Education
2406	320	24115	Entitlement IDEA-B-Private School Proportionate Share
2406	321	24106	Entitlement IDEA-B
2499	322	24109	Preschool IDEA-B
2499	325	24120	IDEA-B Reallocation
2999	404	29102	Neighborhood Leadership
2599	408	25112	Collaborative Research Starbase La Luz
2499	411	24176	Carl Perkins split for separate award on 670 (24176)
2499	418	24162	Title I School Involvement
2599	433	25184	Indian Education Formula Grant (was 637)
2499	436	24180	CARL PERKINS - HSTW - Current
2499	438	24182	Carl Perkins- HSTW Redistribution
2599	440	25153	Title XIX Medicaid
2599	445	25168	Asthma
2599	446	25217	APS Smaller Learning Communities
2499	450	24124	Section 1003g
2599	451	25200	ROTC
2599	455	25217	Smaller Learning Communities
2499	456	24224	School Improvement Grant - Ernie Pyle

GRANT LIST

Co	Grant	Fund	Description
2499	457	24224	School Improvement Grant - ECRA Charter School
2599	458	25215	Elementary School Counselor Expansion - ESCE
2599	459	25243	Safe School/Healthy Students
2599	460	25243	Safe School/Healthy Students
2599	461	25173	Alliance for Leading and Learning - ALL
2499	465	24171	Jobs for New Mexico Graduates - JAG
2599	468	25251	Fish & Wildlife
2599	469	25217	APS SLC 2
2599	470	25215	Secondary School Counseling
2599	473	25200	ROTC CAP
2599	474	25200	NGROTC
2799	499	27171	Early College Academy
2799	500	27114	NM Reads to Lead
2799	501	27111	Formative Assessmets
2999	511	29107	Family & School Together-FAST
2799	516	27149	Pre K Initiative
2899	524	28180	Regional Quality Center
2799	541	27166	Kindergarten 3 Plus
2999	546	29107	County Before School Program (previously CELSA)
2799	562	27166	Kindergarten 3 Plus- Current
2699	564	26170	Micorosoft Settlement Fund
2799	569	27155	Elem Breakfast
2899	589	28140	CATCH
2799	592	27103	Dual Credit Materials
2899	595	28191	Start Smart
2799	597	27106	GO Student Library Funds
2999	598	29102	Xlinx
2999	599	29102	Bandelier Box Tops
2699	607	26190	Kirtland Korner
2699	619	26118	ABEC Job Mentor Intruction
2999	631	29107	Mid Schoool Initiative
2499	654	24154	Teacher Principal Training
2499	668	24174	Carl D Perkins Secondary - Current Year
2499	669	24175	Carl D Perkins Secondary - PY Unliquid
2499	670	24176	Carl D Perkins Secondary - Redistribution
2599	687	25129	Title XX Health and Social Instruction
2499	688	24153	English Language Acquisition
2599	698	25222	Center for Disease Control and Prevention
2699	700	26211	Target School Grant
2699	703	26210	APS Homeless Project-Modrell
2699	704	26210	APS Homeless Project-ACF
2699	705	26210	APS Homeless Project
2699	706	26210	APS Homeless Project-Sandia
2699	707	26161	Corporation for Public Broadcasting

GRANT LIST

Co	Grant	Fund	Description
2699	708	26161	Corporation for Public Broadcasters RALIF
2599	733	25131	Johnson O'Malley
2799	794	27117	Technology for Education
2899	808	28131	KNME/Cultural Arts
2999	814	29107	Zia Family focus
2999	821	29107	Running Start for Careers
2899	825	28106	Healthy Kids NM
2999	833	29107	High School Retention Block Grant
2999	842	29107	UNM Service Corp. Project
2699	883	26104	Bill and Melinda Gates Foundation
2899	893	28102	Gradn Reality & Dual Sk

Financial Tip Sheet

Below are some of the most frequently used cost accounts, their names, and a "sampling" of items that may be purchased using those accounts:

Purchased Services/Other Contract Services- Lawson Acct. #559150:

- Printing (i.e., APS Graphics, Kinko's, etc.)
- Mailing reimbursement for deficiencies, reports, etc. to APS Office Services Phone/Pager bills
- Trainers and Speakers
- Bus Transportation
- Admission Fees
- Rental Fees (copiers, postage meters, rooms for workshops, etc.)

General Supplies- Lawson Acct. #561180 (consumable items that are used and replaced and generally have a unit value of less than \$50.00):

- Paper
- Paperback books
- Office supplies, i.e., pencils, paper, file folders, binders
- Postage
- Books and/or videos used by teachers for professional development
- Absolutely NO food allowed under this account*

Employee Training and Travel- Lawson Acct. #533300:

- Registration Fees, Tuition, Course Fees & Airline tickets, Per Diem, Out-of-town mileage, Hotel, Taxi, Car Rental for trips

Small Equipment- Lawson Acct. #573320 (Non-consumable and generally repairable items, with a unit value of more than \$50.00 but less than \$999.99):

- Telephones, adding machines, printers, projectors, furniture, filing cabinets (Excludes computers)

Small Equipment- Lawson Acct. #573321 (Non-consumable and generally repairable items, with a unit value of \$1,000.00 to \$4,999.99):

- Telephones, adding machines, printers, projectors, furniture, filing cabinets (Excludes computers)

Large Equipment- Lawson Acct. #573310 (Items having a unit value greater than \$5,000):

- Furniture, equipment, vehicles, machinery, cameras, cabinets (Includes computers)

Computers- Lawson Acct. #573322 (Items having a unit value of less than \$4,999.99):

- Includes desktops, towers, laptops, net books and I-Pads)

Stipends- Lawson Acct. #513000 (mainly teachers 1411 & EA's 1711) (Stipends are paid to APS employees working *outside* their contract hours):

- \$ 18.00 per hour Teachers (\$20 with direct instruction)
- Hourly rate for EA's

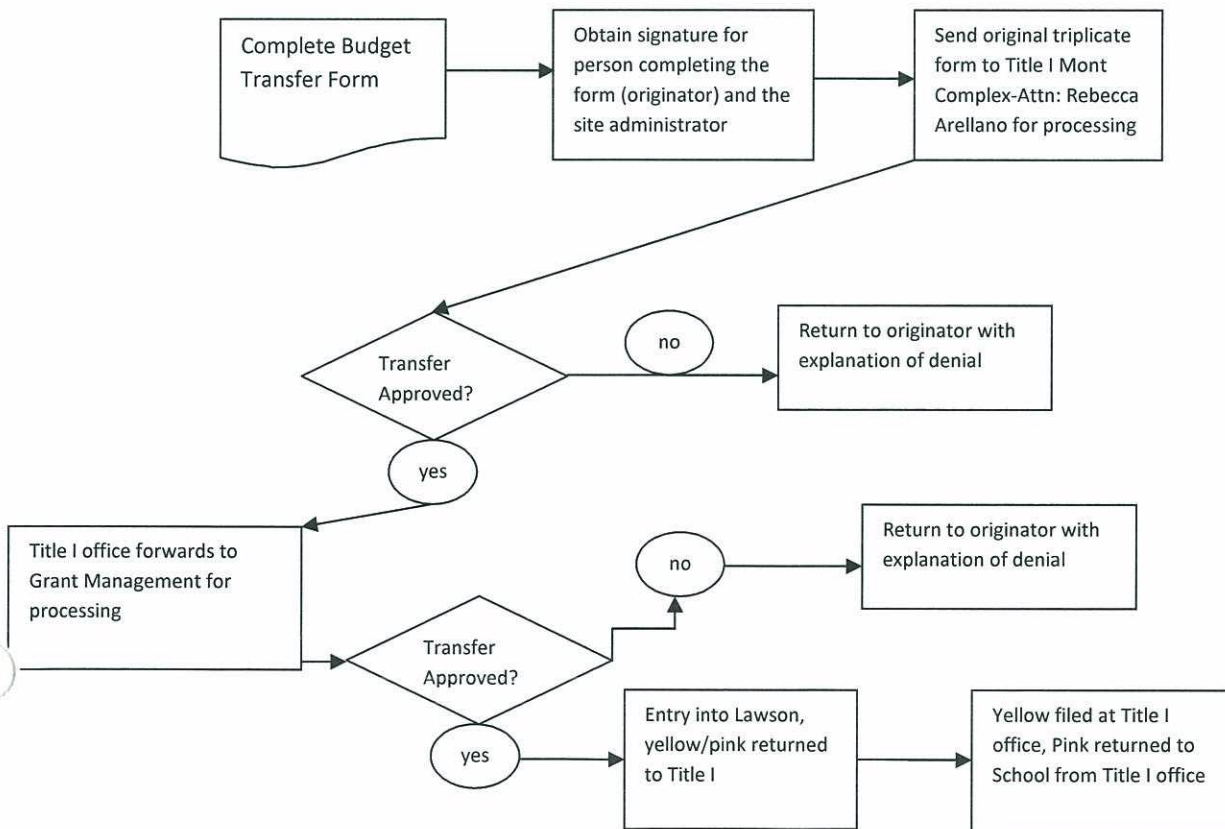
Software- Lawson Acct. #561130:

Title I Budget Transfers

BUDGET TRANSFERS

- Submit Title I Budget Transfer forms to Rebecca Arellano, Title I Coordinator. Rebecca (or a designee) will complete the initial processing.
- Budget Transfers then go to the school's Title I Resource Teacher. Resource Teachers are responsible for further processing. The Resource Teacher will provide technical assistance to principals if clarification is required.
- Budget transfers should not include cents. Please round the amount down according to current budget availability.
- Budget Transfers must total each page individually, do not total all pages on one transfer.
- Budget Transfers that include salaries must either include the FTE or justify how it does not affect the FTE.
- We are unable to move more budget out of an account than what was loaded in the account this is important to check available budget when moving benefits.
- We are unable to move budget out of an account that has been credited as a credit must remain in the account it has been posted.
- Budget Transfers for salaries or stipends must include a separate line for the benefits and attach a benefit sheet. (*Benefits work sheet available on the GM web page*)
- Cross function transfers must be placed on separate Budget Transfer forms according to the function.
- Try to minimize the number of cross function transfers. These transfers can take up to 3 months to be complete. These transfers require school board and PED approval.
- If you have questions concerning Budget Transfer contact your school's RT.
- Drill on the GL94 to check the status of a pending budget transfers prior to calling for status info.

Process Flow





FY _____ REQUEST FOR BUDGET TRANSFER

SCHOOL/DEPARTMENT NUMBER _____ SCHOOL/DEPARTMENT NAME _____

Company/Fund
(Please Check One)

____ 1100 Operational
____ 1300 Transportation
____ 1400 Textbook
____ 2100 Food Services

____ 2200 Athletics
____ 3110 GO Bond
____ 3130 Sp. Capital Local
____ 3140 Sp. Capital Legislative

____ 6001 KANW
____ 7102 Construction Services
____ 7202 Insurance
____ Grants (Please Specify)

FROM

TO

ACCOUNTING UNIT	ACCOUNT	SUB ACCT.	DESCRIPTION	AMOUNT	DESCRIPTION	ACCOUNTING UNIT	ACCOUNT	SUB ACCT.
ACTIVITY *	ACCT. CATEGORY	FTE				ACTIVITY *	ACCT. CATEGORY	FTE
ACCOUNTING UNIT	ACCOUNT	SUB ACCT.	DESCRIPTION	AMOUNT	DESCRIPTION	ACCOUNTING UNIT	ACCOUNT	SUB ACCT.
ACTIVITY *	ACCT. CATEGORY	FTE				ACTIVITY *	ACCT. CATEGORY	FTE
ACCOUNTING UNIT	ACCOUNT	SUB ACCT.	DESCRIPTION	AMOUNT	DESCRIPTION	ACCOUNTING UNIT	ACCOUNT	SUB ACCT.
ACTIVITY *	ACCT. CATEGORY	FTE				ACTIVITY *	ACCT. CATEGORY	FTE
ACCOUNTING UNIT	ACCOUNT	SUB ACCT.	DESCRIPTION	AMOUNT	DESCRIPTION	ACCOUNTING UNIT	ACCOUNT	SUB ACCT.
ACTIVITY *	ACCT. CATEGORY	FTE				ACTIVITY *	ACCT. CATEGORY	FTE

TOTAL _____ (If total amount is over \$10,000, control agent signature is required.)

Justification Required

X _____ Date
Name of Originator
Phone Number & Ext.

X _____ Date
Department Manager/Principal

X _____ Date
Control Agent

DO NOT SEPARATE COPIES - SEND TO BUDGET OFFICE

FOR BUDGET OFFICE USE ONLY:

DATE APPROVED _____

DATE REJECTED/REASON _____

DOC I.D. _____

DATE IN _____ DATE OUT _____

JE _____

*For use for capital funds only

**FY 2012-2013
FRINGE BENEFIT RATES**

FY 2012-2013 GRANT FUNDS				
	Reg Wages	Overtime	Stipends	Substitutes
ERA: Regular- 521110	11.00%	11.00%	11.00%	
ERA: Health- 521120	2.00%	2.00%	2.00%	
FICA- 522100	6.20%	6.20%	6.20%	6.20%
Medicare- 522200	1.45%	1.45%	1.45%	1.45%
Health/Medical- 523110	10.10%			
Life Ins- 523120	0.49%			
Dental- 523130	0.77%			
Vision- 523140	0.13%			
Disability- 523150	0.06%			
Unemployment Comp- 525000	0.10%			
Workers' Comp Employer Fee- 527200	0.03%			
Workers' Comp Self-Insured- 527300	1.05%	1.05%	1.05%	1.05%
Total Benefits	33.38%	21.70%	21.70%	8.70%

The **Benefits Worksheet** is available on the Website on the Grant Management page.

<http://www.aps.edu/finance/grant-management/documents-2>

Use the tab labeled **Using Salary Adding Benefits** when you are adding benefits to a total.

Use the tab labeled **Using Lump Sum-back in** when you have a total that includes benefits.

Be sure to include this form with a budget transfer when moving stipends or salary.

Be sure to include the cost account.

Follow the instructions at the top of the file, read the comment tags, and call or email if you have any questions or concerns when using this form.

Using Salary Adding Benefits

A	B	C	D	E	F	G	H	I	J	K
---	---	---	---	---	---	---	---	---	---	---

INSTRUCTIONS: Enter the amount of the Salary and/or Stipend and/or Substitute/Hourly in the proper **BLUE** box to calculate the fixed costs.
Don't forget the total FTE for salaries.

FY 12-13 BENEFIT WORKSHEET

Only work one cost account at a time

Company Accounting Unit

2401

02101011000

Full Salaried Persons with Full Benefits

Salary?	FTE?
\$ 50,000.00	1

Stipends or Any person NOT taking Medical/Life/Dental/vision/Disability

Stipend Amount

Substitutes and Hourly Employees

Sub/Hrly Amount

Scroll down for Stipends and Sub/Hourly

Grand Total:

	Company	Accounting Unit	Account	Job Class	
Salary	2401	02101011000	511000	1411	\$ 50,000
Stipend	2401	02101011000	513000		\$ -
Substitute	2401	02101011000	511000		\$ -
ERA	2401	02101011000	521110		\$ 5,500
ERA - Health Care	2401	02101011000	521120		\$ 1,000
FICA Taxes	2401	02101011000	522100		\$ 3,100
Medicare	2401	02101011000	522200		\$ 725
Health/Medical Ins.	2401	02101011000	523110		\$ 5,050
Life Ins.	2401	02101011000	523120		\$ 245
Dental Ins.	2401	02101011000	523130		\$ 385
Vision Ins.	2401	02101011000	523140		\$ 65
Disability	2401	02101011000	523150		\$ 30
Unemployment	2401	02101011000	525000		\$ 50
WC Fee	2401	02101011000	527200		\$ 10
WC Ins	2401	02101011000	527300		\$ 540
				\$	66,700

Using Lump Sum-back in

A	B	C	D	E	F	G	H	I	J									
INSTRUCTIONS: Enter the amount of the Salary and/or Stipend and/or Substitute/Hourly in the proper BLUE box to calculate the fixed costs. Don't forget the total FTE for salaries. You can also enter the acct number on to or from																		
FY 12-13 BENEFIT WORKSHEET Only work one cost account at a time																		
<table border="1"><thead><tr><th>Company</th><th>Accounting Unit</th></tr></thead><tbody><tr><td>2401</td><td>02101011000</td></tr></tbody></table>										Company	Accounting Unit	2401	02101011000					
Company	Accounting Unit																	
2401	02101011000																	
Full Salaried Persons with Full Benefits																		
<table border="1"><thead><tr><th>FTE?</th><th>Salary \$</th></tr></thead><tbody><tr><td>1</td><td>\$ 37,484.00</td></tr></tbody></table>										FTE?	Salary \$	1	\$ 37,484.00					
FTE?	Salary \$																	
1	\$ 37,484.00																	
<table border="1"><thead><tr><th rowspan="4">C a l c u l a t o r</th><td>Total Cost:</td></tr></thead><tbody><tr><td>\$ 50,000</td></tr><tr><td>TRY this:</td></tr><tr><td>\$ 37,150</td></tr><tr><td colspan="2">Check:</td></tr><tr><td colspan="2">\$ 50,000</td></tr></tbody></table>										C a l c u l a t o r	Total Cost:	\$ 50,000	TRY this:	\$ 37,150	Check:		\$ 50,000	
C a l c u l a t o r	Total Cost:																	
	\$ 50,000																	
	TRY this:																	
	\$ 37,150																	
Check:																		
\$ 50,000																		
<p>Using Salary Adding Benefits Using Lump Sum-back in</p>																		

Scroll down for Stipends and Sub/Hourly

Grand Total:

	Company	Accounting Unit	Account	Job Class	
Salary	2401	02101011000	511000	1411	\$ 37,484
Stipend	2401	02101011000	513000		\$ -
Substitute	2401	02101011000	511000		\$ -
ERA	2401	02101011000	521110		\$ 4,124
ERA - Health Care	2401	02101011000	521120		\$ 750
FICA Taxes	2401	02101011000	522100		\$ 2,325
Medicare	2401	02101011000	522200		\$ 544
Health/Medical Ins.	2401	02101011000	523110		\$ 3,786
Life Ins.	2401	02101011000	523120		\$ 184
Dental Ins.	2401	02101011000	523130		\$ 289
Vision Ins.	2401	02101011000	523140		\$ 49
Disability	2401	02101011000	523150		\$ 23
Unemployment	2401	02101011000	525000		\$ 38
WC Fee	2401	02101011000	527200		\$ 10
WC Ins	2401	02101011000	527300		\$ 394
				\$	50,000

For Grant Management use only
GM Number _____

Grant Management Request for Expense Transfer

Today's Date _____

Requested By _____

Reason for Transfer of Expenses

(include employee name, number and pay check date for salary adjustments)

Location Name _____

Req Number _____

Grant/Program Name _____

Location Number _____

PO Number _____

Grant/Program Number _____

Check/Payment # _____

Total Journal Entry \$ Amt _____

If Employee Correction Emp # _____

[illegible][illegible]

Program Approval
Date

Completed By _____ Date _____

Entered in Lawson By	Date
----------------------	------

AL 94

GL94

The Lawson GL94 is a process to look up your cost accounts for available budget, budget transactions, review expenses detail, encumbrance detail, and other helpful information that you can obtain.

Log into Lawson and enter **GL94** in the top right hand box.

This will take you to screen Commitment Analysis (GL94.1)

- **Input the following information to Inquire using the Accounting Unit**

Company: *(enter the company of your cost account)*

Accounting Unit: *(enter the accounting unit of your cost account)*

Major Account to Major Account: *(example: 561180 to 561180 for one specific account or this area can give a range if you enter 500000 to 999999 to view of all your accounts)*

Subaccount to Subaccount: *(example: 1411 to 1411 for one specific subaccount or this area can be used 0000 to 9999 to get all of the payroll accounts, leave blank if you are not pulling payroll accounts)*

Year: *(example: School Year 2012-2013 will simply be 2013)*

Period to Period: *(be sure to use 1 – 12)*

Type: *(This can give you either Amounts or FTEs/Units if needed)*

Budget: *(ONLY use budget 2)*

Rounding: *(we suggest reviewing by D for decimals/cents)*

Then click **OK** at top left side.

Then click **ACCOUNT** at bottom left side. *(TOTALS can give you a total for one account pulled which is also helpful for a quick budget check)*

This will take you to screen Account (GL94.2)

Lawson will then take you to a screen that displays each **Account** with its **Budget, Expenditures, Encumbrances Total Obligations**=(PO's) and (Req's), and balance **Remaining**.

Click on the **Detail** button to the right for specific items charged to this account.

GL94

This will take you to screen Commitment Account Detail (GL94.6)

In Detail screen you can click on the detail you would like to see. The type of detail will be displayed buttons across the middle of the screen as **Encumbrances** (PO's), **Commitments** (Req's), **Expenditures** (Paid Vendor Description), **Posted Budget Trans** (Budget Transfers), **Budget Trans** (Posted and Pending Budget Transfers). Click the button for the specific information you are seeking, the displayed information defaults to the first button encumbrances.

Once you have clicked a button you can seek for further detail within an individual line, Right Click in the SC box to the left of the line you wish to investigate and click in **Drill Around**.

Drill Around webpage will show many items and contain helpful information, such as posting dates, descriptions, requisition numbers etc. *(Please practice using the drill around, open folders within the Drill Explorer to see what detail can be obtained).*

Commitment Analysis (GL94.1)

gl94

OK Cancel

Company 2401 TITLE I IASA USD
Chart Name APSMASTER Created by Chart Conversion

Budget Edit Group

Or

Accounting Unit 02101011000 24101-ALAMOS A ES-INST
Company Group
Accounting Unit List
Level Group
Major Account 561180 - 561180
Summary Account
Account List
Account Group
Subaccount
Subaccount Group

Year 2013 Period 01 - 12
Type A Amount
Budget 2
Rounding D

Account Accounting Unit Totals



Home
Inbasket ProcessFlow Integrator
Task Level Work
Req Approval Categorical*
SPO - Categorical*
User Level Work
Jennifer Lucero-Montoya

Account 561180

Year 2013

conditio

9.487.00

00

Expenditures

00

Budget 2

Encumbrances

30

Encumbrances

30

Budget 2

Encumbrances

00.

Encumbrances

00.

CSV Export

9,487.00

Encumbrances

Expenditures

Posted Budget Trans

Budget Trans

Posted Budget Transactions

Page 1 of 1

[Next Page](#)

[illegible]

Drill Around@ -- Webpage Dialog

https://lsprod.aps.edu/lawson/portal/drill/drill.htm

Close

Search

Find Next

Reset

Printable View

Transaction Detail

Transaction Amounts

Associated Journal Transactions

Journal Header

Account

Line: 91 Desc: approved-2-101-jlm-BOY13

Status: History

Base Amount: 9487.00

Units: 0.00

Period: 1

Creation Date: 07/02/2012

Update Date: 07/02/2012

Operator: NT00000159

Object ID: 296979

Internet

https://lsprod.aps.edu/lawson/portal/drill/drill.htm

AL 2008

GL298

The GL298 screen is a Lawson report that can be saved and printed with the detail you wish to run.

Log into Lawson and enter **GL298** in the top right hand box.

This will take you to screen GL Commitment Analysis Report (GL298)

- **Input the following information to Inquire using the Accounting Unit**

Job Name: *(create any name that will help you identify this report)*

Job Description: *(create a job description that will help you identify this report)*

Parameters

Click on the Main tab

Report Type: *(use the dropdown box to select the detail you wish to pull)*

Company: *(enter the company number of your cost account)*

Year: *(example: School Year 2012-2013 will simply be **2013**)*

Period to Period: *(be sure to use **1 – 12**)*

Budget: *(ONLY use budget **2**)*

Click on the Organization Options tab

Accounting Unit: *(enter the accounting unit of your cost account)*

Major Account to Major Account: *(example: **561180** to **561180** for one specific account or this area can give a range if you enter **500000** to **999999** to view of all your accounts)*

Subaccount to Subaccount: *(example: **1411** to **1411** for one specific subaccount or this area can be used **0000** to **9999** to get all of the payroll accounts, leave blank if you are not pulling payroll accounts)*

Click on the Output Options tab

Amount or Units: A Amounts

Accounting Unit Level Type: P Posting

Level Depth: *(leave blank for All Posting)*

Account Detail: Y Yes

Totals: Y Yes

Page Break: N None or Y Yes *(if yes it will page break at every change in fund)*

Continue next page

GL298

Then click **+Add** at top left side to add report or **Change** if you are updating an existing report.

The bottom Status Bar will display the as **Job Added** or **Job Changed**.

Then click the **Submit** button, a Submit Job Dialog box will display and click **Submit**.

The bottom Status Bar will display the as **Job Has Been Submitted**.

Click on the **Job Sched** button, then click on the **Active Jobs** tab.

I suggest you make sure your job is not still running which is in active state, if it is the report will not give you the proper information or it may display what you previously pulled.

If the **Active Jobs** still has your report listed in this state then it is still running and is not complete. Click on **Inquire** or click on the **Auto Monitor** until the Active Jobs tab is blank then you can be sure it is complete. Depending on the report you chose to run it can take some time to complete.

Then click in the **Related Forms** button to the top right and it will drop down then click on **Job List**.

Click on the small box to the left of the desired report you would like to view, which will create a check mark. Then click on **Job Actions** and click on **View GL298.prt – Step 1** for a printable report.

This will open a screen with the report. Click the **save** button to save to your computer files as a PDF file or click the **print** button to print.

Home Inbasket ProcessFlow Integrator
Task Level Work
Req Approval Categorical*
SPO - Categorical*
User Level Work
Jennifer Lucero-Montoya

» + Add Change Delete Previous Inquire Next Print Mgr

Submit Job Name ANY Reports Job Sched

Job Description ANY

User Name AP\SLFPROD\131286 Jennifer Lucero-Montoya

Data Area/ID PROD90

Parameters

Main Organization Options Output Options

Report Type A Commitment Analysis

Company 2401 TITLE I IASA

or Company Group

or Budget Edit Group

Year 2013

Periods 1 - 12

Budget 2

System



LAWSON

Home

Inbasket ProcessFlow Integrator

Task Level Work

Req Approval Categorical*

SPO - Categorical*

User Level Work

Jennifer Lucero-Montoya

GL Commitment Analysis Report (GL298)

Welcome Jennifer Lucero-Montoya (PROD90)

[logout]

gl298

Related Forms

>> + Add Change - Delete Previous ? Inquire Next Inquire

Print Mgr

Job Sched

Reports

Job Name ANY

Job Description ANY

User Name APSLSFPROD\131286 Jennifer Lucero-Montoya

Data Area/ID PROD90

Parameters

Output Options

Organization Options

Main

Organization Selection

Accounting Unit 02301011000 24101-GOVERNOR BENT ES-INST

Accounting Unit List

Level Group

Account Selection

Major Account 561180 - 561180

Summary Account

Account Group

Account List

Subaccount

Subaccount Group

Submit Change Delete Previous Inquire Next Job Sched Reports Job Name ANY Job Description ANY User Name APSSLSPROD\131286 Jennifer Lucero-Montoya Print Mgr

Submit Job -- Webpage Dialog
https://lsfprod.aps.edu/lawson/portal/reports/
Job Name ANY
User Name APSSLSPROD\131286
Job Queue
Start Date
Start Time (hhmm)
Submit Cancel

Parameters
Main Organization Options
Data
or
or
Com
Budget
ysis
SA

Please Wait...

Parameters

Job Name: ANY Job Description: ANY User Name: APSLSFPROD\131286 Data Area/ID: PROD90

Submit Job Sched Reports Print Mgr

Organization Options Output Options

Main

Report Type: A Company: 2401 Company Group: Budget Edit Group: Year: 2013 Periods: 1 Budget: 2 System: TITLE I IASA

No Records Found						
------------------	--	--	--	--	--	--

Previous 25

Next 25

User Name APSLSFPROD\131286

Job Name	Description	Reports	Parameters	Status
<input checked="" type="checkbox"/> ANY	ANY	1	GL 298	

Lawson Portal - Job List - APSLSFPROD\131286

Home

Inbasket ProcessFlow Integrator

Task Level Work

Req Approval Categorical*

SPO - Categorical*

User Level Work

Jennifer Lucero-Montoya

Job List - APSLSFPROD\131286

Job Actions

Inquire

Search

Find Next

Reset

Printable View

Delete

Submit

View Parameters

View GL298.prt - Step 1

LSFPROD\131286

ANY

Welcome Jennifer Lucero-Montoya (PROD90)

GL298

Related Forms

Parameters

Reports

Status

1

GL298

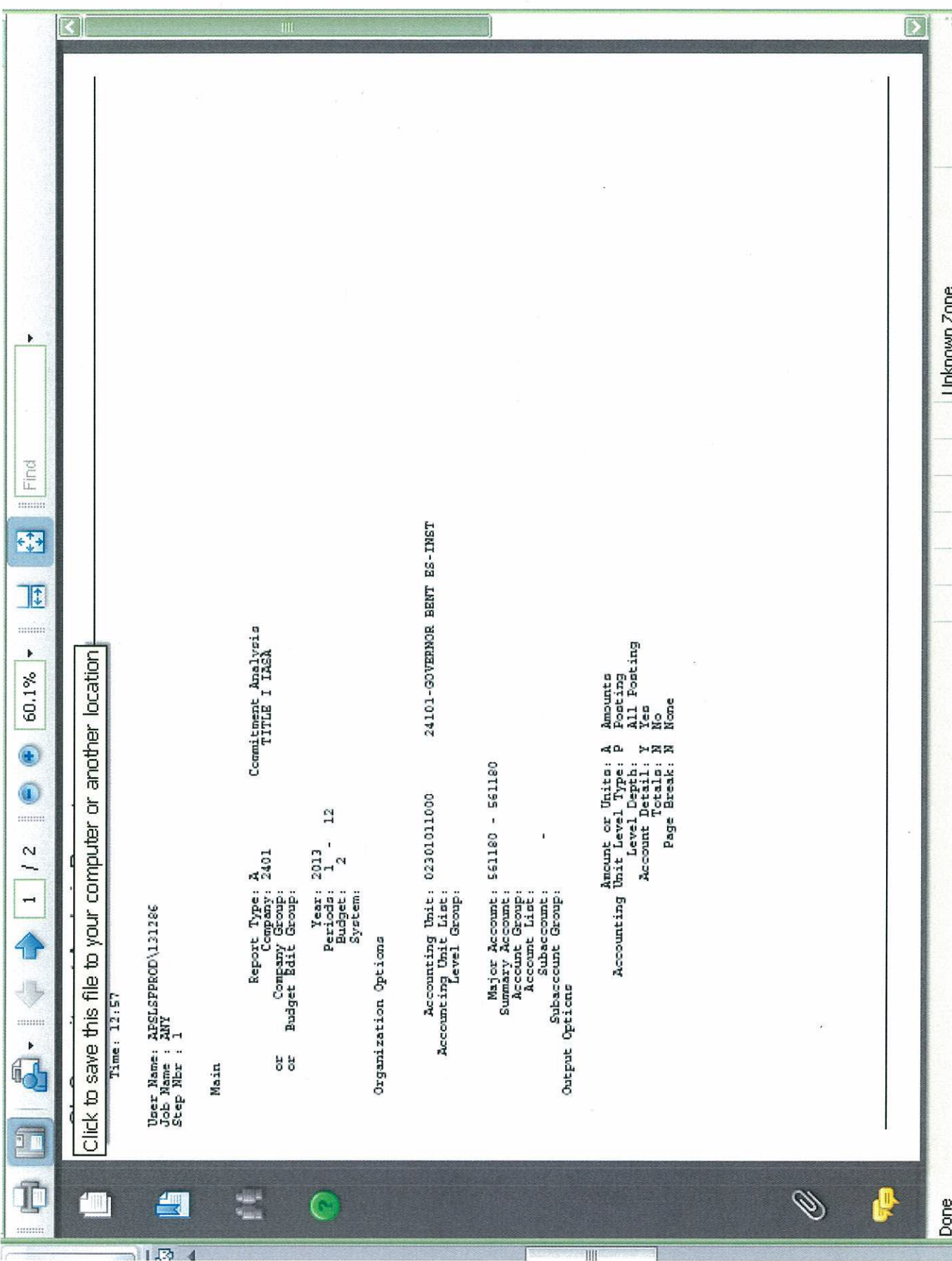
Previous 25

Next 25

Ready

Internet

100%



Find



60.1%



1 / 2



Click to save this file to your computer or another location

Time: 12:57

User Name: APSLSPROD\131286
Job Name: AMY
Step Nbr: 1

Main

Report Type: A
Company: 2401
or
Budget Edit Group:

Year: 2013
Periods: 1 - 12
Budget: 2
System:

Organization Options

Accounting Unit: 02301011000
Accounting Unit List:
Level Group: 24101-GOVERNOR BENT ES-INST

Major Account: 561180 - 561180
Summary Account:
Account Group:
Account List:
Subaccount:
Subaccount Group:
Output Options

Amount or Units: A Amounts
Accounting Unit Level Type: P Posting
Level Depth: All Posting
Account Detail: Y Yes
Totals: N No
Page Break: N None

Unknown Zone

Done

GL Commitment Analysis Report

GL298 Date: 10/11/12 JOB SUBMISSION PARAMETERS
Time: 09:33

User Name: APSLSFPROD\131286
Job Name : ANY
Step Nbr : 1

Main

Report Type: A Commitment Analysis
Company: 2401 TITLE I IASA

or Company Group:
or Budget Edit Group:

Year: 2013
Periods: 1 - 12
Budget: 2
System:

Organization Options

Accounting Unit: 02301011000 24101-GOVERNOR BENT ES-INST
Accounting Unit List:
Level Group:

Major Account: 561180 - General Supplies & Materials

Summary Account:
Account Group:
Account List:
Subaccount:
Subaccount Group:

Output Options

Amount or Units: A Amounts
Accounting Unit Level Type: P Posting
Level Depth: All Posting
Account Detail: Y Yes
Totals: Y Yes
Page Break: N None

GL Commitment Analysis Report

GL298 Date 10/11/12
Time 09:33

Company 2401 TITLE IASA
GL Commitment Analysis Report - Commitment Analysis
Periods 1 - 12
Year 2013

Page 1

Acct Unit	02301011000	24101-GOVERNOR BENT ES-INST	Budget	2 Adjusted Budget	Total	Budget	Budget Balance
Account	Expenditures	Encumbrances	Commitments				
561180 0000	1,685.66	70.02	74.79		1,830.47	5,806.00	3,975.53
General Supplies & Materials							
Acct Unit Totals	1,685.66	70.02	74.79		1,830.47	5,806.00	3,975.53
Company Totals	1,685.66	70.02	74.79		1,830.47	5,806.00	3,975.53
Report Totals	1,685.66	70.02	74.79		1,830.47	5,806.00	3,975.53

GL Commitment Analysis Report

GL298 Date: 10/11/12 Time: 10:00 JOB SUBMISSION PARAMETERS

User Name: APSLSFPROD\131286
Job Name : ANY
Step Nbr : 1

Main

Report Type: D Combined Detail
Company: 2401 TITLE I IASA

or Company Group:
or Budget Edit Group:

Year: 2013
Periods: 1 - 12
Budget: 2
System:

Organization Options

Accounting Unit: 02301011000 24101-GOVERNOR BENT ES-INST
Accounting Unit List:
Level Group:

Major Account: 561180 - General Supplies & Materials

Summary Account:
Account Group:
Account List:
Subaccount:
Subaccount Group:

Output Options

Amount or Units: A Amounts
Accounting Unit Level Type: P Posting
Level Depth: All Posting
Account Detail: Y Yes
Totals: Y Yes
Page Break: N None

GL Commitment Analysis Report

GL298 Date 10/11/12
Time 10:00

Company 2401 TITLE I IASA
GL Commitment - Combined Detail
Periods 1 - 12
Year 2013

USD

Page 1

Acct Unit	02301011000	24101-GOVERNOR BENT ES-INST	Budget	2 Adjusted Budget	
Transaction Type Account	System Year Period	Post Date	Journal	Document/Description	Amount
Encumbrances 561180 0000 PO	2013 1			60082700000	69.99
General Supplies & Materials					
Encumbrances 561180 0000 PO	2013 3			80029140000	.03
General Supplies & Materials					
Total Encumbrances detail for Account 561180 0000 General Supplies & Materials					70.02
Expenditures 561180 0000 AP	2013 2	08/17/2012	I 110000039	12310SCHOLASTIC INC	461.86
General Supplies & Materials					
Expenditures 561180 0000 AP	2013 3	09/07/2012	I 110000010	31758WILBOOKS	1,036.80
General Supplies & Materials					
Expenditures 561180 0000 AP	2013 3	09/11/2012	I 110000012	12497STEPS TO LITERACY	187.00
General Supplies & Materials					
Total Expenditures detail for Account 561180 0000 General Supplies & Materials					1,685.66
Budgets 561180 0000 FB	2013 1		N 1	approved-2-101-jlm-BOY13	6,806.00
General Supplies & Materials					
Budgets 561180 0000 FB	2013 1		N 6	1-101-jlm-1213-014	1,000.00-
General Supplies & Materials					
Total Budgets detail for Account 561180 0000 General Supplies & Materials					5,806.00
Acct Unit : 02301011000 24101-GOVERNOR BENT ES-INST					Totals 7,561.68
Company: 2401 TITLE I IASA					Totals 7,561.68
Report Totals					7,561.68

GL298

The GL298 screen is a Lawson report that can be saved and printed with the detail you wish to run.

Log into Lawson and enter **GL298** in the top right hand box.

This will take you to screen GL Commitment Analysis Report (GL298)

- **Input the following information to Inquire using the Accounting Unit List**

Job Name: *(create any name that will help you identify this report)*

Job Description: *(create a job description that will help you identify this report)*

Click on the **Main** tab

Report Type: *(use the dropdown box to select the detail you wish to pull)*

Company: *(leave blank)*

Year: *(example: School Year 2012-2013 will simply be **2013**)*

Period to Period: *(be sure to use **1 – 12**)*

Budget: *(ONLY use budget **2**)*

Click on the **Organization Options** tab

Accounting Unit: *(leave blank)*

Accounting Unit List: *(Input your location number, try with and without the leading 0 to see what reports have been created for your site. Use the **keyboard down arrow** to help quickly find reports)*

Major Account to Major Account: *(example: **561180** to **561180** for one specific account or this area can give a range if you enter **500000** to **999999** to view of all your accounts)*

Subaccount to Subaccount: *(example: **1411** to **1411** for one specific subaccount or this area can be used **0000** to **9999** to get all of the payroll accounts, leave blank if you are not pulling payroll accounts)*

Click on the **Output Options** tab

Amount or Units: A Amounts

Accounting Unit Level Type: P Posting

Level Depth: *(leave blank for All Posting)*

Account Detail: Y Yes

Totals: Y Yes

Page Break: N None or Y Yes *(if yes it will page break at every change in fund)*

Continue next page

GL298

Then click **+Add** at top left side to add report or **Change** if you are updating an existing report.

The bottom Status Bar will display the as **Job Added** or **Job Changed**.

Then click the **Submit** button, a Submit Job Dialog box will display and click **Submit**.

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Click on the **Job Sched** button, then click on the **Active Jobs** tab.

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Then click in the **Related Forms** button to the top right and it will drop down then click on **Job List**.

Click on the small box to the left of the desired report you would like to view, which will create a check mark. Then click on **Job Actions** and click on **View GL298.prt – Step 1** for a printable report.

This will open a screen with the report. Click the **save** button to save to your computer files as a PDF file or click the **print** button to print.



GL Commitment Analysis Report (GL298)

Welcome Jennifer Lucero-Montoya (PROD90)

[logout]

Navigation: >> + Add Change Delete Previous Inquire Next Inquire

Related Forms: GL298

Submit

Job Name: ANY

Job Description: ANY

User Name: APSLSFPROD\131286

Data Area/ID: PROD90

Reports

Job Sched

Print Mgr

Parameters

Main

Organization Options

Output Options

Report Type: A

Company: [?]

Company Group: [?]

Budget Edit Group: [?]

or

or

Commitment Analysis

Year: 2013

Periods: 1

Budget: 2

System: [?]

Inbasket ProcessFlow Integrator

Task Level Work

Req Approval Categorical*

SPO - Categorical*

User Level Work

Jennifer Lucero-Montoya

Parameters

Submit	Reports	Job Sched	Print Mgr
Job Name	ANY		
Job Description	ANY		
User Name	APSLSPROD\131286		Jennifer Lucero-Montoya
Data Area/ID	PROD90		

Main **Organization Options** **Output Options**

— Organization Selection —

Accounting Unit	
Accounting Unit List	0230-GRANTS
Level Group	

Governor Bent-Grant Funds

— Account Selection —

Major Account	561180	-	561180
Summary Account			
Account Group			
Account List			
Subaccount		-	
Subaccount Group			

Print Mgr

Job Sched

Reports

Submit

Job Name ANY

Job Description ANY

User Name APSLSFPROD\131286

Data Area/ID PROD90



Jennifer Lucero-Montoya

Parameters

Output Options

Organization Options

Main

Amount or Units ☐ Amounts
Accounting Unit Level Type ☐ Posting
Level Depth ☐ All Posting
Account Detail ☐ Yes
Totals ☐ Yes
Page Break ☐ None

Submit Job -- Webpage Dialog

https://lsfprod.aps.edulawson/portal/reports,

Job Name ANY

User Name APSLSFPROD\131286

Job Queue

Start Date

Start Time (hhmm)

Submit

Cancel

https://lsfprod.aps.edulawson/portal/reports,

SSL

Please Wait...

FileEditViewFavoritesToolsHelp

Lawson Portal - Job Schedule - APSLSFPROD\131286

Links

Home

Job ActionsInquireSearchFind NextResetPrintable View

Related FormsJob ListA Print ManagerMulti-Step Job Definition

Job Schedule - APSLSFPROD\131286

Welcome Jennifer Lucero-Montoya (PROD90)

g1298

Inbasket ProcessFlow Integrator

Task Level Work

Req Approval Categorical*

SPO - Categorical*

User Level Work

Jennifer Lucero-Montoya

Active Jobs

Waiting Jobs

Parameters

Completed Jobs

Job Name

Job Queue

Start Date

Stop Date

Status

Previous 25

Next 25

No Records Found

FileEditViewFavoritesToolsHelp

Lawson Portal - Job List - APSLSFPROD\131286

Home

Inbasket ProcessFlow Integrator

Task Level Work

Req Approval Categorical*

SPO - Categorical*

User Level Work

Jennifer Lucero-Montoya

Job List - APSLSFPROD\131286

Job Actions

Inquire

Search

Find Next

Reset

Printable View

User Name

APSLSFPROD\131286

Welcome Jennifer Lucero-Montoya (PROD90)

gl298

Related Forms

Job Name	Description	Reports	Parameters	Status
<input type="checkbox"/> 24101	24101	1	GL298	Normal Completion
<input checked="" type="checkbox"/> ANY	ANY	1	GL298	Normal Completion

Previous 25

Next 25

Ready

Internet

100%

FileEditViewFavoritesToolsHelp

Lawson Portal - Job List - APSLSFPROD\131286

Job List - APSLSFPROD\131286

Welcome Jennifer Lucero-Montoya (PROD90) [logout]

gl298

Related Forms

Job Actions

Inquire

Search

Find Next

Reset

Printable View

Delete

Submit

View Parameters

View Log

View GL298.prt - Step 1

LSFPROD\131286

Task Level Work

Req Approval Categorical^{lv}

SPO - Categorical^{lv}

User Level Work

Jennifer Lucero-Montoya

Description	Reports	Parameters	Status
24101	1	GL298	Normal Completion
ANY	1	GL298	Normal Completion

Previous 25

Next 25

Ready

Internet

100%

Commitment Analysis Report

GR298 Date: 10/12/12
Time: 13:47
JOB SUBMISSION PARAMETERS

User Name: APSLSFFPROD\131286
Job Name : ANY
Step Nbr : 1

Main

Report Type: A Commitment Analysis
or Company:
or Company Group:
or Budget Edit Group:

Year: 2013
Periods: 1 - 12
Budget: 2
System:

Organization Options

Accounting Unit: Governor Bent - Grant Funds
Accounting Unit List: 0230-GRANTS
Level Group:

Major Account: 561180 - 561180
Summary Account:
Account Group:
Account List:
Subaccount:
Subaccount Group:
Output Options

Amount or Units: A Amounts
Accounting Unit Level Type: P Posting
Level Depth: All All Posting
Account Detail: Y Yes
Totals: Y Yes
Page Break: N None

GL Commitment Analysis Report

GL298 Date: 10/12/12 JOB SUBMISSION PARAMETERS
Time: 13:47

User Name: APSLSFPROD\131286
Job Name : ANY
Step Nbr : 1

Main

Report Type: A Commitment Analysis

Company:
or Company Group:
or Budget Edit Group:

Year: 2013
Periods: 1 - 12
Budget: 2
System:

Organization Options

Accounting Unit: Governor Bent - Grant Funds
Accounting Unit List: 0230-GRANTS
Level Group:

Major Account: 561180 - 561180
Summary Account:
Account Group:
Account List:
Subaccount: -
Subaccount Group:

Output Options

Amount or Units: A Amounts
Accounting Unit Level Type: P Posting
Level Depth: Y All Posting
Account Detail: Y Yes
Totals: Y Yes
Page Break: N None

GL Commitment Analysis Report

GL298 Date 10/12/12
Time 13:47

Company 2401 TITLE I IASA
GL Commitment Analysis Report - Commitment Analysis
Periods 1 - 12
Year 2013

Page 1

Acct Unit	02301011000	24101-GOVERNOR BENT ES-INST	Budget	2 Adjusted Budget		
Account	Expenditures	Encumbrances	Commitments	Total	Budget	Budget Balance
561180 0000	1,685.66	70.02	74.79	1,830.47	5,806.00	3,975.53
General Supplies & Materials						
Acct Unit Totals	1,685.66	70.02	74.79	1,830.47	5,806.00	3,975.53
Acct Unit	02301031000	24101-GOVERNOR BENT ES-INST	Budget	2 Adjusted Budget		
Account	Expenditures	Encumbrances	Commitments	Total	Budget	Budget Balance
561180 0000	0.00	0.00	0.00	0.00	373.00	373.00
General Supplies & Materials						
Acct Unit Totals	0.00	0.00	0.00	0.00	373.00	373.00
Company Totals	1,685.66	70.02	74.79	1,830.47	6,179.00	4,348.53

GL Cc nitment Analysis Report

GL298 Date 10/12/12
Time 13:47

Company 2499 OTHER FEDERAL FLOW-THRU
GL Commitment Analysis Report - Commitment Analysis
Periods 1 - 12
Year 2013

USD

Acct Unit	02306881000	24153-GOVERNOR BENT ES-INST	Budget	2	Adjusted Budget	Total	Budget	Budget Balance
Account	Expenditures	Encumbrances	Commitments					
561180 0000	0.00	0.00	0.00		0.00	2,370.00	2,370.00	
General Supplies & Materials								
Acct Unit Totals	0.00	0.00	0.00		0.00	2,370.00	2,370.00	
Company Totals	0.00	0.00	0.00		0.00	2,370.00	2,370.00	

GL Commitment Analysis Report

Acct Unit	02308851000	27138-GOVERNOR BENT ES-INST	Budget	2	Adjusted Budget			
Account		Expenditures	Encumbrances	Commitments	Total	Budget	Budget Balance	
-----		-----	-----	-----	-----	-----	-----	-----

No data to print

GL Cc nitment Analysis Report

GL298 Date 10/12/12
Time 13:47

Company 2899 STATE DIRECT GRANTS
GL Commitment Analysis Report - Commitment Analysis
Periods 1 - 12
Year 2013

USD

Page 4

Acct Unit	02305951000	28191-GOVERNOR BENT ES-INST	Budget	2 Adjusted Budget		
Account	Expenditures	Encumbrances	Commitments	Total	Budget	Budget Balance
561180 0000	493.32	0.00	99.75	593.07	600.00	6.93
General Supplies & Materials						
Acct Unit Totals	493.32	0.00	99.75	593.07	600.00	6.93
Company Totals	493.32	0.00	99.75	593.07	600.00	6.93

GL Commitment Analysis Report

GL298 Date 10/12/12
Time 13:47

Company 2999 COMBINED LOCAL/STATE GRANTS USD
GL Commitment Analysis Report - Commitment Analysis
Periods 1 - 12
Year 2013

Page 5

Acct Unit	02306311000	29107-GOVERNOR BENT ES-INST	Budget	2 Adjusted Budget	Total	Budget	Budget Balance
Account	Expenditures	Encumbrances	Commitments				
561180 0000	0.00	0.00	0.00	0.00	0.00	500.00	500.00
General Supplies & Materials							
Acct Unit Totals	0.00	0.00	0.00	0.00	0.00	500.00	500.00
Company Totals	0.00	0.00	0.00	0.00	0.00	500.00	500.00
Report Totals	2,178.98	70.02	174.54	2,423.54	9,649.00	7,225.46	

[illegible]

EMPLOYEE CHANGE REQUEST FORM PROCESS (ERF):

Beginning of year process or changes throughout the year, all original ERFs must go to HR and send copies to the Program Managers/Resource Teachers.

- Original ERF forms must be submitted to the HR Department.
- HR will then submit to Grant Management for budget and account verification.
- Grant Management will then return to HR for processing.
- Employee cannot begin until an employee ID number has been obtained.

Request to Advertise (RTA) must follow this same process.

APS Employee Request Form (ERF) **SAMPLE**

Highlight & Bold those that apply: ☐ New Employee ☐ Former Employee ☐ Short Term Rehire ☐ Voluntary Transfer ☒ **Transfer within location**
☐ Administrative Transfer ☐ Intern ☐ Transfer/Promotion ☐ New Allocation ☐ Leave Reinstatement ☐ Change of Status ☒ **Cost Account Change**
☐ STARS Change ☐ Termination ☐ Return to Work (Post-retirement only) **NOTE:** Enter Date, use TAB key, then → right arrow key to fill out fields

Date: 7/1/11	Name: Sandra Markowitz	Employee Number: 123456
Applicant Phone: 555-1212	Applicant Phone: 555-2346	E-mail: markowitz_sandra@yahoo.com
Position 1: EA .5	Position 2: EA .5	From: EA ECE 1.0
Subject 1: Spec Ed	Subject 2: Title I	To: Spec Ed EA .5/Title I EA .5
Loc Name 1: Kirtland	Loc Name 2: Only use if 2 locs	New Position (Yes or No): No
Loc Number 1: 279	Loc Number 2: Only use if 2 locs	Replacing: Murray Burns
Supv @ Loc 1: Peter Espinosa	Supv @ Loc 2: Only use if 2 locs	Reason for leaving: Resigned
Supv Phone 1: 555-2222	Supv Phone 2: 222-1111	Applicant Related to anyone at site (Y or N): N

Mark with an X and Highlight FTE: ____ .25 ____ .50 ____ .75 **X** **1.0** ____ Other For HR/B/G Use Only

	Fund	Acct Unit	Acct	Sub Acct	FTE%	Position Code	B/G	Date
Position 1	1100	2100 950 1000	51 1000	1712	50	HR Field	BG	BG
Position 2	2401	0279 101 1000	51 1000	1711	50	HR Field	BG	BG

BELOW TO BE COMPLETED BY HUMAN RESOURCES STAFFING DEPARTMENT

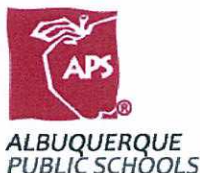
Regular employee:	Short-term assignment:	Short-term employee: S1____ S2____
1	No evidence has been provided of the appropriate trade license(s) required for the position. (M&O only)	
2	Employment begins after 9:00 a.m. on the first reporting day for teachers. (Schedule "A" employees only)	
3	The position is funded by monies other than the operational budget.	
4	The person being replaced is currently on leave.	
5	Appointment is to a temporary teaching, management, or administrative position.	
6	The increase in part-time work schedule contract is temporary in nature.	
7	I have been employed pending completion of NMTA and receiving a regular license from the New Mexico Public Education Dept. (PED).	
8	I have been employed pending a license/endorsement from the PED.	
9	I have been employed pending an alternative/intern license/endorsement from the PED. I further acknowledge that possessing an appropriate license and/or endorsement, is a condition of employment. Failure to meet the license requirements established by the PED will result in non-renewal of contract.	
0	I have been employed pending completion of No Child Left Behind (NCLB) Requirements.	

Applicant #:	Job Posting #:	APS e-mail:
Position 1 / Assignment 1		Position 2 / Assignment 2
Status Code (A1=FT, A3=PT (w/ benefits), A4=PT (w/o benefits), A5=Hourly, A8=Student, A9=Sub)	Status Code (A1=FT, A3=PT (w/ benefits), A4=PT (w/o benefits), A5=Hourly, A8=Student, A9=Sub)	
User level (Location Code) where paycheck is delivered	User level (Location Code) where paycheck is delivered	
Mail Group (AB Code) where absence sheet is delivered	Mail Group (AB Code) where absence sheet is delivered	
Work Schedule-Track	Work Schedule-Track	
Work Schedule- Days/Year	Work Schedule- Days/Year	
Work Schedule- Hours/Day	Work Schedule- Hours/Day	
Salary Schedule	Salary Schedule	
Rate of Pay (only base hourly if appl)	Rate of Pay (only base hourly if appl)	
Grade/Step (Level of Pay Schedule)	Grade/Step (Level of Pay Schedule)	
Shift (options= 2, 3 or 4)	Shift (options= 2, 3 or 4)	
Short Term End Date	Short Term End Date	
3Y/4Y Spec Ed Rel Svc (Y or N)	3Y/4Y Spec Ed Rel Svc (Y or N)	
NCLB (Y or N)	NCLB (Y or N)	
NCLB PA 22 (Subject / How)	NCLB PA 22 (Subject / How)	
Career Ladder	Career Ladder	
Certification Differential (SN Schedule only)	Certification Differential (FSN Schedule only)	
	End Position 2 (Yes or No)	

Date Position Offered: _____ Time: _____ ☐ Accepted ☐ Declined Date Employment/Change Begins _____

Research: _____

Comments: _____ Staffer/Consultant: _____ Date _____



Directions for Grant Management Payroll:

- As of 9/1/2012, Grant Management will only accept Time Sheet Records for employees paid with grant funds. There are two acceptable Time Sheet Records for grants only. These can be found at: <http://www.aps.edu/finance/grant-management/documents-2>. ONLY use one of the sheets per payroll. The sheet must be filled out completely and accurately to ensure timely pay. DO NOT submit bi-weekly time sheets for Grants.
- Faxed and/or emailed Time Sheet Records will NOT be accepted, they must be originals.
- The excel upload file must be emailed to the Grant Management Technician assigned to your specific grant prior to or by the date indicated on the attached schedule.
- The original hard copy of the Time Sheet Record with the excel printout are due to the Grant Management Office, Suite 310 East prior to or by the date indicated on the attached schedule with all applicable signatures.
- Do not email multiples of the same upload. Please re-send a corrected file with "Corrected upload" in the subject line of the email.
- Must use employee's proper name as listed in Payroll. Please do not use nicknames. Enter names on excel sheet as follows; last name, first name. i.e. Johnson, Mary
- This information and forms are also available on the Grant Management Website.
- Negotiated Rate: \$20.00 per hour with students
 \$18.00 per hour without students
- Substitutes are paid through SEMS/SmartFindExpress.
- Use the Weekly Overtime Sheet for all overtime pay.

REVIEW NOTES FOR EFFICIENT TIME SHEET PROCESSING

Time Sheet Hard Copies

- Time sheet hard copies (with an excel printed recap) can be hand delivered or sent through inner office mail. Submit directly to Grant Management Department (310 East Tower Alice and Bruce King Complex) prior to or by the date indicated on the time sheet deadline schedule.
- The excel upload file must also be emailed to the appropriate Grant Technician by the deadline, with the site information as well as when to expect hard copies in the body of your email.
Example: Alamosa ES hard copies will be sent inner office mail on 09/21/12
Please account for the time-laps if sent inner office mail.
Example: Alamosa ES will be hand delivered to Grant Management on 09/21/12.
- **Grant Technicians WILL NOT submit the upload for payment without the hardcopies in hand by the deadline.**
- It is important to state the activity on the Time Sheet Record clearly to minimize the need for clarification which will hold up payment.
- Log time in quarters. Example: 15min=0.25, 30min=0.5, 45min=0.75, 60min=1.0
- Sign the time sheet records with colored ink so we can be sure it is not a copy. **NO FAXED COPIES ALLOWED!**
- If a Time Sheet states work that is not allowable within the grant or incomplete forms our Grant Technicians will send the time sheet back to the school principal (see "Time Sheet Return" Form).
- Do not email the time sheet records, the time sheet records must be sent by hard copy only.
- Save copies of all time sheet logs at your site for your records.

Grant Time Sheet Process Notes

Notes continued from previous page

Time Sheet Uploads

- Time sheet electronic uploads can contain multiple time sheet records to one electronic upload as needed per grant. Example: All Title I fund accounts can be input on one excel file.
- Submit time sheet files in order as entered on upload.
- To print the upload page, select what you wish to print and in print mode check box on print selection.
- Email the excel time sheet upload to your Grant Technician and Cc: your school's Resource Teacher for all Title I funds or for other grants Cc: the Program Manager as/if required.
- Request a delivery receipt on your email to be sure it is received.
- Do not change the upload template in any way. We must keep the columns as is.
- Input all the duties performed in the cell designated, do not use multiple columns. It may appear to be cut off but we are able to view it electronically in the formula box.
- Do not send multiple of the same upload, you can either send the email with CORRECTED in the subject line to override the previous file or just email the additional lines that need to be added as a separate upload.
- Hourly rate if left blank will pay the regular hourly rate from the system, it is recommended to leave the cell blank for EAs and any others that should be paid at their regular hourly rate.
- Employees are required to take .5 for lunch on any duties worked over 6.5 hours per day.
- Cannot project time worked. Time must be verified after the work has been performed.
- Over time sheets must be preapproved as stated on the form and must be attached to a time sheet record.
- Post the deadline and payment schedule for others to see. Employees should be aware of when to expect payments.
- The deadline dates are the latest dates allowed for the next payment process, therefore uploads and time sheet records are accepted at any time. No need to wait until deadline.
- The prepared by column must list the full first and last name of the person submitting the upload, for contact reference if questions arise.
- PD and PI duties for Librarians and Counselors must be paid from the corresponding function and job class/sub account i.e. Counselors Stipend cost account 2401 XXXXXXXX2100 513000 1214.
(Review UCOA in Budget Section)

Becca Arellano, Instructional Manager Charter Schools Compliance, Extended Day After School Program x 177	Bettina Eklund, Instructional Manager Priority and Focus/Charter Schools, Charter Schools, Pearson Interventions, Read 180, Explora/Parent Engagement, Homeless Project x 112	Barbara Ruiz, Instructional Manager Priority and Focus/Elem. Schools, Math and Reading Interventions, Even Start Family Literacy, Parent Engagement, Titles I & II Private, N or D x 357
Sandra Baca, Funding Technician x 144	Gerry Hixon, Secretary/Bookkeeper x 170	Amesha Griego, Funding Technician x 175
Trish Logan, Extended Day Academic Programs x 355	Ray Macias, Read 180 x 324	Mary Bretting-Miller, Elementary Reading Intervention x 105
Andy Barrett (RA) x 178	Michele Halliday, Pearson Interventions x 352	Megan Kidwell, Math Recovery & Add+Vantage Math x 345
Chelwood ES 236	Frank Telge, Priority and Focus/Charter Schools x199	Dale Hagin, Parent Engagement (Spring 2013) x 234
Dolores Gonzales ES 244	Marc Wunder, Explora/Parent Engagement x 205	Lea Gallegos, Even Start Family Literacy & Juntos para los Ninos (PI & PD only) x 179
Duranes ES 249	Helen Fox, Homeless Project 256-8239	Kathleen Yarbrough (BR) x 123
Emerson ES 255	Pam Kerkmans (RA) x 142	A New Day Youth & Family Services 1932
Eubank ES 258	A. Montoya ES 321	Alb Christian Children's Home 1920
Jackson MS 420	Albuquerque HS 590	Amistad Crisis Shelter 1942
Jimmy Carter MS 445	Alvarado ES 213	Desert Hills 1944
John Adams MS 405	Atrisco ES 216	Hogares 1890
Los Ranchos ES 336	Bellehaven ES 229	Villa Santa Maria 1946
Montezuma ES 315	Coronado ES 243	Alb. Christian School 1941
Pajarito ES 333	Del Norte HS 514	Congregation Albert ECC 1963
Reginald Chavez ES 330	Edward Gonzales ES 262	Cottonwood Montessori School 1821
School on Wheels HS 597	Griegos ES 267	Cross of Hope Lutheran School 1873
Sombra Del Monte ES 357	Hawthorne ES 270	Eastern Hills Christian Academy 1938
Susie Rayos Marmon ES 280	Helen Cordero Primary 395	Evangel Christian Academy 1939
Tomasita ES 363	La Luz ES 282	Hope Christian School 1931
Van Buren MS 460	La Mesa ES 285	Legacy Academy 1817
Vision Quest MS 840	MacArthur ES 303	Manzano Day School 1978
Zuni ES 388	Mark Twain ES 303	Our Lady of Annunciation 1975
Betty Wasson (RA) x 343	Sierra Vista ES 356	Our Lady of Fatima 1976
Alameda ES 207	Washington MS 465	Prince of Peace Lutheran School 1815
Alamosa ES 210	West Mesa HS 570	Sandia Preparatory School 1979
Bel-Air ES 228	Wherry ES 376	Solomon Schechter Day School 1910
Comanche ES 241	Valley HS 560	Victory Christian School 1810
East San Jose ES 252	Mary Beth Montano (BR) x 153	Christy Romero (RA) x 356
EG Ross ES 219	Holy Ghost 1961	Acoma ES 204
Field ES 261	Immanuel Lutheran 1994	Adobe Acres ES 206
Field ES 276	Our Lady of Assumption 1962	Apache ES 214
Kirtland ES 279	Queen of Heaven 1980	Barcelona ES 225
Lew Wallace ES 373	Salam Academy 1814	Carlos Rey ES 339
Longfellow ES 291	San Felipe de Neri 1960	Chaparral ES 234
Los Padillas ES 297	St. Charles 1956	Cochiti ES 237
Marie Hughes ES 365	St. Mary 1958	Grant MS 413
Mary Ann Binford ES 250	St. Therese 1959	Hayes MS 416
McCollum ES 307	Bernalillo County JDC 548	Hodgin ES 273
Mountain View ES 324	Christ Lutheran 1904	Jefferson MS 425
Painted Sky ES 275	Menaul School 1968	Kit Carson ES 231
Valle Vista ES 370	St. Luke's Kindergarten 1949	Lavaland ES 288
Whittier ES 379	Calvary Christian 1805	Lowell ES 300
Zia ES 385	St. Pius 1955	Mission Avenue ES 309
Frank Telge (BE) x 199	Deb Marquez (RA) x 354	Navajo ES 327
Academia de Lengua y Cultura 1736	Armijo ES 215	Rio Grande HS 540
Albuquerque Talent and Development 1764	Arroyo del Oso ES 329	Taft MS 455
Christine Duncan 1754	Atrisco Heritage HS 379	Taylor MS 457
El Camino Real 1733	Cleveland MS 407	Truman MS 475
La Academia de Esperanza 1737	Collett Park ES 240	
Los Puentes 1732	Ernie Pyle MS 450	
Native American Community Academy 1762	Garfield MS 410	
Nuestros Valores 1739	Governor Bent ES 230	
Robert F. Kennedy 1728	Harrison MS 415	
SIATECH 1741	Highland HS 520	
South Valley Academy 1725	Kennedy MS 427	
	Manzano HS 530	
Support - Explora/Parent Engagement	Manzano Mesa ES 260	
Support - Homeless Project	Matheson Park ES 305	
	McKinley MS 440	
	Mitchell ES 310	
	New Futures HS 549	
	Polk MS 448	
	Rudolfo Anaya ES 392	
	Wilson MS 470	

[illegible]

Week Ending Date	28-Nov	Pay Date	12/14/2012	CO	Acct Unit	Account	Sub	Pay Code	Hourly Rate	Hrs/Wk	Total Amount	Period End	Work Performed	Prepared by:
Name	Emp ID	Loc	Site	Position										
Doe, John	XXXXXX	250	Mary Ann Binford	Teacher	2401	02501011000	513000	1411	010	\$ 18.0000	2.00	11/17/12	Title I planning meetin	Jenn Montoya
Doe, John	XXXXXX	250	Mary Ann Binford	Teacher	2401	02501011000	513000	1411	010	\$ 18.0000	1.00	11/18/12	Title I time sheets	Jenn Montoya
Doe, John	XXXXXX	250	Mary Ann Binford	Teacher	2401	02501011000	513000	1411	010	\$ 18.0000	2.00	11/19/12	Title I meeting	Jenn Montoya

Enter information below to populate Time Sheet Record 1

Grant Name:

Company

AU

Account

Sub Acct

Employee Name:

Title (Teacher, EA, Secretary, Hourly):

Employee Number:

School Name:

School Location Number:

Pay Rate:

Title I	
2401	
2501011000	
513000	
1411	
Doe, John	
Teacher	
XXXXXX	
Mary Ann Binford	
250	
\$18.00	

2012-2013 Grant Management TIME SHEET RECORD STIPEND / HOURLY

Grant Name:

Title I

Company	Accounting Unit	Account
2401	02501011000	513000
		Sub Account
		1411

Employee Name:

Doe, John

Emp #

111677

Position Title:

Teacher

(List regular paid position: Teacher, EA, Counselor etc.)

School Name:

Mary Ann Binford

Loc.#

250

Reg. Duty Day:

_____ a.m. to _____ p.m.

STIPEND SERVICES MUST BE BEFORE OR AFTER DUTY DAY

Instructions for Completing This Form: Under Description enter the activity you lead. Record time only in 15 minutes increments (15 minutes = .25 hours). Any hours worked over 6.5 must take off .5 for lunch. Time for prep will not be paid. **INCOMPLETE FORMS WILL BE RETURNED AND PAYMENT WILL BE DELAYED.**

DAY	DATE	PROVIDE <u>CLEAR</u> DESCRIPTION OF ACTIVITY OR THE TITLE OF WORKSHOP/PROF. DEV. ATTENDED	LOC. WORKED	EXACT HOURS WORKED (Time of Day)	TOTAL HOURS
Wed	11/17	Title I planning meeting	250	: a.m. - : a.m. : p.m. - : p.m.	2.00
Thur	11/18	Title I time sheets	250	: a.m. - : a.m. : p.m. - : p.m.	1.00
Fri	11/19	Title I meeting	250	: a.m. - : a.m. : p.m. - : p.m.	2.00
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	
			250	: a.m. - : a.m. : p.m. - : p.m.	

*** INCOMPLETE FORMS WILL BE RETURNED AND PAYMENT WILL BE DELAYED!**

TOTAL HOURS: 5.00

The undersigned hereby certifies that all services on this timesheet have been provided and no payment has been received for these services. (Must be original signatures).

HOURLY RATE: \$18.00

TOTAL AMOUNT: _____

PAY CODE: _____

***Please sign with any color ink other than black!

001 Hourly

010 Regular employee

009 EA Differential

SUBSTITUTES - DO NOT USE THIS FORM*

*(enter in SEMS)

Time submitted for over 40 hours a week (Overtime pay) requires the Weekly Overtime Sheet filled out; signed, and attached to this document.

Employee Signature

Date

Verification of Services (Supervisor)

Date

**Grant Program Approval (Program Mgr) Date

**If applicable

The attached Timesheet
is being returned by the



ALBUQUERQUE
PUBLIC SCHOOLS

Grant Management Department

**LOCATION/
SCHOOL** _____

DATE _____

The enclosed time sheet records are being RETURNED to you for completion and/or correction of the following areas.

TIME SHEET RECORD

____ School Name
____ Employee Name
____ Title / Position
____ Employee Identification Number
____ Regular Duty Day Time
____ Company Number
____ Accounting Unit Number
____ Account Number
____ Sub Account Number
____ Day Worked
____ Date Worked (Cannot submit future dates)
____ Description of Work Performed must match
____ Grant Proposal
____ Site Location Number
____ Hours Worked (must be outside duty day)
____ Circle am or pm
____ Total Hours per Day
____ Total Hours per Sheet
____ Hourly Rate
____ Total Amount
____ Pay Code
____ Funding is not available in account designated
____ Employee Signature and Date
____ Supervisor's Signature and Date
____ Program Director/Manager Signature and Date
____ Obsolete Time Sheet Record
____ Cannot process from a copy

____ Other _____

PLEASE NOTE:

- **INCOMPLETE TIME RECORD SHEETS WILL DELAY PAYMENT**

- **TIME RECORD SHEETS WITH EXCEL COVER SHEET MUST BE SUBMITTED TO THE GRANT MANAGEMENT OFFICE.
310 EAST**

- **EXCEL UPLOAD FILE MUST BE SENT TO**

**WITH THE CC: TO THE
DESIGNATED APPROVER
(TITLE I ONLY)**

- **If you have any questions,
please call:**

COMMENTS:

[illegible]

Procurement Guidelines

August 1, 2008

P-Card:

For local use only, limit of **\$1,000.00**, for occasional supply purchases.

SPO:

For local use only, limit **\$1,000.00** for occasional supply and/or small equipment purchases (no PC, laptop, software, or licenses purchases using a SPO).

Purchase Order:

Used for the local purchase of goods and services that exceed **\$1,000.00** or out of town purchases of any amount. Quote or bid requirements may apply (see below).

Check Request:

Limit is **\$2,000.00**, should be rarely used by schools. Normally used for some small purchases involving telecommunications, travel, and other miscellaneous purchases where an invoice is already in hand.

Professional Services Form (PSA):

For use with purchase orders for services under **\$20,000.00** or professional services under **\$50,000.00**. Utilized to ensure IRS reporting to individuals, background check if access to students, expanded scope of work if necessary.

Quotes:

Three quotes are required for orders between **\$10,000.00** and **\$19,999.99**. Schools can utilize quotes for lesser amounts if desired. The using school or department is responsible for attaining quotes.

Bids:

Formal process required for purchases of goods and sometimes services over **\$20,000.00** or professional services over **\$50,000.00**. Bids are performed by the procurement department.

Request for Proposals (RFP):

Formal process used for service purchases over **\$20,000.00** or professional services over **\$50,000.00**. RFP's are performed by the procurement department.

Existing Contracts (Blanket Purchase Orders (BPO's)):

APS procurement has performed many bids and RFP's for usage by schools and departments. Utilizing the associated contracts ensures discounts on pricing, allows for purchases without performing quotes or bids, and hastens the procurement process in many cases. The P-Card, SPO, and purchase orders can be utilized with vendors who hold existing contracts.

Notes:

Procurement policies are required and are in adherence with state law.

Splitting of orders to avoid dollar limitations (as stated above) violates state law.

The placing of orders verbally and without a purchase order approved by the procurement department is inappropriate and in many cases, illegal.

The procurement department is listed on the APS website. At the bottom of the APS home page is a department link, select procurement. Some information includes buyers and their commodities and contact information, current blanket purchase orders for vendors having contracts with APS, and other miscellaneous information.

If unsure, especially for high dollar purchases, please contact the procurement department for clarification before proceeding.

CURRENT PURCHASING PROCEDURE

08-01-08

The district must provide for the fair and equitable treatment of all persons involved in public procurement, to maximize the purchasing value of public funds and to provide safeguards for maintaining a procurement system of quality and integrity.

All purchases which expend public school money (including school activity funds) fall under the definition of purchase from public funds and are subject to Chapter 13 Pamphlet 29 NMSA 1978 entitled "Public Purchases and Property" which includes the Procurement Code, Public Works Contracts and other pertinent legislation.

Please contact the Procurement Division with specific questions. The following information is provided as a general reference.

The purchase, rental, and lease of any tangible personal property non-professional services or construction which will exceed **\$20,000** must be formally bid by the Procurement Division and may not be artificially divided to circumvent this requirement. Exceptions such as patented or copyrighted products, use of existing contracts, or certain statutory exemptions may apply. Freight, installation, rigging, tax, etc. are considered to be part of the cost of the product. Bid documents will be mailed or otherwise distributed by the Procurement Division which shall also publish public notice not less than ten calendar days prior to the date set forth for the opening of the bid.

The purchase, rental and lease of any tangible personal property or construction which will fall between **\$10,000 and \$19,999.99** are required by Administrative policy to obtain three quotes. These may be written, faxed or telephoned. Documentation including but not limited to the date, time, company, price, person quoting, model number etc., freight charges, must be furnished to the Procurement Division which may recommend or contact additional sources.

Purchases which are less than **\$10,000** must be made at the best obtainable price. Quotes for items less than **\$10,000** may be required by the Purchasing Agent if deemed to be in the best interests of the School District.

Professional services which will exceed **\$50,000** must also be formally bid. Please contact the Procurement Division as to what qualifies as a professional service and for applicability of the Professional Services Agreement. Note that the District does pay gross receipts tax on professional services and that a line item for this tax must be specifically established. Quotes for services less than **\$50,000** may be required as deemed to be in the best interests of the School District.

Service for Architects, Surveyors and Engineers shall be subject to formal selection as referenced in Section 13-1-119, NMSA, 1978.

Grants are not exempt from public purchasing statutes and all applicable state and federal requirements. Any such appropriation must also be accomplished within District guidelines. The fact that certain businesses or individuals may be contacted for cost projections or other information does not guarantee that business or individual any payment or future work within the grant. Professional services as well as the purchase, rental or lease of any equipment and/or supplies which are to be provided under the grant will be competed in the usual manner.

Purchases using a Purchasing Card (P-Card) for local small purchases are authorized. All purchases using the Purchasing Card are subject to this policy and all persons using a Purchasing Card will follow procedures established by the District.



GRANT FUNDING PURCHASE REQUEST FORM

This area to be filled in by Lawson processor (Secretary/Funding Specialist)

Req#	PO#	Check#	DATE	LOC#	LOCATION NAME

Requestor must completely fill out form from cost account number to justification of funds to be spent

Company	Accounting Unit	Account

Year _____

Check appropriate box for request

SPO	Dir Pur	CKR	WHSE	BPO #	PCard	IO

Check appropriate box for Parent Involvement Use:

Received	Receipt	Agenda	Signed Log
✓			

VENDOR: _____

ADDRESS: _____

PH: _____

FAX: _____

DATE: _____

REQUESTED BY: _____

FUNDING: _____

Catalog/Stock # or ISBN# or Invoice #	Other	Quantity	Units(ea, pkg, etc)	Item(s) Description or Service Description (ex: SPO not to exceed \$xxx.xx, or Conference Reg: Title and Dates, or Publication Renewal: Title of Publication and Acct # or Inv #, etc)	Unit Price	Total Price

JUSTIFICATION REQUIRED: (Purchases must support your proposal)

Total: _____

Subtotal from Previous Pages: _____

Tax: **XXXXX**

Shipping/Handling Charges: _____

GRAND TOTAL: _____

SIGNATURE: _____

DATE: _____

Travel Authorization Number _____ Date Submitted _____

**ALBUQUERQUE PUBLIC SCHOOLS
REQUEST FOR DISTRICT TRAVEL**

FILL OUT COMPLETELY TO AVOID DELAY

Name of traveler _____ Title _____ Location Name _____
Home Address _____ City _____ Zip Code _____ Employee # _____
Day Phone # _____ Cell Phone # _____ Email address _____

Travel Destination _____ Mode of Travel _____
(airplane, train, private auto or official)

Date & Hour of Departure _____ Date & hour of return _____
PURPOSE OF TRIP (Please explain the purpose for this travel and elaborate on the expected benefit to the District. Attach extra page if necessary).

SECTION A: PREPAID EXPENSES

PLEASE CHOOSE/MARK WHICH METHOD OF PAYMENT FOR EACH EXPENSE:

Seminar/Conference Fee: Vendor Name _____ Vendor # _____ Conference dates _____
Cost Acct: Co. _____ Unit _____ Account _____ Total: \$ _____
Need Check: Mail Or Pick Up; circle one (OR) Paid with PCard (last 4 digits of card _____)

Lodging: _____ Days @ _____ per day (not to exceed \$215.00 per day including taxes) Vendor Name _____
Vendor # _____ Cost Acct: Co. _____ Unit _____ Account _____ Total: \$ _____
Need Check: Mail Or Pick Up; circle one (OR) Paid with PCard (last 4 digits of card _____)

SUB-TOTAL SECT. A \$ _____

SECTION B: PER DIEM/ACTUAL EXPENSES

EXPENSES TO BE REIMBURSED TO EMPLOYEE:

Choose one: _____ Per Diem or _____ Actual (ORIGINAL ITEMIZED RECEIPTS MUST BE ATTACHED TO REIMBURSEMENT VOUCHER)

Per Diem _____ Days @ \$ _____ per day (INCLUDES LODGING AND MEALS) Total: \$ _____
(In state \$85.00, out of state \$115.00, special areas \$135.00) **OR**

Actual Costs: (Provide the best estimate of costs if reimbursement based on "actual costs")

Lodging: _____ Days @ _____ per day (not to exceed \$215.00 per day including taxes) Total: \$ _____

Meals: _____ Days @ _____ per day (not to exceed \$45.00 per day out of state, \$30.00 in state) Total: \$ _____

Taxi, other transportation, parking (Receipts required if over \$6.00/day or \$30.00/trip) Total: \$ _____

Personal auto mileage _____ miles @ \$.505/mile
(Cannot exceed common carrier most economical fare)

Other _____ Total: \$ _____

Cost Account# Co. _____ Unit _____ Account _____ **SUB-TOTAL SECT. B \$ _____**

****SECTION C: AIRFARE/CAR RENTAL EXPENSES**

Air Fare plus agent fee of _____ Total: \$ _____

Auto rental plus agent fee (if less expensive transportation is not available) Total: \$ _____

Paid with PCard (last 4 digits of card _____)

Cost Account# Co. _____ Unit _____ Account _____ **SUB-TOTAL SECT. C \$ _____**

TOTAL TRAVEL REQUEST (add sections A,B, & C) TOTAL \$ _____

PS TRAVEL AUTHORIZATION STATEMENT:

I _____, understand the travel guidelines and will adhere only to the items identified
Printed: Employee / Travelers Name
as estimated charges on the Request For District Travel Form. I also understand that no reimbursement will be issued until
the Employee Travel Reimbursement Voucher is submitted with all required documentation (e.g., original itemized receipts
and that actual reimbursement may not exceed estimated costs on the Request for District Travel Form.

Signature: Employee Traveling

Signature: Site Administrator

Signature: Next Level Administrator

ARE FUNDS AVAILABLE FOR THE ABOVE TRAVEL EXPENSES? ____ YES ____ NO

****Signatures also authorize the Albuquerque Public School Accounts Payable department to charge the cost to the cost
account indicated for expenses included in Section C, upon receipt of billing from the District Travel Agent.**

**ALBUQUERQUE PUBLIC SCHOOLS
DISTRICT TRAVEL GUIDELINES**

District employees planning travel on behalf of Albuquerque Public Schools must have District authorization prior to arranging travel plans. These guidelines are used in conjunction with the attached **Request for District Travel** form. The **Request for District Travel** form must be submitted completely for approval. The steps to follow are:

PRETRAVEL AUTHORIZATION

The traveler should complete the Request for District Travel form and a Request for Leave slip. The sections of the Request for District Travel relevant to the travel must be completed.

- Section A:** Complete the applicable prepaid expenses. This section requires actual values not estimates of costs. If the hotel or registration fees are to be prepaid by check, the traveler must choose section A prepaid items. If these items will be paid by p-card, the traveler must indicate so in section A.
- Section B:** Choose either **per diem** or **actual expenses**. Per Diem covers both hotel and meals (receipts are not required) the amount allowed for per diem is \$85.00 per day in state and \$115.00 per day out of state. The per diem rate for special areas is: \$135.00. Actual pays up to \$45.00 per day for meals out of state and \$30.00 per day in state. Not more than \$215.00 (including taxes) per day is paid for hotel room. Any amount above the \$215.00 hotel rate will require the approval of the Superintendent. **Original itemized receipts are required for actual cost reimbursement.** If choosing actual and the hotel room will be prepaid, do not complete the hotel costs estimate in this section. Instead, complete the prepaid section for the hotel costs. Taxi, other transportation, and mileage, are in addition to Per Diem or treated as additional actual cost. The costs in this section are your best estimates.
- Section C:** Contact the APS Travel Agent, Rio Grande Travel: 292-7044 for quotes of fares. Include an additional \$25.00 agency fee charge in the cost estimates.

Complete the **Request for Leave** slip marking category 31, Professional Leave and attach to the **Request for District Travel**. The traveler should sign the **Request for District Travel** and **Request for Leave** forms.

1. Submit the **Request for District Travel** and **Request for Leave** to the traveler's Site Administrator or Manager for signature approval.
2. Forward the **Request for District Travel** to the appropriate Next Level Administrator for approval. If Grant Management is paying for the travel, forward to the Director of Grant Management.
3. Upon Next Level Administrator approval, they will forward the Request for District Travel to the APS Travel Technician located in the APS Accounts Payable office. The travel technician will assign a Travel Authorization Number and notify travelers via email (TAN#). Original Request for Leave slip will be forwarded to APS Payroll office by the travel technician.
4. The bookkeeper of the traveler's site should accomplish the following for Section A (Prepaid Expenses). Include the cost account number, vendor number and if you are not requiring a check make sure to indicate by check marking the "paid by purchasing card" section. Items in Section B (Per Diem/Actual Expenses) and Section C (Airfare/Car Rental Expenses) will be accounted for following the travel utilizing an APS Employee Travel Voucher. The items in Section C will be charged by the APS Accounts Payable department to the cost account indicated in Section C when billed by the Travel Agency. Approval of the travel is the authorization to charge the items.
5. The traveler should contact the APS Travel Agent (Rio Grande Travel 292-7044) to arrange the most economical airline itinerary. Automobile rental services can be arranged, provided less expensive public transportation is not available. The TAN number will be required in order to arrange for these items.
6. If checks for prepaid items were requested in Section A, the traveler should follow up with the site bookkeeper regarding the status of the check request. It is the traveler's responsibility to follow up on the check request. If the check for prepaid items is to be hand carried by the traveler, the traveler must inform Accounts Payable before the check is produced. You should allow at least three weeks for processing these items.

Travel Authorization Number _____

ALBUQUERQUE PUBLIC SCHOOLS
EMPLOYEE TRAVEL REIMBURSEMENT VOUCHER

Employee Name _____ Employee # _____ Date _____

Employee's Work Loc. _____ Day Phone# _____ Cell Phone # _____

Travel Destination _____

Date/Hour of Departure _____ Date/Hour of Return _____

PER DIEM REIMBURSEMENT

Per Diem _____ days @ _____ per day Total: \$ _____

(In State \$85.00; out of state \$115.00; special areas out of state - \$135.00)

Please note: Per Diem includes lodging and meals.

ACTUAL REIMBURSEMENT

ORIGINAL ITEMIZED RECEIPTS REQUIRED FOR ACTUAL COSTS REIMBURSEMENT)

Actual Costs: Lodging _____ Days @ _____ per day; if prepaid record \$0.00
(Cannot exceed \$215.00 per day) Total \$ _____

Meals _____ Days @ _____ per day (cannot exceed \$45.00/day or
\$30.00 per day in state) Total \$ _____

Taxi and other transportation (Receipts only if over \$6.00/day or
\$30.00/trip) Total \$ _____

Personal auto mileage _____ miles @ \$.505/mile Total \$ _____

(Cannot exceed common carrier most economical fare)

Other _____ Total \$ _____

TOTAL PER DIEM OR ACTUAL \$ _____

APS A/P Travel Technician's Initials _____

Cost Account: Co _____ Unit _____ Account _____

I do solemnly swear that the above account and the within itemized statement are just and true in all respects, and payment thereof has not been received by me nor has Albuquerque Public Schools paid for any of the above expenses.

PROVAL:

Employee Signature _____ Site Administrator _____

ALBUQUERQUE PUBLIC SCHOOL
EMPLOYEE TRAVEL REIMBURSEMENT GUIDELINES

AFTER TRAVEL AUTHORIZATION

Immediately upon return from the approved travel, the traveler should:

1. Complete an Employee Travel Reimbursement Voucher form for the applicable "actual costs" or "per diem" amounts from Section B of the Request for District Travel form and sign.
2. Tape all applicable **ORIGINAL ITEMIZED** receipts "**in date order**" to 8 ½ by 11 sheets of paper. Attach the papers with the receipts to the original of the Employee Travel Reimbursement Voucher. Also, include receipts for any prepaid items, receipts for items arranged by the APS Travel Agency.
3. Forward the completed Employee Travel Reimbursement Voucher form to the Accounts Payable office attention: A/P Travel Technician for review of amounts for compliance to New Mexico State Guidelines and for final processing.

The A/P Travel Technician will:

1. Match the Employee Travel Reimbursement Voucher to the Request for District Travel form on file. Change any items not within compliance with the State of New Mexico guidelines or with the pre-approval assumptions concerning "actual or per diem"
2. Forward the Employee Travel Reimbursement Voucher packet, with reimbursable receipts, to the appropriate designated approver.
3. Upon approval, the Employee Travel Reimbursement Voucher will be returned to Accounts Payable to process for payment.

P-Card Purchase Process for Grants

Grant Management requires a requisition to be entered in the system for proper approval process for all grant p-card purchases as according to the Grant Management Procedures in the APS p-card policies, use vendor number 13168.

Reference the requisition number on the description when you reconcile the Wells Fargo Statement.

The Wells Fargo statement must be reconciled using the correct cost accounts you wish to utilize for payment. The cost account numbers should match the requisitions you have entered in the Lawson system.

Remember that the justification must be entered on the requisition.

Attach ALL required documents to the statement and submit to Accounts Payable. All documents would be anything that supports the purchase such as the invoices and backup justification logs.

If you do not follow the proper procedure your purchase can be denied and a violation can be issued.

REMINDER:

All requisitions entered for P-card purchases will be **rejected** at the final level of approval.

The rejection is a normal part of the process.

The requisition is necessary to encumber the funding in the Lawson system and once the statement is ready to post a payment the requisition will be rejected to release funds back into the account for proper credit card payment. Please note there can be some laps time between the time it is rejected to the time that payment posts to the account, please be sure to account for this when reviewing budgets.

Albuquerque Public Schools

PURCHASING CARD PROGRAM POLICIES AND PROCEDURES

Revised February 2010

Spending Controls

The Purchasing Card is to be used only for the purchase of goods or for approved District travel expenses (excluding meals). Albuquerque Public Schools standard spending parameters for a Purchasing Card are set at \$1000.00 per transaction with a maximum of \$5000.00 per month per card. Exceptions to these Albuquerque Public Schools standards must be approved by the Program Administrator. Only the program administrator can change the cardholder's profile at Wells Fargo Bank .

Operational funds versus Grant Management funds

- If a school or department has both Grant Management funds/grants, and operational funds, two different purchasing cards will be required. The Grant Management purchasing card will be identified by the word "Cat" which will be located on the card after the school name. **The Grant Management card should only be used for budgeted Grant Management funds, and the operational card should only be used for budgeted operational funds. The procedures for processing Grant Management funds are slightly different and are as follows:**

Grant Management Procedures

- **Grant funds must be encumbered for recording and reporting purposes for the various grant administrators.** Therefore, each time a purchase is to be made using Grant Management funds a Small Purchase Order requisition must be entered in to the Lawson system using the P-card vendor number, listed below—DO NOT USE the vendor number of the store you will be purchasing from. The vendor for this requisition should be vendor number **13168—"APS P-Card Employees"** or **13170—"APS P-Card Charter"** for charter school purchasing cards. The accounting unit must be the same for all lines on the requisition. The account number may be different for each line and Distribution Company must be between 2401 and 2999 depending on the specific grant. The SPO requisition(s) must be released by requester and approved by the site administrator as soon as possible following purchase of items charged to Grant Management programs.
- Operational funds do not have to be encumbered; however, budgeted funds must be available prior to spending.
- At the close of a monthly billing cycle (fourth Friday of each month) will send a statement of all cardholder activity to the cardholder. The cardholder will retain receipts for transactions not on the current month bank statement for use with the following month statement (same for both operational and Grant Management).
- The **cardholder MUST SIGN THE BANK STATEMENT AND RECONCILIATION FORM** and forward it, along with supporting receipts, **SIGNED** hard copy of the completed p-card reconciliation form (cost accounts and requisition numbers must be entered in Wells Fargo Reconciliation) and hard copy of the SPO requisition(s) to the APS Accounts Payable department.
- The **SPO requisition will be rejected following compliance review** by the Grant Management department.

- Charges for Gross receipts/sales tax (except on the purchase of services). Please contact procurement for copies of the APS non-taxable transaction certificate.
- charges must be supported by **itemized** receipts.
- Conference and registration fees under \$1000.00 (can be out-of town, as part of district approved travel).
- Gasoline for company cars and rental cars while on district approved travel.
Local meals while conducting district approved business when meals are not provided (re-occurring staff meetings are excluded).

Computers may be purchased only from the APS contracted vendors-check with purchasing as these may change (Gateway, Dell, and Apple).

Prohibited Purchases

- Purchases over \$1000.00 which do not adhere to APS small purchases guidelines
- No Tax; see Procurement for issuance of NTTC Form (878-6126)
- Personal Transactions
- Massage Parlors
- Liquor Stores
- Escort Services
- Alcoholic beverages
- **Open Accounts for hotel room incidentals**, e.g. room services, movies, parking, etc. (must use personal credit card and request reimbursement)
- **Gift Cards**
- Candy
- Snacks
- Equipment and/or furniture exceeding \$1,000 per item (not in combination)
- **Splitting a purchase to circumvent the single purchase limit of the card (\$1,000.00)**
- Purchases from out-of-town vendors, with the exception of district approved travel charges under \$1000.00.
- **Meals while on district approved travel** (food during travel is reimbursed through the per diem travel form).
- Charges for Gross receipts/sales tax (except on the purchase of services). Please contact procurement for copies of the APS non-taxable transaction certificate.
- Prepaid purchases.
- Internet purchases.
- Donations.
- Equipment and/or furniture exceeding \$1000.00 per item (not in combination).

If there is any question as to whether a transaction is allowed or not, the cardholder should contact the Program Administrator.

Supplier Blocking

Transactions will be blocked at the point of sale for the types of suppliers included on the Blocked Merchant Category Classification Code Listing. Changes to the blocking list can be made as demonstrated by business need. A cardholder should contact the Program

MEMORANDUM

TO: APS Purchasing Card Users

FROM: Al Sanchez, Director, Grant Management/Accounts Payable

RE: Guidelines for Purchasing **Food** with Purchasing Cards (Update to January 20, 2010 Memo)

DATE: September 22, 2010

Questions continue to arise concerning the appropriateness of purchasing food items with an APS Purchasing Card. The following reiterates earlier published guidelines. Please feel free to copy and distribute this information at your site as needed.

In general, it **IS** appropriate to use your Purchasing Card for food under the following conditions:

- If the purchase of food is provided to **support the continuity of the time spent at work by a group*** such as a school committee or staff group. Rather than having individuals leave the premises for meals, providing a meal or snack so that work can be continued is permissible. **The term "group" does not apply to an individual working alone.*
- If the purchase of food is for **a special circumstance**, such as a meeting with a legislator or group of legislators, and the reason and circumstances are documented.
- If the purchase is for food consumed **during the course of a formal** workshop, training, or other professional development activity** that includes the usual time for a meal. For example:
 - An all-day workshop could include the cost of a breakfast or lunch.
 - An afternoon workshop could include the cost of a snack.
 - An evening session that started in the late afternoon and extended into the evening could include the cost of a dinner.***The term "formal" refers to a professional development activity that includes a published agenda and time schedule, a targeted audience and registration process, and documentation of participant attendance.*
- Some additional points to keep in mind when using your Purchasing Card for food:
 - The food (depending on the circumstances of the occasion) may be:
 - Purchased from a retailer and prepared by the department or group conducting the meeting or training.
 - Brought to and served at the location by a catering company or restaurant.
 - The food expense should be reasonable in regard to the cost per person for a meal.
 - Participants in any of the activities listed above always have the option of providing their own food.

It is **NOT** appropriate to use your Purchasing Card for food under the following conditions:

- If the purchase of food is **a regularly reoccurring expense**, such as a weekly lunch.
- If the purchase is for food consumed during District travel that is covered by travel reimbursement. While traveling on District travel, all meals must be purchased using personal funds, and subsequently reimbursed upon presentation of original detailed receipts. Please refer to the travel guidelines on the Accounts Payable website.
- Under no circumstances are **alcoholic beverages** to be included in any expense charged on an APS Purchasing Card.

Food purchases determined to be non-compliant with district policy will be treated as taxable income and will be reflected on the employees W2 statement per IRS regulations. As with all purchasing card usage, repeated and/or blatant violations of policy may result in deactivation of your Purchasing Card.

cc: Peg Koshmider, Director, Internal Audit
Mark Heckart, Director, Procurement

FOOD PURCHASE GUIDELINES

USE OF FUNDS – FOOD

Generally, Federal funds should not be used to support a grantee's food costs. However, as explained below, there are some limited situations in which food costs are or may be allowable.

Limited exceptions to the general prohibition:

1. Program funds can be used to pay for food costs that are part of a per diem allowance related to allowable travel.
2. Program funds may be allowable to support food costs that are a necessary and integral part of a conference, meeting, or training supported by the grant (e.g., a working lunch during an all-day meeting or training, then paying for the meal may be allowable. Such costs can't be duplicated in a per diem allowance, however.)

Below are some examples of how these rules would apply to real project activities.

NOT ALLOWED:

- Food costs for a regularly held 1 hour staff meeting (snacks or breakfast or any type of food items) in other words, people do not need to eat during a meeting unless they bring their own.
- Food costs related to a banquet reception to honor outstanding teachers. (This would be considered entertainment.)
- Food costs related to a morning professional development workshop. (A meal is not a necessary expense for a half-day meeting.) Participants can eat breakfast before they come to the meeting and eat lunch after it is over.

ALLOWED:

- A working lunch for an on-site all-day professional development session when the cafeteria is closed and it is unreasonable for participants to bring a lunch or have time to go out and get lunch during time allotted for the lunch break.
- Food costs as part of a per diem allowance related to allowable travel.

- Title I funds may be used to support meals in support of parent involvement activities.

In all situations where food is purchased with grant funds, documentation in the form of agendas and sign-in sheets must be kept and submitted with requests for reimbursement (RFRs).

Notes on Food purchases from Grant Funds

Food purchases from Grant Funds are discourage and in some cases not allowed at all. For Grant Funds that allow food, backup is required. You must submit both the sign in sheets and agendas for any food item purchased. If purchasing food for Staff Development a preapproved Request to Purchase Food for Professional Development/Training is also required.

Acceptable backup for the event that must accompany the sign in logs is as follows:

Agenda of the event

Flyer of event

Meeting minutes

If you do not follow the proper procedure your purchase can be denied. If denied you will be required to find another funding source to post payment or to reimburse the district.

We recommend that you be sure that the purchase is considered to be reasonable and/or necessary under the Grant Guidelines. Food is usually discouraged for staff unless the staff members are attending a mandatory meeting/training that is during a meal time which lasts a minimum of two hours and is considered reasonable and necessary. If a request for food purchase is approved, then invoices must be submitted to Accounts Payable with a copy of the approved request form and proper documents to justify the meeting. The documents must include a reading and math based agenda, along with the logs of attendees of five or more.

The reasonable cost per person for Staff PD is suggested as follows:

lunch= \$9-11

The reasonable cost per person for Parent Involvement is suggested as follows:

snacks= \$2-4, breakfast= \$7-9, lunch= \$9-11, dinner= \$11-13

If possible RSVP the event to ensure that the ratio does not go unreasonably over.

The Other Charges account 537110 can no longer be used to purchase food unless it is for Parent Involvement or student class/club activities if aligned in the grant, for example the student cooking club.

If your event does fall in line with the updated guidelines then anything having to do with Professional Development must be paid from the PD account 533300. *Don't forget that Grant PD food purchases must be preapproved.*

Request to Purchase Food for Professional Development/Training

Purchases only allowed for trainings when the staff is required to miss a meal-and MUST have a minimum of 5 attendants
This form is NOT required for Parental Involvement--However, Sign in sheets and agenda must accompany receipts for **ALL** Meetings

Location Name: _____

Location Number: _____

Today's Date: _____

Approximate Cost: _____

Date of Training: _____

Number of Attendees: _____ (minimum of 5)

Start Time: _____

End Time: _____

Purpose of Meeting:

Fax this form to Rebecca @ 880-3997 **PRIOR** to purchase

What type of food will be purchased?

Where will the food be purchased?

What cost account will be used for purchase?

Co	AU	Acct

Prepared by (please print name)

Phone#

Fax#

Signature:

Date

Site Approval

The final approved form will be faxed to the number provided

Date

Program Approval
Coordinator

Date

Financial Approval Fax 830-1141
Compliance-Grant Management

Invoices for food purchased without this document attached for anything other than Parental Involvement will be denied and will be the responsibility of the individual person who made the purchase to pay the invoice.
(This MUST be signed, dated and APPROVED PRIOR to purchase date)

Parent Involvement Ideas



- Paper for parent newsletters and other family mailings
- Envelopes for parent newsletters and other family mailings
- Postage Stamps for parent newsletters and other family mailings
- Printing services for newsletters and other family mailings
- Stipends to APS staff for babysitting during planned parental involvement activities
- Curriculum for the parents/students interactions, such as books, papers, pens, rulers, etc (reasonably priced)
- Snacks for parental involvement meetings (not full meals)

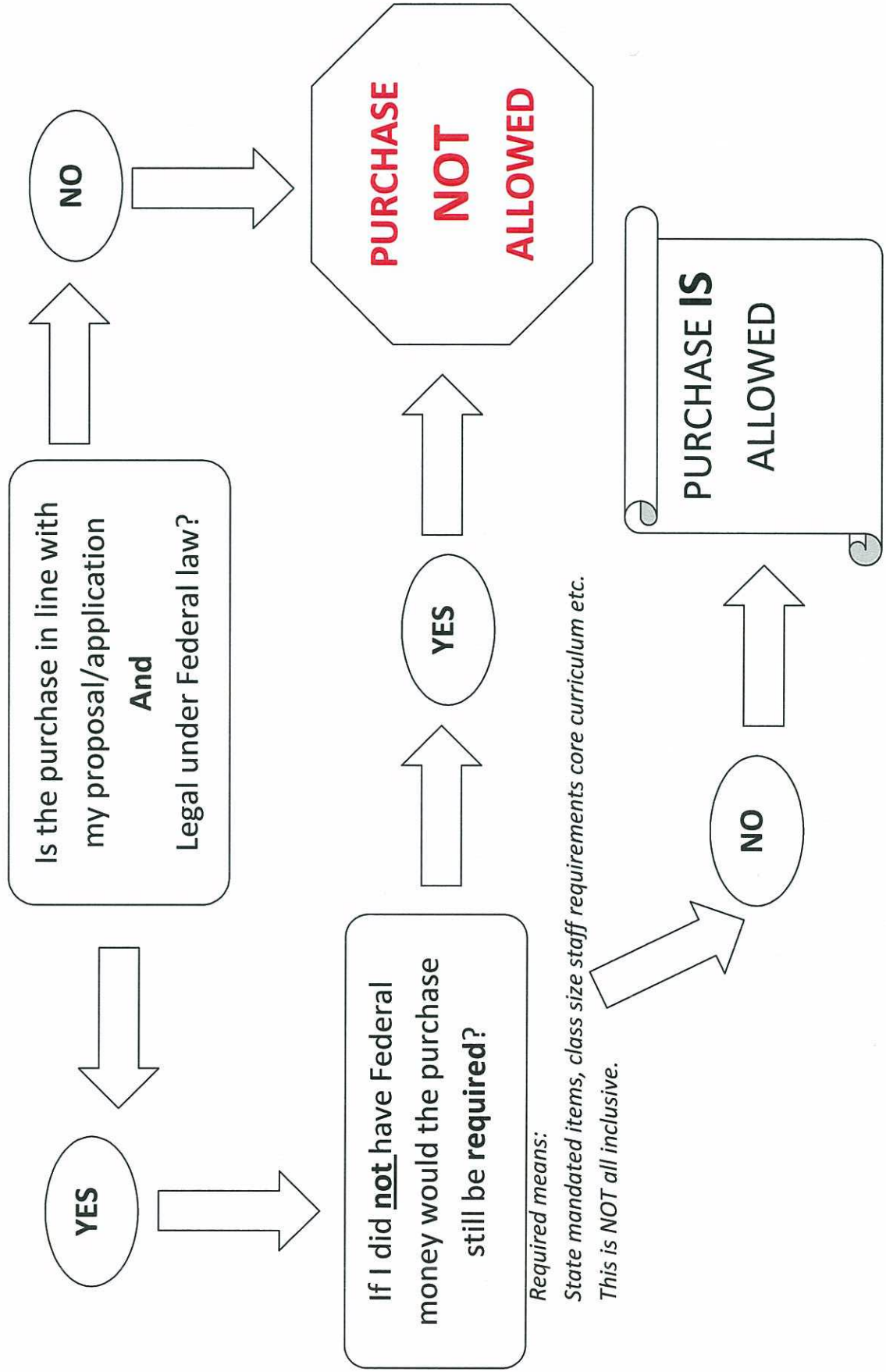
All activities must be structured around reading and math.

NOT ALLOWABLE



- Food, except through parental involvement and on a case by case basis for Trainings WORKING through a meal time (request form required, must receive approval prior to purchase and reasonably priced)
- **Gift Certificates---NO Exceptions**
- Flowers or Plants
- Physical Ed equipment
- No Entertainment Field Trips that is not educational
- Items not directly related to Title I Law
- Items that are not reasonable and necessary
i.e. \$15 disposable pen vs. a \$3 disposable pen
- Anything that is not academic based, if an item is questionable then an explanation must be provided in detail
i.e. DVD- national geographic film for writing assignment etc.

Supplement not Supplant



Spending Deadlines

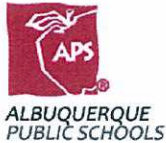
All District Spending Deadlines apply to all grants and must be met.
To help accomplish this, spending in the following percentages/dates is recommended.

October 31, 2010 10%

December 31, 2010 80%

April 30, 2011 98%

Deadline dates as set by district 100%



**APS Volunteer Background and Fingerprinting
Grant Management Payment Process:**
For School Sites willing to pay for this cost

1. School personnel will print a Volunteer Confidentiality Form from the Background and Fingerprinting Department web site at <http://www.aps.edu/human-resources/background-and-fingerprinting/background-and-fingerprinting/background-checks-for-prospective-volunteers>.
2. School personnel will assist the volunteer in filling out the form, and obtain Principal signature verifying the request.
3. The site's designated requestor must input a requisition in the Lawson system using the vendor APS-FINGERPRINTING vendor number 35728. The requestor must use the designated grant account. Multiple volunteers can be input into one requisition if necessary. Each line description in the requisition line page must contain the name of the volunteer. Once the requisition number is obtained it must be written on the Volunteer Form in order to waive the processing fee obligations from the volunteer. Release requisition for system approval.
4. The volunteer will then bring the form with picture ID to the Background and Fingerprinting Department at the APS Alice and Bruce King Educational Complex, 6400 Uptown Blvd. NE. The volunteer will sign in with security prior to entry. Open Monday-Friday 8:00 am to 4:00 pm.
5. The Background and Fingerprinting office will accept the requisition number as Grant office approval—there will be no need to send the volunteer to Grant Management IF the requisition number is on the form.
6. The requisition will obtain electronic approvals and generate an internal payment through the Accounts Payable Department which will reflect on the designated cost account one week from approval date or prior.
7. The clearance will be mailed directly to the site. Volunteers who have cleared their background check will receive a volunteer card distributed by the school. Volunteers will be required to present this card each time they volunteer for a school activity.

For more information you can contact the Grant Management Department at 880-3779 or the Background and Fingerprinting Department at 889-4862.

LAWSON TRAINING SCHEDULE 2012-2013 School Year

COURSE	TRAINER	DATE	TIME	LOCATION
Requisition Entry	Kelli Murphy (murphy_k@aps.edu)	7/11/2012	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Chad Chandler (chandler_c@aps.edu)	8/8/2012	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Chad Chandler (chandler_c@aps.edu)	8/22/2012	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Kelli Murphy (murphy_k@aps.edu)	9/12/2012	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Chad Chandler (chandler_c@aps.edu)	10/10/2012	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Kelli Murphy (murphy_k@aps.edu)	11/7/2012	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Chad Chandler (chandler_c@aps.edu)	12/5/2012	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Kelli Murphy (murphy_k@aps.edu)	1/9/2013	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Chad Chandler (chandler_c@aps.edu)	2/6/2013	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Kelli Murphy (murphy_k@aps.edu)	3/6/2013	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Chad Chandler (chandler_c@aps.edu)	4/3/2013	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Kelli Murphy (murphy_k@aps.edu)	5/8/2013	8:00-12:00pm	Montgomery Complex LAB 22
Requisition Entry	Chad Chandler (chandler_c@aps.edu)	6/5/2013	8:00-12:00pm	Montgomery Complex LAB 22
COURSE	TRAINER	DATE	TIME	LOCATION
Tracking & Reporting	Kelli Murphy (murphy_k@aps.edu)	7/25/2012	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Chad Chandler (chandler_c@aps.edu)	8/29/2012	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Kelli Murphy (murphy_k@aps.edu)	9/26/2012	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Chad Chandler (chandler_c@aps.edu)	10/24/2012	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Kelli Murphy (murphy_k@aps.edu)	11/14/2012	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Chad Chandler (chandler_c@aps.edu)	12/12/2012	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Kelli Murphy (murphy_k@aps.edu)	1/23/2013	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Chad Chandler (chandler_c@aps.edu)	2/20/2013	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Kelli Murphy (murphy_k@aps.edu)	3/20/2013	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Chad Chandler (chandler_c@aps.edu)	4/24/2013	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Kelli Murphy (murphy_k@aps.edu)	5/15/2013	8:00-12:00pm	Montgomery Complex LAB 22
Tracking & Reporting	Chad Chandler (chandler_c@aps.edu)	6/19/2013	8:00-12:00pm	Montgomery Complex LAB 22

Rq210

REQUISITION COMMENTS

Grant Management requires justification to all requisition entries. A detailed description of how the purchase pertains to the grant will be required in order for proper approval.

Add comments in RQ10

You can add comments by going to the **Header** tab and clicking on the **Add comments** button mid right of the RQ10 screen.

This will take you to a web dialog box then click on the folder labeled **Comments to Print on Headers on Internal Documents**.

Click **Add Comment**, you must create a **Title:** **Grant Justification** to input the remaining entry. Then add your justification in the **Text:** field.

Once you have input your description information click on **Add** at the bottom center of the screen. You should see **Add successful.** at the bottom left of the web dialog box.

IMPORTANT NOTE:

You can add comments or change comments at any stage of approval. You may receive an emailed request to add additional justification, you can do so at any point there is no need to have the requisition unreleased.

Go back into the **RQ10** screen and go back to the **Header** page and click on the **Has comments** button.

This will take you to the web dialog box then click on the folder labeled **Comments to Print on Headers on Internal Documents**.

Then select the **Grant Justification** from previous entry and input changes or additions as needed.

Then click on the **Change** button center of the screen. **Change successful.** should appear at the bottom left of the web dialog box.

Lack of the proper justification can reflect as an unallowable purchase and will be denied. Please provide justification to every Grant requisition.

Requester 131286 Requisition Number 250081 Unreleased Total USD 1000.00

Miscellaneous Lines Template Drop Ship PO Bill To Approval Status

Company 1100 Operational Fund
Requesting Location 032 Grants Management
Deliver To
From Company 1100 Operational Fund
From Location MM1 Materials Management Warehouse
Location Rule

Requested Delivery Date
Priority
Quote Required
Add comments
Print Requisition N No

PO User Field 1
PO User Field 3 0247207
PO User Field 5
PO User Date 1
User Analysis
Item Entry Code
Single Document to a PO Not Applicable
PO User Date 2

- Comments to Print on Headers on Internal Documents
- Comments to Print on Requisitions
- Comments to Print on Purchase Orders
- Comments to Print on Purchase Orders as Trailer Comments
- Comments to Print on Pick Lists
- Comments to Print on Delivery Tickets
- Comments to Print on Receiving Documents
- Requisition Header Display Only Comments
- Invoice Comments

USD 1000.00

al Status

--	--	--

FileEditViewFavoritesToolsHelp

Lawson Portal - Requisition (RQ10.1)

Links

HomePageTools

Logout

Related Forms

rq10

Welcome Jennifer Lucero-Montoya (PROD90)

TaskRequisitionSPCUserJen

ATTACHMENTS

ClosePrintable View

Comment

Comments to Print on Headers on Internal

Comments to Print on Requisitions

Comments to Print on Purchase Orders

Comments to Print on Purchase Orders as

Comments to Print on Pick Lists

Comments to Print on Delivery Tickets

Comments to Print on Receiving Documents

Requisition Header Display Only Comments

Invoice Comments

Add Comment

USD

1000.00

Status

Done

Internet

Internet

100%

LAWSON Requisition (RQ10.1)

rq10

USD
1000.00

Status

Title:

Grant Justification

Text:

Books purchased to support our reading program as per the EPSS.

[Add](#) [Delete](#)

Attachments -- Webpage Dialog

Close | Printable View

ATTACHMENTS

- Comment
- Comments to Print on Headers on Internal
- Comments to Print on Requisitions
- Comments to Print on Purchase Orders
- Comments to Print on Purchase Orders as
- Comments to Print on Pick Lists
- Comments to Print on Delivery Tickets
- Comments to Print on Receiving Document
- Requisition Header Display Only Comment
- Invoice Comments

https://lsfprod.aps.edu/lawson/portal/drill/drill.htm

Home

Inbas

Task

Rec

SPC

User

Jen

Lawson Portal - Requisition (RQ10.1)

Lawson

Requisition (RQ10.1)

Attachments -- Webpage Dialog

Close | Printable View

ATTACHMENTS

Comment

Comments to Print on Headers on Intern

Add Comment

Grant Justification

Comments to Print on Requisitions

Comments to Print on Purchase Orders

Comments to Print on Purchase Orders a

Comments to Print on Pick Lists

Comments to Print on Delivery Tickets

Comments to Print on Receiving Documen

Requisition Header Display Only Comm

Invoice Comments

Title:

Grant Justification

Text:

Books purchased to support our reading program as per the EPSS.

Change

Delete

Created on 10/13/2012 14:09:58 by APSLSFPROD\131286

Modified on 10/13/2012 14:09:58 by APSLSFPROD\131286

Add successful.

https://lsfprod-aps.edu/lawson/portal/drill/drill.htm

Welcome Jennifer Lucero-Montoya (PROD90)

rq10

Related Forms

USD

1000.00

al Status

Internet

100%

ATTACHMENTS

Comment

- Comments to Print on Headers on Internal Documents
- Comments to Print on Requisitions
- Comments to Print on Purchase Orders
- Comments to Print on Purchase Orders as Trailer Comments
- Comments to Print on Pick Lists
- Comments to Print on Delivery Tickets
- Comments to Print on Receiving Documents
- Requisition Header Display Only Comments
- Invoice Comments

USD
1000.00

Status

Welcome Jennifer Lucero-Montoya (PROD90)

rq10

USD 1000.00

al Status

LAWSON

Requisition (RQ10.1)

Home Inbas Task Rec SPC User Jen

Attachments -- Webpage Dialog

ATTACHMENTS

- Comment
- Comments to Print on Headers on Internal
- Add Comment
- Grant Justification
- Comments to Print on Requisitions
- Comments to Print on Purchase Orders
- Comments to Print on Purchase Orders as
- Comments to Print on Pick Lists
- Comments to Print on Delivery Tickets
- Comments to Print on Receiving Documents
- Requisition Header Display Only Comments
- Invoice Comments

Add Comment
Grant Justification

https://lsfprod.apcs.edu/lawson/portal/drill/drill.htm

FileEditViewFavoritesToolsHelp

Lawson Portal - Requisition (RQ10.1)

Lawson Requisition (RQ10.1)

HomeInboxTaskRequisitionSPCUserJennifer

Attachments -- Webpage Dialog

ClosePrintable View

ATTACHMENTS

Comment

Comments to Print on Headers on Internal

Add Comment

Grant Justification

Comments to Print on Requisitions

Comments to Print on Purchase Orders

Comments to Print on Purchase Orders as

Comments to Print on Pick Lists

Comments to Print on Delivery Tickets

Comments to Print on Receiving Documents

Requisition Header Display Only Comments

Invoice Comments

Title:

Grant Justification

Text:

Books purchased to support our reading program as per the EPSS. These books went to students for Battle of the Books.

ChangeDelete

Created on 10/13/2012 14:13:45 by APSLSFPROD\131286
Modified on 10/13/2012 14:14:52 by APSLSFPROD\131286

Change successful.

https://lsfprod.aps.edu/lawson/portal/drill/drill.htm

Links

PageTools

Logout

Related Forms

USD1000.00

al Status

Internet

100%

Requisition Approval Status

Please be sure to go into the **RQ10** Lawson screen if you want to find out where a requisition is pending.

Click on the **Approval Status** tab:

Sit Admin is usually the Principal or the assigned person who oversee the program.

Control Agent will be required for anything over the \$10,000 to be approved by the Associate Superintendent.

Program/Project Manager will be the Grant Program Manager.

Finance/SPO/SPOC/Categorical will be the assigned person in Grant Management.

If you have something pending for a long period of time in one of these levels of approval, I suggest you contact that individual to ensure they complete the process.

As a Lawson Requester you have a series of responsibilities once you've entered a requisition. You should follow-up on all requisitions until the items are received and the vendor is paid. It is very important to review the PO information as well. If an order is cancelled or changed it is your responsibility to get it corrected in the system as. Please be sure to delete any unnecessary unreleased requisitions in the system.

IMPORTANT:

It is very important to keep track of the deadlines and follow through with everything you may have pending in the system. Please do not leave for the end of the year without completing everything you have input in the system.

Task Level Work
Req Approval Categorical*
SPO - Categorical*
User Level Work
Jennifer Lucero-Montoya

Requester 131286
Requisition Number 250067 Closed
Total USD 112.51

Header	Miscellaneous	Lines	Template	Drop Ship	PO Bill To	Approval Status
Security Un-Release Message						
Site Admin						
Control Agent						
Program/Project Manager						
Finance/SPO/SPOC/Categorical						
APPROVED 09/30/2012						
BELOW APPROVAL LIMIT						
APPROVED 10/05/2012						
APPROVED 10/08/2012						

RQ40

Research Requisitions RQ40

This screen shows all your requisitions entered in the Lawson system.

Company: *(enter the 1100)*

Requesting Location: *(enter the location number in which you are a requester)*

Requester: *(Input your employee ID number with the 0s if any)*

Status: *(use the drop down box to select which requisitions you need to review)*

- 1 Unreleased
- 2 Needs Approval
- 3 Rejected
- 4 Processed
- 5 Closed
- 6 All
- 7 In Process

Click on **Inquire** at top center of the screen.

The screen will display the **Requisition** number the **Creation Date**, and the **First Item Description**.

You can **Inquire** or **Page down** to view more pages.

If you need to see additional detail **right click** in the SC box next to the requisition you wish to review and click on **Drill Around**.

This will tab you to a webpage dialog box which you can review further detail. Open files within the Drill Explorer for additional research.

Drill Around webpage will show many items and contain helpful information, such as posting dates, descriptions, requisition numbers etc. *(Please practice using the drill around, open folders within the Drill Explorer to see what detail can be obtained).*

Requisitions by Location (RQ40.1)

Previous ? Inquire Next Inquire

Company 1100
Requesting Location 032
Requester 066992
Status 4

Operational Fund
Grants Management
KATHY POTTER
Processed

Display Order C Creation Date
Position To 704160

SC	Requisition	Creation Date	Delivering Location	First Item Description
<input type="checkbox"/>	703928	08/14/2012	MM1	Registration-Jennifer Montoya
<input type="checkbox"/>	704065	08/15/2012	MM1	24101 - Sub Award Contract
<input type="checkbox"/>	704067	08/15/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704071	08/15/2012	MM1	24153 - Sub Award Contract
<input type="checkbox"/>	704073	08/15/2012	MM1	24154 - Sub Award Contract
<input type="checkbox"/>	704075	08/15/2012	MM1	24101 - Sub Award Contract
<input type="checkbox"/>	704081	08/15/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704099	08/15/2012	MM1	24153 - Sub Award Contract
<input type="checkbox"/>	704107	08/15/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704109	08/15/2012	MM1	24120 - Sub Award Contract
<input type="checkbox"/>	704159	08/16/2012	MM1	24154 - Sub Award Contract

Company: 1
Requesting Location: 03:
Requester: KATHY POTTER
Status: 4
Operational Fund
Grants Management
Processed

Display Order: C Creation Date
Position To: 704160

SC	Requisition	Creation Date	Delivering Location	First Item Description
<input type="checkbox"/>	703928	08/14/2012	MM1	Registration-Jennifer Montoya
<input type="checkbox"/>	704065	08/15/2012	MM1	24101 - Sub Award Contract
<input type="checkbox"/>	704067	08/15/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704071	08/15/2012	MM1	24153 - Sub Award Contract
<input type="checkbox"/>	704073	08/15/2012	MM1	24154 - Sub Award Contract
<input type="checkbox"/>	704075	08/15/2012	MM1	24101 - Sub Award Contract
<input type="checkbox"/>	704081	08/15/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704099	08/15/2012	MM1	24153 - Sub Award Contract
<input type="checkbox"/>	704107	08/15/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704109	08/15/2012	MM1	24120 - Sub Award Contract
<input type="checkbox"/>	704159	08/16/2012	MM1	24154 - Sub Award Contract

Company 1100
Requesting Location 032
Requester 066992
Status 4

Operational Fund
Grants Management
KATHY POTTER
Processed

Display Order C Creation Date
Position To 704824

SC	Requisition	Creation Date	Delivering Location	First Item Description
<input type="checkbox"/>	704737	08/21/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704785	08/21/2012	MM1	24154 - Sub Award Contract
<input type="checkbox"/>	704786	08/21/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704790	08/21/2012	MM1	24101 - Sub Award Contract
<input type="checkbox"/>	704793	08/21/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	Drill Around* 704797	08/21/2012	MM1	24154 - Sub Award Contract
<input type="checkbox"/>	704802	08/21/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704806	08/21/2012	MM1	24101 - Sub Award Contract
<input type="checkbox"/>	704808	08/21/2012	MM1	24106 - Sub Award Contract
<input type="checkbox"/>	704820	08/21/2012	MM1	24154 - Sub Award Contract
<input type="checkbox"/>	704823	08/21/2012	MM1	24101 - Sub Award Contract

Lawson Portal - Requisitions by Location (RQ40.1) - Windows Internet Explorer

Drill Around -- Webpage Dialog

Close | Search | Find Next | Reset | Printable View

https://lsprod.aps.edu/lawson/portal/drill/drill.htm

DRILL EXPLORER

Requisition Header Detail

Comments to Print on Headers on Internal Documents

Comments to Print on Requisitions

Comments to Print on Purchase Orders

Comments to Print on Purchase Orders as Trailer Comments

Comments to Print on Pick Lists

Comments to Print on Delivery Tickets

Comments to Print on Receiving Documents

Requisition Header Display Only Comments

Requisition Header Attachments

Invoice Comments

Requisition Lines

From Location

Requisition Number: 704793

Requester: 066992

Deliver To: KATHY POTTER

Total Req Value: 98541.00

Level To Attain: 0

Approval Level Attained: 0

PF Header Approval Level: 0

Requesting Location: 032 Grants Management

Transaction Type: Issues

Status: Processed

Creation Date: 08/21/2012

Released Date: 08/21/2012

Processed/Rejected Date: 09/05/2012

Return Notes: Header approval-process Flow

Approval Type: 1

Approval Code: RQ10

Header Source: RQ10

Closed Flag: No

Operator ID: NT000005c4

Operator ID: NT000005c4

Operator ID: NT00000002

Internet

24101 - Sub Award Contract

MM1

08/21/2012

704823

Lawson Portal - Requisitions by Location (RQ40.1) - Windows Internet Explorer

Drill Around - Webpage Dialog

Close | Search | Find Next | Reset | Printable View

https://lsfprod.aps.edu/lawson/portal/drill.htm

DRILL EXPLORER

Comments to Print on Purchase Orders

Comments to Print on Purchase Orders as Trailer Comments

Comments to Print on Pick Lists

Comments to Print on Delivery Tickets

Comments to Print on Receiving Documents

Requisition Header Display Only Comments

Requisition Header Attachments

Invoice Comments

Requisition Lines

1

Requisition Header Detail

Requisition Line Detail

Comments to Print on Internal Documents

Comments to Print on Delivery Tickets

Comments to Print on Requisitions

Comments to Print on Purchase Orders

Comments to Print on Pick Lists

Comments to Print on Receivers

Requisition Line Display Only Comments

Invoice Comments

Requisition Header

Purchase Order Information

Line GL Distributions

PO Worksheet Cancellation Audit Record

From Location

Vendor

28923

PO Number

8005829

Release

0

PO Code

Line No.

1

View

200

Records

Previous 200

Next 200

Records 1 - 1

https://lsfprod.aps.edu/lawson/portal/drill.htm

704823

08/21/2012

MM1

24101 - Sub Award Contract

Internet

Done

RQ44

Research Requisitions RQ44

This screen shows individual requisitions entered in the Lawson system. It will show the status of all requisitions and lines on the requisitions.

Company: *(enter the 1100)*

Requesting: *(enter the requisition number you wish to review)*

Click on **Inquire** at top center of the screen.

The screen will display the **Status, Line, Item Description, Quantity Requested, and Shipped amount.**

You can **Inquire** or **Page down** to view more lines.

If you need to see additional detail **right click** in the SC box next to the requisition you wish to review and click on **Drill Around**.

Once a requisition is turned into a PO and is paid the screen will look as displayed.

You can **Inquire** or **Page down** to view more pages.

If you need to see additional detail **right click** in the SC box next to the requisition you wish to review and click on **Drill Around**.

This will tab you to a webpage dialog box which you can review further detail. Open files within the Drill Explorer for additional research.

Drill Around webpage will show many items and contain helpful information, such as posting dates, descriptions, requisition numbers etc. *(Please practice using the drill around, open folders within the Drill Explorer to see what detail can be obtained).*



Requisition Inquiry (RQ44.1)

Welcome Jennifer Lucero-Montoya (PROD90)

rq44

[logout]

Home

Inbasket ProcessFlow Integrator

Task Level Work

Req Approval Categorical*

SPO - Categorical*

User Level Work

Jennifer Lucero-Montoya

Previous Inquire Next Inquire

Related Forms

Company 1100 Operational Fund
Requisition 707816
Requesting Location 388 ZUNI ELEMENTARY SCHOOL
Requester Deliver To MACKEL, ROBERTA #104771
Requested Delivery Buyer SPO SPO Buyer

Status Needs Approval

SC	Line	Item	Type	UOM	Requested
	1	SPO NOT TO EXCEED \$447.45	S	EA	1
		Needs Approval			
		SPO: BATTLE OF THE BOOKS BOOKS		Matched Amt:	
		Requested Vendor 10319	PO		Deliver
		Requested Vendor	PO		Deliver
		Requested Vendor	PO		Deliver
		Requested Vendor	PO		Deliver

Inbasket ProcessFlow Integrator
 Task Level Work
 Req Approval Categorical*
 SPO - Categorical*
 User Level Work
 Jennifer Lucero-Montoya

Company 1100
Requisition 704109
Requesting Location 032
Requester
Requested Delivery
Buyer MEH
Status Processed
Operational Fund
Grants Management
Deliver To Kathy Potter
Mark E. Heckart, C.P.M.

SC	Line	Item	Type	UOM	Requested
Processed	1	CHARTER SCHOOL ALLOC. 12-13 SY	S	EA	1
		24120 - Sub Award Contract			Matched Amt:
		Requested Vendor 34481	PO	8005722	Deliver
		Requested Vendor	PO		Deliver
		Requested Vendor	PO		Deliver
		Requested Vendor	PO		Deliver

“Who Do We Contact for.....?”

Account Balances..... Lawson (GL94 or GL298)
Program Questions..... Program Manager or Resource
Teacher
Staffing Questions..... Human Resources
Budget Transfers..... GL94 and or Grant Management
Unreleased Requisitions..... Grant Management
Vendor Payment Questions..... Accounts Payable

“Where do we turn in.....?”

Time Sheets..... Grant Management
Proposals..... Program Manager
Employee Request for Change Form..... Human Resources
Invoice & P-Card Statements..... Accounts Payable

Please use the APS Directory for contact email and phone lists if in doubt.

<http://www.aps.edu/contact-us/directory>

Paperwork NOT submitted as listed above WILL be rerouted and thus delayed in processing.

General Guidelines for Grant Funds

Impact on the District's Operational Budget

All applicants for potential grant awards must determine the impact of the grant on the district's operational budget in relation to space, utilities, personnel, additional reporting requirements, in-kind/matching contribution requirements and maintenance of effort beyond the funding period of the grant. The applicant must also consult with all departments potentially affected by the grant award. Please refer to the "Grant Management Pre-Approval" link in this section for detailed instructions on the approval process.

Restricted Use of Funds

All grant-related expenditures are restricted to the allowable use of funds outlined in the respective grant application approved by the funding agency. A statement of justification must accompany all grant expenditures to insure compliance with the intent of the specific grant.

Reasonable Cost

EDGAR C.2 states that, "A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made to incur the cost." This principle will be enforced by program managers and the Grant Management Department as grant funds are expended for goods and services.

Travel

All travel must be specified within the approved grant application and pre-approved prior to the travel date. Reimbursement will be disallowed for travel requests submitted after the fact.

Contracts

Any person or business entity contracted to perform services for an APS school or department must have an approved Professional Services Agreement (PSA) in place, which must include a vendor number and NM CRS number. Services on the contract may not begin until the PSA is fully approved. Payment for services rendered prior to the approval date of the contract will be disallowed. Please refer to the Accounts Payable section of the APS website for detailed instructions on obtaining a vendor number.

Purchasing Deadlines

The district purchasing deadlines apply to all Federal, State, local and private grants.

Salary Schedules and Employment

EDGAR Attachment B.11.(3).b states that "Compensation for employees engaged in work on federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the governmental unit." New and existing positions paid with grant funds must conform to current district policies for hiring, rating, placement and compensation on the position's respective salary schedule. The district is under no obligation to continue funding a grant position beyond the funding period of the grant.

Stipends / Timesheets

Stipend rates for teachers and EA's are determined in their respective negotiated agreements. Flat rates may be paid as long as documentation is submitted indicating that payment does not exceed the negotiated hourly rates. Stipends for administrative personnel will only be allowed if specified in the approved grant application and approved by the appropriate superintendent. All stipend timesheets associated with grants must be submitted to the Grant Management Department for approval 2 days prior to the district payroll deadlines and must include time logs indicating the date, hours and description of the work performed.

Financial Processes

Payroll

To the greatest extent possible, all grant-funded payroll is to be submitted to the GM Department, the GM team will then review and submit to the Payroll Department on a biweekly basis via electronic upload. The GM team must review a hard copy of the [Time Sheet Upload](#) spreadsheet with the time sheet records attached prior to submission. Time sheet records will be accepted without an upload on a limited basis in arranged situations.

Journal Entries

As a result of grant expenditures being charged to the incorrect accounts or incorrectly posted to the general ledger, there is a continual need to monitor expenditures and submit appropriate correcting entries to the GM Department as needed for all grant related journal entries. The GM team will determine the format and procedure for preparing journal entries and will then submit to the Accounting Department to be posted to the general ledger.

Reimbursement Requests

All grant reimbursement requests require approval and process by the GM Department and are reviewed by the appropriate GM team member before submission to the respective funding agency. Requests must be submitted on a timely and consistent basis to insure adequate cash flow to the district. The GM team will work collaboratively with the Accounting Department to develop periodic cash/revenue reconciliation reports for the GM Director.

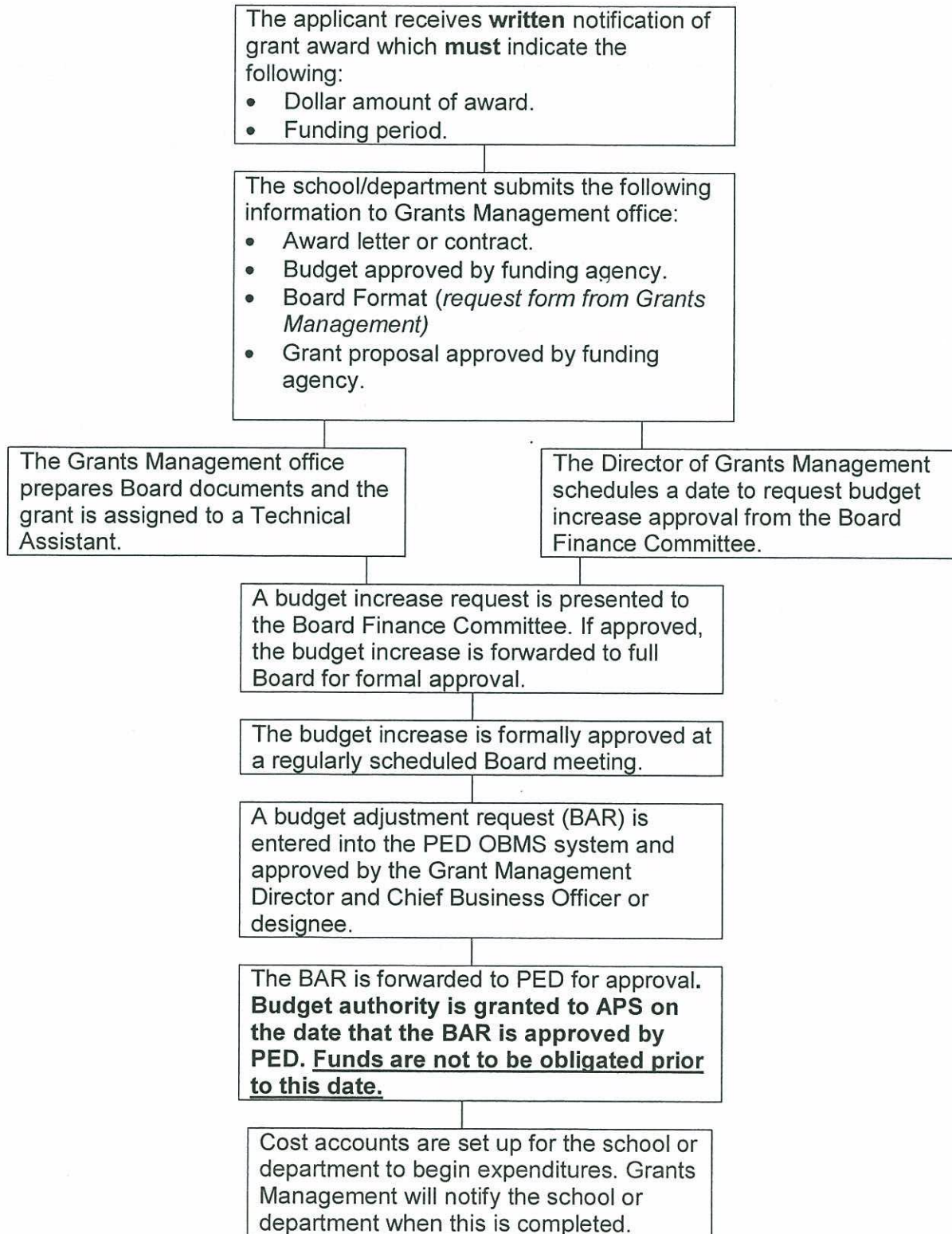
Budget Setup, Maintenance and Monitoring

All program budgets require Board Finance Committee, Full Board and PED approval prior to activation within the financial system. The GM team, in collaboration with the respective project/program managers, will be responsible for all grant budget setup and maintenance. Requests for new budget accounts are to be submitted to the GM Department for approval and setup within the financial system, including the requesters and approvers as permissible by program. Depending upon the funding source and type of expenditure, all grant expenditures require approval by either the GM Director, Accounting Manager or Fund Specialist. Expenditures are monitored to assure compliance with grant requirements, Federal and State regulations and district policies.

PROCESS FOR GRANTS: POST-AWARD PHASE

Grant Awards

After approval by the funding agency, the following process is **required** in order to meet NM Public Education Department (PED) regulations and legally establish a district budget for the grant. Please keep in mind that this process may take 30-45 days and plan accordingly.



LEGAL SECTION

NOTES:

[illegible]

CURRENT PURCHASING PROCEDURE

08-01-08

The district must provide for the fair and equitable treatment of all persons involved in public procurement, to maximize the purchasing value of public funds and to provide safeguards for maintaining a procurement system of quality and integrity.

All purchases which expend public school money (including school activity funds) fall under the definition of purchase from public funds and are subject to Chapter 13 Pamphlet 29 NMSA 1978 entitled "Public Purchases and Property" which includes the Procurement Code, Public Works Contracts and other pertinent legislation.

Please contact the Procurement Division with specific questions. The following information is provided as a general reference.

The purchase, rental, and lease of any tangible personal property non-professional services or construction which will exceed **\$20,000** must be formally bid by the Procurement Division and may not be artificially divided to circumvent this requirement. Exceptions such as patented or copyrighted products, use of existing contracts, or certain statutory exemptions may apply. Freight, installation, rigging, tax, etc. are considered to be part of the cost of the product. Bid documents will be mailed or otherwise distributed by the Procurement Division which shall also publish public notice not less than ten calendar days prior to the date set forth for the opening of the bid.

The purchase, rental and lease of any tangible personal property or construction which will fall between **\$10,000 and \$19,999.99** are required by Administrative policy to obtain three quotes. These may be written, faxed or telephoned. Documentation including but not limited to the date, time, company, price, person quoting, model number etc., freight charges, must be furnished to the Procurement Division which may recommend or contact additional sources.

Purchases which are less than **\$10,000** must be made at the best obtainable price. Quotes for items less than **\$10,000** may be required by the Purchasing Agent if deemed to be in the best interests of the School District.

Professional services which will exceed **\$50,000** must also be formally bid. Please contact the Procurement Division as to what qualifies as a professional service and for applicability of the Professional Services Agreement. Note that the District does pay gross receipts tax on professional services and that a line item for this tax must be specifically established. Quotes for services less than **\$50,000** may be required as deemed to be in the best interests of the School District.

Service for Architects, Surveyors and Engineers shall be subject to formal selection as referenced in Section 13-1-119, NMSA, 1978.

Grants are not exempt from public purchasing statutes and all applicable state and federal requirements. Any such appropriation must also be accomplished within District guidelines. The fact that certain businesses or individuals may be contacted for cost projections or other information does not guarantee that business or individual any payment or future work within the grant. Professional services as well as the purchase, rental or lease of any equipment and/or supplies which are to be provided under the grant will be competed in the usual manner.

Purchases using a Purchasing Card (P-Card) for local small purchases are authorized. All purchases using the Purchasing Card are subject to this policy and all persons using a Purchasing Card will follow procedures established by the District.

Procurement Guidelines

August 1, 2008

P-Card:

For local use only, limit of **\$1,000.00**, for occasional supply purchases.

SPO:

For local use only, limit **\$1,000.00** for occasional supply and/or small equipment purchases (no PC, laptop, software, or licenses purchases using a SPO).

Purchase Order:

Used for the local purchase of goods and services that exceed **\$1,000.00** or out of town purchases of any amount. Quote or bid requirements may apply (see below).

Check Request:

Limit is **\$2,000.00**, should be rarely used by schools. Normally used for some small purchases involving telecommunications, travel, and other miscellaneous purchases where an invoice is already in hand.

Professional Services Form (PSA):

For use with purchase orders for services under **\$20,000.00** or professional services under **\$50,000.00**. Utilized to ensure IRS reporting to individuals, background check if access to students, expanded scope of work if necessary.

Quotes:

Three quotes are required for orders between **\$10,000.00** and **\$19,999.99**. Schools can utilize quotes for lesser amounts if desired. The using school or department is responsible for attaining quotes.

Bids:

Formal process required for purchases of goods and sometimes services over **\$20,000.00** or professional services over **\$50,000.00**. Bids are performed by the procurement department.

Request for Proposals (RFP):

Formal process used for service purchases over **\$20,000.00** or professional services over **\$50,000.00**. RFP's are performed by the procurement department.

Existing Contracts (Blanket Purchase Orders (BPO's)):

APS procurement has performed many bids and RFP's for usage by schools and departments. Utilizing the associated contracts ensures discounts on pricing, allows for purchases without performing quotes or bids, and hastens the procurement process in many cases. The P-Card, SPO, and purchase orders can be utilized with vendors who hold existing contracts.

Notes:

Procurement policies are required and are in adherence with state law.

Splitting of orders to avoid dollar limitations (as stated above) violates state law.

The placing of orders verbally and without a purchase order approved by the procurement department is inappropriate and in many cases, illegal.

The procurement department is listed on the APS website. At the bottom of the APS home page is a department link, select procurement. Some information includes buyers and their commodities and contact information, current blanket purchase orders for vendors having contracts with APS, and other miscellaneous information.

If unsure, especially for high dollar purchases, please contact the procurement department for clarification before proceeding.

Fixed Asset Inventory Procedural Directive



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Recording Assets

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Fixed Asset Inventory Procedural Directive

The purpose of this procedural directive is to define and outline district site responsibilities for management and control of the district's fixed assets. This procedure applies to all sites and personnel employed by Albuquerque Public Schools (APS).

Definitions

For purposes of this procedural directive, "fixed assets" include:

- Fixed assets are items of personal (moveable) property with an estimated useful life of more than one year. Fixed assets include furniture, fixtures, equipment, computers, vehicles, and similar items of personal property.
- A fixed asset retains its original shape or appearance with use, and is not consumed in operation.
- A fixed asset does not lose its identity through incorporation into a different or more complex unit.
- A fixed asset is considered non-expendable. If it is damaged, or parts are lost or worn out, it is more feasible to repair the item rather than replace it with an entirely new unit.
- A fixed asset represents a significant investment of money, which makes it more feasible and advisable to capitalize the item. Capitalization is the process of tagging property, accounting for it in inventory, and charging the expenditure to a capital outlay budget category.

For purposes of this procedural directive, "capitalize" means to delay the recognition of expenses by recording the expense as a long term asset. The assets are then reported on the year-end balance sheet.

For purposes of this procedural directive, "allocated funds" include, but are not limited to, funds for purchases when the funds originate from the operational budget, athletic funds, activity funds, booster clubs, Parent/Teacher Associations, gifts, fundraisers and/or donations.

Dollar Threshold for Establishing Fixed Assets Control

New Mexico state statute and regulation require agencies to capitalize only chattels and equipment that cost over one

thousand dollars (\$1,000). The district shall track all fixed assets which have an initial unit cost of more than one-thousand dollars (\$1,000) which shall be tagged and recorded in the district Asset Management System.

• Mexico state statute and regulation require agencies to capitalize all computers, including towers, laptops and notebooks, regardless of unit cost. The district shall track all computers shall be tagged and recorded in the district Fixed Assets System.

The district may capitalize "high-theft" items and may track "high-theft" items which may be tagged and recorded in the district Asset Management System. If an item is tagged because it is considered a "high-theft" item it shall comply with all the requirements of this procedural directive.

All tagged assets shall remain recorded in the district Asset Management System until they are properly disposed.

For items donated to the district, or acquired by trade, the unit cost shall be determined at the fair market value at the date of acquisition.

Fixed asset items and computers shall be properly tagged (bar-coded) by the appropriate Albuquerque Public Schools personnel. The Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document shall be completely filled out and returned to Capital Fiscal Program Services in a timely manner.

Ownership of Fixed Assets

Upon receipt of a fixed asset and/or computer, the site administrator shall be responsible for maintaining control of the asset and/or computer and complying with all requirements outlined in this procedural directive. Fixed assets purchased for Albuquerque Public Schools with public funds shall remain the property of Albuquerque Public Schools until formally and officially removed from the inventory. Please refer to the Disposal of Fixed Assets section of this procedural directive for more information on disposal of fixed assets.

• Assets, exceeding a cost of one-thousand dollars (\$1,000) and all computers purchased for the district by allocated funds shall be property of Albuquerque Public Schools and must be inventoried for accountability, security and repair purposes. All assets acquired by donation or gift shall adhere to Board Policy K.04 Gifts and Donations. The department obtaining donated and/or gifted assets shall be responsible for providing Capital Fiscal Program Services the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document to journalize the asset correctly in the district Asset Management System.

Materials Management shall reassign or dispose of assets identified as surplus. Materials Management shall inform Capital Fiscal Program Services of any assets identified as surplus and if they were reassigned or disposed of.

Fiscal Management of Fixed Assets

The Equipment Inventory procedural directive outlines responsibility of management for Albuquerque Public Schools property. Please refer to it for additional information regarding fiscal management of fixed assets.

The district shall maintain uniform accountability for fixed assets the district Asset Management System. Capital Fiscal Program Services, within the Finance Department, shall maintain the district Asset Management System, make inventory adjustments as required and provide appropriate reporting to the superintendent or his/her designee, and the Board of Education. Capital Fiscal Program Services, at the direction the chief financial officer, shall ensure district compliance with Albuquerque Public Schools policies and procedural directives, federal and state laws and related rules and regulations, and Generally Accepted Accounting Principles and Auditing Standards for governments.

Inventory Lists and Accountability

Principals/department directors shall be responsible for maintaining an accurate inventory list for their site and shall remedy any discrepancies in of physical inventory by either finding assets or reporting them as lost or stolen. Once a Principal/department director receives an inventory list from Capital Fiscal Program Services, they shall have five (5) business days to account for and return information regarding any discrepancies to Capital Fiscal Program Services.

Principals/department directors shall be responsible for and shall be held accountable for the care, custody, use and accounting of all assets that are located at their site. This includes, but is not limited to, safeguarding Albuquerque Public Schools property from damage or loss and ensuring that fixed assets are used in accordance with Albuquerque Public

Schools policy and procedural directive. Each principal/department director, or his/her designee, shall be responsible for receiving fixed assets, attaching bar codes, completing and returning Fixed Asset Certification form to Capital Fiscal Program Services, completing and returning the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document to Capital Fiscal Program Services, inventory control and accountability.

Tagging and Recording New Fixed Assets

Property Label Categories

Albuquerque Public Schools barcode labels shall be placed, in a noticeable place, on each fixed asset for security reasons and to facilitate physical inventories. Capital Fiscal Program Services shall provide barcode labels for all fixed assets and computers acquired by a site in the district.

All fixed assets with a unit cost or value of one-thousand dollars (\$1000) or more and all computers shall be labeled with a blue barcode. All Title I and federal assets shall be labeled with a yellow barcode. All assets less than one-thousand dollars (\$1000) which may be considered a "high-theft" item that a principal/department director wishes to be tracked shall be labeled with a brown barcode. Principals shall request brown labels from Capital Fiscal Program Services. See the Responsibilities and Procedures subsection of this procedural directive for more information regarding requesting labels. Principals/department directors, or his/her designee, shall be responsible for monitoring, record keeping and accounting for these items and guaranteeing that the proper color label is on each asset.

Responsibilities and Procedures of Tagging Assets

Capital Fiscal Program Services shall issue Albuquerque Public Schools barcode labels for new assets received by district sites. Capital Fiscal Program Services shall generate a report, utilizing the Lawson Asset Management module, for assets that have been purchased with a unit cost of more than one-thousand dollars (\$1,000) and all computers. Assets requiring tagging and recording shall be identified based on this report.

Capital Fiscal Program Services shall send barcode labels and a Fixed Assets Certification form, which itemizes the assets to be tagged, on a monthly basis, to the appropriate district once a fixed asset requiring tagging and recording has been identified.

Principals/department directors, or his/her designee, shall be responsible for tagging, permanently marking/engraving and processing the appropriate documentation for fixed assets delivered by vendors.

The principal/department director shall complete, sign and date and return the Fixed Assets Certification form to Capital Fiscal Program Services within ten (10) working days. Assets for which a properly signed certification form is not returned to Capital Fiscal Program Services shall be coded as missing at the site.

*Note: See the Casualty Losses subsection of this procedural directive for more information regarding lost, destroyed or stolen assets. Please see the Missing Inventory section of this procedural directive for more information regarding missing assets.

Principals/department directors, or his/her designee, may request Albuquerque Public Schools brown labels by telephone or fax from Capital Fiscal Services for any asset not required to be labeled and recorded in the district Asset Management System. If necessary, the site may be asked to provide Capital Fiscal Program Services with an authenticated copy of the appropriate documentation to support proof of ownership for the asset.

Recording Assets

Once assets are released through the district Asset Management System, assets shall be recorded and automatically given an asset number so that Capital Fiscal Program Services is able to track district assets.

One of the required fields in the district Asset Management System shall be the "Room number" code. This field shall designate the room location of the asset within a site. The "Room number" field is limited to four (4) characters.

Capital Fiscal Program Services shall utilize follow-up procedures necessary to ensure that assets are tagged and recorded on the district Asset Management System in a timely manner.

Transfers/Trade-In/Casualty Losses of Fixed Assets

Transfer of Fixed Assets between Sites

Asset transfers shall be recorded and itemized using the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document, which shall establish an audit trail. It is the responsibility of the "Releasing" person, the "Delivery" person, and the "Receiving" person involved to document their actions on the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document. Copies shall be retained at locations indicated by the color code at the bottom of the form. The white copy shall be returned upon completion of transfer and sent to Capital Fiscal Program Services. Capital Fiscal Program Services shall update the district Asset Management System with the information included on the form.

Assets shall not be removed from a site's inventory or the district Asset Management System without an authorizing signature.

Authorized Loan of Equipment

Albuquerque Public Schools personnel borrowing district equipment shall submit a request to the principal/department director, or the person designated as responsible for the equipment. The employee shall complete and sign the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document. A copy of the completed form shall be provided to the individual borrowing the equipment. All other copies shall be kept at the site loaning the equipment. All appropriate parties shall follow the Loaning Equipment procedural directive.

Trade-in of Fixed Assets

Assets traded in, regardless of condition, shall be identified as the last line item(s) in the purchase requisition, as follows:

- Asset description
- Assigned Albuquerque Public Schools barcode (number)
- Manufacturer's serial number – when available
- Manufacturer's model number – when available

Documentation shall provide a mechanism that allows Capital Fiscal Program Services to remove the traded asset from the district Asset Management System.

Casualty Losses

If an item is lost, destroyed or stolen, principals/department directors, or his/her designee, shall notify the Albuquerque Public Schools Police Department immediately. Capital Fiscal Program Services may not automatically receive a copy of the completed report filed with the Albuquerque Public Schools Police Department, therefore, it shall be the responsibility of each principal/department director, or his/her designee, to forward all documentation, including the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document to Capital Fiscal Program Services.

Once these reports are received, all assets identified with Albuquerque Public Schools barcode tags shall be removed from the district Asset Management System. Copies of all police reports shall be kept with site inventory records.

Inventory Deletions

Capital Fiscal Program Services shall not perform inventory deletions without proper documentation (i.e. police report, purchase order documenting a trade-in, authorization of donation, salvage disposal, etc.).

District sites shall not have the authority to dispose of Albuquerque Public Schools property, due to statutory reporting and approval requirements.

Loaning Fixed Assets

Albuquerque Public Schools may loan district fixed assets to employees for Albuquerque Public Schools work related activities. District fixed assets shall not be used for personal gain or activities. An employee requesting to borrow a district fixed asset shall obtain approval from their site administrator prior to borrowing a district fixed asset. Upon approval from the site supervisor, the employee requesting to borrow a district fixed asset shall complete the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document, make a copy of the document for the site and then forward the original signed document to Capital Fiscal Program Services.

Disposal of Fixed Assets

Albuquerque Public Schools personnel shall dispose of district assets within the guidelines indicated by New Mexico state statute and regulation. All fixed assets required to be labeled, including all computers and "high-theft" items, shall be disposed of in accordance with this procedural directive.

Principals/department directors, or his/her designee, shall complete and fax the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document to the Materials Management Warehouse. Materials Management shall complete the Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document and pick up excess assets. Once assets are transferred to Salvage, Materials Management shall submit a completed Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document to Capital Fiscal Program Services. Capital Fiscal Program Services shall utilize this information to prepare a Statement of Equipment to be sold at Public Auction report for Board of Education review and approval.

Capital Fiscal Program Services shall not process any transfers of fixed assets to Salvage without a properly executed Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document signed by appropriate Salvage personnel. All fixed assets shall remain on the original site's inventory until this process is complete.

Physical Inventories

The district is required by New Mexico statute to conduct annually, a physical inventory of assets maintained on the district Asset Management System.

Once physical inventories are completed and discrepancies are researched, Capital Fiscal Program services shall perform appropriate file maintenance to maintain an accurate district Management Asset System.

Missing Inventory

Each site shall be granted ten (10) working days from the completion of the annual inventory to locate and identify assets that were not accounted for during the physical inventory process. After ten working days, Capital Fiscal Program Services shall code any remaining assets not located as missing by year (e.g. M01, M02).

If an asset appears as missing on an inventory list, the principal/department director shall account for and/or provide Capital Fiscal Program Services with information regarding the asset within five (5) business days of receiving the missing inventory list. Once receiving information from the principal/department director, Capital Fiscal Program Services shall take appropriate action regarding the asset.

Missing assets coded as such shall remain on the assigned site's inventory listings for two years. The site shall be responsible and accountable for these missing assets until they are officially deleted from the inventory records. Capital Fiscal Program Services shall report missing assets that become excessive to the chief financial officer for further action.

After two years from the coded year, missing inventory shall be reported to the Board of Education and deleted from the district's Asset Management System.

If a missing asset is found during an annual physical inventory at a site other than the original site assigned, Capital Fiscal Program Services shall transfer the asset to the new site on a Fixed Asset Inventory Transfer/Disposition/Donation/Loan Document. This process shall remove the missing asset from the original site's inventory listings.

Transaction Reports, Reconciliations and Audits

Throughout the year, on a daily and monthly basis, Capital Fiscal Program Services shall reconcile and adjust the district inventory accounts on the district Asset Management System, according to the latest information available.

At the end of each fiscal year, Capital Fiscal Program Services shall compile the ending balances and total transactions by site for all fixed assets and computers for inclusion in the Annual Financial Report and testing by the district's external auditors.

The Internal Auditor may be alerted if Capital Fiscal Program Services suspects suspicious behavior regarding missing, lost, destroyed or stolen assets. For more information regarding the Internal Auditor's responsibilities, please refer to the "Internal

Audit Procedural Directive".

Administrative Position: Chief Financial Officer

Department Director: Executive Director of Accounting/Director of Capital Fiscal Program Services

References:

Legal Cross Ref.:

- §12-6-10 NMSA 1978
- §13-6-1 NMSA 1978
- §13-6-2 NMSA 1978
- 2.2.2 NMAC – Audit Rule 2009
- 2.20.1.1-18 NMAC
- Governmental Accounting Standards Board #34

Board Policy Cross Ref.:

- D.06 Fiscal Integrity
- K.04 Gifts and Donations

Procedural Directive Cross Ref.:

- Equipment Inventory
- Loaning Equipment
- Internal Audit

Forms:

- Fixed Asset Inventory Transfer/ Disposition/ Donation/ Loan Document
- Fixed Asset Certification Form

*Note: please contact Capital Fiscal Program Services to obtain these forms.

NSBA/NEPN Classification: DN

Revised: May 1995

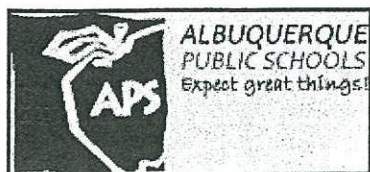
Revised: April 1996

Revised: June 1997

Revised: January 1, 2001

Reviewed: June 25, 2010

Revised: June 28, 2010



Contact APS

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Albuquerque, NM
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APS Administration

(505) 880-3700

**Service Center
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Equipment Inventory

Property Management

Management of public property is the process of providing for its proper allocation, control, care, use, and safeguarding. Responsibility for managing public property is an obligation shared by all APS personnel regardless of location assignment or level of supervision. These responsibilities include pecuniary liability for loss, damage, or destruction of property resulting from mismanagement, or unauthorized use. Personnel responsible for managing property may be relieved of their duties if an unsatisfactory condition is found that is attributable to mismanagement, inefficiency, or other causes within their control. Personnel must ensure that equipment is protected, conserved, and maintained. Property issued to individuals does not become private property, but remains public property.

Individuals who manage property or equipment must:

- Record property transactions and maintain appropriate records.
- Perform inventories and verify the accuracy of records.
- Provide adequate safeguards and protection for equipment.
- Maintain records of property acquisitions and re-location.
- Assure equipment is used economically, and for the intended purpose.
- Inspect stock, redistribute excesses, and dispose waste.
- Request APS identification labels and tag new equipment promptly.

All property movement, must be reported on an Equipment Transfer Document, Form PA15. If equipment is received by way of donation or transferred from your location, they must be recorded on a Form PA 15.

The releasing location must notify Capital Outlay to advise them of the pertinent details. The Equipment Transfer Document will be prepared by Capital Outlay and sent to the sites for signature. Schools or other locations do not have the option of disposing of equipment. If equipment becomes damaged, obsolete, etc., contact Materials Management/Salvage for disposition.

Annually, complete listings of all equipment with a unit cost of \$500 or more assigned to the location will be sent to the school or division for physical inventory purposes. The listing must be checked by the principal, division head, or other individuals assigned the responsibility. The responsible individual(s) will send corrections and/or deletions to Capital Outlay for validating and updating.

At the end of each month, a listing of all equipment additions and/or deletions for the month is prepared by Capital Outlay and the computer list is sent to all principals and department heads. Principals and department heads are responsible to verify the list for accuracy, and to report any discrepancies to Capital Outlay.

Audit of Inventory Records

An equipment inventory will be kept by each location and must be readily available for audit at all times.

Cross Ref.:

- Board Policy D.06
- Equipment Transfer Document

Legal Ref.:

- 12-6-10 NMSA 1978
- 13-6-1 NMSA 1978
- 13-6-2 NMSA 1978

NSBA/NEPN Classification: DN

Revised: May 1995

Revised: April 1996

Internal Audit

Type of Audits

The Internal Auditor shall have the responsibility to conduct audits of all departments, programs, activities, and schools of the district to independently determine whether:

- Activities and programs being implemented have been authorized by the Board of Education, state law, or applicable federal law or regulation;
- Activities and programs are being conducted in a manner contemplated to efficiently and effectively accomplish the objectives intended by the Board of Education, law, and regulation;
- Funds are being expended in compliance with applicable laws;
- Revenues are being properly collected, deposited, and accounted for;
- Resources, including funds, property, and personnel, are adequately safeguarded, controlled, and used in a faithful, effective, and efficient manner;
- Financial and other reports are being provided that disclose fairly and fully all information that is required by law, that is necessary to ascertain the nature and scope of programs and activities, and that is necessary to establish a proper basis for evaluating the programs and activities;
- There are adequate operating and administrative procedures and practices, accounting internal control systems, and internal management controls which have been established by management.

In the selection of audit areas, the determination of audit scope, and the timing of audit work, the Internal Auditor should consult with federal and state auditors and independent auditors so that the desirable audit coverage is provided and audit effort may be properly coordinated.

Responsibility to Notify Internal Audit

District employees and officials shall promptly notify the Internal Auditor of instances of theft or other disappearance of cash, checks, or property, of misfeasance or nonfeasance, defalcations, and non-compliance with laws and regulations of which they are aware.

Access to Records and Property

All officials, contractors, and employees of the district shall furnish the Internal Auditor with requested information and records within their custody. In addition, they shall provide access for the Internal Auditor to inspect all property, equipment, and facilities within their custody. If such officials or employees fail to produce the aforementioned information, the Internal Auditor shall notify the APS Audit Committee and shall make a written request to the Superintendent for his assistance in causing a search of district property to be made and germane exhibits to be taken from any book, paper, or record of any such official or employee, excepting personal property. Every office having the custody of such records shall make a search and forward such requested exhibits to the Internal Auditor.

Reports

Each audit will result in a written final report. If appropriate, the audit report shall contain the professional opinion of the Internal Auditor or the contract auditor concerning the financial statements issued by the auditees, or the professional conclusions of the audit regarding the management activities audited. The auditor shall include in the audit reports where applicable:

- A precise statement of scope encompassed by the audit;
- A statement that an examination for compliance with applicable laws, policies, and regulations was conducted, and a presentation of the findings associated with that examination;
- A statement of significant audit findings, including a statement of the underlying causes, evaluative criteria used, and the current and prospective significance of the findings;
- A statement that internal control systems were examined and a report of any material weaknesses found in the internal control systems;
- Statements of response submitted by the auditees relevant to the audit findings;
- A concise statement by the auditees of the corrective actions previously taken or contemplated as a result of the audit findings and a timetable for their accomplishment;

- Recommendations for additional necessary or desirable action.

A preliminary draft of the audit report will be forwarded to the auditees and the APS Audit Committee for review and comment before it is released. The auditees, including departments whose assistance is needed in order to accomplish a recommendation, shall respond in writing specifying agreement with each of the audit findings and recommendations or reasons for disagreement with findings and/or recommendations, and auditee plans for implementing solutions to identified problems including a timetable to complete such activities. The written response to the preliminary draft of the audit report shall be forwarded to the Internal Auditor within 14 calendar days of receipt of the audit report. Auditee comments to the preliminary draft may be utilized to amend the report if appropriate. If the preliminary audit report is amended, the auditees will be given a copy of the amended draft, and the auditees will be given seven to fourteen calendar days, as determined by the Internal Auditor and the Auditee, to respond to the amended draft of the audit report. The Internal Auditor shall include the auditees' response in the audit report.

Prior to final report publication the Internal Auditor with the approval of the Superintendent, may share selected audit information with other district departments if the information is needed for decision-making purposes.

All final audit reports shall be promptly published and made available to the public; except, the Internal Auditor shall delay making audit reports public when criminal conduct is found in the audit, the appropriate law enforcement authority is pursuing an investigation, and release of the report would jeopardize further such investigation or when the report discusses district personnel issues. A report whose release has been delayed shall be released promptly at the end of the condition giving rise to the delay.

The Internal Auditor shall make reports at least quarterly to the APS Audit Committee on the status of the work plan.

Report of Irregularities

If the Auditor detects apparent violation of law or apparent instances of misfeasance or nonfeasance by an officer or employee or information that indicates dereliction may be reasonably anticipated, the Internal Auditor shall report the irregularities in writing to the APS Audit Committee. If the irregularity is criminal in nature, the Auditor shall also immediately notify the Superintendent, Chairperson of the APS Audit Committee, and APS legal counsel who shall notify the appropriate prosecuting authority.

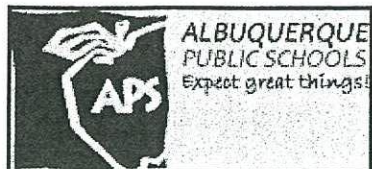
Cross Ref.:

- Board Policy D.07
- Annual District Audit directive

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Education
Department
General
Administrative
Regulations

34 CFR Parts 74,
75, 76, 77, 79, 80,
81, 82, 84, 85, 86,
97, 98, 99

December 2008

NOTE: The Department can make the contents of this CD available in alternative formats, such as Braille. For more information, please contact the ED Alternative Format Center at (202) 260-0852 or (202) 260-0818.

†Office of Management and Budget
(OMB)

**CIRCULAR A-87, "Cost Principles for
State, Local, and Indian Tribal
Governments" (Revised 05/10/04)**

**TO THE HEADS OF EXECUTIVE
DEPARTMENTS AND
ESTABLISHMENTS**

**SUBJECT: Cost Principles for Educational
Institutions**

1. *Purpose.* This Circular establishes principles and standards for determining costs for Federal awards carried out through grants, cost reimbursement contracts, and other agreements with State and local governments and federally-recognized Indian tribal governments (governmental units).

2. *Authority.* This Circular is issued under the authority of the Budget and Accounting Act of 1921, as amended; the Budget and Accounting Procedures Act of 1950, as amended; the Chief Financial Officers Act of 1990; Reorganization Plan No. 2 of 1970; and Executive Order No. 11541 ("Prescribing the Duties of the Office of Management and Budget and the Domestic Policy Council in the Executive Office of the President").

3. *Background.* As part of the governmentwide grant streamlining effort under P.L. 106-107, *Federal Financial Award Management Improvement Act of 1999*, OMB led an interagency workgroup to simplify and make consistent, to the extent feasible, the various rules used to award Federal grants. An interagency task force was established in 2001 to review existing cost principles for Federal awards to State, local, and Indian tribal governments; Colleges and Universities; and Non-Profit organizations. The task force studied Selected Items of Cost in each of the three cost principles to determine which items of costs could be stated consistently and/or more clearly. A proposed revised Circular reflecting the results of those efforts was issued on August 12, 2002, at 67 FR 52558. Extensive comments on the proposed revisions, discussions with interest groups, and related developments were considered in developing this revision.

4. *Rescissions.* This Circular rescinds and supersedes Circular A-87, as amended, issued May 4, 1995.

5. *Policy.* This Circular establishes principles and standards to provide a uniform approach for determining costs and

to promote effective program delivery, efficiency, and better relationships between governmental units and the Federal Government. The principles are for determining allowable costs only. They are not intended to identify the circumstances or to dictate the extent of Federal and governmental unit participation in the financing of a particular Federal award. Provision for profit or other increment above cost is outside the scope of this Circular.

6. *Definitions.* Definitions of key terms used in this Circular are contained in Attachment A, Section B.

7. *Required Action.* Agencies responsible for administering programs that involve cost reimbursement contracts, grants, and other agreements with governmental units shall issue regulations to implement the provisions of this Circular and its Attachments.

8. *OMB Responsibilities.* The Office of Management and Budget (OMB) will review agency regulations and implementation of this Circular, and will provide policy interpretations and assistance to insure effective and efficient implementation. Any exceptions will be subject to approval by OMB. Exceptions will only be made in particular cases where adequate justification is presented.

9. *Information Contact.* Further information concerning this Circular may be obtained by contacting the Office of Federal Financial Management, Financial Standards and Reporting Branch, Office of Management and Budget, Washington, DC 20503, telephone 202-395-3993.

10. *Policy Review Date.* OMB Circular A-87 will have a policy review three years from the date of issuance.

11. *Effective Date.* This Circular is effective as follows:

— Except as otherwise provided herein, these rules are effective June 9, 2004.

**OMB CIRCULAR NO. A-87 — COST
PRINCIPLES FOR STATE, LOCAL AND
INDIAN TRIBAL GOVERNMENTS**

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**ATTACHMENT A — GENERAL
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A. Purpose and Scope

1. *Objectives.* This Attachment establishes principles for determining the allowable costs incurred by State, local, and federally-recognized Indian tribal governments (governmental units) under grants, cost reimbursement contracts, and other agreements with the Federal

† Indicates new or revised material.

Government (collectively referred to in this Circular as "Federal awards"). The principles are for the purpose of cost determination and are not intended to identify the circumstances or dictate the extent of Federal or governmental unit participation in the financing of a particular program or project. The principles are designed to provide that Federal awards bear their fair share of cost recognized under these principles except where restricted or prohibited by law. Provision for profit or other increment above cost is outside the scope of this Circular.

2. Policy guides.

a. The application of these principles is based on the fundamental premises that:

(1) Governmental units are responsible for the efficient and effective administration of Federal awards through the application of sound management practices.

(2) Governmental units assume responsibility for administering Federal funds in a manner consistent with underlying agreements, program objectives, and the terms and conditions of the Federal award.

(3) Each governmental unit, in recognition of its own unique combination of staff, facilities, and experience, will have the primary responsibility for employing whatever form of organization and management techniques may be necessary to assure proper and efficient administration of Federal awards.

b. Federal agencies should work with States or localities which wish to test alternative mechanisms for paying costs for administering Federal programs. The Office of Management and Budget (OMB) encourages Federal agencies to test fee-for-service alternatives as a replacement for current cost-reimbursement payment methods in response to the National Performance Review's (NPR) recommendation. The NPR recommended the fee-for-service approach to reduce the burden associated with maintaining systems for charging administrative costs to Federal programs and preparing and approving cost allocation plans. This approach should also increase incentives for administrative efficiencies and improve outcomes.

3. Application.

a. These principles will be applied by all Federal agencies in determining costs incurred by governmental units under Federal awards (including subawards) except those with (1) publicly-financed educational institutions subject to OMB

Circular A-21, "Cost Principles for Educational Institutions," and (2) programs administered by publicly-owned hospitals and other providers of medical care that are subject to requirements promulgated by the sponsoring Federal agencies. However, this Circular does apply to all central service and department/agency costs that are allocated or billed to those educational institutions, hospitals, and other providers of medical care or services by other State and local government departments and agencies.

b. All subawards are subject to those Federal cost principles applicable to the particular organization concerned. Thus, if a subaward is to a governmental unit (other than a college, university or hospital), this Circular shall apply; if a subaward is to a commercial organization, the cost principles applicable to commercial organizations shall apply; if a subaward is to a college or university, Circular A-21 shall apply; if a subaward is to a hospital, the cost principles used by the Federal awarding agency for awards to hospitals shall apply, subject to the provisions of subsection A.3.a. of this Attachment; if a subaward is to some other non-profit organization, Circular A-122, "Cost Principles for Non-Profit Organizations," shall apply.

c. These principles shall be used as a guide in the pricing of fixed price arrangements where costs are used in determining the appropriate price.

d. Where a Federal contract awarded to a governmental unit incorporates a Cost Accounting Standards (CAS) clause, the requirements of that clause shall apply. In such cases, the governmental unit and the cognizant Federal agency shall establish an appropriate advance agreement on how the governmental unit will comply with applicable CAS requirements when estimating, accumulating and reporting costs under CAS-covered contracts. The agreement shall indicate that OMB Circular A-87 requirements will be applied to other Federal awards. In all cases, only one set of records needs to be maintained by the governmental unit.

e. Conditional exemptions.

(1) OMB authorizes conditional exemption from OMB administrative requirements and cost principles circulars for certain Federal programs with statutorily-authorized consolidated planning and consolidated administrative funding, that are identified by a Federal agency and approved by the head of the Executive department or establishment. A Federal

agency shall consult with OMB during its consideration of whether to grant such an exemption.

(2) To promote efficiency in State and local program administration, when Federal non-entitlement programs with common purposes have specific statutorily-authorized consolidated planning and consolidated administrative funding and where most of the State agency's resources come from non-Federal sources, Federal agencies may exempt these covered State-administered, non-entitlement grant programs from certain OMB grants management requirements. The exemptions would be from all but the allocability of costs provisions of OMB Circulars A-87 (Attachment A, subsection C.3), "Cost Principles for State, Local, and Indian Tribal Governments," A-21 (Section C, subpart 4), "Cost Principles for Educational Institutions," and A-122 (Attachment A, subsection A.4), "Cost Principles for Non-Profit Organizations," and from all of the administrative requirements provisions of OMB Circular A-110, "Uniform Administrative Requirements for Grants and Agreements with Institutions of Higher Education, Hospitals, and Other Non-Profit Organizations," and the agencies' grants management common rule.

(3) When a Federal agency provides this flexibility, as a prerequisite to a State's exercising this option, a State must adopt its own written fiscal and administrative requirements for expending and accounting for all funds, which are consistent with the provisions of OMB Circular A-87, and extend such policies to all subrecipients. These fiscal and administrative requirements must be sufficiently specific to ensure that: funds are used in compliance with all applicable Federal statutory and regulatory provisions, costs are reasonable and necessary for operating these programs, and funds are not be used for general expenses required to carry out other responsibilities of a State or its subrecipients.

B. Definitions

1. "Approval or authorization of the awarding or cognizant Federal agency" means documentation evidencing consent prior to incurring a specific cost. If such costs are specifically identified in a Federal award document, approval of the document constitutes approval of the costs. If the costs are covered by a State/local-wide cost allocation plan or an indirect cost proposal,

approval of the plan constitutes the approval.

2. "Award" means grants, cost reimbursement contracts and other agreements between a State, local and Indian tribal government and the Federal Government.

3. "Awarding agency" means (a) with respect to a grant, cooperative agreement, or cost reimbursement contract, the Federal agency, and (b) with respect to a subaward, the party that awarded the subaward.

4. "Central service cost allocation plan" means the documentation identifying, accumulating, and allocating or developing billing rates based on the allowable costs of services provided by a governmental unit on a centralized basis to its departments and agencies. The costs of these services may be allocated or billed to users.

5. "Claim" means a written demand or written assertion by the governmental unit or grantor seeking, as a matter of right, the payment of money in a sum certain, the adjustment or interpretation of award terms, or other relief arising under or relating to the award. A voucher, invoice or other routine request for payment that is not a dispute when submitted is not a claim. Appeals, such as those filed by a governmental unit in response to questioned audit costs, are not considered claims until a final management decision is made by the Federal awarding agency.

6. "Cognizant agency" means the Federal agency responsible for reviewing, negotiating, and approving cost allocation plans or indirect cost proposals developed under this Circular on behalf of all Federal agencies. OMB publishes a listing of cognizant agencies.

7. "Common Rule" means the "Uniform Administrative Requirements for Grants and Cooperative Agreements to State and Local Governments; Final Rule" originally issued at 53 FR 8034-8103 (March 11, 1988). Other common rules will be referred to by their specific titles.

8. "Contract" means a mutually binding legal relationship obligating the seller to furnish the supplies or services (including construction) and the buyer to pay for them. It includes all types of commitments that obligate the government to an expenditure of appropriated funds and that, except as otherwise authorized, are in writing. In addition to bilateral instruments, contracts include (but are not limited to): awards and notices of awards; job orders or task orders issued under basic ordering agreements;

letter contracts; orders, such as purchase orders, under which the contract becomes effective by written acceptance or performance; and, bilateral contract modifications. Contracts do not include grants and cooperative agreements covered by 31 U.S.C. 6301 *et seq.*

9. "Cost" means an amount as determined on a cash, accrual, or other basis acceptable to the Federal awarding or cognizant agency. It does not include transfers to a general or similar fund.

10. "Cost allocation plan" means central service cost allocation plan, public assistance cost allocation plan, and indirect cost rate proposal. Each of these terms are further defined in this section.

11. "Cost objective" means a function, organizational subdivision, contract, grant, or other activity for which cost data are needed and for which costs are incurred.

12. "Federally-recognized Indian tribal government" means the governing body or a governmental agency of any Indian tribe, band, nation, or other organized group or community (including any native village as defined in Section 3 of the Alaska Native Claims Settlement Act, 85 Stat. 688) certified by the Secretary of the Interior as eligible for the special programs and services provided through the Bureau of Indian Affairs.

13. "Governmental unit" means the entire State, local, or federally-recognized Indian tribal government, including any component thereof. Components of governmental units may function independently of the governmental unit in accordance with the term of the award.

14. "Grantee department or agency" means the component of a State, local, or federally-recognized Indian tribal government which is responsible for the performance or administration of all or some part of a Federal award.

15. "Indirect cost rate proposal" means the documentation prepared by a governmental unit or component thereof to substantiate its request for the establishment of an indirect cost rate as described in Attachment E of this Circular.

16. "Local government" means a county, municipality, city, town, township, local public authority, school district, special district, intrastate district, council of governments (whether or not incorporated as a non-profit corporation under State law), any other regional or interstate government entity, or any agency or instrumentality of a local government.

17. "Public assistance cost allocation plan" means a narrative description of the procedures that will be used in identifying, measuring and allocating all administrative costs to all of the programs administered or supervised by State public assistance agencies as described in Attachment D of this Circular.

18. "State" means any of the several States of the United States, the District of Columbia, the Commonwealth of Puerto Rico, any territory or possession of the United States, or any agency or instrumentality of a State exclusive of local governments.

C. Basic Guidelines

1. *Factors affecting allowability of costs.* To be allowable under Federal awards, costs must meet the following general criteria:

- ✓ a. Be necessary and reasonable for proper and efficient performance and administration of Federal awards.
- ✓ b. Be allocable to Federal awards under the provisions of this Circular.
- ✓ c. Be authorized or not prohibited under State or local laws or regulations.
- ✓ d. Conform to any limitations or exclusions set forth in these principles, Federal laws, terms and conditions of the Federal award, or other governing regulations as to types or amounts of cost items.
- ✓ e. Be consistent with policies, regulations, and procedures that apply uniformly to both Federal awards and other activities of the governmental unit.
- ✓ f. Be accorded consistent treatment. A cost may not be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been allocated to the Federal award as an indirect cost.
- ✓ g. Except as otherwise provided for in this Circular, be determined in accordance with generally accepted accounting principles.
- ✓ h. Not be included as a cost or used to meet cost sharing or matching requirements of any other Federal award in either the current or a prior period, except as specifically provided by Federal law or regulation.

- i. Be the net of all applicable credits.
- j. Be adequately documented.

2. *Reasonable costs.* A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision was made



to incur the cost. The question of reasonableness is particularly important when governmental units or components are predominately federally-funded. In determining reasonableness of a given cost, consideration shall be given to:

a. Whether the cost is of a type generally recognized as ordinary and necessary for the operation of the governmental unit or the performance of the Federal award.

b. The restraints or requirements imposed by such factors as: sound business practices; arms length bargaining; Federal, State and other laws and regulations; and, terms and conditions of the Federal award.

c. Market prices for comparable goods or services.

d. Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the governmental unit, its employees, the public at large, and the Federal Government.

e. Significant deviations from the established practices of the governmental unit which may unjustifiably increase the Federal award's cost.

3. *Allocable costs.*

a. A cost is allocable to a particular cost objective if the goods or services involved are chargeable or assignable to such cost objective in accordance with relative benefits received.

b. All activities which benefit from the governmental unit's indirect cost, including unallowable activities and services donated to the governmental unit by third parties, will receive an appropriate allocation of indirect costs.

c. Any cost allocable to a particular Federal award or cost objective under the principles provided for in this Circular may not be charged to other Federal awards to overcome fund deficiencies, to avoid restrictions imposed by law or terms of the Federal awards, or for other reasons.

d. Where an accumulation of indirect costs will ultimately result in charges to a Federal award, a cost allocation plan will be required as described in Attachments C, D, and E.

4. *Applicable credits.*

a. Applicable credits refer to those receipts or reduction of expenditure-type transactions that offset or reduce expense items allocable to Federal awards as direct or indirect costs. Examples of such transactions are: purchase discounts, rebates or allowances, recoveries or indemnities on losses, insurance refunds or rebates, and adjustments of overpayments or erroneous

charges. To the extent that such credits accruing to or received by the governmental unit relate to allowable costs, they shall be credited to the Federal award either as a cost reduction or cash refund, as appropriate.

b. In some instances, the amounts received from the Federal Government to finance activities or service operations of the governmental unit should be treated as applicable credits. Specifically, the concept of netting such credit items (including any amounts used to meet cost sharing or matching requirements) should be recognized in determining the rates or amounts to be charged to Federal awards. (See Attachment B, item 11, "Depreciation and use allowances," for areas of potential application in the matter of Federal financing of activities.)

D. Composition of Cost

1. *Total cost.* The total cost of Federal awards is comprised of the allowable direct cost of the program, plus its allocable portion of allowable indirect costs, less applicable credits.

2. *Classification of costs.* There is no universal rule for classifying certain costs as either direct or indirect under every accounting system. A cost may be direct with respect to some specific service or function, but indirect with respect to the Federal award or other final cost objective. Therefore, it is essential that each item of cost be treated consistently in like circumstances either as a direct or an indirect cost. Guidelines for determining direct and indirect costs charged to Federal awards are provided in the sections that follow.

E. Direct Costs

1. *General.* Direct costs are those that can be identified specifically with a particular final cost objective.

2. *Application.* Typical direct costs chargeable to Federal awards are:

a. Compensation of employees for the time devoted and identified specifically to the performance of those awards.

b. Cost of materials acquired, consumed, or expended specifically for the purpose of those awards.

c. Equipment and other approved capital expenditures.

d. Travel expenses incurred specifically to carry out the award.

3. *Minor items.* Any direct cost of a minor amount may be treated as an indirect cost for reasons of practicality where such accounting treatment for that item of cost is

consistently applied to all cost objectives.

F. Indirect Costs

1. *General.* Indirect costs are those: (a) incurred for a common or joint purpose benefiting more than one cost objective, and (b) not readily assignable to the cost objectives specifically benefitted, without effort disproportionate to the results achieved. The term "indirect costs," as used herein, applies to costs of this type originating in the grantee department, as well as those incurred by other departments in supplying goods, services, and facilities. To facilitate equitable distribution of indirect expenses to the cost objectives served, it may be necessary to establish a number of pools of indirect costs within a governmental unit department or in other agencies providing services to a governmental unit department. Indirect cost pools should be distributed to benefitted cost objectives on bases that will produce an equitable result in consideration of relative benefits derived.

2. *Cost allocation plans and indirect cost proposals.* Requirements for development and submission of cost allocation plans and indirect cost rate proposals are contained in Attachments C, D, and E.

3. *Limitation on indirect or administrative costs.*

a. In addition to restrictions contained in this Circular, there may be laws that further limit the amount of administrative or indirect cost allowed.

b. Amounts not recoverable as indirect costs or administrative costs under one Federal award may not be shifted to another Federal award, unless specifically authorized by Federal legislation or regulation.

G. Interagency Services

The cost of services provided by one agency to another within the governmental unit may include allowable direct costs of the service plus a pro rate share of indirect costs. A standard indirect cost allowance equal to ten percent of the direct salary and wage cost of providing the service (excluding overtime, shift premiums, and fringe benefits) may be used in lieu of determining the actual indirect costs of the service. These services do not include centralized services included in central service cost allocation plans as described in Attachment C.

H. Required Certifications

Each cost allocation plan or indirect cost rate proposal required by Attachments C and E must comply with the following:

1. No proposal to establish a cost allocation plan or an indirect cost rate, whether submitted to a Federal cognizant agency or maintained on file by the governmental unit, shall be acceptable unless such costs have been certified by the governmental unit using the Certificate of Cost Allocation Plan or Certificate of Indirect Costs as set forth in Attachments C and E. The certificate must be signed on behalf of the governmental unit by an individual at a level no lower than chief financial officer of the governmental unit that submits the proposal or component covered by the proposal.

2. No cost allocation plan or indirect cost rate shall be approved by the Federal Government unless the plan or rate proposal has been certified. Where it is necessary to establish a cost allocation plan or an indirect cost rate and the governmental unit has not submitted a certified proposal for establishing such a plan or rate in accordance with the requirements, the Federal Government may either disallow all indirect costs or unilaterally establish such a plan or rate. Such a plan or rate may be based upon audited historical data or such other data that have been furnished to the cognizant Federal agency and for which it can be demonstrated that all unallowable costs have been excluded. When a cost allocation plan or indirect cost rate is unilaterally established by the Federal Government because of failure of the governmental unit to submit a certified proposal, the plan or rate established will be set to ensure that potentially unallowable costs will not be reimbursed.

ATTACHMENT B — SELECTED ITEMS OF COST

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33. Proposal costs
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36. Reconversion costs
37. Rental costs of building and equipment
38. Royalties and other costs for the use of patents
39. Selling and marketing
40. Taxes
41. Termination costs applicable to sponsored agreements
42. Training costs
43. Travel costs.

Sections 1 through 43 provide principles to be applied in establishing the allowability or unallowability of certain items of cost. These principles apply whether a cost is treated as direct or indirect. A cost is allowable for Federal reimbursement only to the extent of benefits received by Federal awards and its conformance with the general policies and principles stated in Attachment A to this Circular. Failure to mention a particular item of cost in these sections is not intended to imply that it is either allowable or unallowable; rather, determination of allowability in each case should be based on the treatment or standards provided for similar or related items of cost.

1. Advertising and public relations costs.

a. The term advertising costs means the costs of advertising media and corollary administrative costs.

Advertising media include magazines, newspapers, radio and television, direct mail, exhibits, electronic or computer transmittals, and the like.

b. The term public relations includes community relations and means those activities dedicated to maintaining the image of the governmental unit or maintaining or promoting understanding and favorable relations with the community or public at large or any segment of the public.

c. The only allowable advertising costs are those which are solely for:

(1) The recruitment of personnel required for the performance by the governmental unit of obligations arising under a Federal award;

(2) The procurement of goods and services for the performance of a Federal award;

(3) The disposal of scrap or surplus materials acquired in the performance of a Federal award except when governmental units are reimbursed for disposal costs at a predetermined amount; or

(4) Other specific purposes necessary to meet the requirements of the Federal award.

d. The only allowable public relations costs are:

(1) Costs specifically required by the Federal award;

(2) Costs of communicating with the public and press pertaining to specific activities or accomplishments which result from performance of Federal awards (these costs are considered necessary as part of the outreach effort for the Federal award); or

(3) Costs of conducting general liaison with news media and government public relations officers, to the extent that such activities are limited to communication and liaison necessary keep the public informed on matters of public concern, such as notices of Federal contract/grant awards, financial matters, etc.

e. Costs identified in subsections c and d if incurred for more than one Federal award or for both sponsored work and other work of the governmental unit, are allowable to the extent that the principles in Attachment A, sections E. ("Direct Costs") and F. ("Indirect Costs") are observed.

f. Unallowable advertising and public relations costs include the following:

(1) All advertising and public relations costs other than as specified in subsections c, d, and e;

(2) Costs of meetings, conventions, convocations, or other events related to other activities of the governmental unit, including:

(a) Costs of displays, demonstrations, and exhibits;

(b) Costs of meeting rooms, hospitality suites, and other special facilities used in conjunction with shows and other special events; and

(c) Salaries and wages of employees engaged in setting up and displaying exhibits, making demonstrations, and providing briefings;

(3) Costs of promotional items and memorabilia, including models, gifts, and souvenirs;

(4) Costs of advertising and public relations designed solely to promote the governmental unit.

2. *Advisory councils.* Costs incurred by advisory councils or committees are allowable as a direct cost where authorized by the Federal awarding agency or as an indirect cost where allocable to Federal awards.

3. *Alcoholic beverages.* Costs of alcoholic beverages are unallowable.

4. *Audit costs and related services.*

a. The costs of audits required by, and performed in accordance with, the Single Audit Act, as implemented by Circular A-133, "Audits of States, Local Governments, and Non-Profit Organizations" are allowable. Also see 31 U.S.C. 7505(b) and section 230 ("Audit Costs") of Circular A-133.

b. Other audit costs are allowable if included in a cost allocation plan or indirect cost proposal, or if specifically approved by the awarding agency as a direct cost to an award

c. The cost of agreed-upon procedures engagements to monitor subrecipients who are exempted from A-133 under section 200(d) are allowable, subject to the conditions listed in A-133, section 230 (b)(2).

5. *Bad debts.* Bad debts, including losses (whether actual or estimated) arising from uncollectable accounts and other claims, related collection costs, and related legal costs, are unallowable.

6. *Bonding costs.*

a. Bonding costs arise when the Federal Government requires assurance against financial loss to itself or others by reason of the act or default of the governmental unit. They arise also in instances where the governmental unit requires similar assurance. Included are such bonds as bid, performance, payment, advance payment, infringement, and fidelity bonds.

b. Costs of bonding required pursuant to the terms of the award are allowable.

c. Costs of bonding required by the governmental unit in the general conduct of

its operations are allowable to the extent that such bonding is in accordance with sound business practice and the rates and premiums are reasonable under the circumstances.

7. *Communication costs.* Costs incurred for telephone services, local and long distance telephone calls, telegrams, postage, messenger, electronic or computer transmittal services and the like are allowable.

8. *Compensation for personal services.*

a. *General.* Compensation for personnel services includes all remuneration, paid currently or accrued, for services rendered during the period of performance under Federal awards, including but not necessarily limited to wages, salaries, and fringe benefits. The costs of such compensation are allowable to the extent that they satisfy the specific requirements of this Circular, and that the total compensation for individual employees:

(1) Is reasonable for the services rendered and conforms to the established policy of the governmental unit consistently applied to both Federal and non-Federal activities;

(2) Follows an appointment made in accordance with a governmental unit's laws and rules and meets merit system or other requirements required by Federal law, where applicable; and

(3) Is determined and supported as provided in subsection h.

b. *Reasonableness.* Compensation for employees engaged in work on Federal awards will be considered reasonable to the extent that it is consistent with that paid for similar work in other activities of the governmental unit. In cases where the kinds of employees required for Federal awards are not found in the other activities of the governmental unit, compensation will be considered reasonable to the extent that it is comparable to that paid for similar work in the labor market in which the employing government competes for the kind of employees involved. Compensation surveys providing data representative of the labor market involved will be an acceptable basis for evaluating reasonableness.

c. *Unallowable costs.* Costs which are unallowable under other sections of these principles shall not be allowable under this section solely on the basis that they constitute personnel compensation.

d. *Fringe benefits.*

(1) Fringe benefits are allowances and services provided by employers to their employees as compensation in addition to

regular salaries and wages. Fringe benefits include, but are not limited to, the costs of leave, employee insurance, pensions, and unemployment benefit plans. Except as provided elsewhere in these principles, the costs of fringe benefits are allowable to the extent that the benefits are reasonable and are required by law, governmental unit-employee agreement, or an established policy of the governmental unit.

(2) The cost of fringe benefits in the form of regular compensation paid to employees during periods of authorized absences from the job, such as for annual leave, sick leave, holidays, court leave, military leave, and other similar benefits, are allowable if: (a) they are provided under established written leave policies; (b) the costs are equitably allocated to all related activities, including Federal awards; and, (c) the accounting basis (cash or accrual) selected for costing each type of leave is consistently followed by the governmental unit.

(3) When a governmental unit uses the cash basis of accounting, the cost of leave is recognized in the period that the leave is taken and paid for. Payments for unused leave when an employee retires or terminates employment are allowable in the year of payment provided they are allocated as a general administrative expense to all activities of the governmental unit or component.

(4) The accrual basis may be only used for those types of leave for which a liability as defined by Generally Accepted Accounting Principles (GAAP) exists when the leave is earned. When a governmental unit uses the accrual basis of accounting, in accordance with GAAP, allowable leave costs are the lesser of the amount accrued or funded.

(5) The cost of fringe benefits in the form of employer contributions or expenses for social security; employee life, health, unemployment, and worker's compensation insurance (except as indicated in section 22, Insurance and indemnification); pension plan costs (see subsection e.); and other similar benefits are allowable, provided such benefits are granted under established written policies. Such benefits, whether treated as indirect costs or as direct costs, shall be allocated to Federal awards and all other activities in a manner consistent with the pattern of benefits attributable to the individuals or group(s) of employees whose salaries and wages are chargeable to such Federal awards and other activities.

e. *Pension plan costs.* Pension plan costs may be computed using a pay-as-you-go

method or an acceptable actuarial cost method in accordance with established written policies of the governmental unit.

(1) For pension plans financed on a pay-as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) Pension costs calculated using an actuarial cost-based method recognized by GAAP are allowable for a given fiscal year if they are funded for that year within six months after the end of that year. Costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursement and the governmental unit's contribution to the pension fund. Adjustments may be made by cash refund or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the pension fund.

(3) Amounts funded by the governmental unit in excess of the actuarially determined amount for a fiscal year may be used as the governmental unit's contribution in future periods.

(4) When a governmental unit converts to an acceptable actuarial cost method, as defined by GAAP, and funds pension costs in accordance with this method, the unfunded liability at the time of conversion shall be allowable if amortized over a period of years in accordance with GAAP.

(5) The Federal Government shall receive an equitable share of any previously allowed pension costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

f. Post-retirement health benefits. Post-retirement health benefits (PRHB) refers to costs of health insurance or health services not included in a pension plan covered by subsection e. for retirees and their spouses, dependents, and survivors. PRHB costs may be computed using a pay-as-you-go method or an acceptable actuarial cost method in accordance with established written policies of the governmental unit.

(1) For PRHB financed on a pay as-you-go method, allowable costs will be limited to those representing actual payments to retirees or their beneficiaries.

(2) PRHB costs calculated using an actuarial cost method recognized by GAAP are allowable if they are funded for that year within six months after the end of that year. Costs funded after the six month period (or a later period agreed to by the cognizant agency) are allowable in the year funded. The cognizant agency may agree to an extension of the six month period if an appropriate adjustment is made to compensate for the timing of the charges to the Federal Government and related Federal reimbursements and the governmental unit's contributions to the PRHB fund. Adjustments may be made by cash refund, reduction in current year's PRHB costs, or other equitable procedures to compensate the Federal Government for the time value of Federal reimbursements in excess of contributions to the PRHB fund.

(3) Amounts funded in excess of the actuarially determined amount for a fiscal year may be used as the government's contribution in a future period.

(4) When a governmental unit converts to an acceptable actuarial cost method and funds PRHB costs in accordance with this method, the initial unfunded liability attributable to prior years shall be allowable if amortized over a period of years in accordance with GAAP, or, if no such GAAP period exists, over a period negotiated with the cognizant agency.

(5) To be allowable in the current year, the PRHB costs must be paid either to:

(a) An insurer or other benefit provider as current year costs or premiums, or

(b) An insurer or trustee to maintain a trust fund or reserve for the sole purpose of providing post-retirement benefits to retirees and other beneficiaries.

(6) The Federal Government shall receive an equitable share of any amounts of previously allowed post-retirement benefit costs (including earnings thereon) which revert or inure to the governmental unit in the form of a refund, withdrawal, or other credit.

g. Severance pay.

(1) Payments in addition to regular salaries and wages made to workers whose employment is being terminated are allowable to the extent that, in each case, they are required by (a) law, (b) employer-employee agreement, or (c) established written policy.

(2) Severance payments (but not accruals) associated with normal turnover are allowable. Such payments shall be allocated to all activities of the governmental unit as an indirect cost.

(3) Abnormal or mass severance pay will be considered on a case-by-case basis and is allowable only if approved by the cognizant Federal agency.

h. Support of salaries and wages. These standards regarding time distribution are in addition to the standards for payroll documentation.

(1) Charges to Federal awards for salaries and wages, whether treated as direct or indirect costs, will be based on payrolls documented in accordance with generally accepted practice of the governmental unit and approved by a responsible official(s) of the governmental unit.

(2) No further documentation is required for the salaries and wages of employees who work in a single indirect cost activity.

(3) Where employees are expected to work solely on a single Federal award or cost objective, charges for their salaries and wages will be supported by periodic certifications that the employees worked solely on that program for the period covered by the certification. These certifications will be prepared at least semi-annually and will be signed by the employee or supervisory official having first hand knowledge of the work performed by the employee.

(4) Where employees work on multiple activities or cost objectives, a distribution of their salaries or wages will be supported by personnel activity reports or equivalent documentation which meets the standards in subsection (5) unless a statistical sampling system (see subsection (6)) or other substitute system has been approved by the cognizant Federal agency. Such documentary support will be required where employees work on:

(a) More than one Federal award,

(b) A Federal award and a non-Federal award,

(c) An indirect cost activity and a direct cost activity,

(d) Two or more indirect activities which are allocated using different allocation bases, or

(e) An unallowable activity and a direct or indirect cost activity.

(5) Personnel activity reports or equivalent documentation must meet the following standards:

(a) They must reflect an after-the-fact distribution of the actual activity of each employee,

(b) They must account for the total activity for which each employee is compensated,

(c) They must be prepared at least monthly and must coincide with one or more pay periods, and

(d) They must be signed by the employee.

(e) Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to Federal awards but may be used for interim accounting purposes, provided that:

(i) The governmental unit's system for establishing the estimates produces reasonable approximations of the activity actually performed;

(ii) At least quarterly, comparisons of actual costs to budgeted distributions based on the monthly activity reports are made. Costs charged to Federal awards to reflect adjustments made as a result of the activity actually performed may be recorded annually if the quarterly comparisons show the differences between budgeted and actual costs are less than ten percent; and

(iii) The budget estimates or other distribution percentages are revised at least quarterly, if necessary, to reflect changed circumstances.

(6) Substitute systems for allocating salaries and wages to Federal awards may be used in place of activity reports. These systems are subject to approval if required by the cognizant agency. Such systems may include, but are not limited to, random moment sampling, case counts, or other quantifiable measures of employee effort.

(a) Substitute systems which use sampling methods (primarily for Temporary Assistance to Needy Families (TANF), Medicaid, and other public assistance programs) must meet acceptable statistical sampling standards including:

(i) The sampling universe must include all of the employees whose salaries and wages are to be allocated based on sample results except as provided in subsection (c);

(ii) The entire time period involved must be covered by the sample; and

(iii) The results must be statistically valid and applied to the period being sampled.

(b) Allocating charges for the sampled employees' supervisors, clerical and support staffs, based on the results of the sampled employees, will be acceptable.

(c) Less than full compliance with the statistical sampling standards noted in subsection (a) may be accepted by the cognizant agency if it concludes that the amounts to be allocated to Federal awards will be minimal, or if it concludes that the system proposed by the governmental unit

will result in lower costs to Federal awards than a system which complies with the standards.

(7) Salaries and wages of employees used in meeting cost sharing or matching requirements of Federal awards must be supported in the same manner as those claimed as allowable costs under Federal awards.

i. Donated services.

(1) Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements in accordance with the provisions of the Common Rule.

(2) The value of donated services utilized in the performance of a direct cost activity shall, when material in amount, be considered in the determination of the governmental unit's indirect costs or rate(s) and, accordingly, shall be allocated a proportionate share of applicable indirect costs.

(3) To the extent feasible, donated services will be supported by the same methods used by the governmental unit to support the allocability of regular personnel services.

9. Contingency provisions.

Contributions to a contingency reserve or any similar provision made for events the occurrence of which cannot be foretold with certainty as to time, intensity, or with an assurance of their happening, are unallowable. The term "contingency reserve" excludes self-insurance reserves (see Attachment B, section 22.c.), pension plan reserves (see Attachment B, section 8.e.), and post-retirement health and other benefit reserves (see Attachment B, section 8.f.) computed using acceptable actuarial cost methods.

10. Defense and prosecution of criminal and civil proceedings, and claims.

a. The following costs are unallowable for contracts covered by 10 U.S.C. 2324(k), "Allowable costs under defense contracts."

(1) Costs incurred in defense of any civil or criminal fraud proceeding or similar proceeding (including filing of false certification brought by the United States where the contractor is found liable or has pleaded nolo contendere to a charge of fraud or similar proceeding).

(2) Costs incurred by a contractor in connection with any criminal, civil or

administrative proceedings commenced by the United States or a State to the extent provided in 10 U.S.C. 2324(k).

b. Legal expenses required in the administration of Federal programs are allowable. Legal expenses for prosecution of claims against the Federal Government are unallowable.

11. Depreciation and use allowances.

a. Depreciation and use allowances are means of allocating the cost of fixed assets to periods benefiting from asset use. Compensation for the use of fixed assets on hand may be made through depreciation or use allowances. A combination of the two methods may not be used in connection with a single class of fixed assets (e.g., buildings, office equipment, computer equipment, etc.) except as provided for in subsection g. Except for enterprise funds and internal service funds that are included as part of a State/local cost allocation plan, classes of assets shall be determined on the same basis used for the government-wide financial statements.

b. The computation of depreciation or use allowances shall be based on the acquisition cost of the assets involved. Where actual cost records have not been maintained, a reasonable estimate of the original acquisition cost may be used. The value of an asset donated to the governmental unit by an unrelated third party shall be its fair market value at the time of donation. Governmental or quasi-governmental organizations located within the same State shall not be considered unrelated third parties for this purpose.

c. The computation of depreciation or use allowances will exclude:

(1) The cost of land;

(2) Any portion of the cost of buildings and equipment borne by or donated by the Federal Government irrespective of where title was originally vested or where it presently resides; and

(3) Any portion of the cost of buildings and equipment contributed by or for the governmental unit, or a related donor organization, in satisfaction of a matching requirement.

d. Where the depreciation method is followed, the period of useful service (useful life) established in each case for usable capital assets must take into consideration such factors as type of construction, nature of the equipment used, historical usage patterns, technological developments, and the renewal and replacement policies of the governmental

unit followed for the individual items or classes of assets involved. In the absence of clear evidence indicating that the expected consumption of the asset will be significantly greater in the early portions than in the later portions of its useful life, the straight line method of depreciation shall be used.

Depreciation methods once used shall not be changed unless approved by the Federal cognizant or awarding agency. When the depreciation method is introduced for application to an asset previously subject to a use allowance, the annual depreciation charge thereon may not exceed the amount that would have resulted had the depreciation method been in effect from the date of acquisition of the asset. The combination of use allowances and depreciation applicable to the asset shall not exceed the total acquisition cost of the asset or fair market value at time of donation.

e. When the depreciation method is used for buildings, a building's shell may be segregated from the major component of the building (e.g., plumbing system, heating, and air conditioning system, etc.) and each major component depreciated over its estimated useful life, or the entire building (i.e., the shell and all components) may be treated as a single asset and depreciated over a single useful life.

f. Where the use allowance method is followed, the use allowance for buildings and improvements (including land improvements, such as paved parking areas, fences, and sidewalks) will be computed at an annual rate not exceeding two percent of acquisition costs. The use allowance for equipment will be computed at an annual rate not exceeding 6 2/3 percent of acquisition cost. When the use allowance method is used for buildings, the entire building must be treated as a single asset; the building's components (e.g., plumbing system, heating and air condition, etc.) cannot be segregated from the building's shell.

The two percent limitation, however, need not be applied to equipment which is merely attached or fastened to the building but not permanently fixed to it and which is used as furnishings or decorations or for specialized purposes (e.g., dentist chairs and dental treatment units, counters, laboratory benches bolted to the floor, dishwashers, modular furniture, carpeting, etc.). Such equipment will be considered as not being permanently fixed to the building if it can be removed without the destruction of, or

need for costly or extensive alterations or repairs, to the building or the equipment. Equipment that meets these criteria will be subject to the 6 2/3 percent equipment use allowance limitation.

g. A reasonable use allowance may be negotiated for any assets that are considered to be fully depreciated, after taking into consideration the amount of depreciation previously charged to the government, the estimated useful life remaining at the time of negotiation, the effect of any increased maintenance charges, decreased efficiency due to age, and any other factors pertinent to the utilization of the asset for the purpose contemplated.

h. Charges for use allowances or depreciation must be supported by adequate property records. Physical inventories must be taken at least once every two years (a statistical sampling approach is acceptable) to ensure that assets exist, and are in use. Governmental units will manage equipment in accordance with State laws and procedures. When the depreciation method is followed, depreciation records indicating the amount of depreciation taken each period must also be maintained.

12. Donations and contributions.

a. Contributions or donations rendered. Contributions or donations, including cash, property, and services, made by the governmental unit, regardless of the recipient, are unallowable.

b. Donated services received:

(1) Donated or volunteer services may be furnished to a governmental unit by professional and technical personnel, consultants, and other skilled and unskilled labor. The value of these services is not reimbursable either as a direct or indirect cost. However, the value of donated services may be used to meet cost sharing or matching requirements in accordance with the Federal Grants Management Common Rule.

(2) The value of donated services utilized in the performance of a direct cost activity shall, when material in amount, be considered in the determination of the governmental unit's indirect costs or rate(s) and, accordingly, shall be allocated a proportionate share of applicable indirect costs.

(3) To the extent feasible, donated services will be supported by the same methods used by the governmental unit to support the allocability of regular personnel services.

13. *Employee morale, health, and welfare costs.*

a. The costs of employee information publications, health or first-aid clinics and/

or infirmaries, recreational activities, employee counseling services, and any other expenses incurred in accordance with the governmental unit's established practice or custom for the improvement of working conditions, employer-employee relations, employee morale, and employee performance are allowable.

b. Such costs will be equitably apportioned to all activities of the governmental unit. Income generated from any of these activities will be offset against expenses.

14. *Entertainment.* Costs of entertainment, including amusement, diversion, and social activities and any costs directly associated with such costs (such as tickets to shows or sports events, meals, lodging, rentals, transportation, and gratuities) are unallowable.

15. *Equipment and other capital expenditures.*

a. For purposes of this subsection 15, the following definitions apply:

(1) "Capital Expenditures" means expenditures for the acquisition cost of capital assets (equipment, buildings, land), or expenditures to make improvements to capital assets that materially increase their value or useful life. Acquisition cost means the cost of the asset including the cost to put it in place. Acquisition cost for equipment, for example, means the net invoice price of the equipment, including the cost of any modifications, attachments, accessories, or auxiliary apparatus necessary to make it usable for the purpose for which it is acquired. Ancillary charges, such as taxes, duty, protective in transit insurance, freight, and installation may be included in, or excluded from the acquisition cost in accordance with the governmental unit's regular accounting practices.

(2) "Equipment" means an article of nonexpendable, tangible personal property having a useful life of more than one year and an acquisition cost which equals or exceeds the lesser of the capitalization level established by the governmental unit for financial statement purposes, or \$5000.

(3) "Special purpose equipment" means equipment which is used only for research, medical, scientific, or other technical activities. Examples of special purpose equipment include microscopes, x-ray machines, surgical instruments, and spectrometers.

(4) "General purpose equipment" means equipment, which is not limited to research, medical, scientific or other technical activities. Examples include office

equipment and furnishings, modular offices, telephone networks, information technology equipment and systems, air conditioning equipment, reproduction and printing equipment, and motor vehicles.

b. The following rules of allowability shall apply to equipment and other capital expenditures:

(1) Capital expenditures for general purpose equipment, buildings, and land are unallowable as direct charges, except where approved in advance by the awarding agency.

(2) Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of \$5000 or more have the prior approval of the awarding agency.

(3) Capital expenditures for improvements to land, buildings, or equipment which materially increase their value or useful life are unallowable as a direct cost except with the prior approval of the awarding agency.

(4) When approved as a direct charge pursuant to Attachment B, section 15.b (1), (2), and (3) above, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the awarding agency. In addition, Federal awarding agencies are authorized at their option to waive or delegate the prior approval requirement.

(5) Equipment and other capital expenditures are unallowable as indirect costs. However, see section 11, Depreciation and use allowance, for rules on the allowability of use allowances or depreciation on buildings, capital improvements, and equipment. Also, see section 37, Rental costs, concerning the allowability of rental costs for land, buildings, and equipment.

(6) The unamortized portion of any equipment written off as a result of a change in capitalization levels may be recovered by continuing to claim the otherwise allowable use allowances or depreciation on the equipment, or by amortizing the amount to be written off over a period of years negotiated with the cognizant agency.

(7) When replacing equipment purchased in whole or in part with Federal funds, the governmental unit may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

16. *Fines and penalties.* Fines, penalties, damages, and other settlements resulting

from violations (or alleged violations) of, or failure of the governmental unit to comply with, Federal, State, local, or Indian tribal laws and regulations are unallowable except when incurred as a result of compliance with specific provisions of the Federal award or written instructions by the awarding agency authorizing in advance such payments.

17. Fund raising and investment management costs.

a. Costs of organized fund raising, including financial campaigns, solicitation of gifts and bequests, and similar expenses incurred to raise capital or obtain contributions are unallowable, regardless of the purpose for which the funds will be used.

b. Costs of investment counsel and staff and similar expenses incurred to enhance income from investments are unallowable. However, such costs associated with investments covering pension, self-insurance, or other funds which include Federal participation allowed by this Circular are allowable.

c. Fund raising and investment activities shall be allocated an appropriate share of indirect costs under the conditions described in subsection C.3.b. of Attachment A.

18. Gains and losses on disposition of depreciable property and other capital assets and substantial relocation of Federal programs.

a. (1) Gains and losses on the sale, retirement, or other disposition of depreciable property shall be included in the year in which they occur as credits or charges to the asset cost grouping(s) in which the property was included. The amount of the gain or loss to be included as a credit or charge to the appropriate asset cost grouping(s) shall be the difference between the amount realized on the property and the undepreciated basis of the property.

(2) Gains and losses on the disposition of depreciable property shall not be recognized as a separate credit or charge under the following conditions:

(a) The gain or loss is processed through a depreciation account and is reflected in the depreciation allowable under sections 11 and 15.

(b) The property is given in exchange as part of the purchase price of a similar item and the gain or loss is taken into account in determining the depreciation cost basis of the new item.

(c) A loss results from the failure to maintain permissible insurance, except as otherwise provided in subsection 22.d.

(d) Compensation for the use of the property was provided through use allowances in lieu of depreciation.

b. Substantial relocation of Federal awards from a facility where the Federal Government participated in the financing to another facility prior to the expiration of the useful life of the financed facility requires Federal agency approval. The extent of the relocation, the amount of the Federal participation in the financing, and the depreciation charged to date may require negotiation of space charges for Federal awards.

c. Gains or losses of any nature arising from the sale or exchange of property other than the property covered in subsection a., e.g., land or included in the fair market value used in any adjustment resulting from a relocation of Federal awards covered in subsection b. shall be excluded in computing Federal award costs.

19. General government expenses.

a. The general costs of government are unallowable (except as provided in Attachment B, section 43, Travel costs). These include:

(1) Salaries and expenses of the Office of the Governor of a State or the chief executive of a political subdivision or the chief executive of federally-recognized Indian tribal government;

(2) Salaries and other expenses of a State legislature, tribal council, or similar local governmental body, such as a county supervisor, city council, school board, etc., whether incurred for purposes of legislation or executive direction;

(3) Costs of the judiciary branch of a government;

(4) Costs of prosecutorial activities unless treated as a direct cost to a specific program if authorized by program statute or regulation (however, this does not preclude the allowability of other legal activities of the Attorney General); and

(5) Costs of other general types of government services normally provided to the general public, such as fire and police, unless provided for as a direct cost under a program statute or regulation.

b. For federally-recognized Indian tribal governments and Councils Of Governments (COGs), the portion of salaries and expenses directly attributable to managing and operating Federal programs by the chief executive and his staff is allowable

20. *Goods or services for personal use.* Costs of goods or services for personal use of the governmental unit's employees are

unallowable

Circular A-133 Audit Compliance-excerpts

ED Programs - In June 1996, ED published a Compliance Supplement which includes the compliance requirements and associated audit guidance for the following programs: (1) Title I Grants to Local Education Agencies (CFDA 84.010), (2) Migrant Education - Basic State Grant Program (84.011), (3) Eisenhower Professional Development State Grants (84.281), (4) Safe and Drug-Free Schools - State Grants (84.186), (5) Innovative Education Program Strategies (84.298), (6) Bilingual Education (84.288, 84.291, and 84.290), and (7) Impact Aid (84.041). The Title I (CFDA 84.010) program is also included in Part 4 of this Supplement. Each of the other ED programs ultimately will be included. In the interim, for audits under OMB Circular A-133, the agency program requirements (which would otherwise be listed in Part 4 of this Supplement) are provided in the ED Supplement. However, when Title I (84.010) is a major program and none of the other ED programs listed above are major programs, the guidance listed in Part 4 of this Supplement should be used for audits of Title I. This interim supplement is currently available on the Internet at the ED/OIG Non-Federal Audit Team Home Page () under the listing for "Compliance Supplement for ESEA Programs". ASCII Text or WordPerfect 5.2 formats are available. A copy may also be requested by sending fax to the ED/OIG Non-Federal Team at 202-205-8238. >

) under the listing for "Compliance Supplement for ESEA Programs". ASCII Text or WordPerfect 5.2 formats are available. A copy may also be requested by sending fax to the ED/OIG Non-Federal Team at 202-205-8238.

Example 1:

2.2 Level of Effort - Supplement Not Supplant

a. Ascertain if the entity used Federal funds to provide services which they were required to make available under Federal, State, or local law and were also made available by funds subject to a supplement not supplant requirement.

b. Ascertain if the entity used Federal funds to provide services which were provided with non-Federal funds in the prior year.

(1) Identify the federally-funded services.

(2) Perform procedures to determine whether the Federal program funded services that were previously provided with non-Federal funds.

(3) Perform procedures to ascertain if the total level of services applicable to the requirement increased in proportion to the level of Federal contribution.

An SEA and LEA may use program funds only to supplement and, to the extent practical, increase the level of funds that would, in the absence of the Federal funds, be made available from non-Federal sources for the education of participating students. In no case may an LEA use Federal program funds to supplant funds from non-Federal sources (Title I, Part A, Section 1120A(b) (20 USC 6322(b))).

In the following instances, it is presumed that supplanting has occurred:

- The SEA or LEA used Federal funds to provide services that the SEA or LEA was required to make available under other Federal laws or State or local laws.
- The SEA or LEA used Federal funds to provide services that the SEA or LEA provided with non-Federal funds in the prior year.
- The SEA or LEA used Federal funds to provide services for participating children that the SEA or LEA provided with non-Federal funds for nonparticipating children.

These presumptions are rebuttable if the SEA or LEA can demonstrate that it would not have provided the services in question with non-Federal funds had the Federal funds not been available.

An SEA and LEA may exclude, from determinations of compliance with the supplement, not supplant requirement, supplemental State or local funds spent in any school attendance area or school for programs that meet the intent and purposes of Title I, Part A (Title I, Part A of ESEA, Section 1120A(d) (20 USC 6322(d))).

When auditing a schoolwide program: In a Title I schoolwide program, a school is not required to provide supplemental services to identified children. However, the school may only use Federal funds to supplement the amount of funds that would in the absence of the Federal funds be made available to the school from non-Federal sources, including funds needed to provide services required by law for children with disabilities and children with LEP (Title I, Part A, Section 1114(a)(3) (20 USC 6314(a)(3))).

Example 2:

IF AN OBLIGATION IS FOR --

- (a) Acquisition of real or personal property.
- (b) Personal services by an employee of the State or subgrantees.
- (c) Personal services by a contractor who is not an employee of the State or subgrantees.
- (d) Performance of work other than personal services.
- (e) Public utility services.
- (f) Travel.
- (g) Rental of real or personal property.
- (h) A preagreement cost that was properly approved by the State under the applicable cost principles.

THE OBLIGATION IS MADE --

- On the date on which the State or subgrantee makes a binding written commitment to acquire the property.
- When the services are performed.
- On the date on which the State or subgrantee makes a binding written commitment to obtain the services.
- On the date on which the State or subgrantee makes a binding written commitment to obtain the work.
- When the State or subgrantee receives the services.
- When the travel is taken.
- When the State or subgrantee uses the property.
- On the first day of the subgrant period.

The act of an SEA or other grantee awarding Federal funds to an LEA or other eligible entity within a State does not constitute a final obligation. Also, an obligation of Federal funds only occurs if the obligation is for an allowable program cost (GEPA Section 421(b)) (20 USC 1225(b)) (34 CFR sections 76.704 through 76.707)).