



Finance Standard Operating Procedures

Revised as of March 2017

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GENERAL ACCOUNTING

Purpose

To outline the procedures which facilitate effective financial management including the system of internal control.

Description

The Finance Department promotes a system of financial, property, and administrative control. The Chief Financial Officer and the finance staff are responsible for accurately recording financial transactions, maintenance of documentation to support the financial accounting/reporting of the organization, budget preparation and financial monitoring.

Restrictions and Control

Cash management is the responsibility of the Finance Director. All incoming cash, checks, money orders, ACH deposits (other than PMS funds) or cashier's checks should be logged in by the finance administrative assistant as to source, amount and date of receipt and be forwarded immediately to the Accountant I for placement in department safe. Bank statements and other cash-related documents should be forwarded unopened to the Finance Director. The monthly cash receipts log is to be maintained by the finance administrative assistant and is forwarded weekly to the Finance Director and Chief Financial Officer for review. The Finance Director reviews and approves bank reconciliations each month.

Head Start of Greater Dallas, Inc.

- (a) establishes and maintains effective internal control over the federal award that provides reasonable assurance that the HSGD is managing the federal award in compliance with federal statutes, regulations, and the terms and conditions of the Federal award. These internal controls should be in compliance with guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).
- (b) evaluates and monitors the non-Federal entity's compliance with statutes, regulations and the terms and conditions of Federal awards;
- (c) takes prompt action when instances of noncompliance including noncompliance identified in audit findings are found;
- (d) takes reasonable measures to safeguard protected personally identifiable information and other information designated as sensitive consistent with applicable Federal, state, local, and tribal laws regarding privacy and obligations of confidentiality.

Procedure

I. Cash Receipts

A. Source of Funds

Funds are received periodically from the following sources -

1. United States Department of Health and Human Services via ACH
2. United States Department of Agriculture, Texas Health and Human Services Commission via ACH
3. Other grants, endowments, contributions and donations via check or ACH
4. Cash/checks from employees for unexpended travel advances or field trip refunds, etc.
5. Refunds of amounts paid to suppliers and reimbursements of program expenses

B. Receipt of Funds

1. Employee who receives the money to be deposited should prepare and submit a cash receipts form via the Head Start eforms Information System (HseIS). A copy of the supporting document is attached to the form.
2. Within five (5) working days after receipt of cash funds, the Accountant I prepares a deposit slip that includes the source of funds, date received, amount, and bank deposit date.
3. The bank deposit is made by the Administrative Assistant or designated finance employee.
4. Journal entries are prepared debiting the cash account and crediting the appropriate account(s) by the Accountant I which are reviewed and approved by the Finance Director as denoted by his/her initials and the date on the journal entry.
5. Rebates and/or refunds are recorded as reductions of expense in the current fiscal year unless it can be determined that the receipt applies to the immediately past fiscal year and the audit has not yet begun.
6. A copy of the check and the duplicate copy of the deposit slip is attached to the journal entry, and included in the general journal file for the appropriate month.
7. If a donation, copy of documents accompanying payment is provided to Chief Executive Officer's Administrative Assistant.

II. Cash Disbursement

Payments to vendors are made via check requests that are prepared using the e-form system; or as a result of invoices processed by the purchasing department. All Check Requests should be submitted to the Finance Department to allow (10) ten working days processing time. Payments for some employee benefits are made via wire transfer. Advances and reimbursements to delegates, Child Care Group and Mi Escuelita and EHS-CCP partners, are made via wire transfer or electronic funds transfer (EFT).

A limited number of payments are made via agency corporate credit cards, primarily travel related expenses and those services and/or goods that must be purchased either on the internet or by credit card. The agency uses a purchasing card; cost center managers and selected administrative employees are authorized to use the cards for agency purchases up to pre-determined spending limits.

A. Processing of Checks

1. After the Check Request has gone through the review and approval process, the Accountant I enters the data from the request into the accounting system and assigns a unique number to the supporting document if an invoice or reference number is not provided.
2. The Accountant I generates a Cash Requirement Report which includes the invoices selected for payment and General Ledger Detail report showing the cash balances. The Accountant I reviews the information for accuracy, prepares the cash requirements calculation which is submitted to Finance Director or Senior Accountant for review and approval. The Finance Director determines the cash availability, ensures that all expected disbursements are included, and approves the cash draw down.
3. The checks and EFT vouchers are printed using the accounting system. The Accountant I attaches the supporting documentation to each check and EFT voucher for presentation to check signors.
4. The unsigned checks are submitted to the Chief Operations Officer (COO)/Head Start Director and Chief Executive Officer along with a copy of the Cash Requirements Report for review and signature. In instances where an approved signor isn't available, a facsimile stamp may be used as a substitute for **one** of the signors. The facsimile stamp(s) is maintained in the safe in the Finance Department file room.
5. The checks are returned to the Accounting Clerk for mailing and/or distribution. Checks are mailed, along with required attachments, to the payee, or returned to originators as applicable. The check stub is attached to the original check request, along with all documentation, which is maintained in the vendor files.

B. Electronic Funds Transfer (EFT)

1. Amounts to be paid via Electronic Funds Transfer are included in the Cash Requirements Report as described above in A. 2.
2. The Accountant I submits listing of proposed electronic funds transfer payments to appropriate officers via email for review and approval.
3. Electronic Funds Transfer file is submitted for ACH processing by Senior Accountant and funds are deposited into bank accounts two business days after file is sent.

III. Bank Reconciliation

The agency uses three (3) bank accounts to manage the financial transactions of the organization. Bank account statements are reconciled to the general ledger cash balance on a monthly basis. The operating and corporate bank accounts are reconciled by the Senior Accountant. The payroll bank account is reconciled by the Accountant I.

Checks written on the operating bank account are considered "stale dated" if not cashed within 45 days of issuance. Checks older than 45 days will not be honored by the bank unless authorization is given by the agency. Checks are voided if not cashed in 90 days.

If a reimbursement check is outstanding more than a month, the Senior Accountant notifies the employee. If it is still outstanding after a week of follow-up, this is communicated to the employee's supervisor for resolution.

Checks written on the payroll bank account are considered “stale” if not cashed within 30 days of issuance. The agency has established a process of notification, re-issuance or holding for escheatment to the state for those payroll checks older than 30 days.

IV. Fiscal Files

- A. The agency uses a computerized accounting system. The accounting records are maintained on a modified accrual basis during the year and full accrual basis at year-end. Entries to the system are made as expenditures are encumbered and paid, and the records are reviewed monthly.
- B. General ledger, journals, trial balance, balance sheet, revenue and expense statements are maintained for each month. Records are retained for a total of five years. At least two years of files are kept in the Finance Department and all others are stored off-site.
- C. Copies of requests for reimbursement of funds are filed together along with required supporting documents.
- D. Blank check stock, deposit slips and agency credit cards are kept in a locked safe in the Finance Department file room. Payroll checks to be distributed are also kept in the safe. The combination is issued only to authorized Finance staff.
- E. Check stubs for payments to vendors, along with supporting documentation are maintained by the Accounting Clerk in the designated file room.
- F. Canceled checks are provided monthly by the depository institution on compact disk which is maintained in the Finance Department.

V. Payroll

Payroll is the largest monthly cash expenditure for the Head Start Program. Payroll uses an automated timekeeping system to promote internal control and accountability. Payroll-related documents are prepared, approved and submitted for processing via the e-form system.

A. Time Keeping System (TKS) via Human Resources Information System (HRIS)

Hours worked by employees are documented by use of the automated time clocks, which are located at all Head Start locations. In instances where a time clock may not be available (i.e. trainings), sign-in sheets are used. HRIS is the primary responsibility of the Payroll Department and Information Technology. Time adjustments (i.e. missing punches) are entered to HRIS by the employee; reviewed/approved by managers. For detailed Standard Operating Procedures (SOP) on Payroll, please see payroll section.

B. Payroll Processing

1. Time documentation must be submitted for all active employees. If an employee is on leave without pay, time documentation must be submitted which indicates such. Time will not be paid if work was not performed.
2. Pre-transmit - The Payroll Accountant and Accountant I verify the data import from the HRIS, and when applicable review time sheets and Personnel Action forms (PA) to ensure that the correct amount of hours are imported, and all leave requested is available to an employee. If leave is not available, the employee will not be paid for leave. The

- pre-processor payroll register is approved by the Finance Director or Senior Accountant prior to submitting payroll data to the payroll processing vendor.
3. Pre-transmit - Hours imported are reviewed for reasonableness. Hours for exempt (salaried) employees are reviewed to determine that any hours in excess of 80 can be supported by time documentation received. Any discrepancies are noted (i.e. hours paid, deductions, new hires, etc.) and adjustments are made as required. Deductions taken in error should be refunded immediately. Overpayments should be voided and a check issued for the correct amount. All voided and reissued checks are recorded electronically via the payroll system; the data is included for processing in the next pay period.
 4. The Payroll Accountant transmits data via internet to the payroll processing service. The paychecks along with reports are available to the agency Wednesday morning following the pay period-ending date.
 5. Check requests or wire transfer requests are made for all payroll-related accounts payable. Journal entries are recorded for the processing of payroll including payments by wire transfer. These accounts payable are listed below and may change according to the agency's requirements.
 - A. Payroll Funds Transfer – The agency maintains a zero-balance account for payroll purposes. The depository institution transfers funds as needed to cover direct deposit drafts, checks and ACH debits (taxes) that are presented for payment on a daily basis.
 - B. 941 Tax Deposit - includes federal income tax withheld, medicare/social security taxes withheld and the agency's share of medicare/social security taxes for each pay period. These funds are deducted directly from the payroll bank account by the payroll processor and remitted to the taxing authorities.
 - C. Dependent and Voluntary Insurance – amounts deducted for employees electing dependent life and dental/vision/medical insurance benefits. These amounts remain in a liability account until payment of the monthly premium is initiated by Human Resources.
 - D. Employee Tax Sheltered Retirement 403(b) - deductions for employees electing this benefit and the company's match contribution. The amount remains in a liability account until payment of the bi-monthly total is initiated by Human Resources.
 - E. Medical Insurance – deductions for employees electing this benefit as well as the agency's contribution to the premium amount. The premium is paid each month in advance of the coverage period when initiated by Human Resources.
 - F. Life, Accident & Disability Insurance - represents the agency's premium payments for life, accidental death and disability coverage for all employees. Payment of the monthly premium is initiated by Human Resources.
 - G. Prepaid Legal – amounts deducted for employees electing prepaid legal benefits. These amounts remain in a liability account until payment of the monthly premium is initiated by Human Resources.

6. Time documents, i.e. Personnel Action forms are filed in employee electronic folder. Any related personnel documents (W-4s, Personnel Changes, and Direct Deposit Forms) are filed in the employees' payroll folder maintained in the Finance Department.
7. At the end of each quarter, form 941 and the Texas Workforce Commission reports are filed by the payroll processing service. The reports are prepared by the payroll processor and must be compared by the Payroll Accountant for accuracy with the quarterly payroll register. Quarterly 941 forms are reconciled to the general ledger for accuracy by the Accountant I.

BUDGETING AND FINANCIAL MANAGEMENT

Purpose

To outline procedures necessary for completion of the budgeting processes for all revenue and expense activity applicable to Head Start of Greater Dallas, Inc.

Description

The grantee budget is a monetary interpretation of the agency's planning document/work program for the funding period. It is the basis on which expenditures during the funding period will be made and compared. The content area plans outline the goals the agency plans to accomplish and the work program details how the agency will accomplish the plan.

Restrictions and Control

The first step in the budget development process is for the agency to prepare a budget guide which outlines what is to be accomplished, how it will be done, by whom and when. Each cost center manager works with the Finance Department to develop a budget of expenditures for their area of responsibility. The budget amount is based on previous experience as well as estimates of future costs.

Monitoring the budget is accomplished by providing weekly reports to cost center managers. Reports for all cost centers are provided to the Head Start Director and Chief Executive Officer. Spending in excess of the budget for the funding period could result in possible repayment and the need to obtain non-federal cash to cover the expenses. The use of funds from the upcoming funding period to cover any expenses exceeding the federal budget is strictly prohibited.

Procedures

I. Budget Preparation

The budget is developed for each detail expense category. Special care must be taken when developing cost estimates for personnel and related items as these amounts are dependent on each cost center's staffing mix. Some personnel benefit amounts can be budgeted as a percentage of the total salaries and wages such as social security (FICA) taxes and worker's compensation.

II. Budget Refunding

The grantee detail line item budget must be submitted as a component of the refunding application. The non-federal share budget should reflect 25% of federal funds applied for. Budget detail is entered to the Budget tab for Head Start, Early Head Start and each delegate.

A copy of the current budget and grant award must be kept on file at the grantee's office. The Finance Director and Chief Financial Officer also use the budget in the preparation of monthly revenue and expense statements prepared for the management team, the Board of Directors and the Policy Council. The monthly revenue and expenses report is reviewed by the Finance Director and Chief Financial Officer to determine if any line item expenditures exceed budgeted amounts. If the

variance amount exceeds the budgeted amount by a significant amount, the reason for the variance is researched and a re-allocation of the cost center budget is made if needed.

III. Budget Revision

The agency should review the budget quarterly and revise it as necessary. The agency may move budget funds from one line item to another as long as the following rules are adhered to:

- A. Transfer between line items is limited to 25% of the total approved budget;
- B. Funds may not be transferred from one program account to another program account;
- C. Proposed budget revisions in excess of the 25% limit or \$250,000, whichever is less, must receive prior approval from the Regional Operation Division. Form 424 & 424A must be submitted with the request for the budget revision along with a narrative which provides justification of the proposed budget change.

IV. Budget Development and Planning

The agency may be called upon to justify their budget to the Board of Directors, regional officials, auditors, and others. Therefore, detail documentation is prepared and maintained in order for each expense item to be properly evaluated should substantiation of the items in the budget be required.

For the purpose of budget planning, Head Start of Greater Dallas, Inc. adheres to the following process:

- A. In September, current year budgets are reviewed in preparation for development of the next year budget. Current year budgets are modified based on identification of planned expenditures prior to the end of the fiscal year. Site Managers, Department Managers and the Chief Executive Officer meet with the Chief Financial Officer, Finance Director and/or Senior Accountant to provide input for development of the next year's budget.
- B. Managers are issued budget planning guidelines along with current fiscal revenue/expense reports to be reviewed in relation to program plans for the upcoming fiscal/program year. Site Managers discuss proposed expense amounts with the employees of each content areas assigned to their location. Information from these discussions is used when meeting with Finance.
- C. Managers, with the help of the Finance staff, determine whether the current amount for each budgeted line item is adequate or needs to be changed, based on activity anticipated for the next fiscal year.
- D. Expenses proposed for inclusion in the budgets are reviewed to determine allowability, allocability and reasonableness per OMB Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards. The cost center budgets are consolidated and balanced to the amount in the Health and Human Services notification letter.
- E. The overall agency budget is presented to the Chief Executive Officer for review and approval of specific expenses proposed by cost center managers.
- F. The proposed refunding budget is presented to the Policy Council and the Audit and Finance Committee for input and review in October. After consideration and approval by these bodies, a recommendation is made to the Board of Directors to approve the budget as presented at the November meetings.
- G. After board approval, the budget, training plan and other supporting documents are submitted electronically to Health and Human Services for review and approval by December 1st.

FIXED (CAPITAL) ASSETS

Property and equipment with a unit cost of \$5,000 and useful life of two years is capitalized and depreciated. A listing of these items is provided to the purchasing department for purposes of performing an annual inventory.

Prior written approval of the responsible HHS official is required for modifications to federally awarded budget object categories that result in additions to equipment (cost of \$5,000 or greater).

The Department of Health and Human Services has an interest in all real property and equipment (cost of \$5,000 or greater) acquired or upon which major renovations (cost exceeding \$200,000 or 25% of total annual direct costs) have been undertaken with grant funds for use as a Head Start facility.

Facilities acquired with grant funds may not be mortgaged or used as collateral, or sold or otherwise transferred to another party, without the written permission of the responsible HHS official. A Notice of Federal Interest must be recorded in the appropriate official records for the jurisdiction where a facility is located which has been acquired with federal funds.

Use of the facility for other than the purpose for which the facility was funded, without the express written approval of the responsible HHS official, is prohibited.

All contracts for construction or major renovation of a facility to be paid for in whole or in part with Head Start funds require the prior, written approval of the responsible HHS official.

HSGD follows the Federal Motor Vehicles Safety Standards (FMVSS) to examine new vehicles that will be used to transport children to ensure that they are equipped in accordance with the bid specifications and that the manufacturer's certification of compliance with the applicable Federal Motor Vehicles Safety Standards is included in the vehicle. The procedure is found in the Transportation area. School buses are examined at the time of delivery by the transportation coordinator and the purchasing director.

Prior written approval of the responsible HHS official is required for modifications to federally awarded budget object categories that result in additions to equipment (cost of \$5,000 or greater).

Process for Prior Approval of Equipment Purchases \$5,000 or greater –

1. Purchase requisition system designed to “flag” those expenditures which exceed \$5,000 to identify those for which prior approval is required;
2. Senior Accountant “holds” purchase requisition and notifies Finance Director and/or Chief Financial Officer (within 2 working days) that a proposed equipment purchase exceeds \$5,000 which requires prior approval;
3. Senior Accountant develops request working with Finance Director and/or Chief Financial Officer (including budget revision if required) to submit to program specialist and grants management specialist at HHS;
4. Chief Financial Officer and/or Finance Director work with Chief Executive Officer to obtain board and policy council approval to submit request to HHS;

5. Purchasing department verifies and obtains documentation that approval was granted;
6. Encumbrances will be monitored by purchasing department on a monthly basis to determine if any combined equipment purchase exceeds \$5,000. If the total of an equipment purchase that is encumbered will exceed \$5,000 and has not been pre-approved, purchasing agent notifies Chief Financial Officer.
7. An email will be sent to HHS Regional Office to request approval of the total expected amount if it will exceed \$5,000 with an explanation that the initial quote did not exceed the \$5,000 threshold.

Any capital asset equipment with a current market value (as documented through a reliable and accepted third party source) in excess of \$5,000 must have prior approval from the responsible federal authority for disposal.

Supplies

Supplies is defined as all tangible personal property that does not meet the criteria to be categorized as equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established for HSGD for financial statement purposes or \$5,000, regardless of the length of its useful life. Computing devices include desktops, laptops, printers, scanners, web cameras, software, etc.

REQUEST FOR ADVANCE OR REIMBURSEMENT OF FUNDS**Purpose**

To outline procedures necessary for timely and efficient requests for agency revenue.

Description

Requests for funding advances are needed to continue operations of the agency as outlined in the grant award. Agreements between Head Start and other federal, state and local entities require requests for reimbursement of expenses incurred by the program pursuant to a grant award.

Restrictions and Control

Requests for funds from the various funding sources are the responsibility of the Accountant I, Senior Accountant and Finance Director. Reimbursements for grant funded expenses other than Department of Health and Human Services (HHS) are requested by the 10th day of each month. Advances from HHS are requested weekly and as needed based on expected Friday disbursements for accounts payable and partner reimbursements after review and approval by Finance Director. Financial accounting operations and related controls are designed to meet the requirements of Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards 2 CFR 200 and 45 CFR part 74. In addition, the CACFP food service program operates to fulfill the requirements set by FNS 796-2, Rev. 4.

Procedure

The primary funding source for the Head Start Program is the U.S. Department of Health and Human Services. Other major sources of funds are the U.S. Department of Agriculture, Child and Adult Care Food Program (CACFP).

I. Department of Health and Human Services (HHS) – Head Start

HHS advances funds to the agency via the Payment Management System's SmartLink on-line system, operated by the Division of Payment Management, in accordance with Department of the Treasury and Department of Health and Human Services requirements. These requirements are intended to minimize the time elapsing between the transfer of funds from the federal government and disbursement by a recipient.

- A. Period covered by Advance - As needed, generally once a week.
- B. Amount of Advance Request - is calculated based on federal cash disbursements expected to be issued to payees by the close of business the next work day after receipt of the funds.
 1. Most of the information needed to determine the amount of the required advance is obtained from the accounting system by the Accountant I. The Accountant I gathers information for any additional expenditure that may not be entered in the accounting system, i.e. payroll, employee benefits, notes payable, etc. The Invoices Selected for Payment Report (Cash Requirement Report) is a detailed listing of all invoices that have been entered for payment to the accounts payable system.
 2. General Ledger Report - The general ledger report reflects the operating bank account (and other cash accounts) balance used as a starting point to calculate the cash amount needed to meet the total expected disbursements.

3. The cash requirement calculation is reviewed and approved by the Finance Director. The Accountant I enters the request via PMS not later than 3:00 p.m. The funds are deposited directly into the operating checking account via ACH by 12:00 noon the following business day.

II. Texas Health and Human Services Commission - Child and Adult Care Food Program (CACFP)

The Texas Health and Human Services Commission reimburses Head Start for food provided by the program to enrolled children. A portion of the reimbursement is used to offset the cost of labor for food preparation, i.e. wages and payroll taxes for cooking staff as well as program administrative costs.

Records must be kept for 3 years and 3 months. These records must include everything outlined here and the classroom roll books. Centers must be monitored three times per year; this is usually done by the Nutrition Specialists.

A. Annual Contracts

1. An annual agreement with the Texas Department of Health and Human Services (THHS), which administers the Child and Adult Care Food Program, is required to cover expenses of the food program.
2. The CACFP fiscal year is from October 1st through September 30th.
3. The annual renewal application packet including budget is updated via the TX-UNPS online system. The information required for the application varies slightly each year. If there are any major changes, THHS usually provides a workshop to facilitate the preparation of the application.
4. The completed application is submitted to the THHS office in Austin, Texas, by a designated date (currently August 30). Our contract manager, who serves as a resource to Head Start, is located in the Fort Worth office.
5. The information needed to complete this application includes
 - a. Current center licenses;
 - b. Copies of agreements related to meal services such as independent school districts, food suppliers, etc.;
 - c. Budget for annual operating costs of food service program;
 - d. Signature of the Chief Executive Officer or Head Start Director.

B. Monthly Claim for Reimbursement

1. The reimbursement claim based on meals served should be **submitted on-line by the 10th day** of the month following the month in which the expenses were incurred.
2. The Nutrition Services Manager compiles the data needed to determine the total number of meals served and attendance on a monthly basis. The total monthly attendance is compiled from the daily centers' count records. Data for claim submission is forwarded for billing to the Accounting Clerk. (Please see Nutrition SOP for procedures on completing the forms relevant to determining the number of meals served.)
3. Reimbursement is made via bank ACH deposit and is expected within 5 – 7 days of claim submission. Costs charged to the CACFP program are reconciled to reimbursements each month.

DELEGATE (SUB-RECIPIENT) AGENCIES

The agency has two delegate or sub-recipient agencies to which Head Start federal funds are passed-through: Child Care Group and Mi Escuelita. These organizations must operate the Head Start portion of their programs in compliance with the Head Start performance standards and follow the cost principles for non-profit organizations. They are also required to match 25% of each federal dollar spent.

Audits of delegate agencies are reviewed when received to determine any noncompliance identified in audit findings. Delegates are required to provide a quality improvement plan to address the noncompliance.

Each month, the delegate agencies submit a request for reimbursement for expenses charged to the federal grant. In addition, they are required to submit documentation to support any amounts that are to be counted as non-federal match.

The Senior Accountant is responsible for the monthly review of the billing to ensure that all expenses charged to Head Start are allowable, allocable and reasonable. Adequate supporting documentation must be provided to support the amount of monthly expense. Volunteer service records are reviewed to ensure that signatures of volunteer and staff member are included to indicate review of volunteer hours.

After the monthly billing is reviewed by the Finance Director, the request for wire transfer is provided to the Accounting Clerk to enter the wire to the on-line banking system. The Accounting Clerk notifies the Accountant I that funds are needed to cover the wire in the cash requirements calculation. The Accounting Clerk notifies the Accountant I, Senior Accountant, Finance Director and Chief Financial Officer via e-mail that the wire is available for review/approval.

Each year, a fiscal self-assessment is performed to identify financial management areas that may need to be addressed.

NON-FEDERAL SHARE MATCH EXPENSES

The Department of Health and Human Services requires a 25% match of federal funds expended that are authorized in program accounts 20 – Training & Technical Assistance, 22 – Head Start, and 25 – Early Head Start. The aggregate match of the **total budget**, i.e. federal and non-federal expenses should be 20%.

Nonfederal share match includes in-kind expenses recorded in Fund 70 plus expenses paid from restricted donations charged to Fund 50. An amount proposed to be claimed as non-federal share or match such as in-kind services or donated goods, etc. should be determined by the program manager and/or site manager to be necessary to accomplish the agency's mission and objectives. Consideration should be given to the amount to be claimed as to reasonableness based on the type and nature of the expenditure proposed. A determination should be made that the proposed cost item is allowable and allocable to the federal award before the amount is recorded as nonfederal.

Reconciliation

A monthly reconciliation is performed of the amounts currently residing in the in-kind database to the preliminary amounts recorded in the general ledger. Differences are researched and resolved before the accounting records are considered complete for the month. At year-end, monthly amounts recorded in the general ledger are reconciled to nonfederal database to identify and correct any differences.

The Community Development Department directs, summarizes, coordinates and reviews the documentation of grantee in-kind donations. The Senior Accountant reviews the non-federal expenses provided each month of the delegate agencies and partner Vogel Alcove.

In-kind contributions may consist of real property, equipment and the value of goods and services directly benefiting and specifically identifiable to the federal grant program. In-kind contributions are the value of non-cash contributions provided by the following sources: other public agencies and institutions; private organizations; and individuals.

Review

Each month in-kind expenses and donations are entered to the database by center staff. Volunteers clock in and out using fingerprint readers each time they provide services at a Head Start location. Volunteers and donors sign the documents supporting either hours volunteered or items donated. After review by center staff, a review is performed by the Community Development Department. The information contained in the database forms the basis of the monthly general ledger entry for non-federal revenue and related expenses. A monthly report is produced which includes non-federal revenue/expenses from all sources that is presented as part of the monthly financial report.

In addition, funds spent from grants and donations from individuals, companies, corporations and foundations for expenses that benefit the federal grant program can be counted towards the 25% match requirement. The expenses must be allowable costs that would have been incurred under the guidelines of the federal program and properly allocable to the federal grant.

In-Kind Space

Amounts recorded as in-kind space must be supported by a real estate appraisal. A complete appraisal of all non-HSGD owned properties is performed every three-four years. Off cycle appraisals are performed when needed for charges in space used for the program or new locations.

Detailed policies and procedures related to documentation and recognition of matching nonfederal expenses are a separate document and by reference here are incorporated as a part of this document. This document is available upon request.

FUND ACCOUNTING

Fund accounting is an accounting system for recording resources whose use has been limited by the donor, grant authority, governing agency, or other individuals or organizations or by law. It emphasizes accountability rather than profitability and is used by nonprofit organizations and by governments. In this method, a fund consists of a self-balancing set of accounts and each are reported as either unrestricted, temporarily restricted or permanently restricted based on the provider-imposed restrictions.

Head Start of Greater Dallas (HSGD) uses a minimum of two categories, restricted and unrestricted funds along with a unique series of cost centers for restricted donations.

HSGD uses two unrestricted funds for monitoring and reporting, and department/cost center account code combinations to account for the unrestricted resources. Fund 20 – Unrestricted is used for federal grants and contracts. Once federal funds are used in the manner approved in the grant or contract, these expenses are considered unrestricted. Fund 60 – Unrestricted is used for all other donations received without restrictions.

Restricted funds (recorded in Fund 50) may include:

- *Grant funds - temporary* - at a future time or after a specified future event the grant funds will be used in the manner-restricted or purpose-restricted as required by the donor.
- *Agency or custodian funds* - are resources held before they are disbursed according to the donor's instructions. The organization has little or no discretion over the use of these resources. These funds always equal an unrecorded liability in agency accounts.
- *Donated funds – restricted* - donated assets subject to restrictions assigned by donors or grantors.

Accounting Basis and Financial Reporting

HSGD produces consolidated financial statements on a cash basis throughout the fiscal year with some accruals for selected expense line items. Annual financial statements for audit purposes are prepared using the accrual basis of accounting for all funds.

HSGD prepares the following three standard financial statements:

- *Statement of Activities*. This statement resembles the income statement of a for-profit company, but may use terms like *excess* or *deficit* rather than *profit* or *loss*. It shows the net results, by each fund, of the organization's activities during the fiscal year reported. The excess or deficit is shown as a change in fund balances.
- *Statement of Financial Position* or balance sheet. Similar to the balance sheet of a for profit company, this statement lists the value of assets held and debts owed by the organization at the end of the reporting period.
- *Statement of Cash Flows* identifies the sources of cash flowing into the organization and the uses of cash flowing out during the reported fiscal year.

Within the format of the statement of activities in the annual audit report, expenses of HSGD are distributed into amounts related to the organization's various functions. These functions are segregated

into two broad categories: *program* services and *supporting* services. Program services are the mission-related activities performed by the organization. Non-program supporting services include the costs of fund-raising events, management and general administration.

FINANCIAL REPORTING

Purpose

To outline the procedures necessary for financial reporting to funding agencies, board of directors, policy council and management.

Description

The Department of Health and Human Services (HHS) requires reporting of financial expenditures via the Payment Management System (PMS) as well as directly to the Grants Management Division, Region VI. Federal expenditures are recorded as cash expenses for reporting to HHS. Annually, in preparation for the audit, expenses are converted from cash to accrual resulting in prepaid expenses and capitalized assets according to generally accepted accounting principles (GAAP). Payments on mortgage notes are also reclassified as reductions in notes payable at this time. All purchases/costs which meet the criteria for capitalization as assets are also reclassified from expenses.

Restrictions and Control

Reporting of financial status to the program funding sources is the responsibility of the Senior Accountant. The reporting guidelines for individual funding sources must be adhered to in the preparation of and timely submission of financial reports. Board of directors and policy council members receive financial reports monthly which contain information pertaining to grant awards, unobligated balances, assets, liabilities, expenditures, and income. Credit card expenditures are included in the monthly financial statements.

During the 90 days subsequent to the end of the fiscal year, each invoice received is examined to identify the federal funding period to which it relates. Obligations are entered to the accounting system based on the effective date of the related expense. Invoice related to both the most recently ended fiscal year and the next fiscal year are entered as split transactions so that the appropriate expense is entered for the correct fiscal year. Those obligations that cannot be charged either the recent fiscal year or the next fiscal year are charged to unrestricted funds reserved for this purpose with an effective date of March 1.

Procedure

I. Federal Financial Report (FFR) SF-425(Expenditures)

The Federal Financial Report must be submitted to the Grants Management Division of HHS by the last day of the month following the end of each six months interval of the fiscal year (semi-annually). The agency's fiscal year begins on March 1 and ends on February 28/29 therefore required reporting due dates are September 30; and March 30 with the annual report due May 29/30. The report should be completed according to the instructions available with the form.

Final expenditures reports based on audited records are due 90 days after the end date of the project period.

II. Federal Financial Report (FFR) SF-425 (Cash Status)

The SF-425 must be submitted to Department of Health and Human Services via the Payment Management System (PMS) thirty (30) days after the end of each calendar quarter. The electronic FFR report is made available via email notification with due dates indicated. The report should be completed according to the instructions available on-line with the form. The report must be certified by uploading the data input to PMS. After certification signature by the Chief Executive Officer, the report is submitted via PMS.

III. Management Financial Reporting

Each month, a year-to-date financial report is provided to the Policy Council and the Board of Directors which contains the following financial statements:

- A. Federal Revenue and Expenditures, compared to the annual budget;
- B. Non-federal Revenue and Expenditures, compared to the annual budget;
- C. Statement of Financial Position for the month-ending date;
- D. Statement of Changes in Financial Position for the month-ending date;
- E. Reports of credit card purchases – corporate credit card and purchasing card.

CHECK REQUESTS

Purpose

To describe the procedures to be followed in the preparation and submission of a Check Request.

Description

Check requests are used as the source document for the Finance Department in the preparation and issuance of checks, with all supporting documents attached (bills, invoices, purchase orders, purchase requisitions, receiving documents, etc.). Check requests are also required for purchases made via the agency's corporate credit cards. Check requests are used for payment of budgeted items such as the following:

- A. Agency memberships, field trips, etc.;
- B. Consultant services;
- C. Subscriptions for professional magazines, journals, etc.;
- D. Other supplies and services not obtained via a purchase requisition.

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards, is reviewed to determine the allowability, allocability and reasonableness of requests for costs to be charged to Head Start.

Procedure

The following sequence of activities takes place in the preparation and submission of check requests -

- I. Person requesting check (originator) must submit a Check Request via the e-form system to their immediate supervisor for review and approval. Check Request must indicate purpose of payment, amount, name of vendor or payee, address, general ledger expense account to be charged, etc. Check Requests are distributed for review and approval based on pre-determined routing which includes the Finance Director, Head Start Director and Chief Executive Officer.
 - A. The following information should be provided on the form by the requester –
 1. Date – Date of check request preparation.
 2. Amount – Amount of the check.
 3. Please issue check to – Name of vendor or payee.
 4. Mailing address – Include complete mailing address, including c/o if applicable.
 5. Date needed by – Indicate date by which check is needed.
 6. For payment of – Purpose of the check.
 7. Long-Range plan related – Indicate if expenditure if related to long-range plan goals.
 8. If yes, please indicate goal # – Indicate the long-range goal #.
 9. Objective # – Indicate the long-range plan objective #.
 10. Goal/objective description – Document the goal and/or objective description.
 11. Explanation/Remarks – Note any special instructions for processing of check (i.e. deadlines, etc.).
 12. Accounts to be charged To – Account number to which the item will be charged, from Chart of Accounts issued by the Finance Department.

Signatures Required

- a. Requester – employee requesting payment.
- b. Site Manager/Supervisor – Signature of requester’s supervisor to indicate approval for expense to be applied against cost center budget.
- c. Director of Center Operations or Department Manager – signature of Director of Center Operations or cost center department manager to indicate approval and allowability as a charge to the federal program.
- d. Finance Director – approves to indicate availability of budget funds, confirm allowability of expenditure as a charge to the federal budget, and account coding
- e. Chief Operations Officer/Head Start Director – signature to indicate review and approval to expend funds.
- f. Chief Executive Officer – signature to indicate review and approval.

II. Final Review and Approval Process - Checks

After checks have been produced, the authorized check signers have a second opportunity to disallow an expenditure that was previously approved. This process is used for payments by check. All checks require two signatures before final processing for mailing and/or distribution.

A. Chief Executive Officer

In addition to the Chief Executive Officer, the Head Start Director is authorized as secondary signatory on the agency’s check.

B. Board Treasurer and Board President

The signature of either the board treasurer or board president is required as the second signer for any check disbursement which exceeds \$38,500 unless the disbursement is for a normal recurring operational expenditure.

III. Final Review and Approval – EFT

Chief Executive Officer and Chief Operations Officer/Head Start Director review list of proposed EFT payments received via email. Both respond to sender with the word approved in the body of the reply.

CREDIT CARDS

Purpose

To describe the procedures to be followed in use of agency credit cards.

Description

Agency credit cards have been obtained for the following individuals: Chief Executive Officer and Head Start Director. The cards are provided to these employees when they are traveling on agency business and/or making a purchase personally on the agency's behalf. Credit cards are maintained in a locked safe in the Finance Department file room.

A limited number of payments are made via agency credit cards, primarily travel related expenses and those services and/or goods that must be purchased either via the internet or credit card.

The agency purchasing card program is used to facilitate the purchase of small, recurring or emergency expenses such as keys, office supplies, items for parent meetings, etc. (See separate policies and procedures.)

Purchasing cards are in the possession of managers and selected employees authorized as cardholders.

Procedure for Corporate Credit Card

1. **Prior to Purchase** - The following sequence of events takes place when requesting a purchase be made via corporate credit card.
 - A. Purchaser
 1. Prepare a Credit Card Check Request (see procedures for Check Request).
 2. Provide all information required to complete purchase including websites, telephone number, user ids, passwords, etc. to the Accounting Clerk.
 3. If purchases are to be made while traveling by the individual whose name appears on the card, see procedures below to obtain card.
 - B. Accounting Clerk
 1. Access website to make purchase or call vendor to complete purchase.
 2. Obtain confirmation # or other information documenting that credit card charge has been made.
2. **Prior to Trip** – Traveler must request that credit card be made available via direct contact with Accounting Clerk who is the custodian of all agency credit cards.
 - A. Traveler
 1. Call or visit Accounting Clerk to obtain credit card.
 2. Document issuer of credit card, date of receipt and sign log indicating responsibility for use of the credit card while in their possession.
 3. When card is returned, sign log and record date of return.
 - B. Accounting Clerk
 1. Ensure that log is completed before credit card is released to employee and after credit card is returned.
3. **Subsequent to Trip** –
 - A. Accounting Clerk

1. Ensure that card is returned immediately along with original receipts following use and filed in the designated location.
2. Ensure that log is completed to indicate that credit card was returned.

Procedure for Purchasing Card

1. **Prior to Purchase** - The following sequence of events takes place when making a purchase via agency purchasing credit card.
 - A. Purchaser (cardholder)
 1. Identifies a need to purchase an item for a planned center event, i.e. monthly parent meeting or departmental need, in the case of a part for a computer or refreshments and supplies for a training event.
 2. Makes purchase at a retail outlet or on-line via the internet that sells the items.
 3. Obtains an itemized receipt listing the items purchased.
 4. Reviews receipt to ensure that no sales tax was included in the total purchase price.
 5. Maintains receipts in a secured location until notified that the credit card statement has been generated.
 2. **Subsequent to Purchase (after billing cycle cut-off)** – Cardholder must access on-line system to review charges, enter description of expense and provide coding to record the
 - A. Purchaser (cardholder)
 1. Log-in to card vendor online system.
 2. Access Account Summary to review credit card purchases for the current billing cycle.
 3. For each charge, enter the purpose of the purchase and the account code information for recording the transaction in the general ledger. Account code includes: funding source, department number, cost center number, general ledger expense code and restriction code.
 4. Run Expense Report which reflects each charge, expense description and expense account code.
 5. Attach receipts to report, sign and date the report.
 6. Submit report to manager for review and approval.
 - B. Manager of cardholder
 1. Review expense report and attached receipts to determine that costs are allowable and reasonable.
 2. Sign and date the report.
 3. Submit report with receipts to Finance Department within three (3) days of receipt.
 - C. Chief Financial Officer (after billing cycle cut-off)
 1. Access website to review status of cardholder charges for the billing cycle.
 2. Notify cardholders that statement is available for review via email.
 3. Review all reports and related receipts to ensure that all charges are supported and charges are allowable and reasonable to be charged to Head Start.

LOCAL TRAVEL

Purpose

To describe the procedures and requirements for local travel expense and related reimbursement. To describe the procedures and requirements for payment of cell phone stipend.

Description

Local travel expenses are generally related to the use of private automobiles for business purposes. If an employee uses their personal vehicle for the purpose of conducting the business of Head Start of Greater Dallas, Inc., that individual, if authorized, may claim reimbursement on a mileage basis at the current agency approved reimbursement rate per mile. (The rate may vary depending on reference to rate of the Internal Revenue Service.)

Restrictions and Control

1. Local travel expense statements must be submitted to the Finance Department within five (5) working days after the end of each month. No local travel statements for the months prior to the most recent are accepted after that date.
2. Local travel mileage cannot be accumulated on a month to month basis. If your travel expense statement for a month is not submitted by the deadline listed above, no reimbursement will be granted, unless approved by the Chief Financial Officer.
3. Mileage costs for the use of privately owned vehicles are paid at the rate of the current agency approved reimbursement per mile.
4. Odometer readings are required only when traveling between an agency location and a non-agency location.
5. Each authorized official traveler who uses a private vehicle must furnish the Finance Department with evidence of current personal liability insurance coverage, including property damage. The minimum state of Texas limit of liability is required. No employee is authorized to travel for Head Start of Greater Dallas, Inc., or transport any Head Start children or families, until the required documentation of personal automobile liability insurance coverage has been filed with the Accountant I. Consequently, no reimbursements for local travel will be processed.
6. A copy of the employee's current driver's license must be on file with the Finance Department.
7. No travel advances will be given for local travel. Local travel is paid on a reimbursement basis only.
8. Non-employees are reimbursed as soon as feasible after the request has been received and properly approved.
9. Documentation of prior approval for payment of monthly cell phone stipend must be on file in Finance Department.

Procedure

The following sequence of activities must take place in the process of claiming and being reimbursed for personal automobile mileage incurred in conducting official business for Head Start of Greater Dallas, Inc.

I. Employee

- A. Prepare the travel statement via the e-form system. Enter the employee name, general ledger expense account number, date, and cost center or department name at the top of the form. If

employee has been approved to receive the monthly cell phone stipend, enter the expense account number to be charged for the cell phone stipend.

- B. Throughout the month, as the personal vehicle is used for official organization business, record the required information on the Local Travel Expense Statement at the time the mileage is incurred. The following information is to be provided on the form -
 1. Date - The date for which mileage was incurred.
 2. Odometer Reading-Departure - The odometer reading of the vehicle before the trip; required if not traveling from/to agency locations.
 3. Odometer Reading-Return - The odometer reading of the vehicle after the trip.
 4. Mileage - Enter the total miles driven for the trip. Refer to mileage chart for travel to/from agency locations. Omit personal mileage.
 5. Parking Fees - Enter expenses for parking, toll. For parking, obtain a receipt if possible.
 6. Destination, Purpose, Person Contacted - Enter the place from which the trip originates and the destination. If more than one stop is to be made in a single trip, use one line for each stopping place. Also enter the name of the primary person contacted or the purpose of the trip, or the street address if applicable.
- C. At the end of the month, complete form, and submit to supervisor for review and approval.

II. Supervisor

- A. Review travel statement for validity of business purposes for each entry on form.
- B. Review for completeness and conformity with agency requirements.
- C. Approve form to distribute to the Accountant I.

III. Accountant I

- A. Review for completeness and conformity with agency requirements.
- B. Verify that current in-force insurance coverage and driver's license are on file.
- C. Verify approval on file to receive cell phone stipend.
- D. Enter appropriate data from approved document data into accounting system.
- E. Prepare check and attach travel statement to check copy as supporting documentation.
- F. Submit check to the appropriate signatories for final review and approval.
- G. Check is returned to Accounting Clerk for disbursement to employee or paid via EFT.

OUT OF COUNTY TRAVEL

Purpose

To describe the procedures and requirements for out of county travel expense and related reimbursement.

Description

Out of county travel expenses are generally related to the use of private automobiles for business purposes outside of Dallas County. If an employee uses their personal vehicle for the purpose of conducting the business of Head Start of Greater Dallas, Inc., that individual, if authorized, may claim reimbursement on a mileage basis at the current agency approved reimbursement rate per mile. (The rate may vary depending on reference to mileage rates published by the Internal Revenue Service.)

Restrictions and Control

1. Out of county travel expense statements must be submitted to the Finance Department within five (5) working days after returning from the trip.
2. Out of county travel mileage cannot be accumulated on a month to month basis. Mileage costs for the use of privately owned vehicles are paid at the current agency approved reimbursement rate per mile.
3. Odometer readings are required when traveling between an agency location and a non-agency location.
4. Each authorized official traveler who uses a private vehicle must furnish the Finance Department with evidence of current personal liability insurance coverage, including property damage. The minimum state of Texas limit of liability is required. No employee is authorized to travel for Head Start of Greater Dallas, Inc., or transport any Head Start children or families, until the required documentation of personal automobile liability insurance coverage has been filed with the Accountant I. Consequently, no reimbursements for out of county travel will be processed if proper documentation is not submitted.
5. A copy of the employee's current driver's license must be on file with the Finance Department.

Procedure

The following sequence of activities must take place in the process of claiming and being reimbursed for personal automobile mileage incurred in conducting official business for Head Start of Greater Dallas, Inc.

I. Employee

- A. Prepare the travel statement via the e-form system. Enter the employee name, general ledger expense account number, date, and cost center or department name at the top of the form.
- B. The following information is to be required on the form -
 1. Date - The date for which mileage was incurred.
 2. Odometer Reading-Departure - The odometer reading of the vehicle before the trip.
 3. Odometer Reading-Return - The odometer reading of the vehicle after the trip.
 4. Mileage - Enter the total miles driven for the trip. Omit personal mileage.
 5. Parking Fees - Enter expenses for parking, toll. For parking, obtain a receipt if possible.

6. Destination, Purpose, Person Contacted - Enter the place from which the trip originates and the destination. If more than one stop is to be made in a single trip, use one line for each stopping place. Also enter the name of the primary person contacted or the purpose of the trip, or the street address as applicable.

II. Supervisor

- A. Review travel statement for validity of business purposes for each entry on form.
- B. Review for completeness and conformity with agency requirements.
- C. Approve form to distribute to the Accountant I.

III. Accountant I

- A. Review for completeness and conformity with agency requirements.
- B. Verify that current in-force insurance coverage and driver's license are on file.
- C. Verify approval on file to receive cell phone stipend (if applicable).
- D. Enter appropriate data from approved document data into accounting system.
- E. Prepare check and attach travel statement to check copy as supporting documentation.
- F. Submit check to the appropriate signatories for final review and approval.
- G. Check is returned to Accounting Clerk for disbursement to employee or paid via EFT.

OUT OF TOWN TRAVEL

Purpose

To describe standard policies and procedures applicable to out of town travel.

Description

All out of town travel requires management review and approval prior to the trip. Submission of a Request for Conference Attendance/Travel Arrangements Form provides management with the necessary information to determine whether the trip is justified in accordance with the organization's program goals and objectives and the Department of Health and Human Services. This form also provides a means for requesting travel advances, if needed, in order to make the trip. Travel advances are limited to the estimated cost of the trip.

Airline reservations are made by the Finance Administrative Assistant and are usually purchased via the internet or by telephone; therefore, in most instances no airfare expenses are included in the travel advance. All hotel reservations are made in advance. If a deposit is required, it is mailed directly to the hotel or secured with an agency credit card, and is not usually included in the travel advance unless agency card cannot be used.

Procedure

Prior to Trip - The following sequence of events takes place when requesting out of town travel and related travel advances.

A. Traveler

1. Prepare a request via the e-form system using the Request for Conference/Training Attendance Form. The following information must be provided:
 - (a) names of persons authorized for trip,
 - (b) purpose,
 - (c) date(s) of events and time needed for arrival/departure,
 - (d) destination city and state, and
 - (e) other pertinent information needed to make airfare & hotel reservations, ground transportation arrangements, etc.
2. Attach copy of training/conference brochure or meeting notice to request form.
3. Submit this information to your supervisor for review and approval.

B. Supervisor

1. Review Request for Conference/Training Attendance Form.
2. Determine whether the trip is justified in accordance with the goals and objectives of the agency.
3. Approve the form to distribute it via pre-determined routing to include the Finance Director.

C. Finance Administrative Assistant

1. Prepare a Travel Report form. The following information is recorded on this form.
 - (a) Name - Name of traveler.
 - (b) Purpose of Travel - Briefly state purpose of trip.
 - (c) Itinerary - List departure and return dates and times.

- (d) Estimated Expenses – calculate total expected cost of trip based on per diem rates as published on www.gsa.gov for requested geographical area.
 - (1) Airfare
 - (2) Meals
 - (3) Conference Registration (if not pre-paid)
 - (4) Lodging (if not pre-paid)
 - (5) Taxi or other ground transportation
 - (6) Total advance amount
 - 2. Prepare a Check Request via e-form system and submit along with Travel Report for travel advance check approval and processing.
 - D. Traveler – When travel advance check is received, the employee must sign and date the request indicating that they received the travel advance and understand their responsibility as it relates to the travel. This includes safeguarding funds received, return of receipts or documents to support expenses incurred. In addition, the employee acknowledges that they fully understand the procedures related to out-of-town travel.
2. ***During and After the Trip*** - The following sequence of events must take place while incurring expenses during the trip, and settling financial matters with the Finance Department. If parents are traveling, one staff member will be assigned responsibility for all of the funds received and the return of receipts for those parents. Only business related expenses can be claimed when completing travel form.
- A. Employee
 - 1. Maintain a record including receipts of all expenses incurred.
 - 2. Upon return from trip, prepare Out of Town Travel Expense Statement via the e-form system. Attach receipts for airline tickets, airline baggage receipt, auto rentals (if applicable), parking, lodging, taxi, meals, etc. Submit form and receipts to the Administrative Assistant within five working days after your return.
 - (a) Traveler, Title, Department - Information about traveler.
 - (b) Purpose of Travel - Briefly describe purpose of trip.
 - (c) Itinerary - Location of travel, departure/arrival dates and times.
 - (d) Schedule of Expenses - List all expenses incurred on a daily basis, and total each day. After each day is recorded, total all columns as shown on form.
 - (e) Transportation - List transportation information and amounts as shown.
 - (f) Travel Advance Given - Fill in information concerning advance check (number and amount).
 - (g) Total Amount of Expenses Claimed - List grand total amount of daily expenses.
 - (h) Transportation Amount Claimed - List any transportation amount included in travel advance.
 - (i) Travel Advance Given – indicate if travel advance was received, check number, and amount.
 - (j) Amount Due to Traveler or Agency - Calculate the amount of expenses claimed, and determine whether any funds are due to be returned to the agency or if any funds are due to traveler.
 - (k) Signature and Review and approval - Traveler must submit form confirm correctness and completeness of information on form.
 - (l) Final accounting –

- (1) If money is to be returned to the agency, the traveler must return in cash, check, or money order all funds due within two working days after submitting form to the Administrative Assistant.
 - (2) If traveler is to be reimbursed for expenses incurred over the amount of the advance, a check request is submitted by the Administrative Assistant for payment (see Check Request section).
 - (m) Travel expense statement, receipts, all supporting documents, and all funds due are returned to the Administrative Assistant to clear outstanding advance.
- B. Administrative Assistant**
- 1. Review all receipts to ensure that only allowable expenses according to agency policy are included.
 - 2. Obtain any unused funds from traveler and clear outstanding travel advance; record receivable or payable to employee, if required.
 - 3. Prepare check request if travel expense statement indicates that a reimbursement is due to traveler.