



Alabama State Department of Education

Financial Policy and Procedures Manual

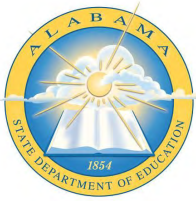
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I. Purpose

In general, the Alabama State Department of Education is required to and does adopt and adhere to the relevant policies and practices mandated or otherwise employed by the Code of Federal Regulations, The Code of Alabama of 1975, and the Alabama Department of Finance. The purpose of this manual is to (1) establish pertinent policies and (2) outline appropriate complementary procedures for the administration of the financial affairs of the Department.

This manual will be subject to periodic review and revision (as necessary) by the Office of the Deputy State Superintendent, Division of Administrative and Financial Services. All revisions will be subject to consideration and approval by the same. This manual is intended for use as supplemental assistance in compliance with pertinent federal and state laws and regulatory guidance. Wherever such laws or guidance are (or become) contradictory to the content of this manual, requirements set forth by those laws and guidance shall prevail.

II. Definitions

Where any acronym, phrase, or pronoun used in place thereof, is used in any part of this manual, it shall have the following meaning:

<u>ALSDE</u>	Alabama State Department of Education
<u>CFR</u>	Code of Federal Regulations
<u>ADF</u>	Alabama Department of Finance
<u>ADHR</u>	Alabama Department of Human Resources

III. Financial Management

To maintain compliance with applicable federal laws and regulations, each state agency must expend and account for Federal Awards in the same manner it expends and accounts for state funds. ALSDE shall follow the ADF (Chapter 1-1 Purpose and Organization of the Manual (page 1)) in compliance with [§200.302 CFR Financial management](#).

Furthermore, ALSDE shall follow approved procedures¹ to ensure compliance in the following subsections of [§200.302 CFR Financial management](#):

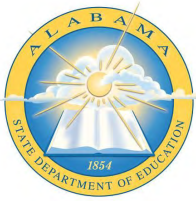
A. Maintaining Records Documenting Compliance [§200.302\(a\) CFR](#)

ALSDE shall follow approved procedures in accordance with the ADF to ensure the expenditures of Federal Awards are compliant with federal statutes, regulations, and terms and conditions.

B. Records Retention/Transfer/Access Requirements [§200.302\(b\) CFR](#)

ALSDE observes requirements established by the Alabama State Records Commission/ Local Government Records Commissions.

¹ A list of all referenced procedures may be found in the [Appendix](#).



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[§200.302\(b\)\(6\) CFR](#) - Written procedures to implement the requirements of [§200.305 CFR Payment](#).

Furthermore, ALSDE utilizes the STAARS financial management system as well as internal databases to ensure that retention/transfer of and access to federal financial records meets all requirements of the following:

1) Retention of Records

[§200.333 CFR Retention requirements for records](#)

2) Transfer of Records

[§200.334 CFR Requests for transfer of records](#)

3) Methods for Collection/Transmission/Storage of Information

[§200.335 CFR Methods for collection, transmission and storage of information](#)

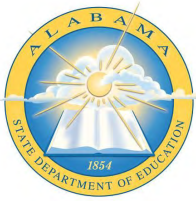
4) Access to Records

[§200.336 CFR Access to records](#)

Public records, such as annual reports, are made accessible via the ALSDE website. Permanent and temporary records are stored with Alabama Department of Archives and History. The State Records Center will allow access to the records in its custody if authorized by the owner of the records using the proper form.

Computerized records are accessible to ALSDE employees and fall under the purview of the State of Alabama Office of Information Technology with authority granted by [Code of Alabama 1975 §41-4-221](#).

The Alabama Code of 1975 (1) defines records which shall be made available for public access and (2) outlines the rights of the citizen to access those records per [Code of Alabama 1975 §41-13-1](#) (definition of public records) and the [Code of Alabama 1975 §36-12-40](#) (definition of rights of citizens to inspect and copy public writings).



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C. Allowability of Costs [§200.302\(b\)\(7\) CFR](#)

ALSDE shall ensure compliance in determining the allowability of costs in accordance with [Subpart E–Cost Principles of §200 CFR](#).

IV. General Procurement Standards

As prescribed by [§200.318 CFR General procurement standards](#), ALSDE will develop, document, and utilize internal procedures² which reflect applicable state and local laws and regulations, which shall conform to pertinent Federal laws and regulations.

A. Documented Procurement Procedures [§200.318\(a\) CFR](#)

ALSDE procurement procedures are conducted as to meet all requirements of [§200.318\(a\) CFR](#) and as outlined in the ADF.

B. Governing of Selection, Award, and Administration of Contracts – Real or Apparent Conflict [§200.318\(c\)\(1\) CFR](#)

ALSDE employees will follow applicable state laws, administrative code, and code of ethics in the selection, award, and administration of contracts to abstain from any real or apparent conflicts of interest.

C. Acquisition of Unnecessary or Duplicative Items [§200.318\(d\) CFR](#)

The ALSDE Procurement Division shall guide employees to ensure that purchasing of items is not duplicative or unnecessary. In addition, purchases should be reviewed to ensure that the most economical procurement decision (including consolidating or breaking out of purchases) is made.

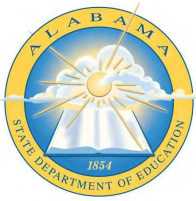
D. Sufficient Detail of Procurement History [§200.318\(i\) CFR](#)

Detailed history for all ALSDE procurement will include the rationale, choice of contract type, contractor rejection or selection, and the basis for award cost.

V. Competition

ALSDE shall comply with [§200.319 CFR Competition](#) by following the rules and procedures outlined in this manual and related laws and regulations outlined in the ADF (Chapter 4-5 section D Advertisement/Solicitation of Bids (page 28)). Additionally, ALSDE will not (1) dictate unreasonable requirements of potential bidders, (2) require excessive experience or bonding, (3) allow noncompetitive pricing between similar companies, (4) award

² Refer to the following procedures: [Requisition Goods Under \\$15,000 Procedure](#); [Fund Accountant: Processing A-2 Requisition Form Procedure](#); [Operations: Processing A-2 Requisition Form Procedure](#); [Receiving/Processing Requisitioned Goods Procedure](#)



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noncompetitive contracts to consultants on retainer, (5) create organizational conflicts of interest, (6) specify "Brand Name," or (7) take any arbitrary actions in procurement.

A. Requirements Offerors Must Fulfill in Evaluating Bids [§200.319\(c\)\(2\) CFR](#)

The non-Federal entity (ALSDE) must present all requirements the offeror must fulfill and any additional factors of the offeror to be used in the evaluation of bids or proposals.

B. Written Procedures for Procurement Transactions [§200.319\(c\) CFR](#)

ALSDE will maintain written records and procedures related to all procurement transactions in accordance with the ADF (Chapter 1-3 Transaction Processing (page 2)).

C. Clear and Accurate Description of Technical Requirements [§200.319\(c\)\(1\) CFR](#)

During competitive bidding, ALSDE shall provide a clear and accurate description of the materials, products, or services requested. Minimum required specifications may be set forth but, whenever and to the extent practical, will avoid inclusion of detailed product specifications that limit competition. When impractical or uneconomical to create an explicit technical specification requirement, a "brand name or equivalent" description may be used as a means to define the salient requirements of procurement.

D. Maximum and Free Competition [§200.319\(d\) CFR](#)

ALSDE shall maintain a pre-qualified list of bidders for acquiring goods or services that includes a sufficient number of qualified sources to ensure maximum open and free competition. This list shall not be used to prevent a potential bidder from qualifying during the solicitation period.

VI. Methods of Procurement

The non-Federal entity (ALSDE) must use one of the following methods of procurement in compliance with [§200.320 CFR Methods of procurement to be followed](#): 1) Procurement by micro-purchases, 2) Procurement by small purchases, or 3) Procurement by sealed bids.

A. Sealed Bids [§200.320\(c\) CFR](#)

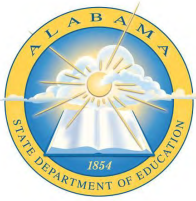
ALSDE shall award a firm fixed price contract to the responsible bidder whose bid conforms to all material terms and conditions of the publicly advertised invitation and is the lowest price³.

1. Sealed Bids Requirements [§200.320\(c\)\(2\) CFR](#)

The following requirements apply when using sealed bids³:

- 1) Invitations to bid must be publicly advertised and solicited from an adequate number of known suppliers, providing them a sufficient response time prior to the bid open date.
- 2) The invitation must clearly define the goods and services requested, including any pertinent attachments or specifications.

³ Refer to the following procedure: [Request for Bid Procedure](#)



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- 3) Bids shall be opened in a public place at a time prescribed in the invitation.
- 4) A firm fixed-price contract will be awarded in writing to the lowest responsive and responsible bidder.
- 5) Any or all bids may be rejected for sound, justifiable and documented reasons.

Additionally, ALSDE shall follow the ADF (Chapter 4-5 section C Purchases Greater Than \$14,999.99 (page 27)).

B. Competitive Proposals [§200.320\(d\) CFR](#)

When conditions for sealed bids are not appropriate, ALSDE will utilize competitive proposals⁴ from more than one source, applying the following requirements in compliance with the ADF (Chapter 4-5 section B Purchases Between \$1,000 and \$14,999.99 (page 27)).

1. Request for Proposal (RFP) Publicizing [§200.320\(d\)\(1\) CFR](#)

Requests are publicized and identify all relevant evaluation factors with importance⁴. All responses will be considered to the maximum extent possible and in compliance with the ADF (Chapter 5-6 section B RFP Process (page 40)).

2. Solicitation [§200.320\(d\)\(2\) CFR](#)

An adequate number of qualified responders must be solicited in compliance with the ADF (Chapter 4-5 section B Purchases Between \$1,000 and \$14,999.99 (page 27)).

3. Written Procedure for Conducting Technical Evaluations and Selecting Recipients [§200.320\(d\)\(3\) CFR](#)

A written method must exist for conducting technical evaluations of proposals received and for selecting recipients.

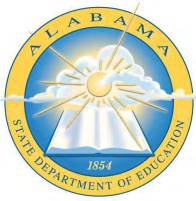
4. Award of Contract to Responsible Firm [§200.320\(d\)\(4\) CFR](#)

ALSDE will award contracts to the firm whose proposal is most advantageous to the program with price and all other considerations and shall follow the written procedures as found in the ADF Chapter 4-5 section E Award of Contracts (page 28)).

5. Competitive Proposal Procedures for Architectural/Engineering Professional Services [§200.320\(d\)\(5\) CFR](#)

If contracting architectural/engineering services, the price may be excluded as a factor and competitor qualifications used as the major competitive factor.

⁴ Refer to the following procedure: [Request for Proposal Procedure](#)



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C. Pass-through Entity Review [§200.320\(f\)\(3\) CFR](#)

ALSDE does not normally allow sub-recipients to serve as a pass-through entity. However, if the ALSDE deems pass-through entity the funds shall be coded in compliance with the ADF (Chapter 8-8 section B Federal Pass-Through Grants (page 123)).

D. Exemption of Pre-Procurement Review [§200.324\(c\) CFR](#)

ALSDE is exempt from the pre-procurement due to compliance of the standards within this part of its procurement systems.

E. Self-Certify Written Assurance [§200.324\(c\)\(2\) CFR](#)

ALSDE may self-certify its procurement policies and practices from time to time. Self-certification shall include citation of specific policies, procedures, regulations, or standards as being in compliance with pertinent Federal requirements. In addition, ALSDE shall hold its procurement system available for review.

VII. Contract Provisions

ALSDE contracts will contain applicable rules and procedures⁵ in this Manual as well as provisions described in [Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards](#).

VIII. Compensation – Personal Services

ALSDE, in performance of the Federal Award, utilizes funds received to compensate employees in carrying out the provisions of the Award. Compensation shall follow rules and procedures⁶ in this Manual and guidelines outlined in the ADF (Chapter 7-2 Statutory Requirements (page 70)).

A. Compensation for Personal Services including Fringes [§200.430\(a\) CFR](#)

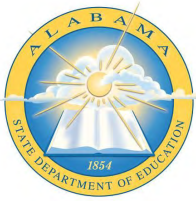
The non-federal entity may provide compensation, including fringe benefits, in compliance with the requirements of all parts of [§200.430 CFR Compensation-personal services](#).

1. Compliance with Federal and State Regulations [§200.430\(a\)\(1\) CFR](#)

Total compensation for individual employees must be reasonable for the services rendered and conform to the established written policies of ALSDE and applied equally to Federal and non-Federal activities.

⁵ Refer to the following procedures: [Finance: Reviewed Contracts Procedure](#); [Finance: Non-Reviewed Contracts Procedure](#)

⁶ Refer to the following procedures: [Processing Payroll/Fund Allocation Procedure](#); [Personnel Fund Change Procedure](#); [Leave Request/Approval Procedure](#); [Timekeeping Procedure](#); [Self-Certification Procedure](#)



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2. Appointments in Accordance with Non-Federal Entity's Law [§200.430\(a\)\(2\) CFR](#)

Total compensation for individual employees must be compliant with the Federal statute and in accordance with the policies of ADHR and ALSDE.

B. Activities Outside the Non-Federal Entity [§200.430\(c\) CFR](#)

ALSDE shall ensure that employees compensated under the Federal award performing non-Federal entity activities is proportional to the compensation provided through the Federal award. The extent of compensation cannot be excessive or inconsistent with the conflict of interest's terms and conditions of the Federal award.

C. Standards for Documentation of Personnel Expenses [§200.430\(i\) CFR](#)

ALSDE shall follow a standardized procedure for expense reimbursement of allowable activities. Charges to Federal awards may include reasonable amounts for activities contributing and directly related to work.

1. Charges to Federal Awards [§200.430\(i\)\(1\) CFR](#)

Incidental activities for which supplemental compensation is allowable under ALSDE policy must be included in the Federal award budget or receive prior written approval from the Federal awarding agency.

a) Internal Controls that Provide Reasonable Assurance of Accurate Charges [§200.430\(i\)\(1\)\(i\) CFR](#)

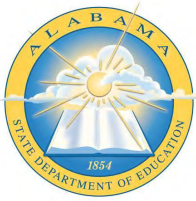
ALSDE shall follow established guidelines and state regulations to ensure the system of internal controls accurately charges the Federal award with reasonable assurance.

b) Incorporating Controls into the Official Record of non-Federal Entity [§200.430\(i\)\(1\)\(ii\) CFR](#)

The non-Federal entity (ALSDE) shall incorporate controls regarding the Federal award into the official record. This document and linked policies and procedures serves as the incorporation.

c) Reasonable Reflection of Total Compensated Activity [§200.430\(i\)\(1\)\(iii\) CFR](#)

ALSDE shall provide record that employee compensation by the non-Federal entity using Federal award monies is reasonable and does not exceed 100 percent of compensated activities.



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d) Encompassing Integrated Compensation between Federally-Assisted and All Other Activities [§200.430\(i\)\(1\)\(iv\) CFR](#)

Employee compensation for both federally-assisted and all other activities may be integrated, provided they are accounted for by established policies and practices of ALSDE, including subsidiary records.

e) Compliance with Established Accounting Policies and Practices [§200.430\(i\)\(1\)\(v\) CFR](#)

ALSDE shall comply with internally-established accounting policies and procedures applicable to Federal and non-Federal activities.

f) Distribution of Salary across Cost Objectives [§200.430\(i\)\(1\)\(vii\) CFR](#)

Salary distribution must align with the allotment of work across indirect and direct activities within the Federal award and non-Federal award.

IX. Compensation – Fringe Benefits

Fringe benefits are an allowable expense under the Federal award, provided they are implemented under established policies and procedures in the same manner of those compensated from the non-Federal award.

A. Allowable Fringe Benefits Policy Requirements [§200.431\(a\) CFR](#)

ALSDE may include, but are not limited to, costs of leave, employee insurance, pensions, and unemployment benefits under the Federal award.

B. Employee Leave [§200.431\(b\) CFR](#)

The cost of authorized absences from the job such as annual leave, family-related leave, sick leave, holidays, court leave, military leave, administrative leave, and similar are allowable provided: 1) they comply with established policies; 2) they are equitably allocated to all related activities; and 3) the accounting basis is consistently followed.

C. Written Leave Policy [§200.431\(b\)\(1\) CFR](#)

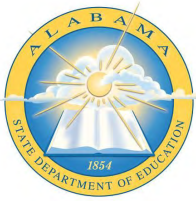
ALSDE shall provide and consistently follow a written leave policy.

D. Dividing Costs Equitably across Related Activities [§200.431\(b\)\(2\) CFR](#)

Approved written policies will be followed in distributing costs equitably across the Federal award.

E. Consistent Account Basis by Employee Grouping [§200.431\(b\)\(3\) CFR](#)

The costing of each type of leave shall be the same across the non-Federal entity (ALSDE) for the Federal award and non-Federal award in accounting basis.



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F. Written Policies for Similar Allowable Fringe Benefits [§200.431\(c\) CFR](#)

The cost of fringe benefits in the form of employer contributions or expenses are allowable provided ALSDE has established written policies. Such cost must be allocated to the Federal award and all other activities in manner consistent with individuals or groups of employees whose salaries are chargeable to the Federal award.

X. Relocation Cost of Employees

ALSDE internal practice does not allow for the expenditure of Federal award in relocation cost of employees.

XI. Travel Cost

ALSDE employees' expenses incurred in performance of their official business may be reimbursed under the Federal award pursuant to the established policies and procedures⁷ that other employees of the non-Federal entity follow. Notwithstanding the provisions of [§200.444 CFR General costs of government](#), general costs are allowable with prior written approval of the Federal awarding agency of pass-through entity and shall be in compliance with the ADF (Chapter 7-2 Statutory Requirements (page 70)).

A. Written Travel Reimbursement Policies [§200.474\(a\) CFR](#)

The non-Federal entity (ALSDE) shall have and maintain current written travel reimbursement policies and procedures to ensure the allowable costs are equitably charged to the Federal award.

B. Federal Travel Policies [§200.474\(d\) CFR](#)

In absence of written policy, the non-Federal entity (ALSDE) shall default to amounts established under 5 U.S.C. 5701-11, or by the Administrator of General Services, or by the President pursuant to any subchapter of [48 CFR 31.205-46\(a\)](#).

⁷ Refer to the following procedures: [Processing In-State Travel Procedure](#); [Processing Out-of-State Travel Procedure](#)



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Appendix

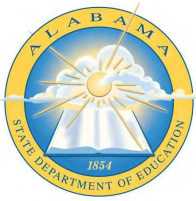


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List of Procedures

- A. [Requisition Goods Under \\$15,000 Procedure](#)
- B. [Fund Accountant: Processing A-2 Requisition Form Procedure](#)
- C. [Operations: Processing A-2 Requisition Form Procedure](#)
- D. [Request for Proposal Procedure](#)
- E. [Request for Bid Procedure](#)
- F. [Finance: Reviewed Contracts Procedure](#)
- G. [Finance: Non-Reviewed Contracts Procedure](#)
- H. [Receiving/Processing Requisitioned Goods Procedure](#)
- I. [Processing In-State Travel Procedure](#)
- J. [Processing Out-of-State Travel Procedure](#)
- K. [Processing Payroll/Fund Allocation Procedure](#)
- L. [Personnel Fund Change Procedure](#)
- M. [Leave Request/Approval Procedure](#)
- N. [Timekeeping Procedure](#)
- O. [Self-Certification Procedure](#)



Requisition Goods Under \$15,000 Procedure

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Narrative:

Once a good/service less than \$15,000 is identified for procurement, Section Program completes A-2 Requisition Form (EDBEF-36-1088) and retains the goldenrod copy for their records. Section Program sends A-2 Requisition Form to Section Coordinator via ASA.

Section Coordinator reviews A-2 Requisition Form, ensuring that unnecessary or duplicative items are not procured per [§200.318\(c\)\(1\) CFR](#). Section Coordinator initials A-2 Requisition Form and sends to Deputy State Superintendent of Education via ASA.

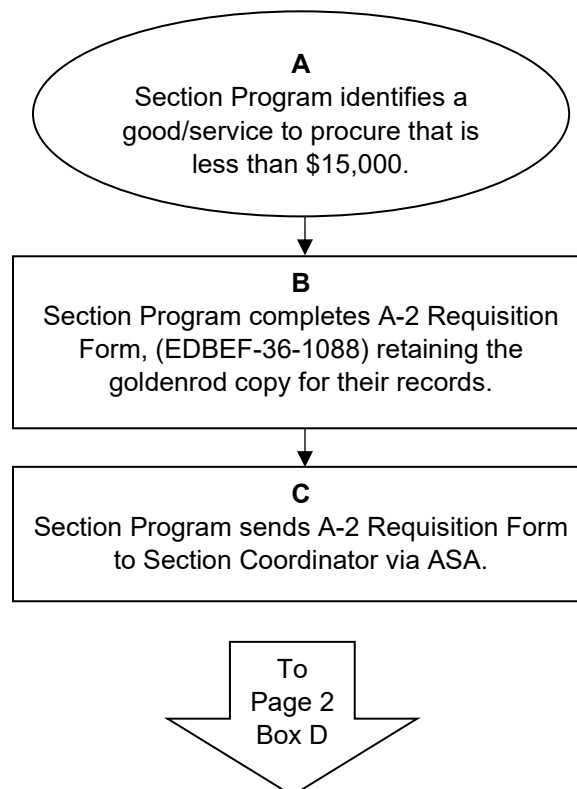
Deputy State Superintendent of Education reviews A-2 Requisition Form, ensuring that unnecessary or duplicative items are not procured per [§200.318\(c\)\(1\) CFR](#), initials A-2 Requisition Form, and forwards to Fund Accountant via ASA.

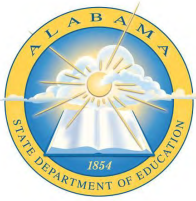
Fund Accountant processes A-2 Requisition Form following **Fund Accountant: Processing A-2 Requisition Form Procedure** before sending to Deputy State Superintendent of Administrative and Financial Services for review.

Deputy State Superintendent of Administrative and Financial Services signs A-2 Requisition Form and sends the signed form to Office of Operations.

Office of Operations processes A-2 Requisition Form following **Operations: Processing A-2 Requisition Form Procedure**.

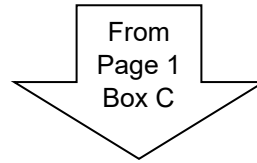
Flowchart:





Requisition Goods Under \$15,000 Procedure

Issue Date: 10/16/2018
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D
Section Coordinator reviews A-2 Requisition Form, ensuring that unnecessary or duplicative items are not procured per [§200.318\(c\)\(1\) CFR](#).

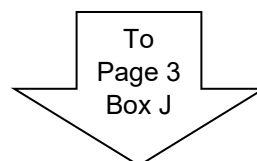
E
Section Coordinator initials the A-2 Requisition Form.

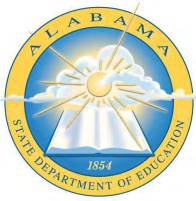
F
Section Coordinator sends A-2 Requisition Form to Deputy State Superintendent of Education via ASA.

G
Deputy State Superintendent of Education reviews A-2 Requisition Form, ensuring that unnecessary or duplicative items are not procured per [§200.318\(c\)\(1\) CFR](#).

H
Deputy State Superintendent of Education initials A-2 Requisition Form.

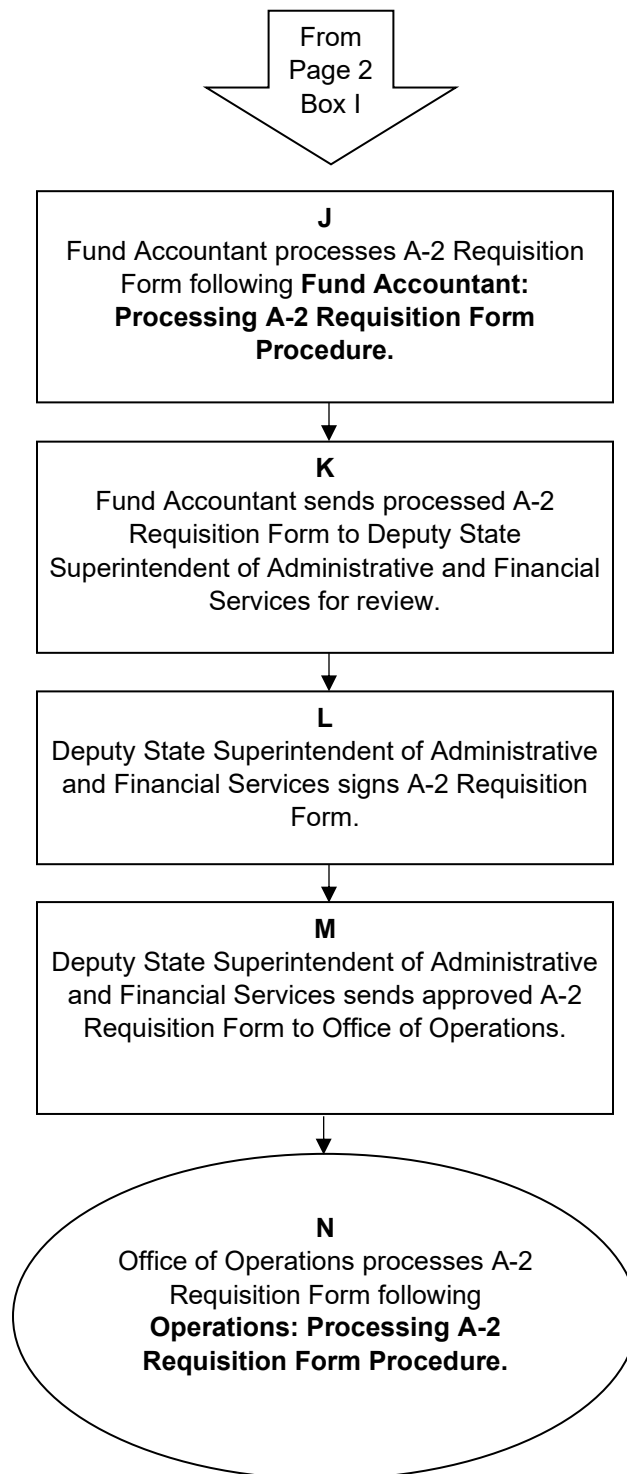
I
Deputy State Superintendent of Education sends A-2 Requisition Form to Fund Accountant via ASA.

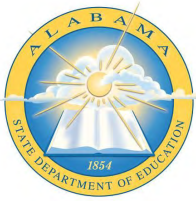




Requisition Goods Under \$15,000 Procedure

Issue Date: 10/16/2018
Effective Date: 10/16/2018





Fund Accountant: Processing A-2 Requisition Form Procedure

Issue Date: 11/26/2018

Effective Date: 11/26/2018

Narrative:

Fund Accountant receives A-2 Requisition Form and associated documentation and ensures goods/services requested are necessary and reasonable per [§200.318\(d\) CFR](#). Fund Accountant verifies budget availability for the requisitioned goods, revising the budget as needed, and notes the date received on A-2 Requisition Form. Fund Accountant ensures A-2 Requisition Form is filled out in its entirety, including number of items, total cost, per unit cost, item description for each line item, and all required signatures. Once complete, Fund Accountant initials and dates the 'Funds Available' line.

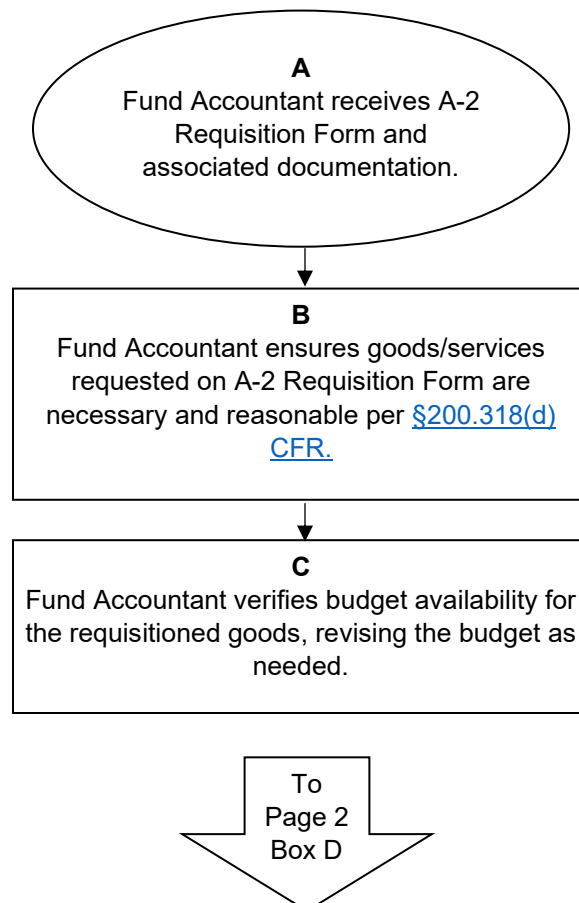
Fund Accountant prints A-2 Requisition Form Coding MS Excel spreadsheet, completes all required information, and adds line items in numerical order. Fund Accountant verifies that totals on A-2 Requisition Form Coding spreadsheet and A-2 Requisition Form match and obtains Unit Manager approval (if required).

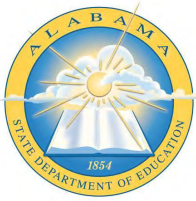
Fund Accountant makes a copy of quote/invoice of all requisition documentation. One copy of all documentation and A-2 Requisition Form Coding spreadsheet is filed in Accounting. Fund Accountant sends originals of all documents to Accounting Supervisor.

Accounting Supervisor reviews and signs A-2 Requisition Form and sends to Deputy State Superintendent of Administrative and Financial Services ASA.

Deputy State Superintendent of Administrative and Financial Services ASA reviews and signs A-2 Requisition Form and sends to Administrator, Office of Operations to process per Operations: Processing A-2 Requisition Form Procedure.

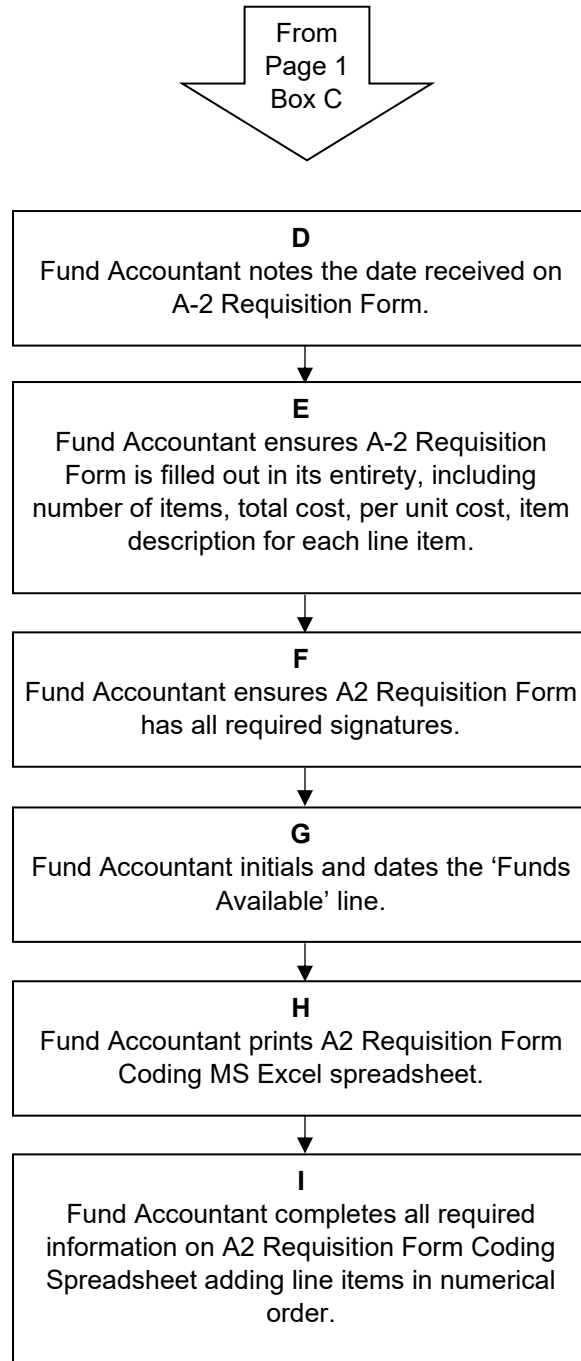
Flowchart:

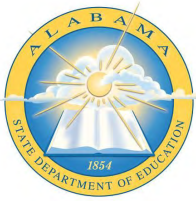




Fund Accountant: Processing A-2 Requisition Form Procedure

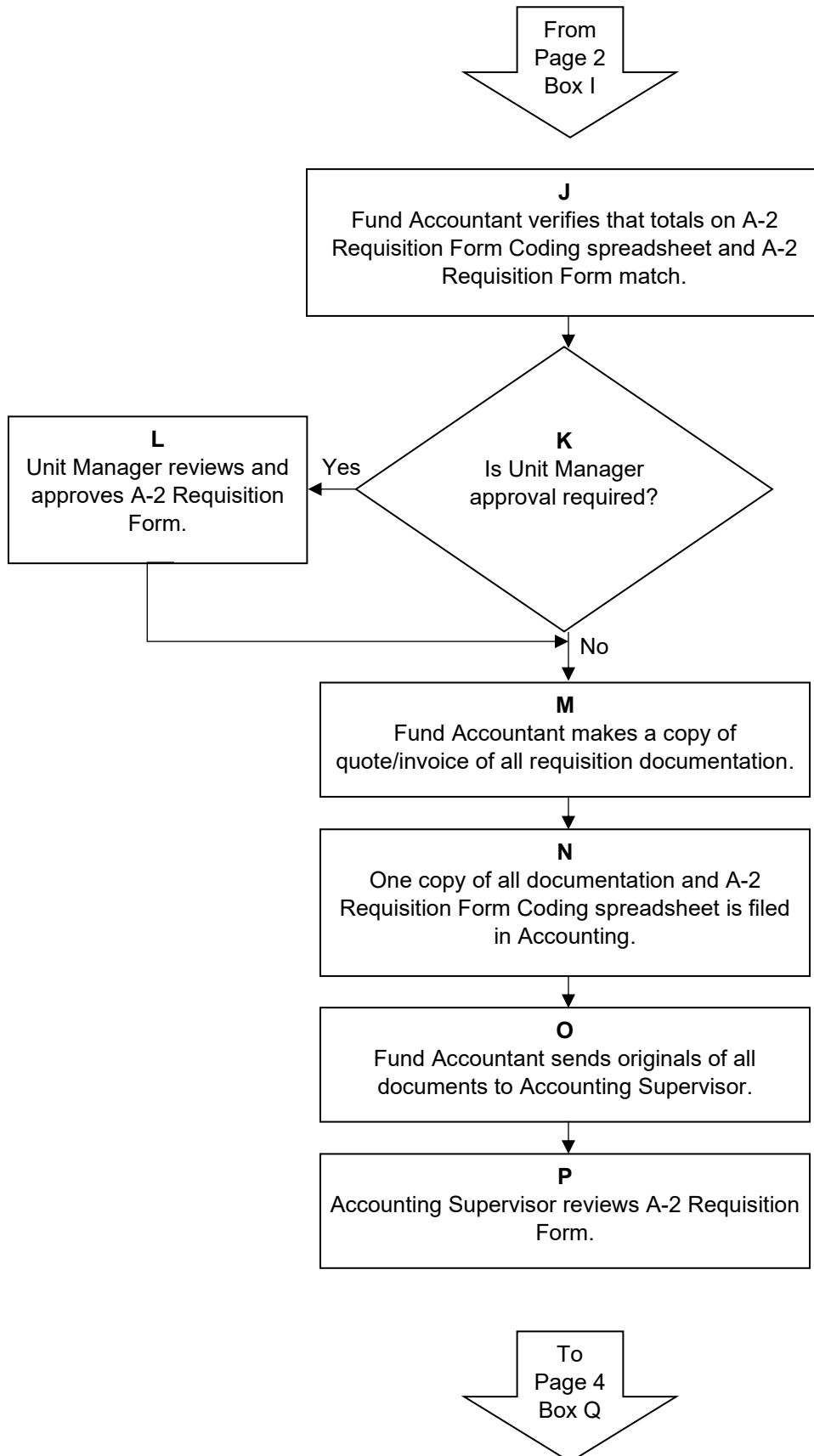
Issue Date: 11/26/2018
Effective Date: 11/26/2018

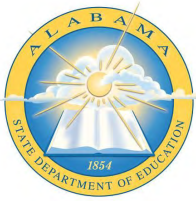




Fund Accountant: Processing A-2 Requisition Form Procedure

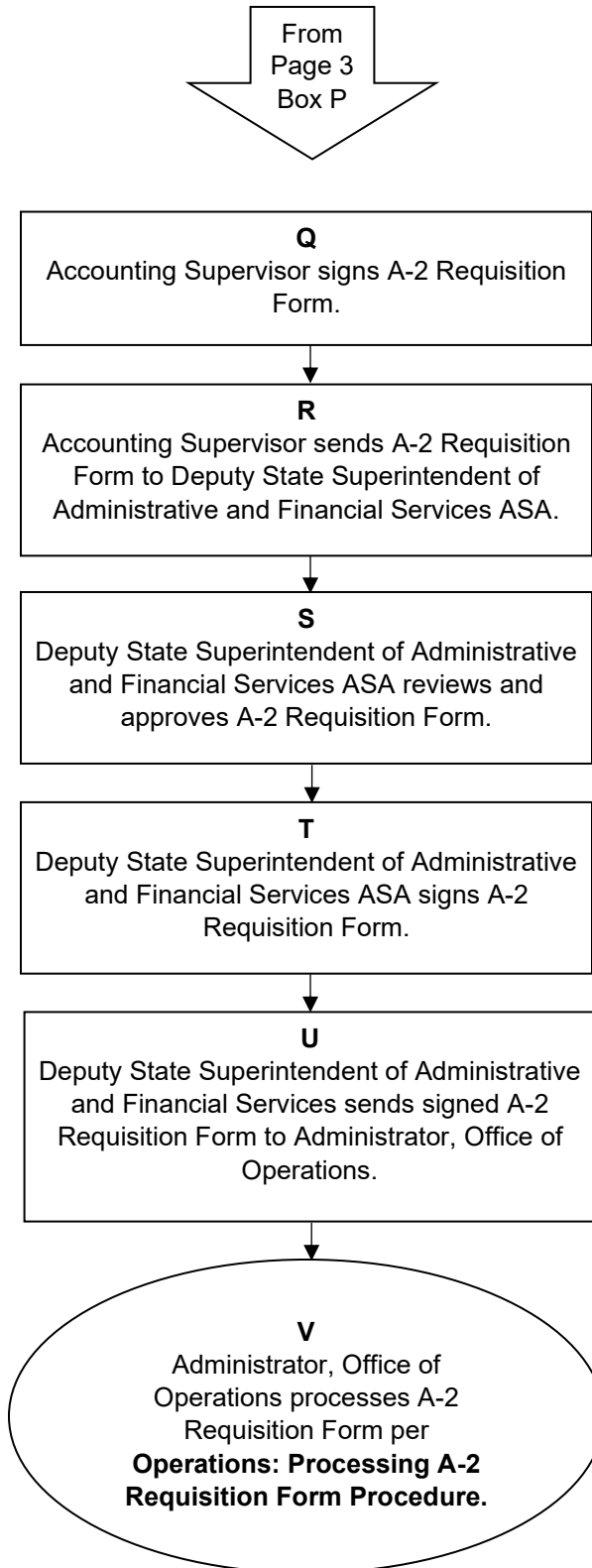
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Effective Date: 11/26/2018

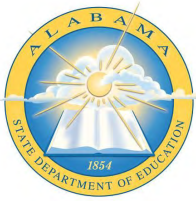




Fund Accountant: Processing A-2 Requisition Form Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018





Operations: Processing A-2 Requisition Form Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018

Narrative:

Administrator, Office of Operations receives approved A-2 Requisition Form packet from Deputy State Superintendent of Administrative and Financial Services ASA. Administrator, Office of Operations date stamps and reviews A-2 Requisition Form packet, ensuring all required documents have been received and the quote is right, valid, and attached following guidance detailed in the Alabama Department of Finance (Chapter 4-4 Classification of Purchases (page 26)). Administrator, Office of Operations signs A-2 Requisition Form.

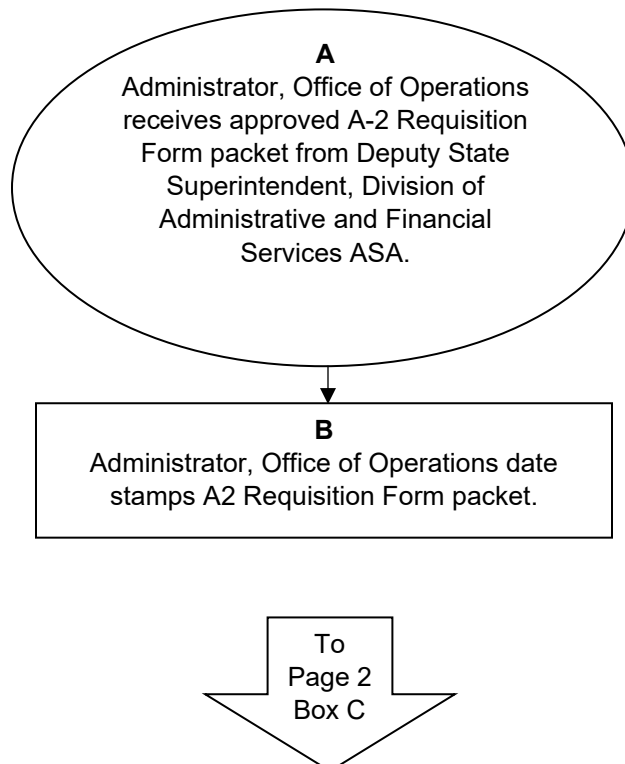
If the total dollar value of the A-2 Requisition Form is under \$1,000, Administrator, Office of Operations assigns an in-house purchase order number categorized as A or B accordingly.

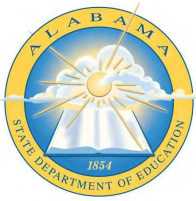
If the total dollar value of the A-2 Requisition Form is over \$1,000, Administrator, Office of Operations enters A-2 Requisition Form request data in STAARS for ALSDE Purchasing approval to meet requirements of [§200.318\(i\) CFR](#). *Note: STAARS ensures availability of budgetary authority through encumbrance accounting.* ALSDE Purchasing approves and assigns a purchase order number. *Note: ALSDE Purchasing personnel are notified via STAARS electronic workflow.*

Administrator, Office of Operations sends the vendor a copy of the purchase order and logs purchase order information into the Operations Database MS Excel spreadsheet to meet requirements of [§200.318\(i\) CFR](#).

Once the purchase order has been issued, Administrator, Office of Operations attaches each of the white, blue, yellow, and green purchase order sheets to each corresponding A2 Requisition Form. Administrator, Office of Operations sends the white purchase order copy and A-2 Requisition Form to Accounting Control, the blue purchase order copy and A-2 Requisition Form to Accountant, and the yellow purchase order copy and A2 Requisition Form to the requestor. Administrator, Office of Operations files green purchase order copy and A2 Requisition Form.

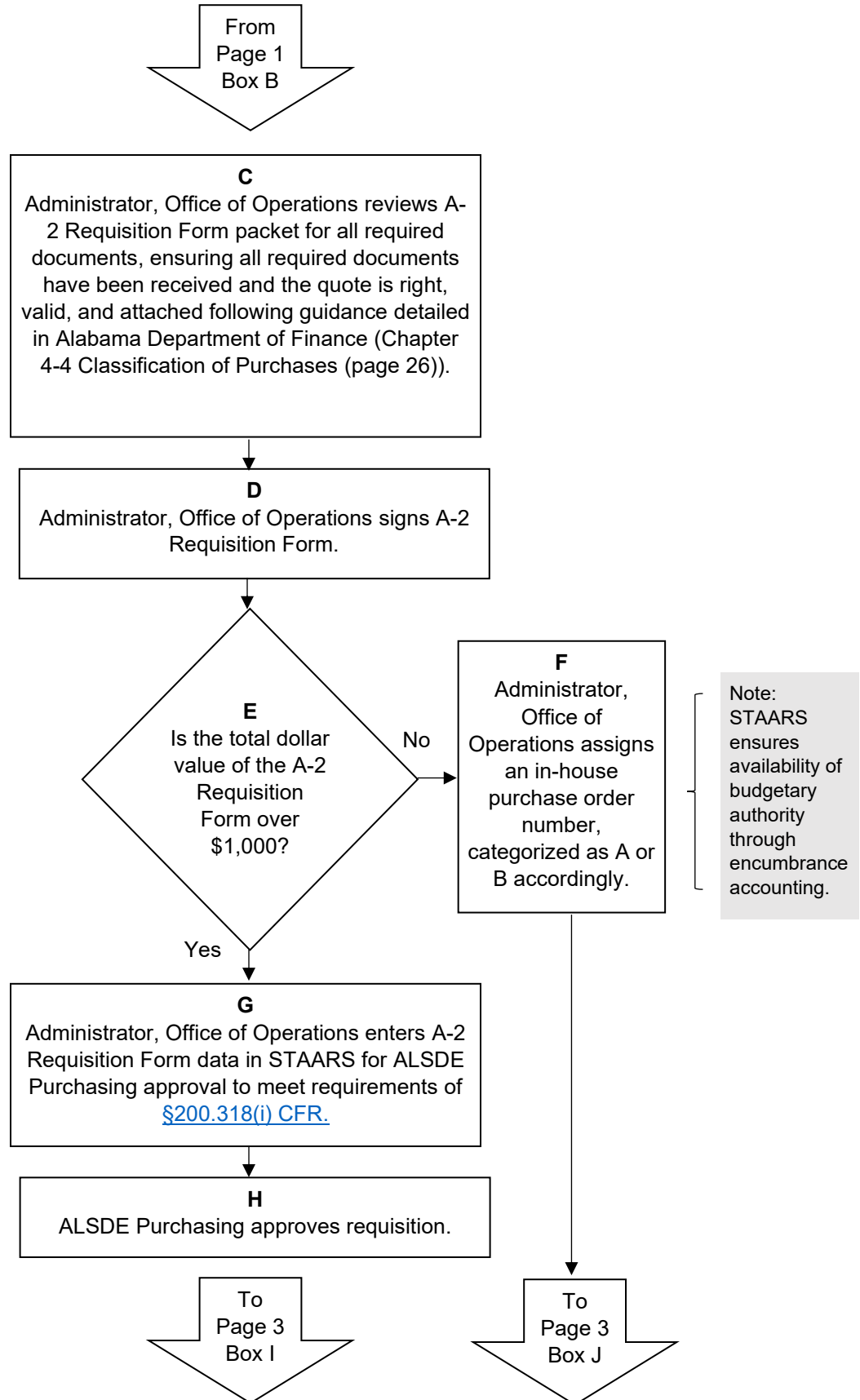
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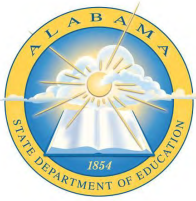




Operations: Processing A-2 Requisition Form Procedure

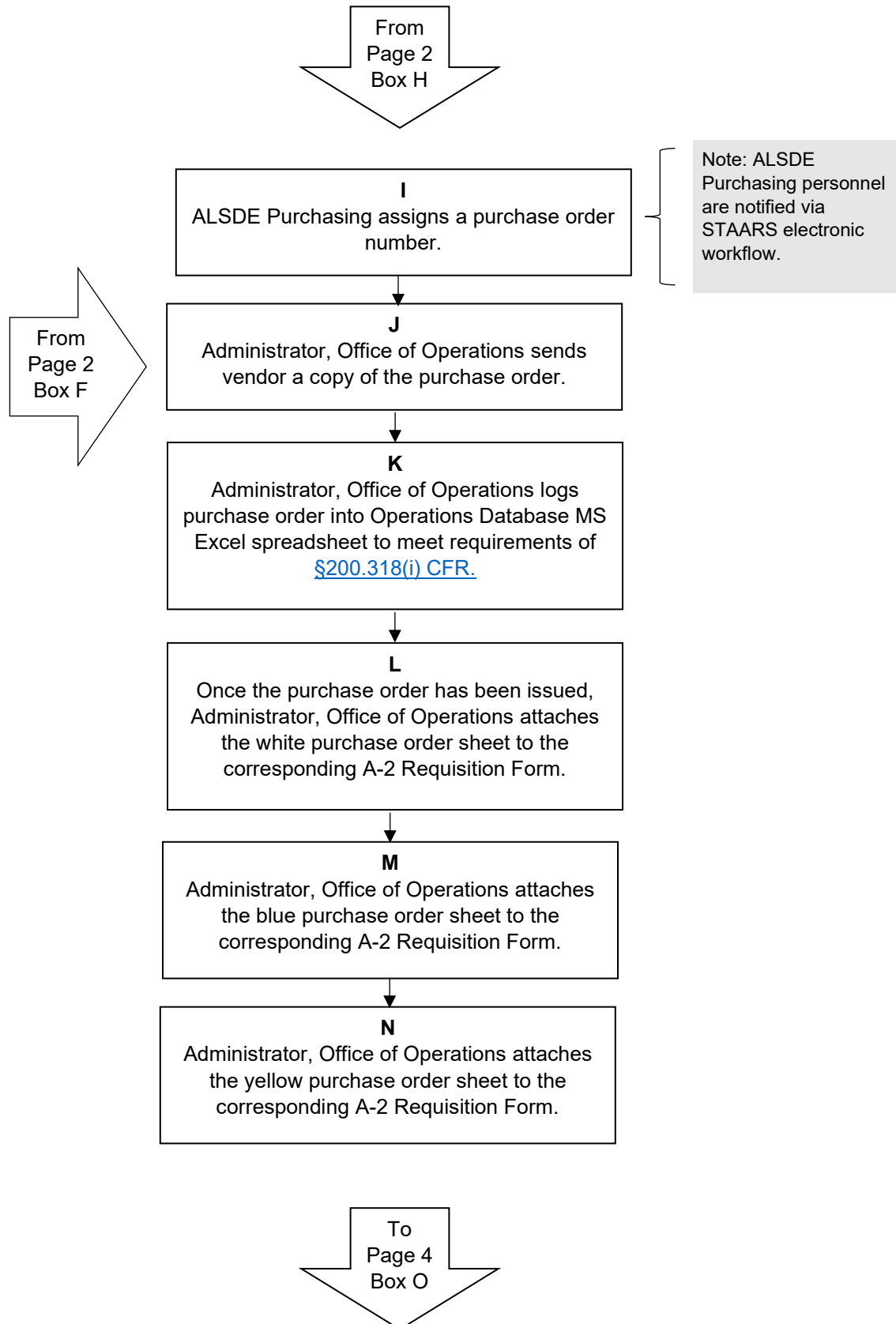
Issue Date: 11/26/2018
Effective Date: 11/26/2018

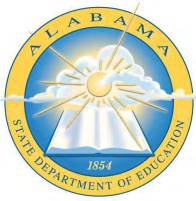




Operations: Processing A-2 Requisition Form Procedure

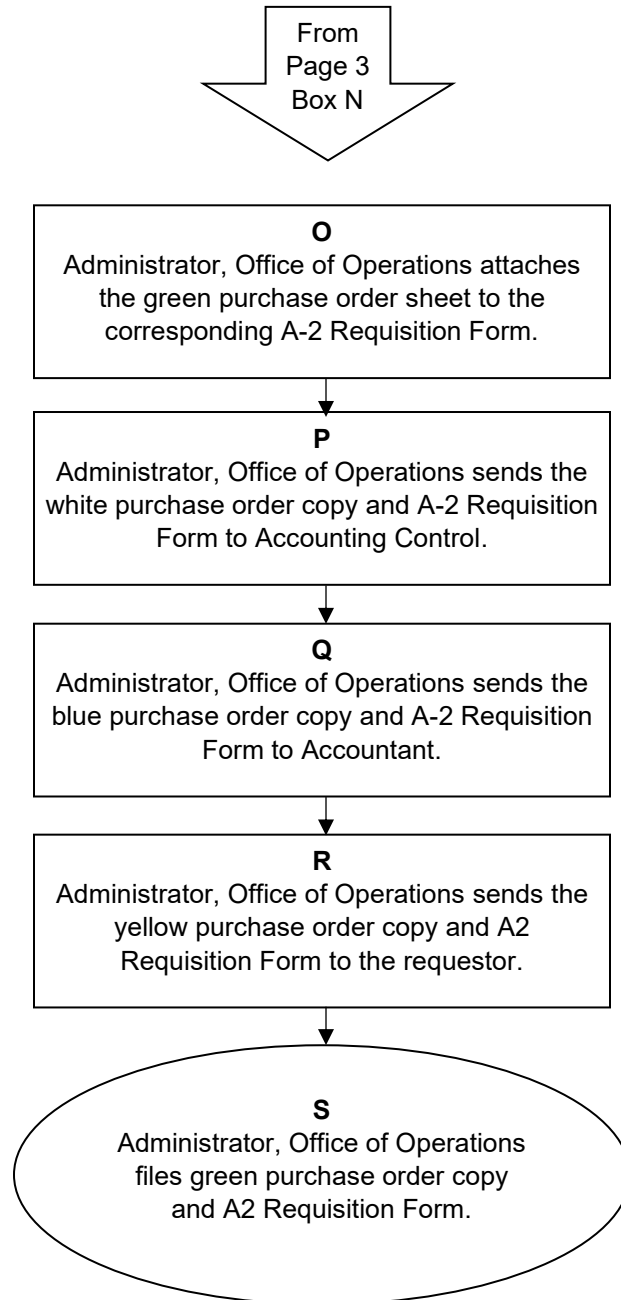
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Effective Date: 11/26/2018

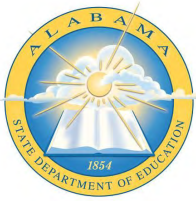




Operations: Processing A-2 Requisition Form Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018





Request for Proposal Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018

Narrative:

Section Program notifies Administrator, Office of Operations of identified need for goods \$15,000 or higher in value and meets with Administrator, Office of Operations to begin the process to ensure that all requirements of the Alabama Department of Finance (Chapter 4-5 Purchase Requirements (page 27)) and [§200.319\(c\)\(1\) CFR are met.](#)

Administrator, Office of Operations provides Section Program with an ALSDE Request for Proposal template in electronic format with instructions to complete Purpose & Background section (1.1) and Scope section (2.1/2.2). Section Program prepares the Request for Proposal, following the proposal template, noting that all responses are to be sent to Administrator, Office of Operations.

Section Program sends Request for Proposal to Administrator, Office of Operations in MS Word format to post Request for Proposal in STAARS and advertise RFP on ALSDE website, meeting the requirements of [§200.320\(d\)\(1\) CFR](#) and ensuring that an adequate number of qualified sources are solicited per [§200.320\(d\)\(2\) CFR.](#)

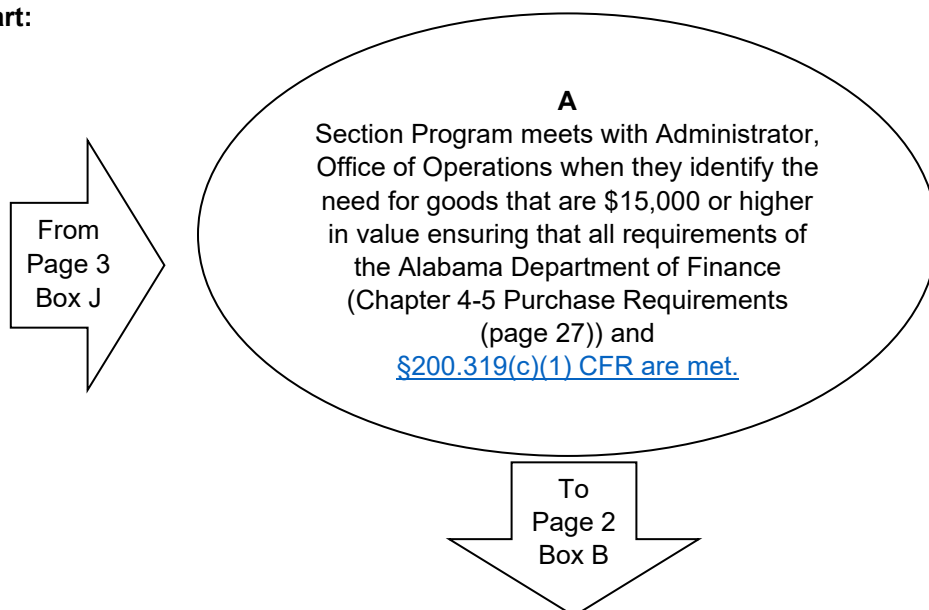
An RFP Review Committee is selected by Administrator, Office of Operations. A General Requirements Checklist and an RFP Evaluation Rubric are created to conduct evaluations of the proposals received per [§200.320\(d\)\(3\) CFR.](#)

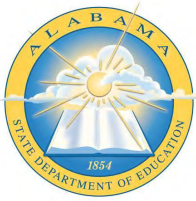
Administrator, Office of Operations holds all received sealed Request for Proposal responses until time of opening. On the date and time specified in the Request for Proposal, all received Request for Proposal responses are reviewed by Request for Proposal Review Committee, following General Requirements Checklist and RFP Evaluation Rubric per [§200.320\(d\)\(3\) CFR](#), evaluating which program is most advantageous to the program per [§200.320\(d\)\(4\) CFR](#) and [§200.320\(d\)\(5\) CFR.](#)

If no vendor is selected from Request for Proposal responses, the process starts over. If a vendor is selected, the requesting Section Program is notified of RFP award. Administrator, Office of Operations receives award notification via SR (Solicitation Response) form.

Requesting Section Program drafts a contract following the **Finance: Reviewed Contracts Procedure**. Administrator, Office of Operations maintains all reviewed RFP responses, including notes, in office in case of possible vendor appeals.

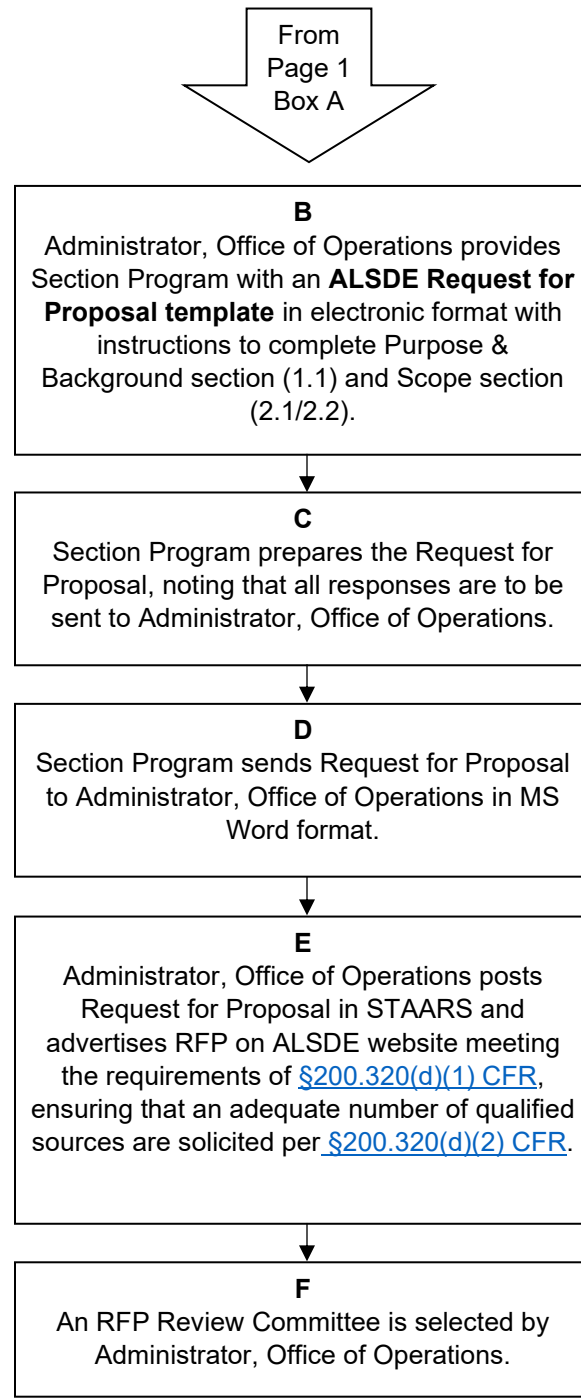
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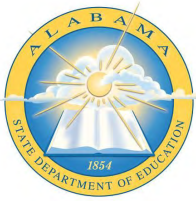




Request for Proposal Procedure

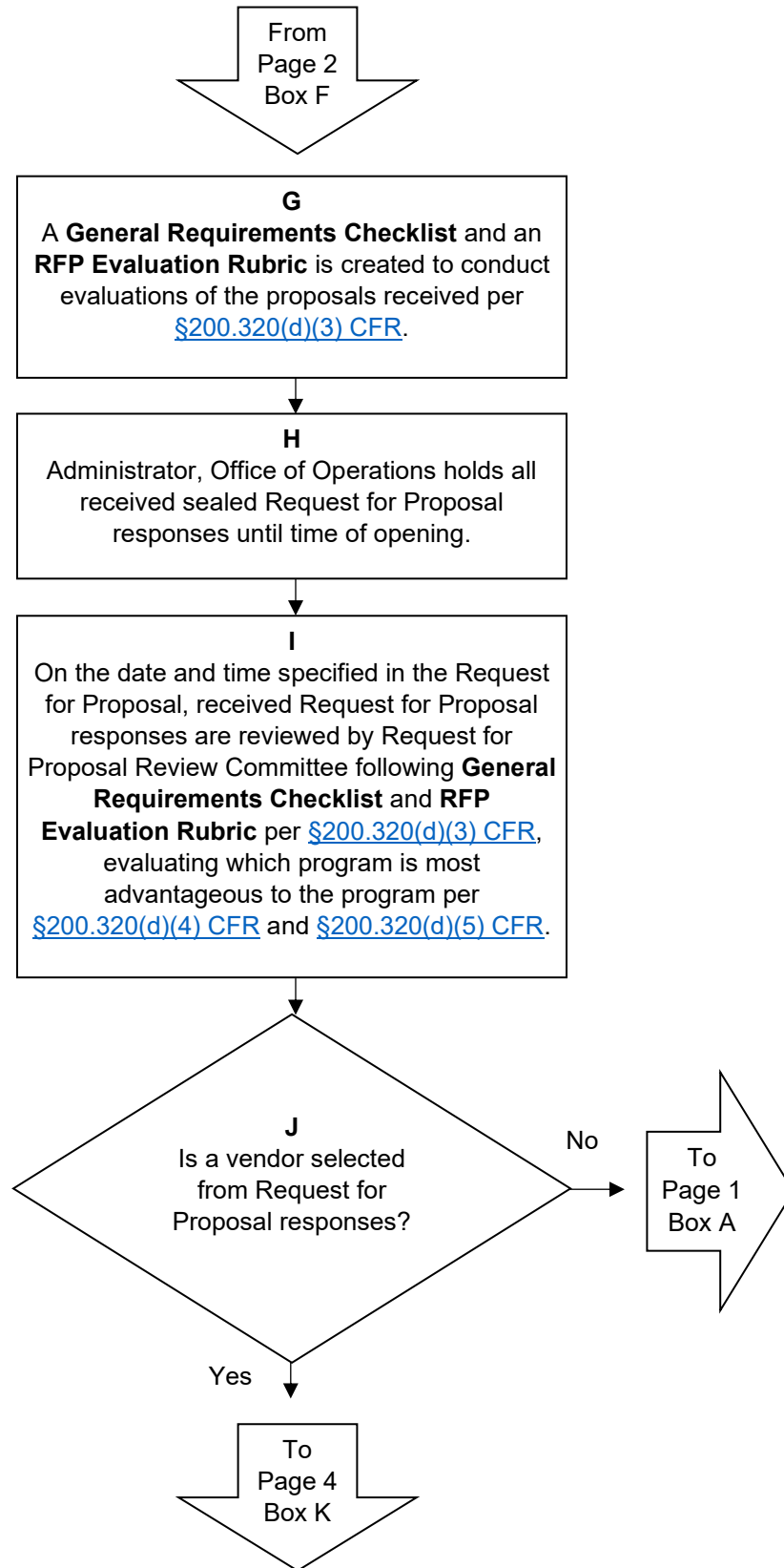
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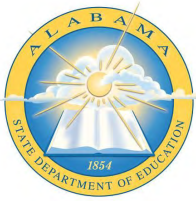




Request for Proposal Procedure

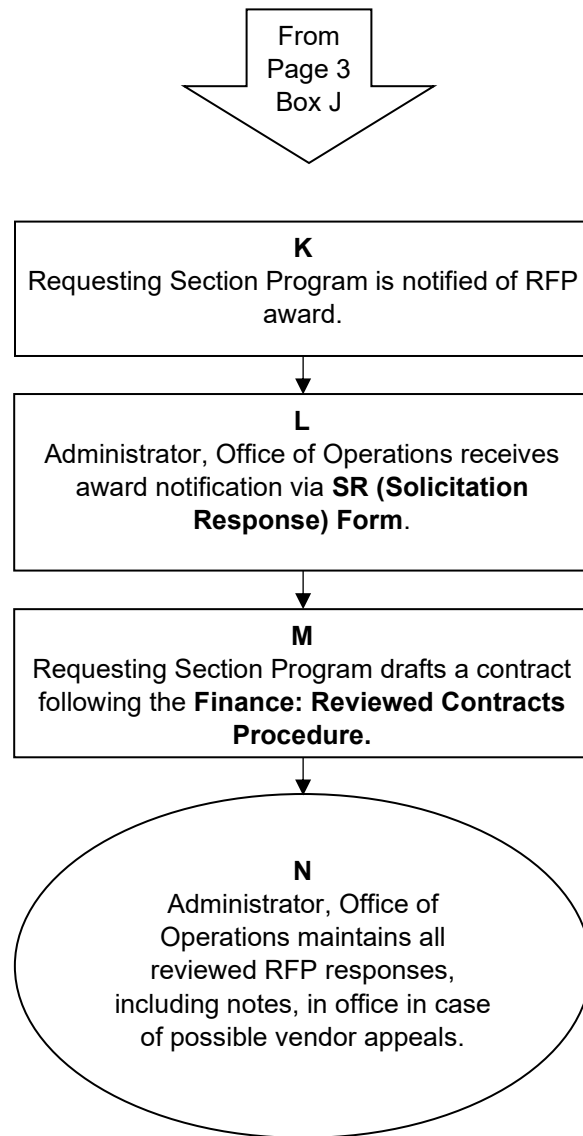
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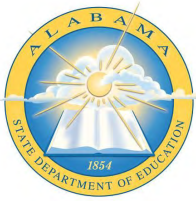




Request for Proposal Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018





Request for Bid Procedure

Issue Date: 11/26/2018

Effective Date: 11/26/2018

Narrative:

Section Program identifies a service to procure over \$15,000 in value and meets with Administrator, Office of Operations to ensure alignment with the Alabama Department of Finance (Chapter 4-5 section C Purchases Greater than \$14,999.99 (page 27)) and [§200.319\(c\)\(1\) CFR](#). Administrator, Office of Operations requests Section Program provide specifications for the identified service. Section Program provides specifications to Administrator, Office of Operations, who enters specifications into STAARS and creates an order.

State of Alabama Purchasing Department processes Request for Bid from the bid specifications received via STAARS dataflow to meet the requirements of the Alabama Department of Finance (Chapter 4-5 section C Purchases Greater than \$14,999.99 (page 27)), [State of Alabama Administrative Code](#) (Chapter 355-4-1), and [§200.320\(c\) CFR](#).

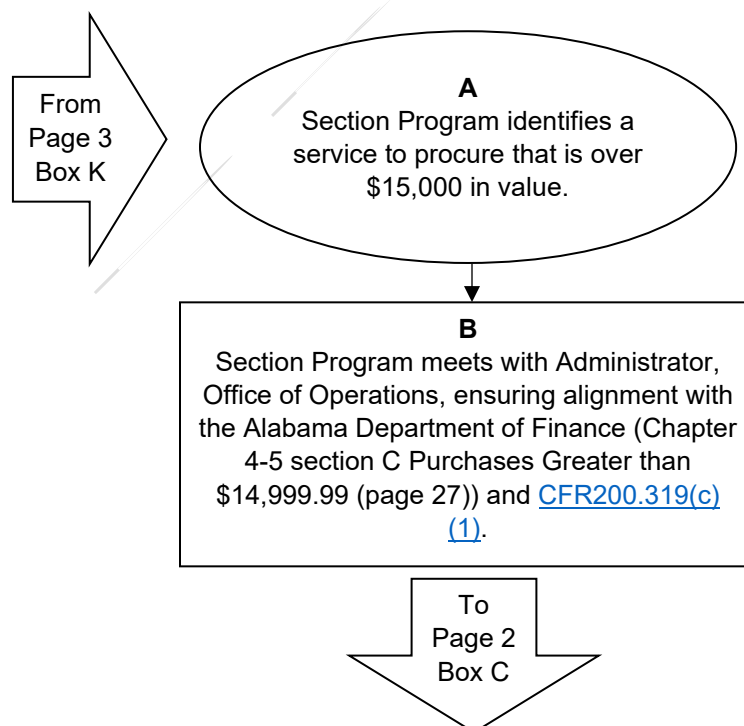
Administrator, Office of Operations witnesses bid opening and brings all bids back to requesting Section Program to review. If Section Program does not select a bid, the process starts over.

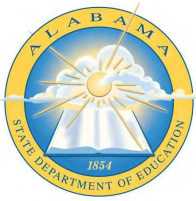
If the Section Program does not select the lowest bid, they will need to provide adequate justification for the selection to Administrator, Office of Operations, who will provide the justification to State of Alabama Purchasing Director for approval via STAARS. Administrator, Office of Operations works with Section Program to develop detailed justification for the selection.

State of Alabama Purchasing Director reviews justification in STAARS. If justification is not approved, Section Program reviews all bids again to determine if another bid is acceptable. If another bid is not determined acceptable, the bid process starts over again.

Once a bid is selected that is either the lowest bid or has received approval for selection justification, Administrator, Office of Operations enters the bid selection in STARRS, creating a Master Agreement with the vendor for the next five years.

Flowchart:

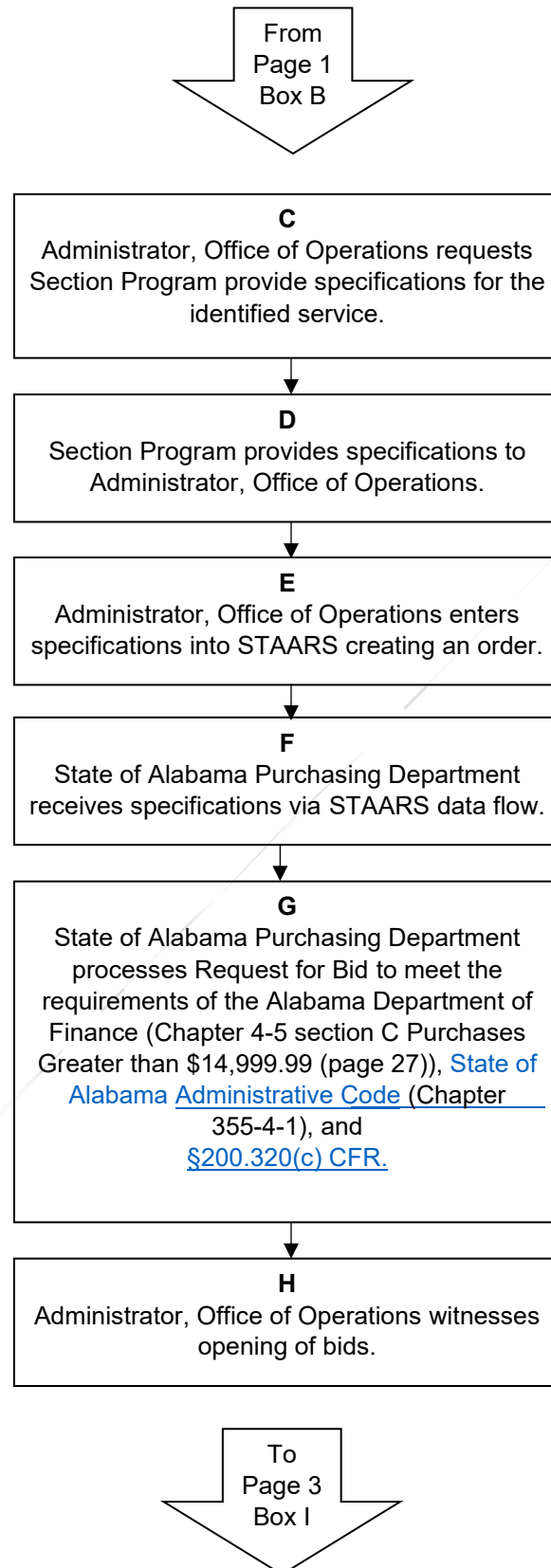


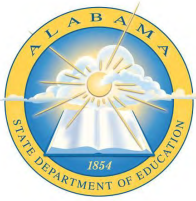


Request for Bid Procedure

Issue Date: 11/26/2018

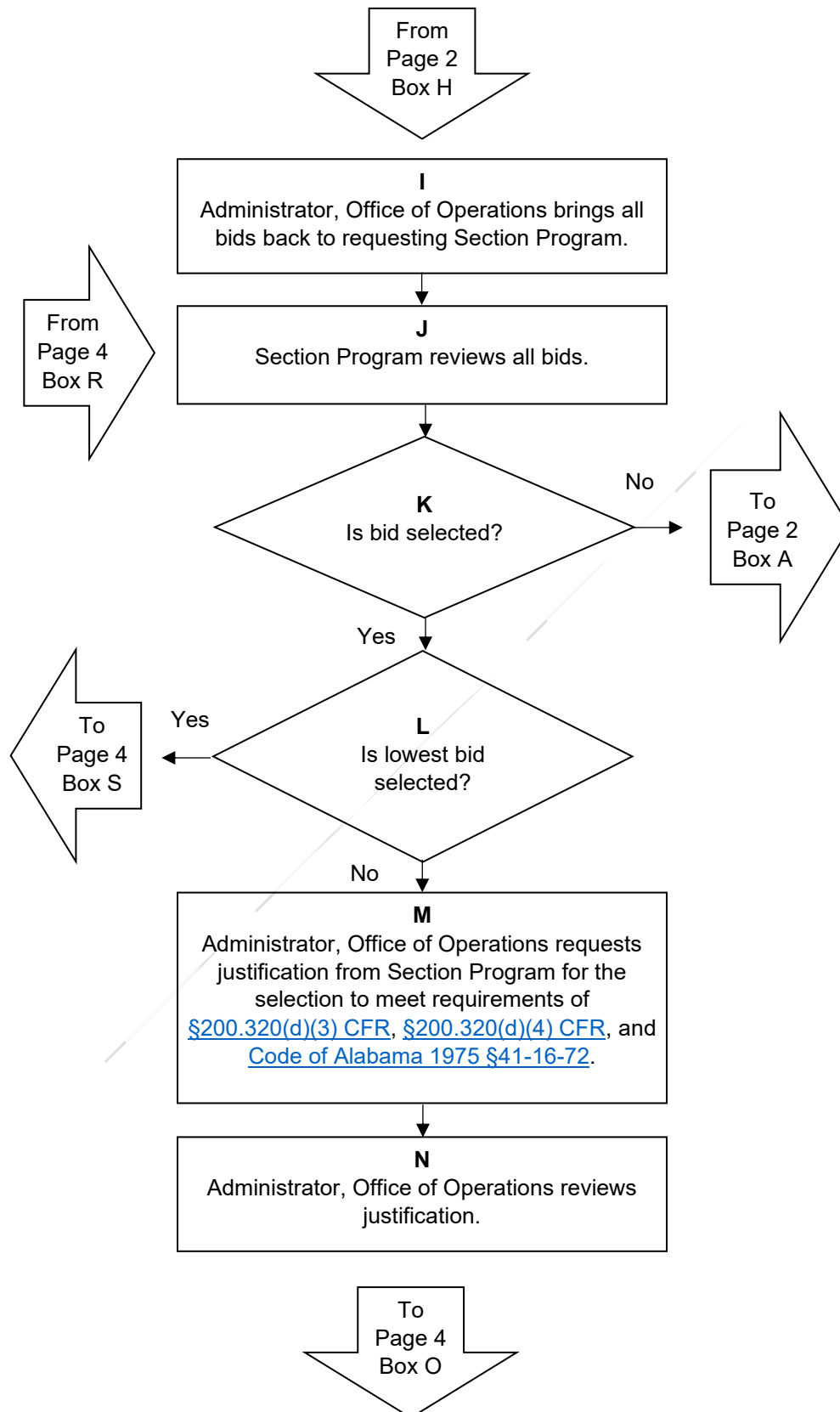
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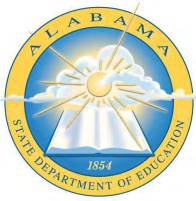




Request for Bid Procedure

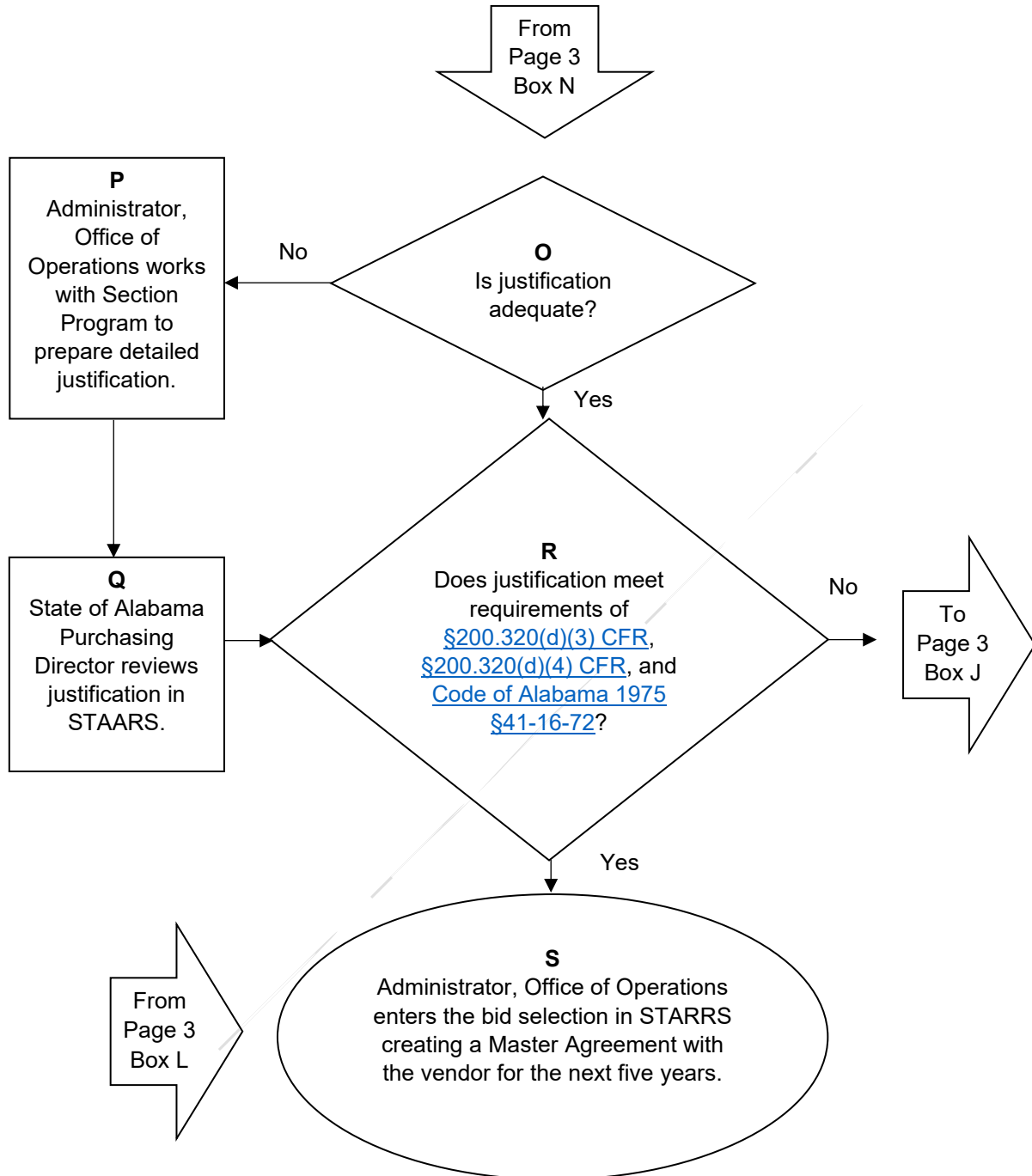
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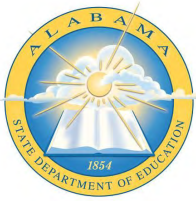




Request for Bid Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018





Finance: Reviewed Contracts Procedure

Issue Date: 11/29/2018

Effective Date: 11/29/2018

Narrative:

Section Program writes a contract that includes all required clauses and provisions per [§200.326 CFR](#), following the Contract Checklist for all contracts needed. Section Program then routes five copies of the contract, with a routing slip attached, to Section Head for division approval.

One month prior to the Legislative Oversight Contract Review Committee meeting, Section Head signs the attached routing slip and contract (if needed) and forwards the five copies of the contract to Fund Accountant for review.

Fund Accountant ensures all Contract Checklist items are included with the contract and program budget is available to cover the contract. Once complete, Fund Accountant forwards five copies of the contract to Contract Accountant.

Contract Accountant assigns a contract number and enters the contract name, number, date, and purpose into the Contract Database MS Excel spreadsheet. Contract Accountant retains one copy of the contract and sends the other four copies to Deputy State Superintendent of Administrative and Financial Services ASA.

Deputy State Superintendent of Administrative and Financial Services ASA logs received contract information, tracking the date the contract was received, contractor's name, contract number, date, and amount. Deputy State Superintendent of Administrative and Financial Services ASA then forwards the four copies of the contract to the legal department (General Counsel).

General Counsel signs the contracts and initials the routing slip to signify that the legal department has reviewed and deemed all requirements to be met. General Counsel returns the contracts to Deputy State Superintendent of Administrative and Financial Services ASA.

Deputy State Superintendent of Administrative and Financial Services ASA ensures the contracts have been signed by the vendor and returns any unsigned contracts to originating Section Program for vendor signature (as required). Once Section Program has returned the vendor-signed contracts, Deputy State Superintendent of Administrative and Financial Services ASA signs contracts and forwards the four signed copies of the contract to State Superintendent of Education ASA for review and signature.

State Superintendent of Education ASA reviews and signs contracts and returns signed contracts to Deputy State Superintendent of Administrative and Financial Services ASA.

Deputy State Superintendent of Administrative and Financial Services ASA sends signed contract to Contract Review Committee Clerk prior to the meeting date listed on the posted Contract Review Committee meeting agenda. Contract Review Committee Clerk acknowledges receipt of signed contract via the Confirmation Sheet.

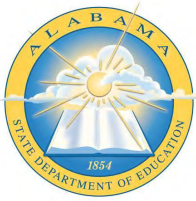
Deputy State Superintendent of Administrative and Financial Services ASA sends originating Section Program a contract review notification letter and contract received memorandum and sends State Board a packet with contract review notification letter and Contract Review Report Form.

Section Program meets with Chairman of the Contract Review Committee to explain the contract.

At the Legislative Oversight Contract Review Committee meeting, Contract Review Committee reviews proposed contract with a representative from Section Program in attendance to answer any questions. *Note: Contract Review Committee may hold the proposed contract for 45 days or request more information.*

Once contract has been approved, Contract Review Committee Clerk sends it to Governor's legal office for review. *Note: Contracts have NOT received final approval at this point. Vendors are not to perform any professional services until State of Alabama Comptroller has approved the contract.*

Governor's legal office reviews and approves the contract and obtains Governor's signature. Governor's legal office sends signed contract to Deputy State Superintendent of Administrative and Financial Services ASA.



Finance: Reviewed Contracts Procedure

Issue Date: 11/29/2018

Effective Date: 11/29/2018

Deputy State Superintendent of Administrative and Financial Services ASA sends signed contract to Contract Accountant.

Contract Accountant distributes one copy of the contract to Fund Accountant and two copies of the contract to Section Program (one to file and one to send to the vendor). The last copy of the contract is filed in Accounting with the received signed contract and the previously retained copies.

Fund Accountant sends Fund Information MS Excel spreadsheet to Contract Accountant.

Contract Accountant enters Master Agreement (MAP1, ISA, or MAPIT) in STAARS and attaches a scanned copy of the signed contract to it.

State of Alabama Comptroller reviews Master Agreement and contract in STAARS. Contract Accountant reviews STAARS to determine approval status of Master Agreement. Comptroller may either approve the contract or deny the contract based on legal reasons or on missing documentation.

For contracts denied based on legal regulations per [State of Alabama Administrative Code](#), Contract Accountant notifies the Fund Accountant. Fund Accountant then notifies the originating Section Program of the contract denial. Section Program will need to route the contract through the Reviewed Contracts Procedure again for approval, either to start a new contract or to add an amendment to the contract.

For contracts denied due to missing supporting documentation, Contract Accountant may work in conjunction with Fund Accountant to acquire documentation. Contract Accountant uploads missing documentation into STAARS.

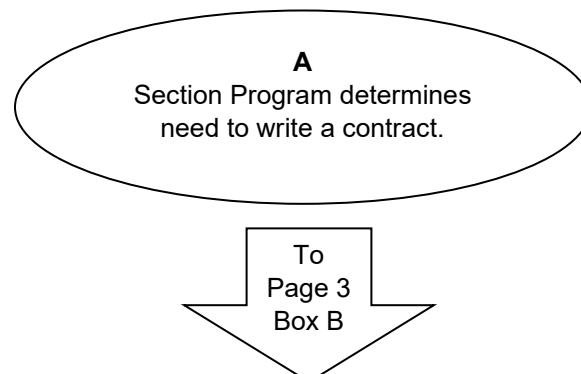
Once contract is approved by State of Alabama Comptroller, Contract Accountant enters an encumbrance DOP1 into STAARS and vendor may begin working the contract.

Section Program reviews and signs the invoice for the contract and forwards the invoice to Fund Accountant. The vendor may send the invoice directly to Accounting; however, the invoice must be sent to Section Program for review and approval before it may be processed.

Fund Accountant enters material receipt (MR) and invoice (IN), which references DOP1, and payment document Payment Request Commodity Based (PRC), which references DOP1, into STAARS. Payment is reviewed and approved by Account Manager/Accounting Control in STAARS.

State of Alabama Comptroller reviews and approves payment in STAARS then creates a check or an EFT. EFT occurs within two to three days. If a check was created, Operations Runner picks up check from State of Alabama Comptroller to deliver to Accounting Control. Accounting Control distributes check to corresponding Fund Accountant who made the original payment request. Fund Accountant mails check to vendor.

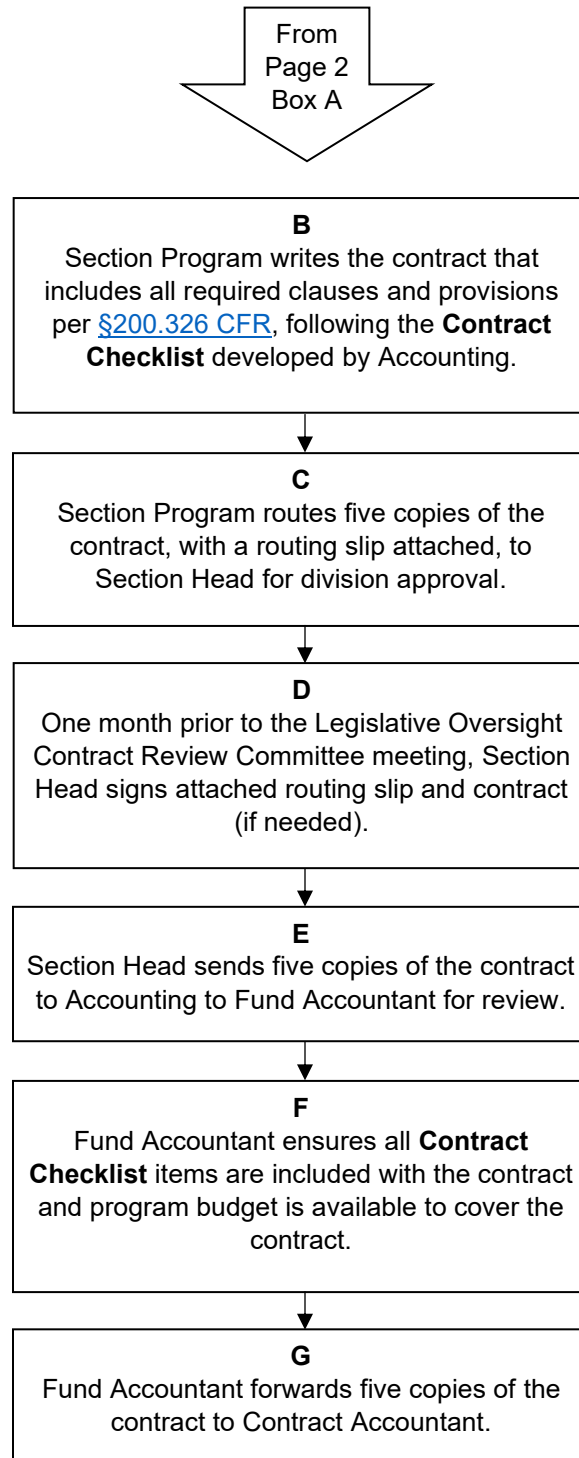
Flowchart:

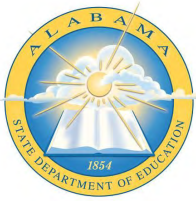




Finance: Reviewed Contracts Procedure

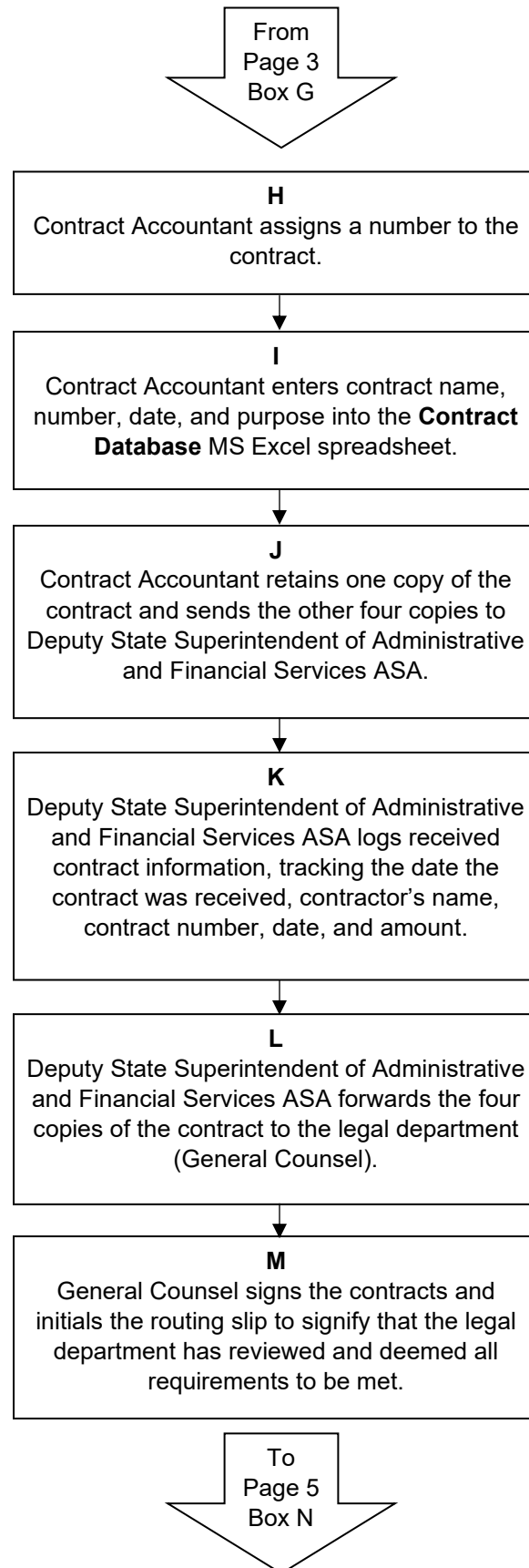
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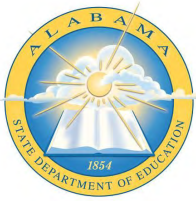




Finance: Reviewed Contracts Procedure

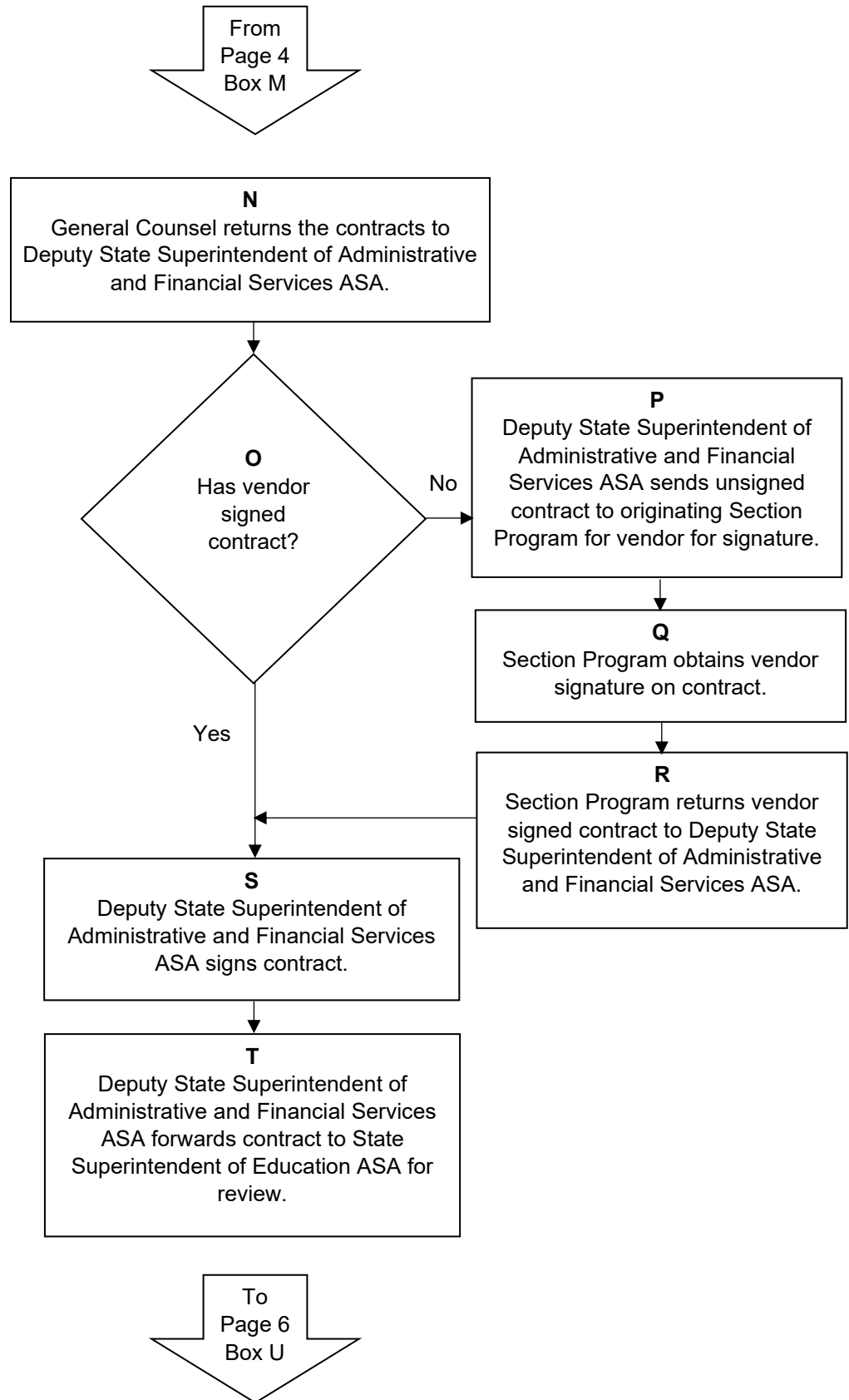
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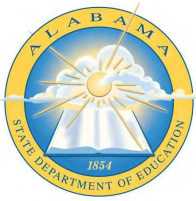




Finance: Reviewed Contracts Procedure

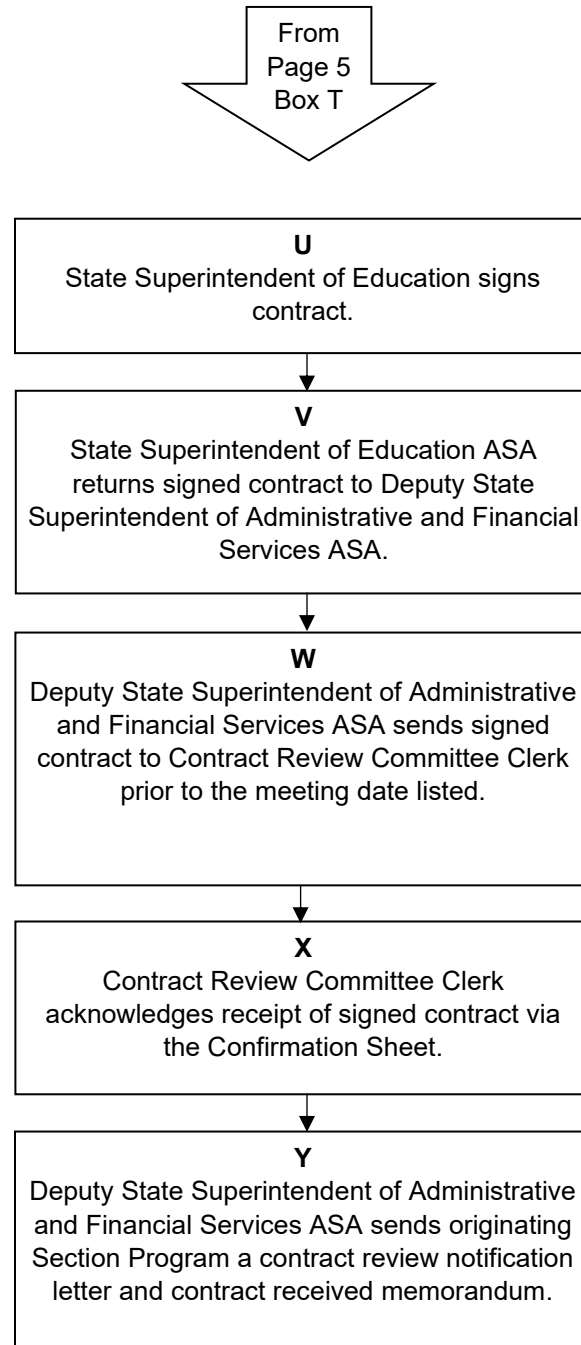
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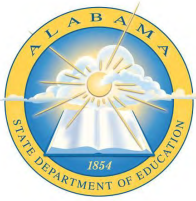




Finance: Reviewed Contracts Procedure

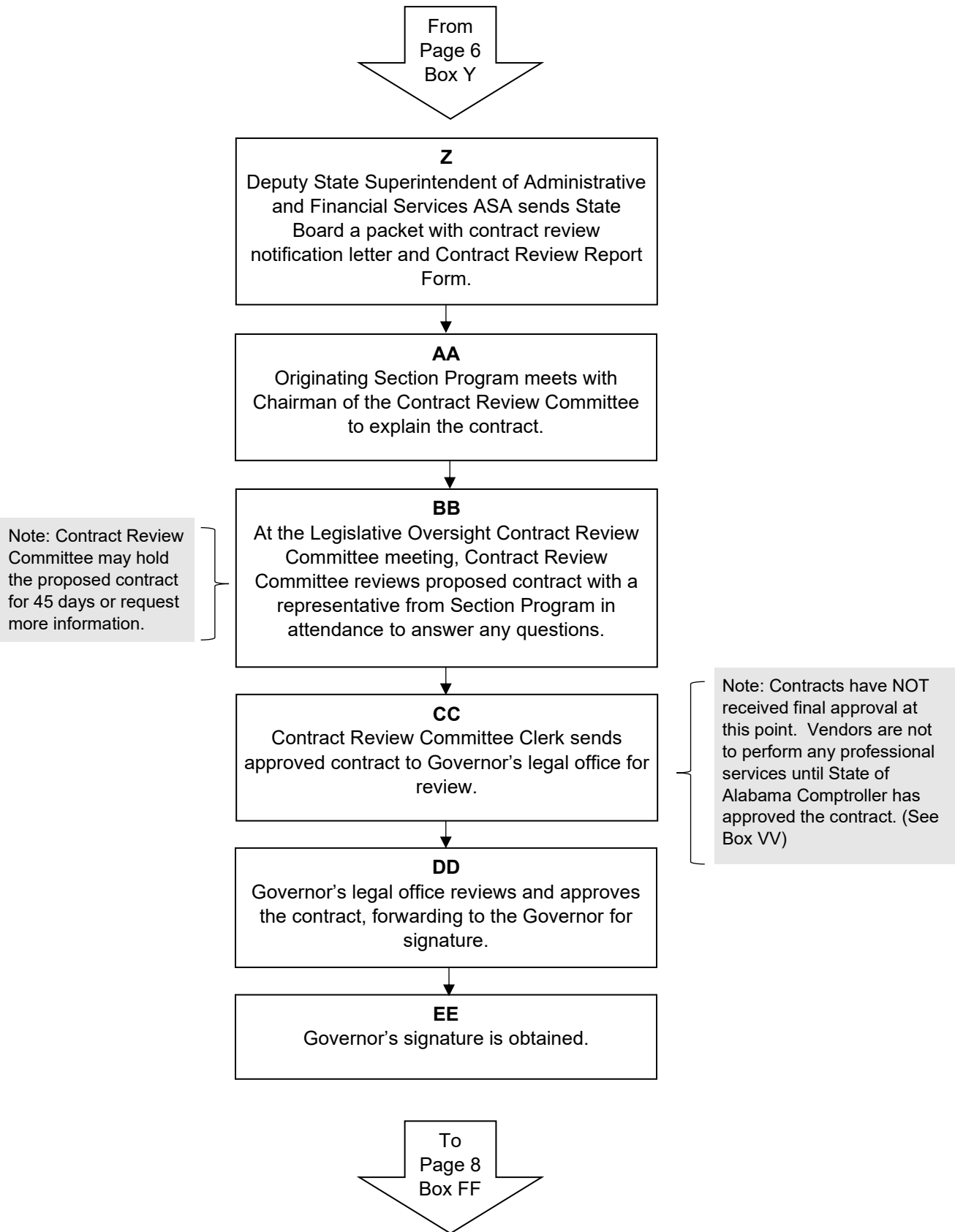
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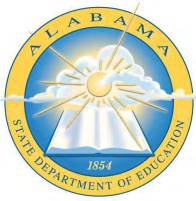




Finance: Reviewed Contracts Procedure

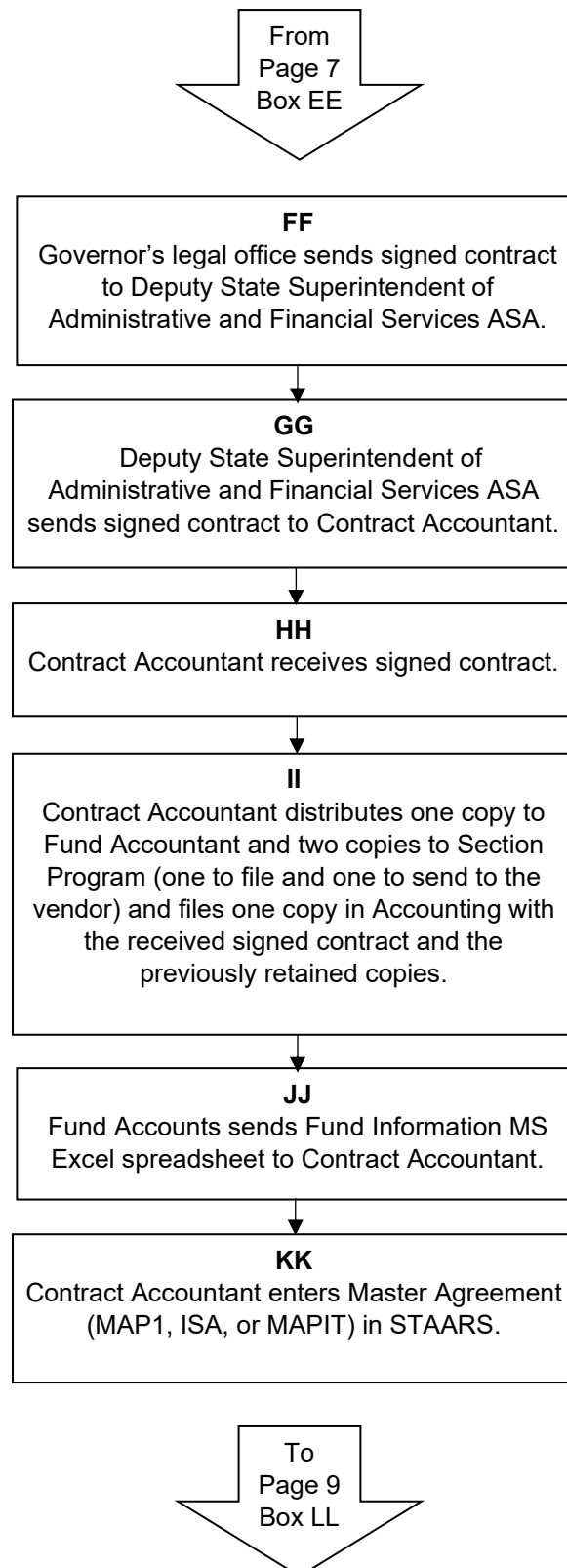
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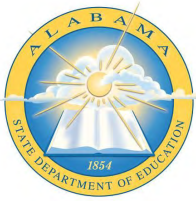




Finance: Reviewed Contracts Procedure

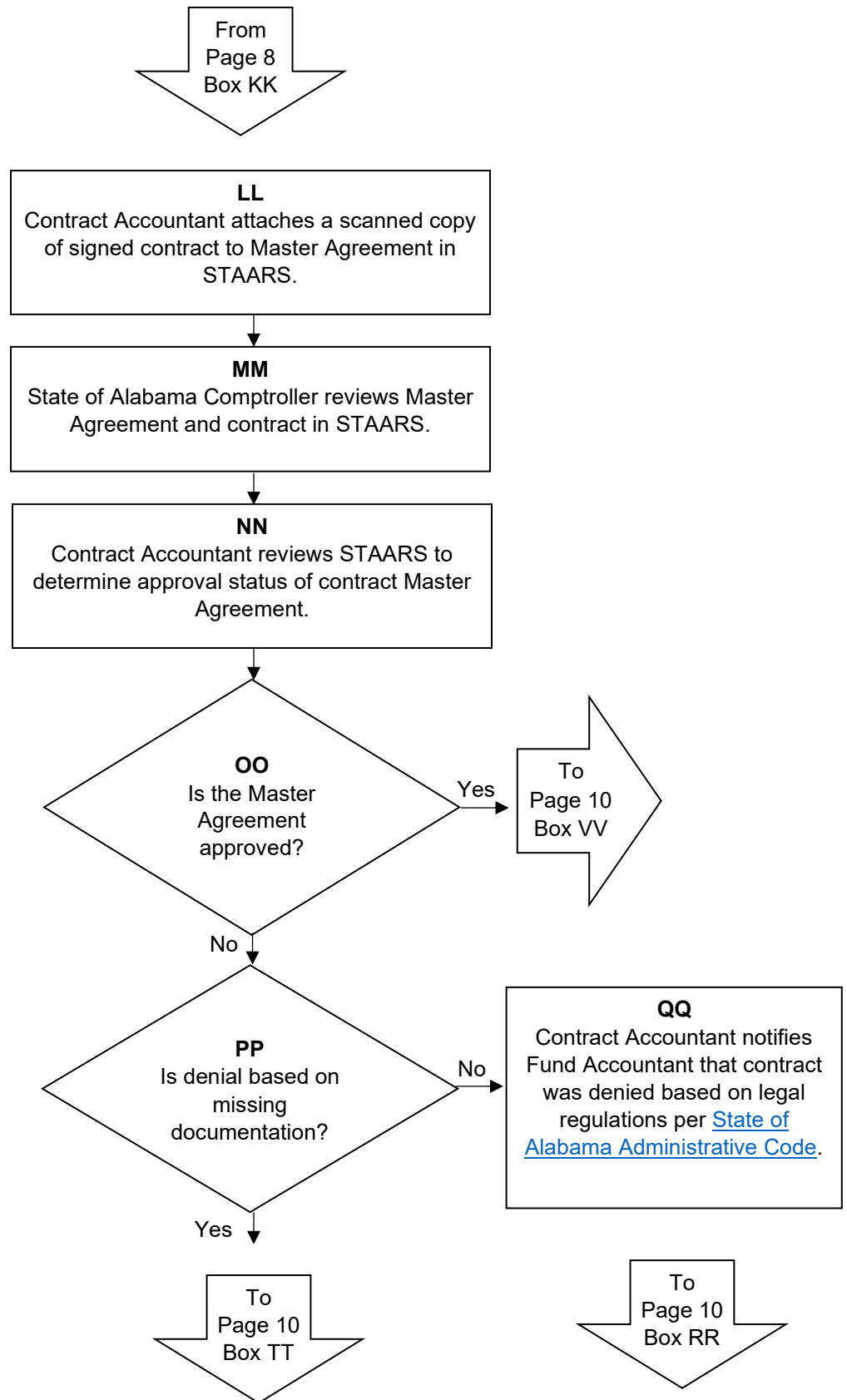
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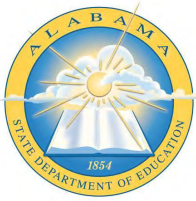




Finance: Reviewed Contracts Procedure

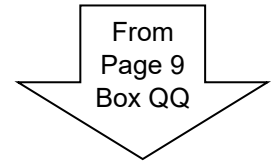
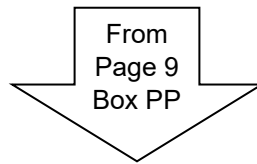
Issue Date: 11/29/2018
Effective Date: 11/29/2018





Finance: Reviewed Contracts Procedure

Issue Date: 11/29/2018
Effective Date: 11/29/2018



TT
Contract Accountant works with Fund Accountant, as needed, to acquire required documentation.

RR
Fund Accountant notifies Section Program that the contract was rejected by the Comptroller.

UU
Contract Accountant uploads missing documentation, as identified by State of Alabama Comptroller, into STAARS.

SS
Section Program begins Reviewed Contract Procedure again, either to start new contract or to add an amendment to the contract.

Note: Vendor may begin work on the contract once the State of Alabama Comptroller has approved the Master Agreement.

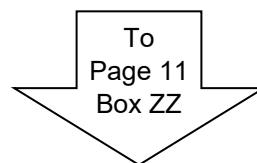
VV
Contract Accountant enters an encumbrance DOP1 into STAARS.

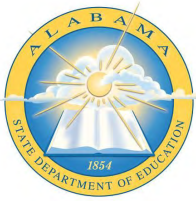
Note: The vendor may send the invoice directly to Accounting; however, the invoice must be sent to Section Program for review and approval before it may be processed.

WW
Section Program reviews and signs the invoice for the contract.

XX
Section Program forwards invoice to Fund Accountant.

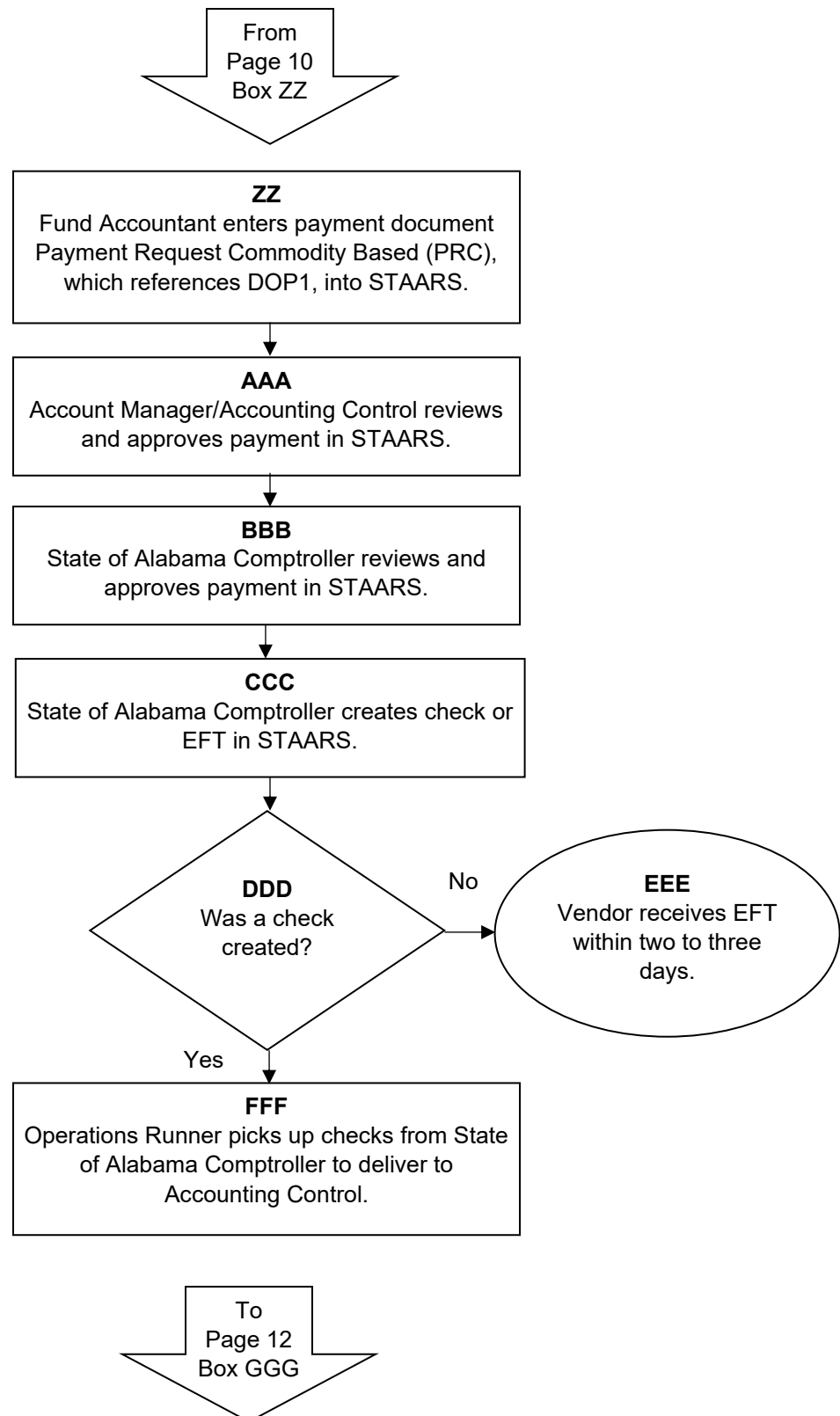
YY
Fund Accountant enters material receipt (MR) and invoice (IN), which references DOP1, into STAARS.

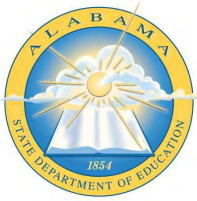




Finance: Reviewed Contracts Procedure

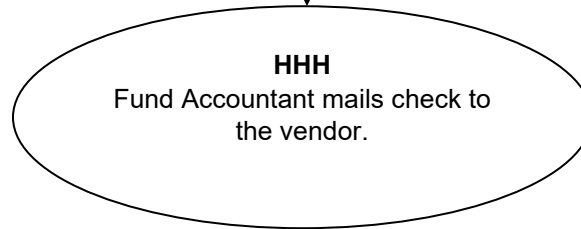
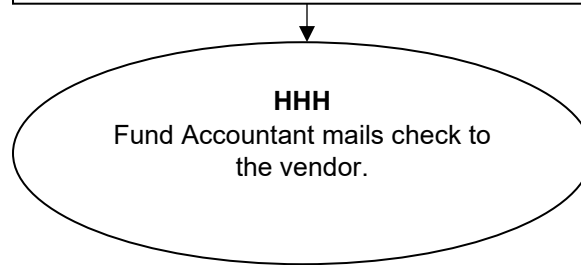
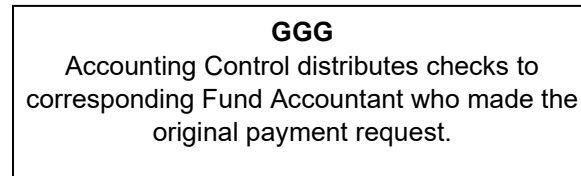
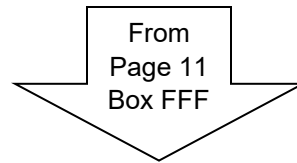
Issue Date: 11/29/2018
Effective Date: 11/29/2018

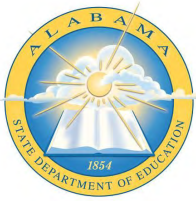




Finance: Reviewed Contracts Procedure

Issue Date: 11/29/2018
Effective Date: 11/29/2018





Finance: Non-Reviewed Contracts Procedure

Issue Date: 11/13/2018

Effective Date: 11/13/2018

Narrative:

Section Program writes a contract that includes all required clauses and provisions per [§200.326 CFR](#), following the Contract Checklist. Section Program then routes five copies of the contract, with a routing slip attached, to Section Head for division approval.

Section Head signs the attached routing slip and contract (if needed) and forwards the five copies of the contract to Fund Accountant for review.

Fund Accountant ensures all Contract Checklist items are included with the contract and program budget is available to cover the contract.

Once complete, Fund Accountant forwards five copies of the contract to Contract Accountant.

Contract Accountant assigns a contract number and enters the contract name, number, date, and purpose into the Contract Database MS Excel spreadsheet. Contract Accountant retains one copy of the contract and sends the other four copies to Deputy State Superintendent of Administrative and Financial Services ASA.

Deputy State Superintendent of Administrative and Financial Services ASA logs received contract information, tracking the date the contract was received, contractor's name, contract number, date, and amount. Deputy State Superintendent of Administrative and Financial Services ASA then forwards the four copies of the contract to the legal department (General Counsel).

General Counsel signs the contracts and initials the routing slip to signify that the legal department has reviewed and deemed all requirements to be met. General Counsel returns the contracts to Deputy State Superintendent of Administrative and Financial Services ASA.

Deputy State Superintendent of Administrative and Financial Services ASA ensures the contracts have been signed by the vendor and returns any unsigned contracts to originating Section Program for vendor signature (as required). Once Section Program has returned the vendor-signed contracts, Deputy State Superintendent of Administrative and Financial Services ASA signs contracts and forwards the four signed copies of the contract to State Superintendent of Education ASA for review and signature.

State Superintendent of Education ASA reviews and signs contracts and returns signed contracts to Deputy State Superintendent of Administrative and Financial Services ASA.

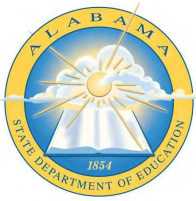
If the contract is for professional services under \$1,500, Deputy State Superintendent of Administrative and Financial Services ASA sends all copies of the contract to Governor's legal office for signature. Otherwise, Deputy State Superintendent of Administrative and Financial Services ASA forwards all copies of the signed contract to Contract Accountant.

Contract Accountant distributes one copy of the contract to Fund Accountant and two copies of the contract to Section Program (one to file and one to send to the vendor). The last copy of the contract is filed in Accounting.

Fund Accountant enters general accounting encumbrance (GAE) in STAARS. *(Note: If the contract is a C contract (Professional Services), the contract must be processed per Review Contracts Procedure.)*

Section Program reviews and signs the invoice for the contract and forwards the invoice to Fund Accountant. The vendor may send the invoice directly to Accounting; however, the invoice must be sent to Section Program for review and approval before it may be processed.

Fund Accountant enters material receipt (MR) and invoice (IN), which references GAE, and payment document Payment Request Commodity Based (PRC), which references GAE, into STAARS. The PRC is reviewed and approved by Account Manager/Accounting Control in STAARS.



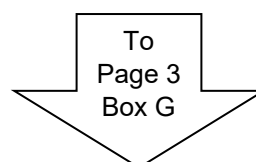
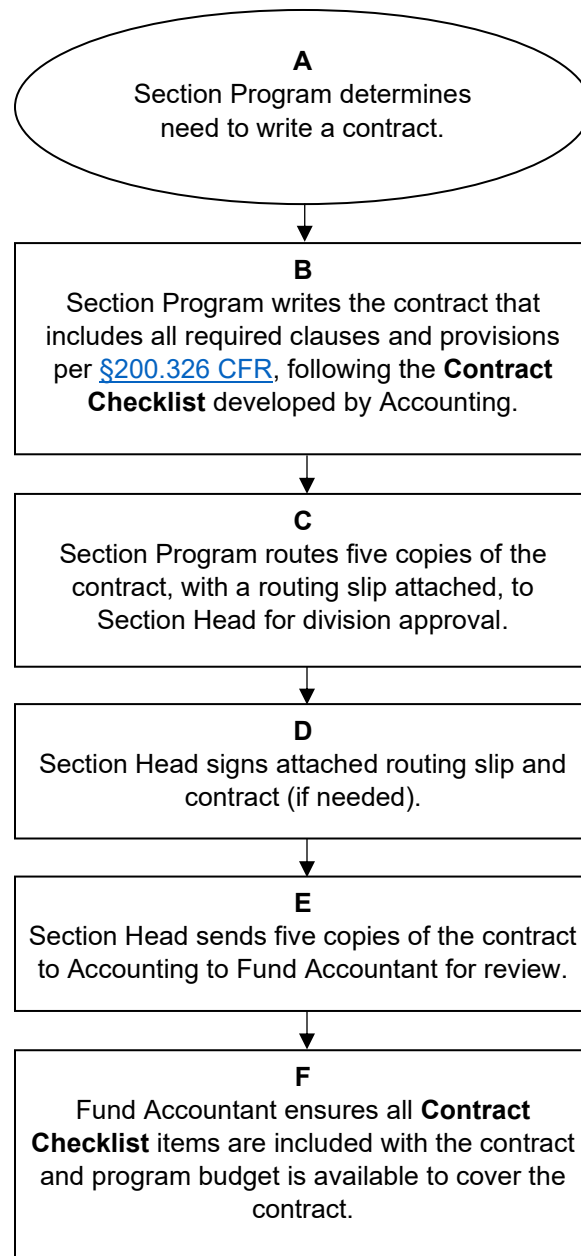
Finance: Non-Reviewed Contracts Procedure

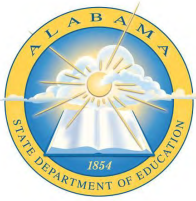
Issue Date: 11/13/2018

Effective Date: 11/13/2018

State of Alabama Comptroller reviews and approves payment in STAARS then creates a check or an EFT. EFT occurs within two to three days. If a check was created, Operations Runner picks up check from State of Alabama Comptroller to deliver to Accounting Control. Accounting Control distributes check to corresponding Fund Accountant who made the original payment request. Fund Accountant mails check to vendor.

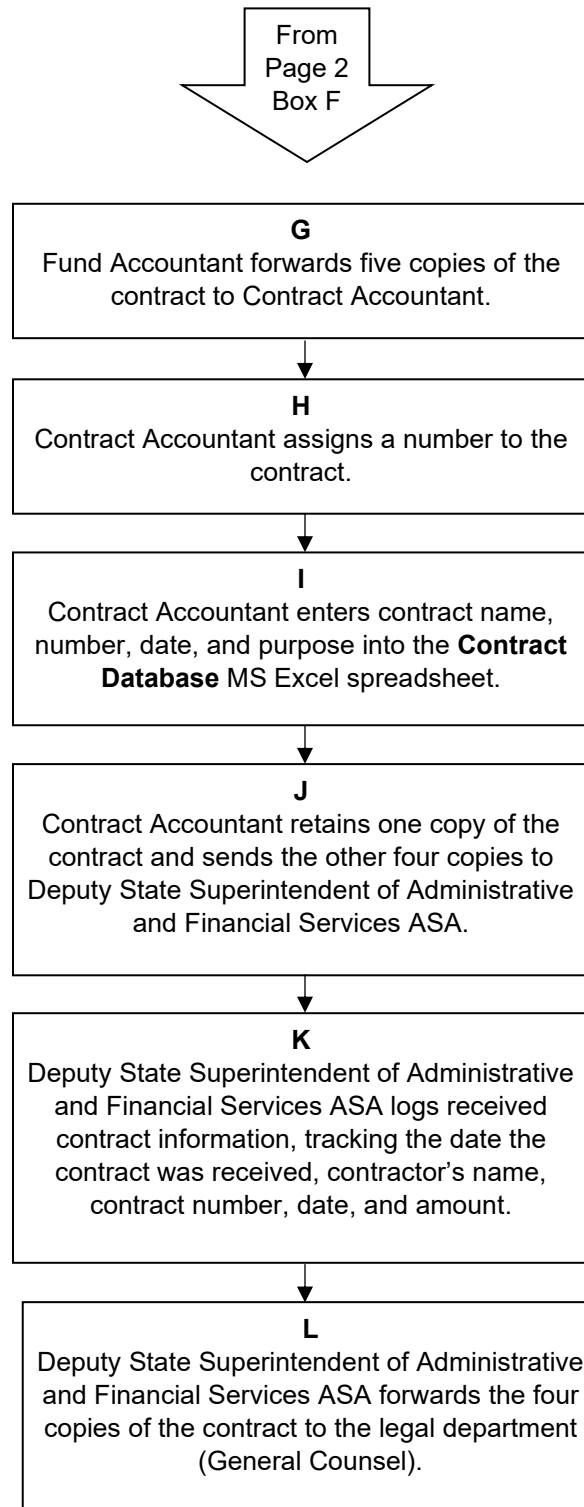
Flowchart:

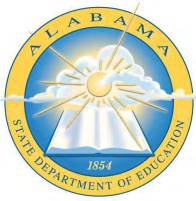




Finance: Non-Reviewed Contracts Procedure

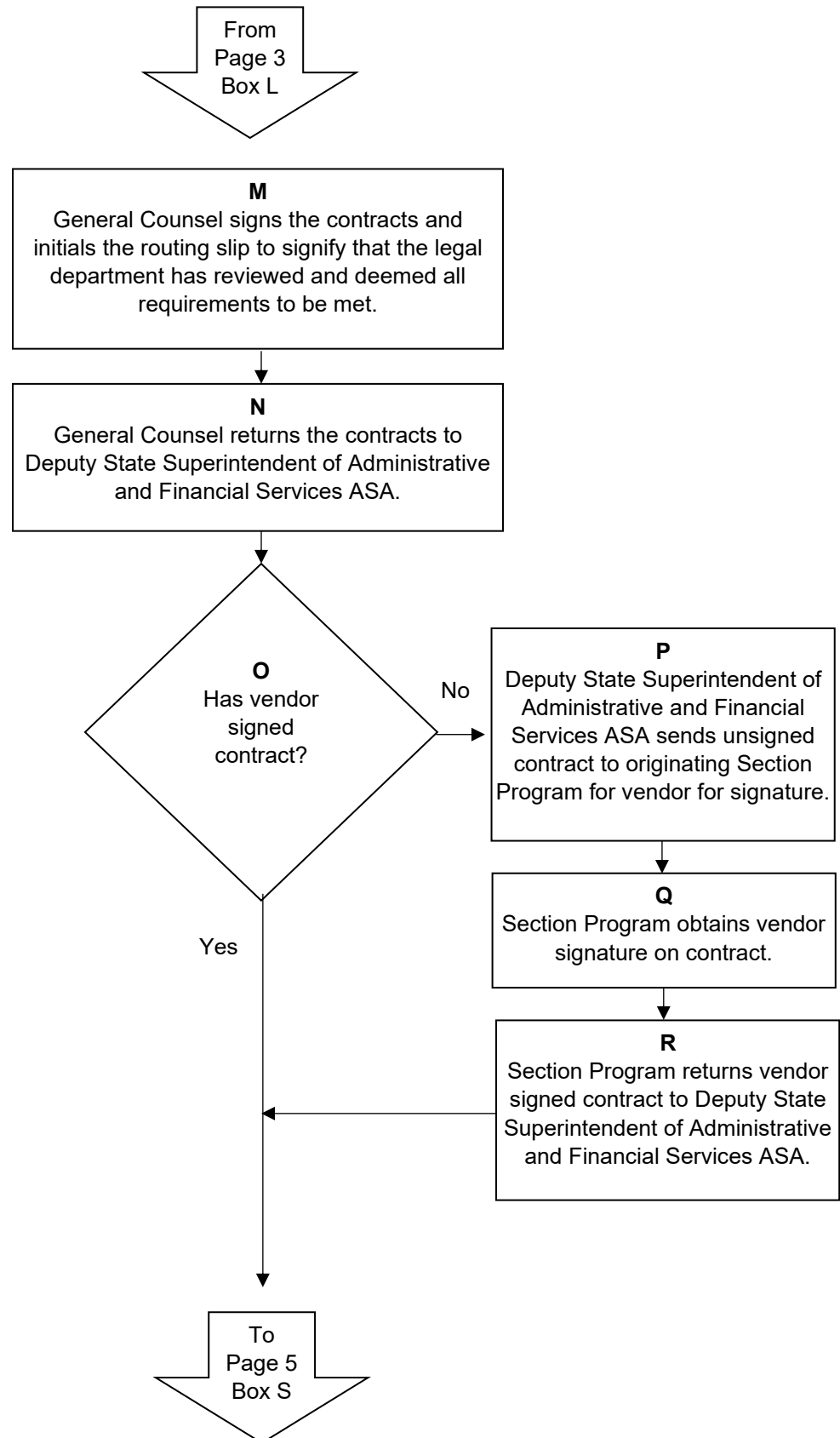
Issue Date: 11/13/2018
Effective Date: 11/13/2018

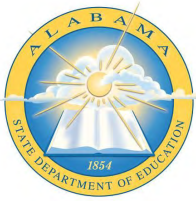




Finance: Non-Reviewed Contracts Procedure

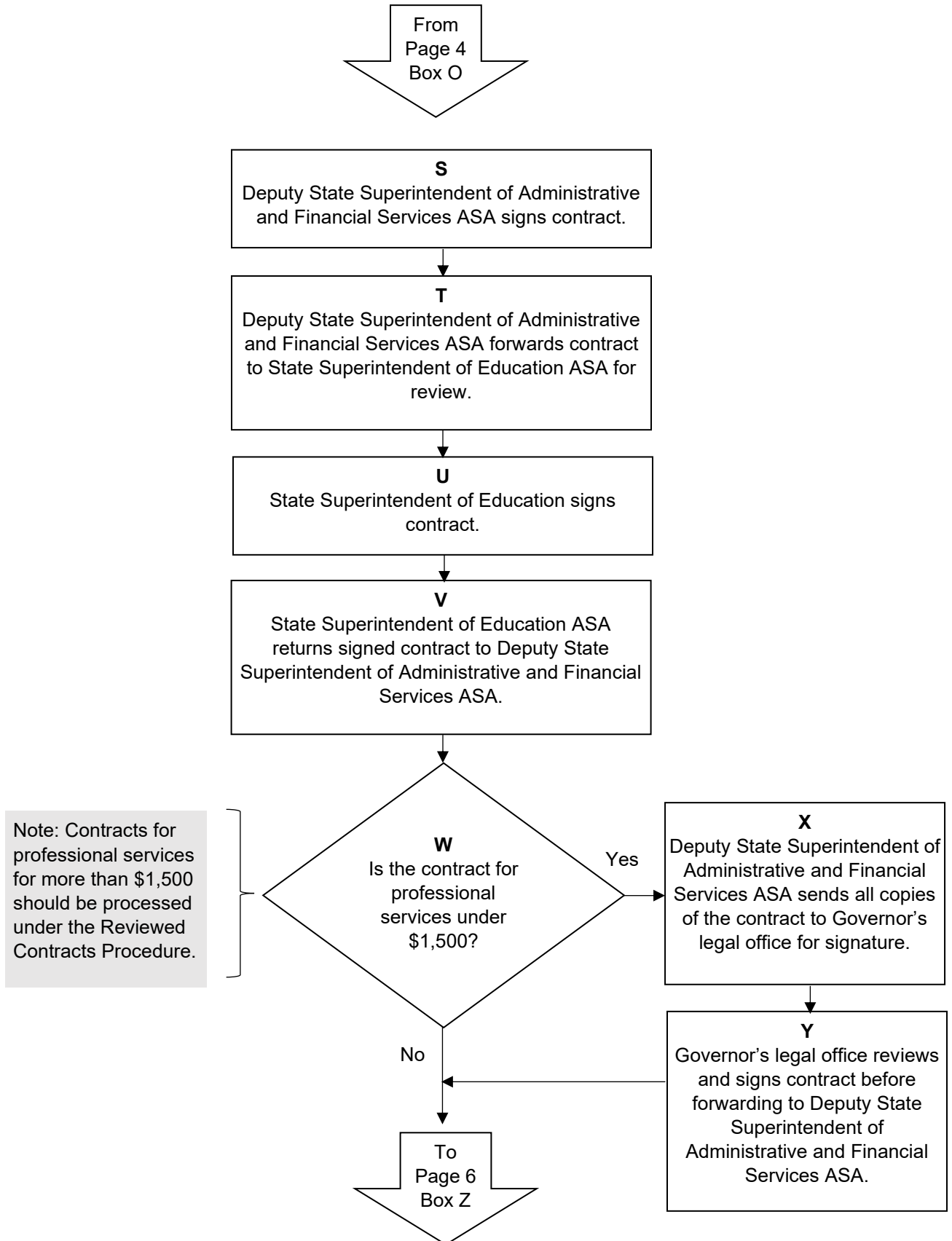
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Effective Date: 11/13/2018

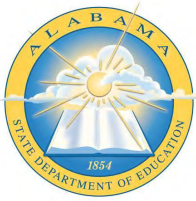




Finance: Non-Reviewed Contracts Procedure

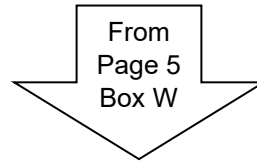
Issue Date: 11/13/2018
Effective Date: 11/13/2018





Finance: Non-Reviewed Contracts Procedure

Issue Date: 11/13/2018
Effective Date: 11/13/2018



Z
Deputy State Superintendent of Administrative and Financial Services ASA forwards all copies of the signed contract to Contract Accountant.

AA
Contract Accountant receives four copies of signed contract.

BB
Contract Accountant distributes one copy to Fund Accountant and two copies to Section Program (one to file and one to send to the vendor) and files one copy in Accounting.

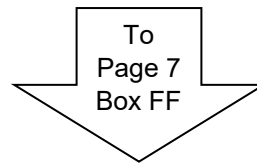
CC
Fund Accountant enters general accounting encumbrance (GAE) in STAARS.

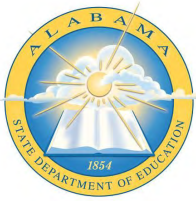
DD
Section Program reviews and signs the invoice for the contract.

EE
Section Program forwards invoice to Fund Accountant.

Note: If the contract is a C contract (Professional Services), the contract must be processed per Review Contracts Procedure.

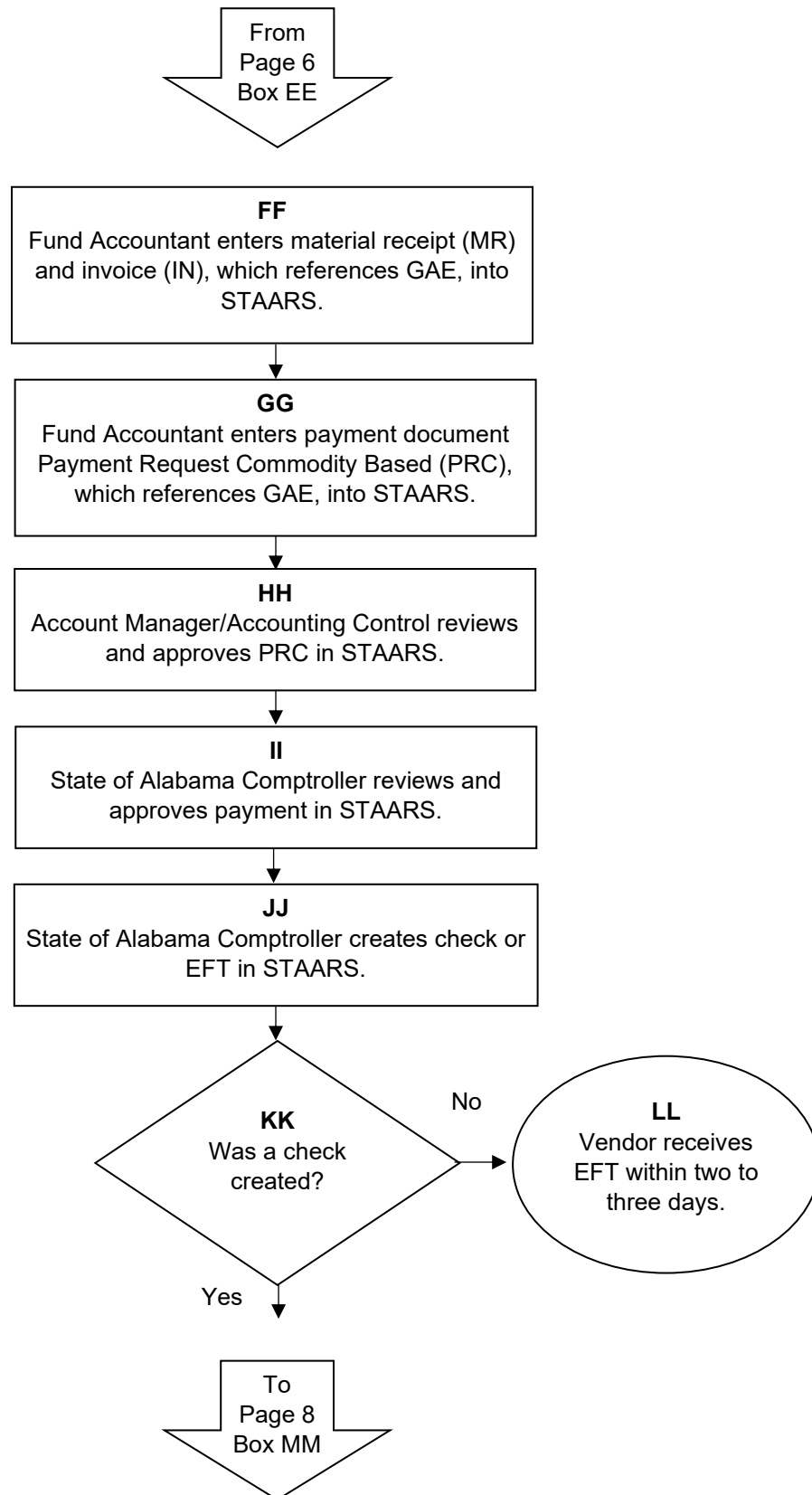
Note: The vendor may send the invoice directly to Accounting; however, the invoice must be sent to Section Program for review and approval before it may be processed.

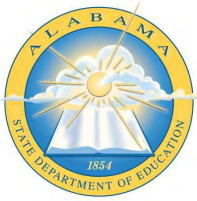




Finance: Non-Reviewed Contracts Procedure

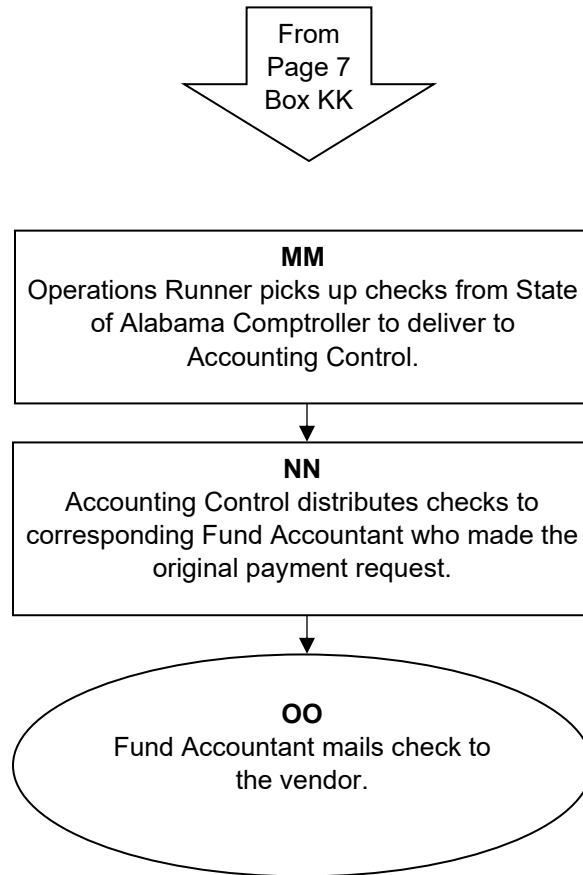
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Effective Date: 11/13/2018

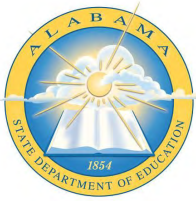




Finance: Non-Reviewed Contracts Procedure

Issue Date: 11/13/2018
Effective Date: 11/13/2018





Receiving/Processing Requisitioned Goods Procedure

Issue Date: 09/28/2018
Effective Date: 09/28/2018

Narrative:

Once goods, along with the associated invoice, are delivered, Office of Operations logs receipt of goods into the Operations Database MS Excel spreadsheet to meet requirements of [§200.318\(i\) CFR](#). Office of Operations creates a Material Receipt for the corresponding goods in STAARS and populates the Material Receipt with data from the associated purchase order per the Alabama Department of Finance (Chapter 4-4 Classification of Purchases (page 26)).

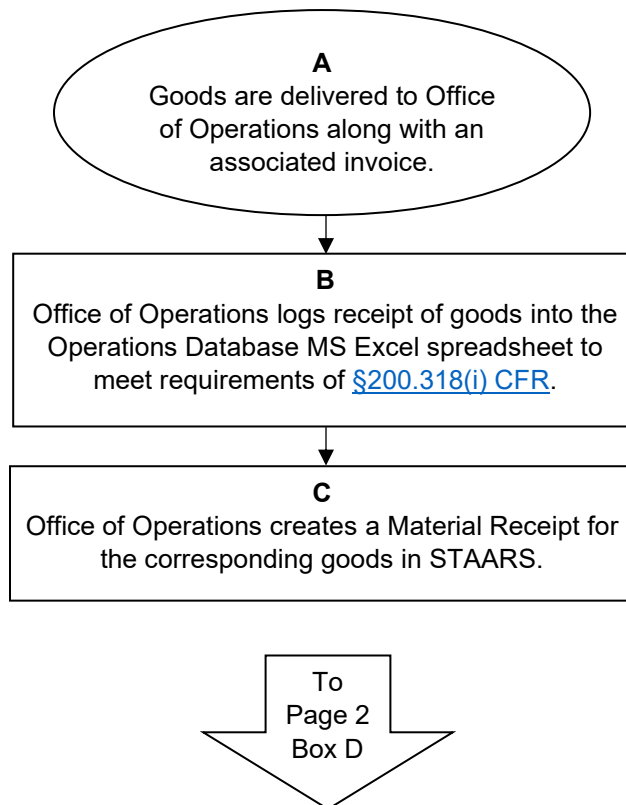
If received goods are valued above \$500, Property Manager logs the goods into the Asset Works Property Management Database, assigns a property number, and tags the goods with the assigned number.

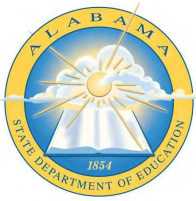
Office of Operations delivers goods to the requestor. The requestor signs the Material Receipt and returns to Office of Operations within 24 hours of receipt of goods.

Office of Operations forwards the signed Material Receipt, purchase order, and invoice for the goods to AP Accountant.

AP Accountant ensures all three documents match and addresses any inconsistencies with the vendor. Once all document information matches, AP Accountant logs the information into AP Accountant Tracking MS Excel spreadsheet. AP Accountant enters receipt of the goods into STAARS for payment per Alabama Department of Finance (Chapter 4-4 Classification of Purchases (page 26)).

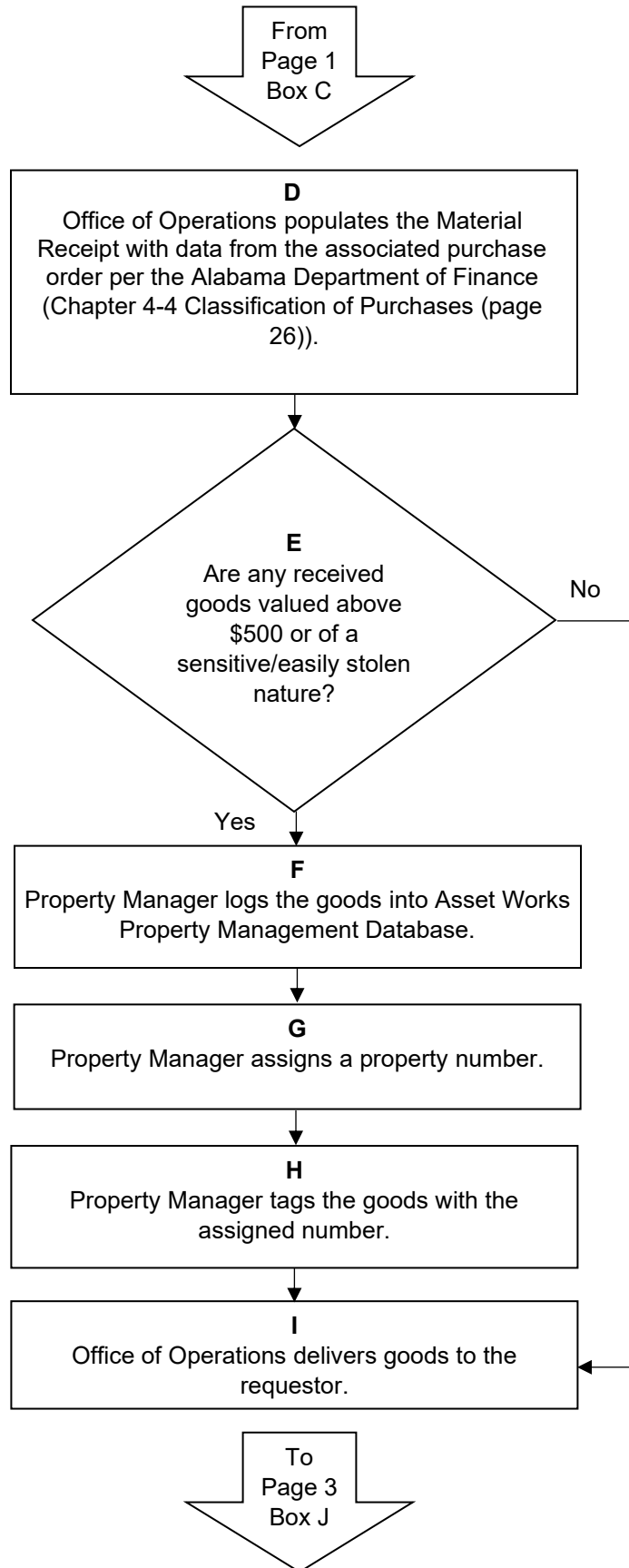
Flowchart:

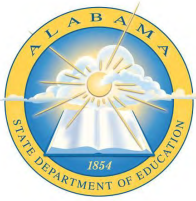




Receiving/Processing Requisitioned Goods Procedure

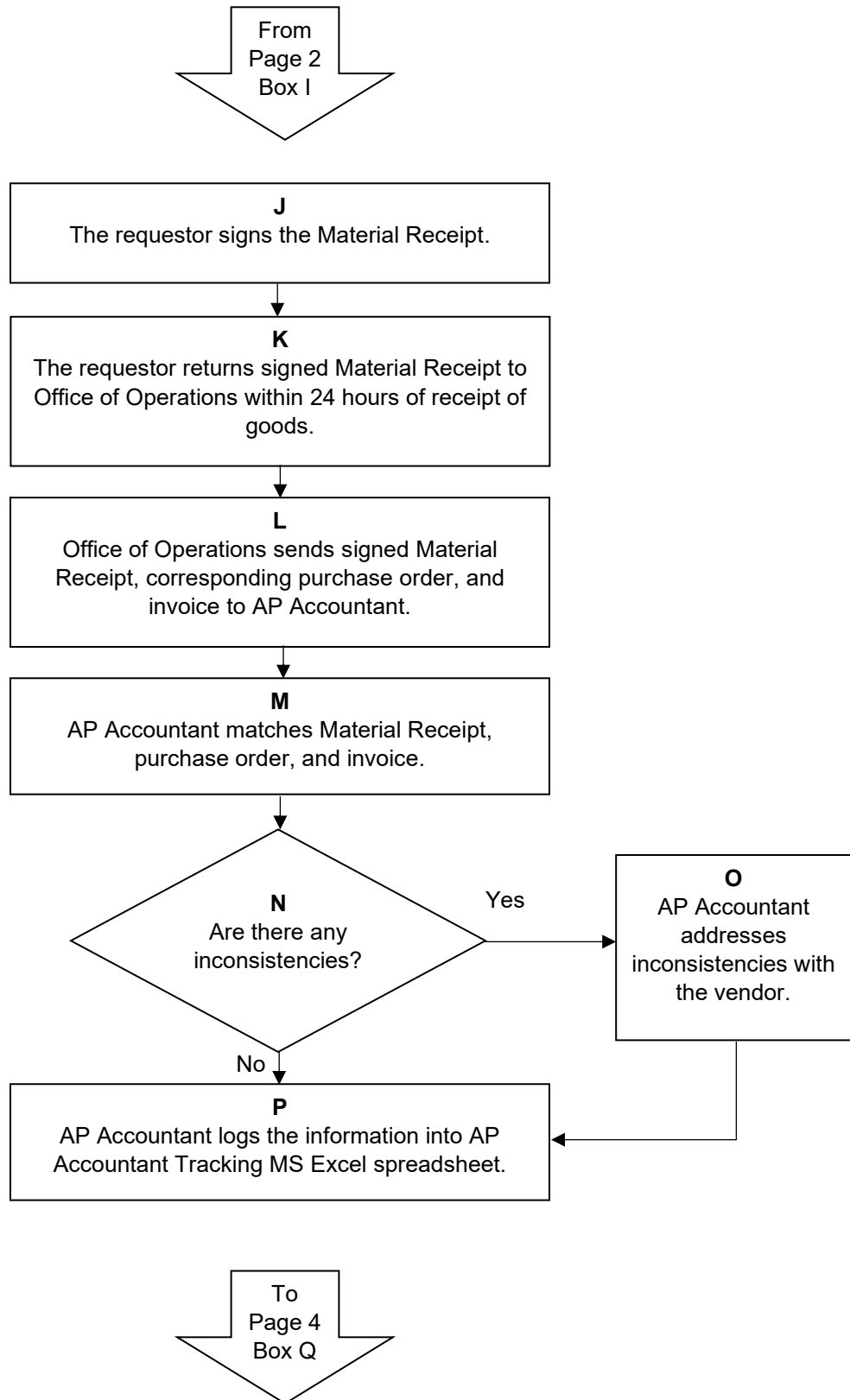
Issue Date: 09/28/2018
Effective Date: 09/28/2018





Receiving/Processing Requisitioned Goods Procedure

Issue Date: 09/28/2018
Effective Date: 09/28/2018





Receiving/Processing Requisitioned Goods Procedure

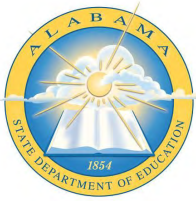
Issue Date: 09/28/2018

Effective Date: 09/28/2018

From
Page 3
Box P

Q

AP Accountant enters receipt of the goods into STAARS for payment per the Alabama Department of Finance (Chapter 4-4 Classification of Purchases (page 26)).



Processing In-State Travel Procedure

Issue Date: 12/11/2018
Effective Date: 12/11/2018

Narrative:

Employee receives notice of need to travel in-state for ALSDE purposes (including workshop travel, etc.). After travel has been completed, employee completes In-State Travel Form (FRMS-6) and sends to Section Program Supervisor. *Note: In-state travel claims are paid on the same schedule as payroll.*

Section Program Supervisor reviews the In-State Travel Form, ensuring employee makes any needed corrections before forwarding it to SDE Accounting.

SDE Accounting Clerk logs receipt of In-State Travel Form and reviews for any errors. If errors are found, SDE Accounting Clerk sends In-State Travel Form to employee to correct errors. Employee makes corrections, returning In-State Travel Form to Section Program Supervisor to review and forward to SDE Accounting. SDE Accounting Clerk sends approved In-State Travel Form to Fund Accountant, who splits travel into the required funding sources before entering travel claim data into STAARS to create payment request document (GAXx). Fund Accountant scans paper copy of In-State Travel Form and associated documents, saving them in STAARS per the Alabama Department of Finance (Chapter 6-5 Payment Types) (page 47).

Accounts Payable Manager reviews travel GAXx and associated documents received via STAARS workflow. If errors are found, Accounts Payable Manager returns GAXx to Fund Accountant to work with employee to make corrections.

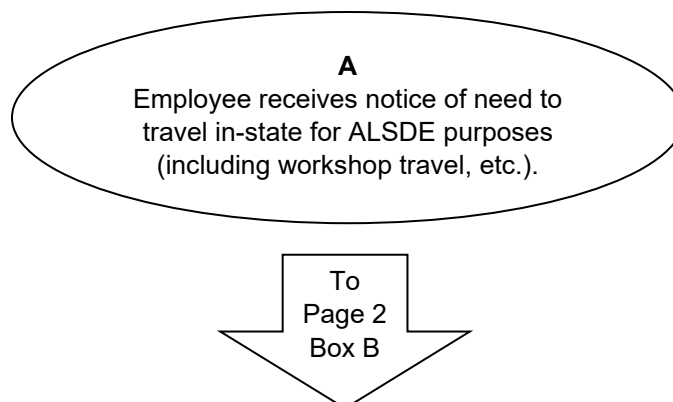
Once the travel claim is approved by Accounts Payable Manager, State of Alabama Comptroller reviews travel claim in STAARS. If the travel claim is not approved, State of Alabama Comptroller sends GAXx to ALSDE Accounts Payable Manager, who forwards to Fund Accountant. Fund Accountant works with the employee to make necessary corrections. The corrected GAXx is reviewed by Accounts Payable Manager in STAARS dataflow and forwards to State of Alabama Comptroller.

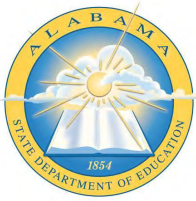
Once the travel claim is approved, State of Alabama Comptroller issues a disbursement in STAARS. SDE Accountant pulls remittance reports from STAARS InfoAdvantage and creates labels for disbursement.

If the travel claim is paid by check, SDE Accountant receives check from State of Alabama Comptroller and sorts checks by fund account. Fund Accountant prepares checks and mails to employee.

If the travel claim is paid by an EFT, Accounting Controls gives labels and a list of EFT transactions that are disbursed through payroll to Fund Accountant. Fund Accountant prepares remittance and mails to employee.

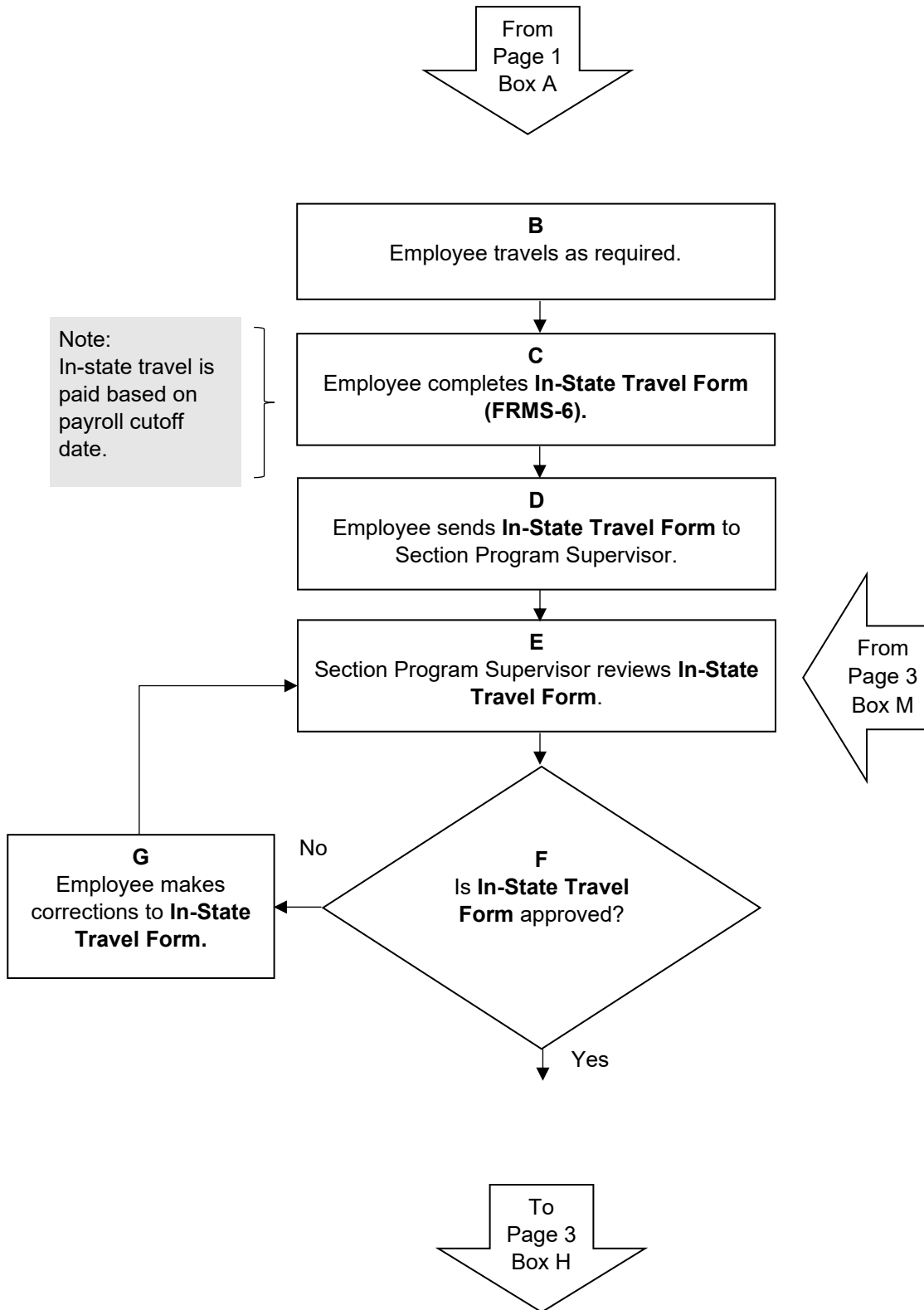
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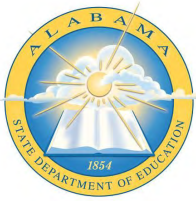




Processing In-State Travel Procedure

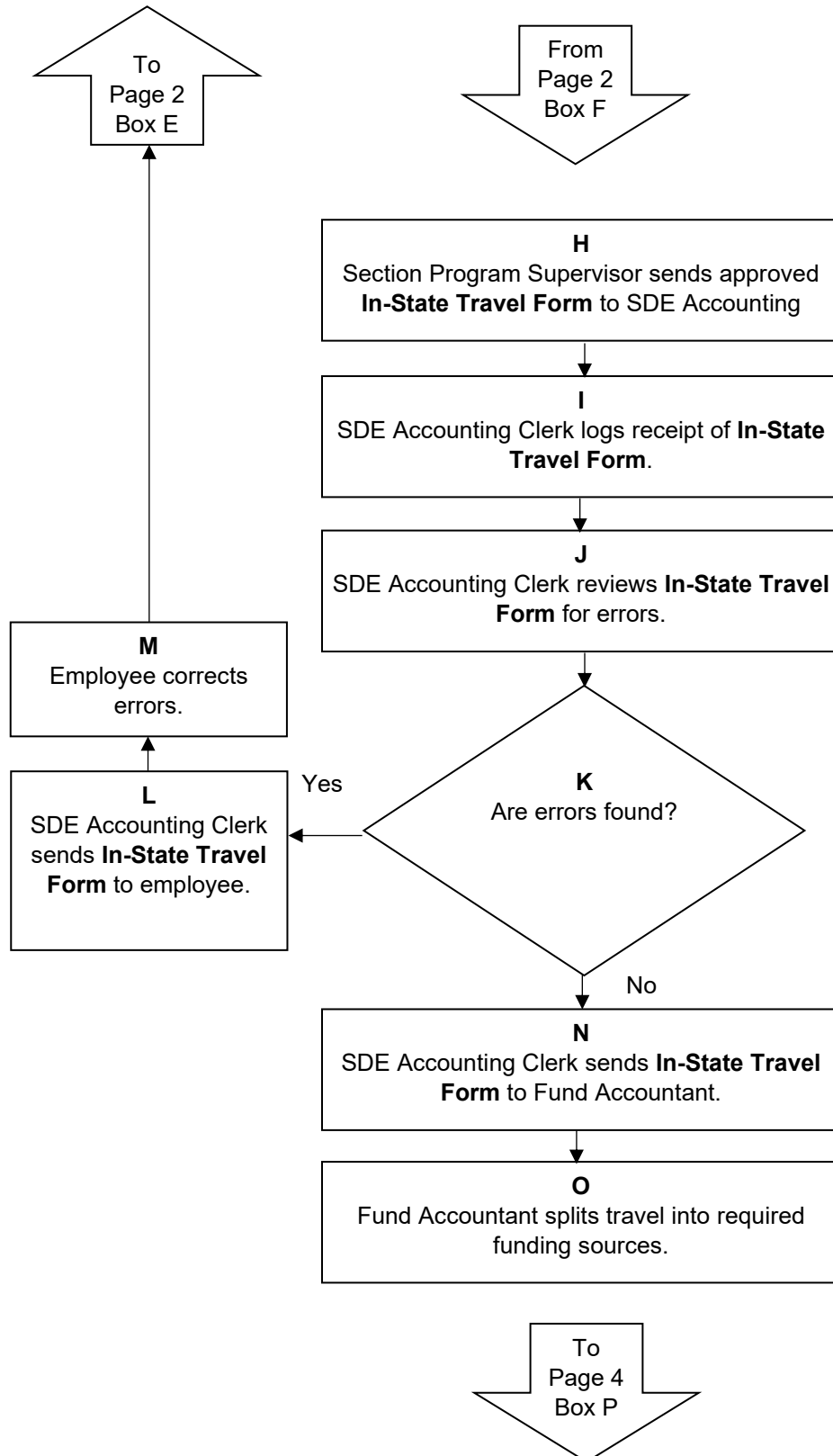
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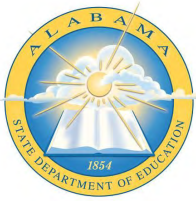




Processing In-State Travel Procedure

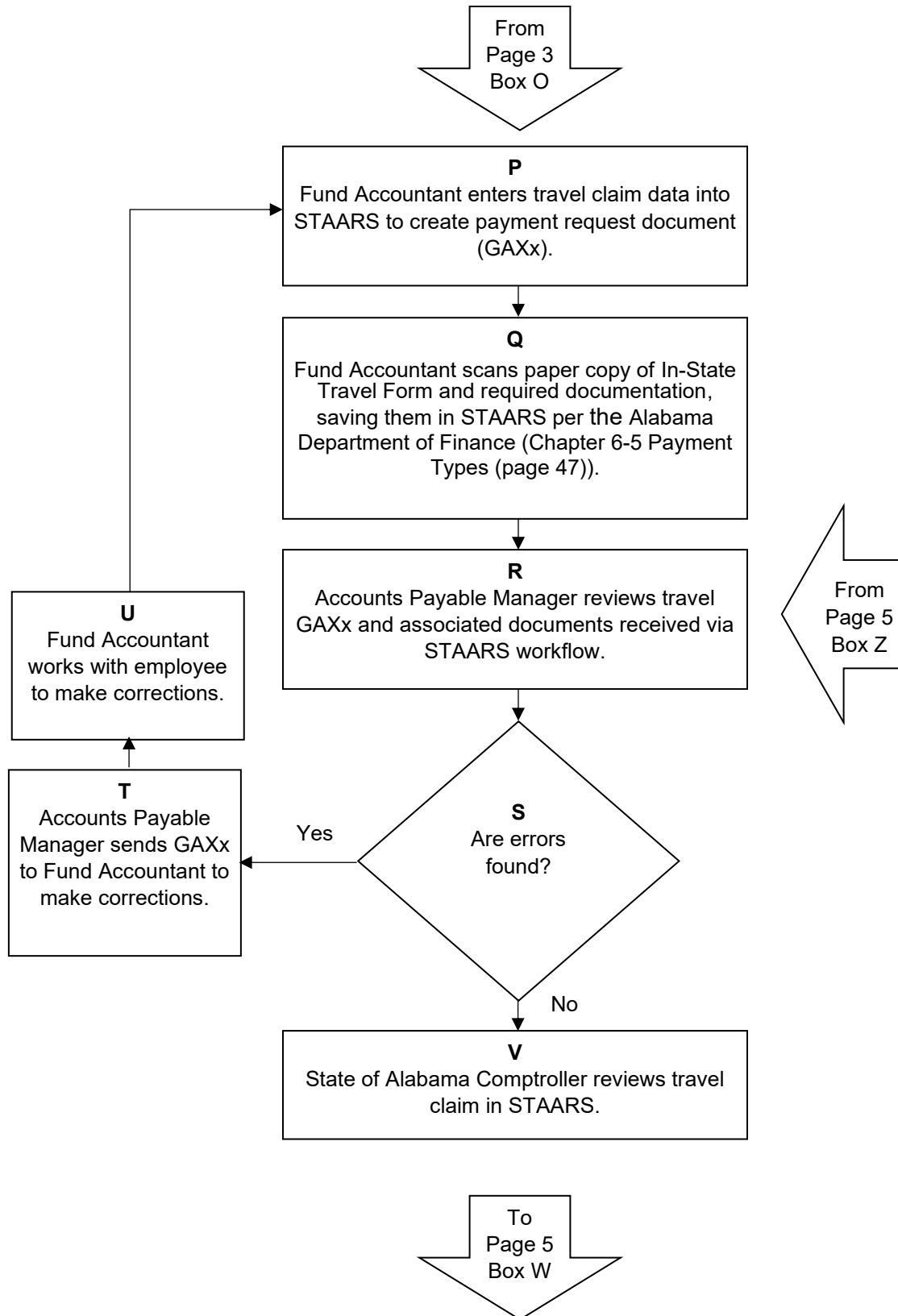
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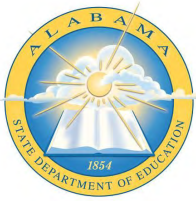




Processing In-State Travel Procedure

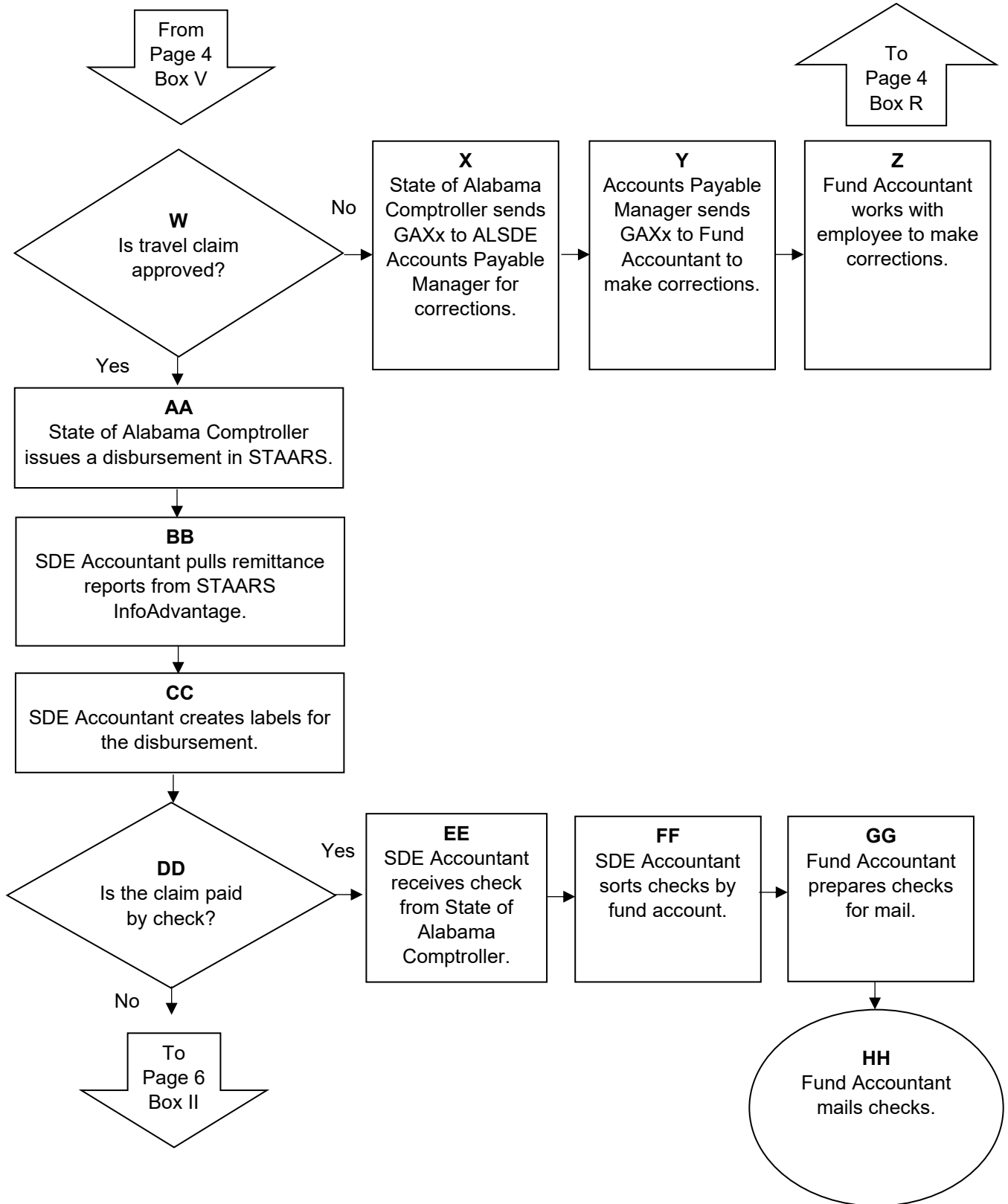
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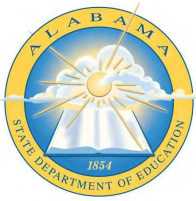




Processing In-State Travel Procedure

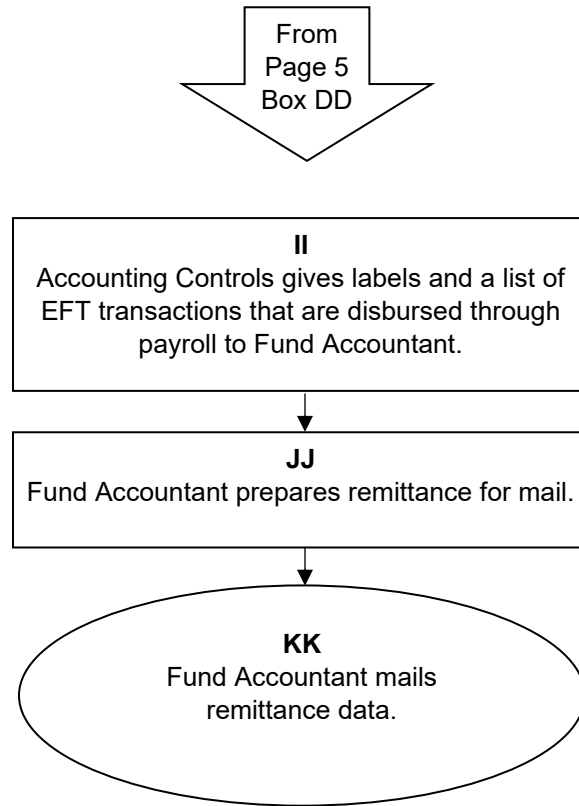
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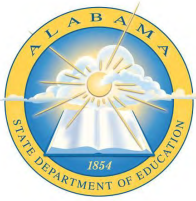




Processing In-State Travel Procedure

Issue Date: 12/11/2018
Effective Date: 12/11/2018





Processing Out-of-State Travel Procedure

Issue Date: 12/10/2018
Effective Date: 12/10/2018

Narrative:

Employee receives notice of need for out-of-state travel for ALSDE purposes. Employee receives written approval to travel out-of-state by State Superintendent of Education. After pre-approved travel has been completed, employee completes Out-of-State Travel Form (FRMS-6A) and sends to Section Program Supervisor. *Note: Out-of-state travel claims may be paid at any time and are not tied to the payroll calendar.*

Section Program Supervisor reviews the Out-of-State Travel Form, ensuring employee makes any needed corrections before forwarding it to SDE Accounting.

SDE Accounting Clerk logs receipt of Out-of-State Travel Form and reviews for any errors. If errors are found, SDE Accounting Clerk sends Out-of-State Travel Form to employee to correct errors. Employee makes corrections, returning Out-of-State Travel Form to Section Program Supervisor to review and forward to SDE Accounting. SDE Accounting Clerk sends approved Out-of-State Travel Form to Fund Accountant, who splits travel into the required funding sources before entering travel claim data into STAARS to create payment request document (GAXT2). Fund Accountant scans paper copy of Out-of-State Travel Form and associated documents, saving them in STAARS per the Alabama Department of Finance (Chapter 6-5 Payment Types (page 47)).

Accounts Payable Manager reviews travel GAXT2 and associated documents received via STAARS workflow. If errors are found, Accounts Payable Manager returns GAXT2 to Fund Accountant to work with employee to make corrections.

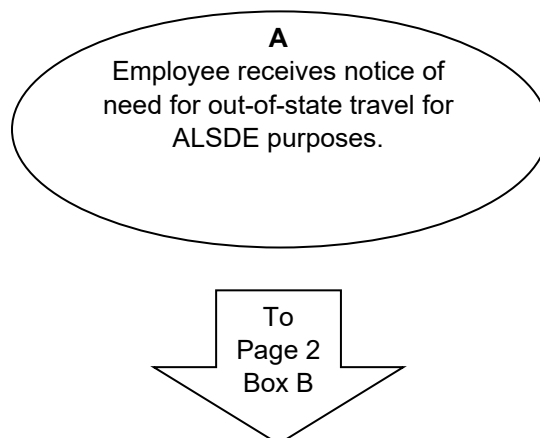
Once the travel claim is approved by Accounts Payable Manager, State of Alabama Comptroller reviews travel claim in STAARS. If the travel claim is not approved, State of Alabama Comptroller sends GAXT2 to ALSDE Accounts Payable Manager, who forwards to Fund Accountant. Fund Accountant works with the employee to make the necessary corrections. The corrected GAXT2 is reviewed by Accounts Payable Manager in STAARS dataflow and forwards to State of Alabama Comptroller.

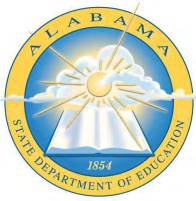
Once the travel claim is approved, State of Alabama Comptroller issues a disbursement in STAARS. SDE Accountant pulls remittance reports from STAARS InfoAdvantage and creates labels for the disbursement.

If the travel claim is paid by check, SDE Accountant receives check from State of Alabama Comptroller and sorts checks by fund account. Fund Accountant prepares checks and mails to employee.

If the travel claim is paid by an EFT, Accounting Controls gives labels and a list of EFT transactions that are disbursed through payroll to Fund Accountant. Fund Accountant prepares remittance and mails to employee.

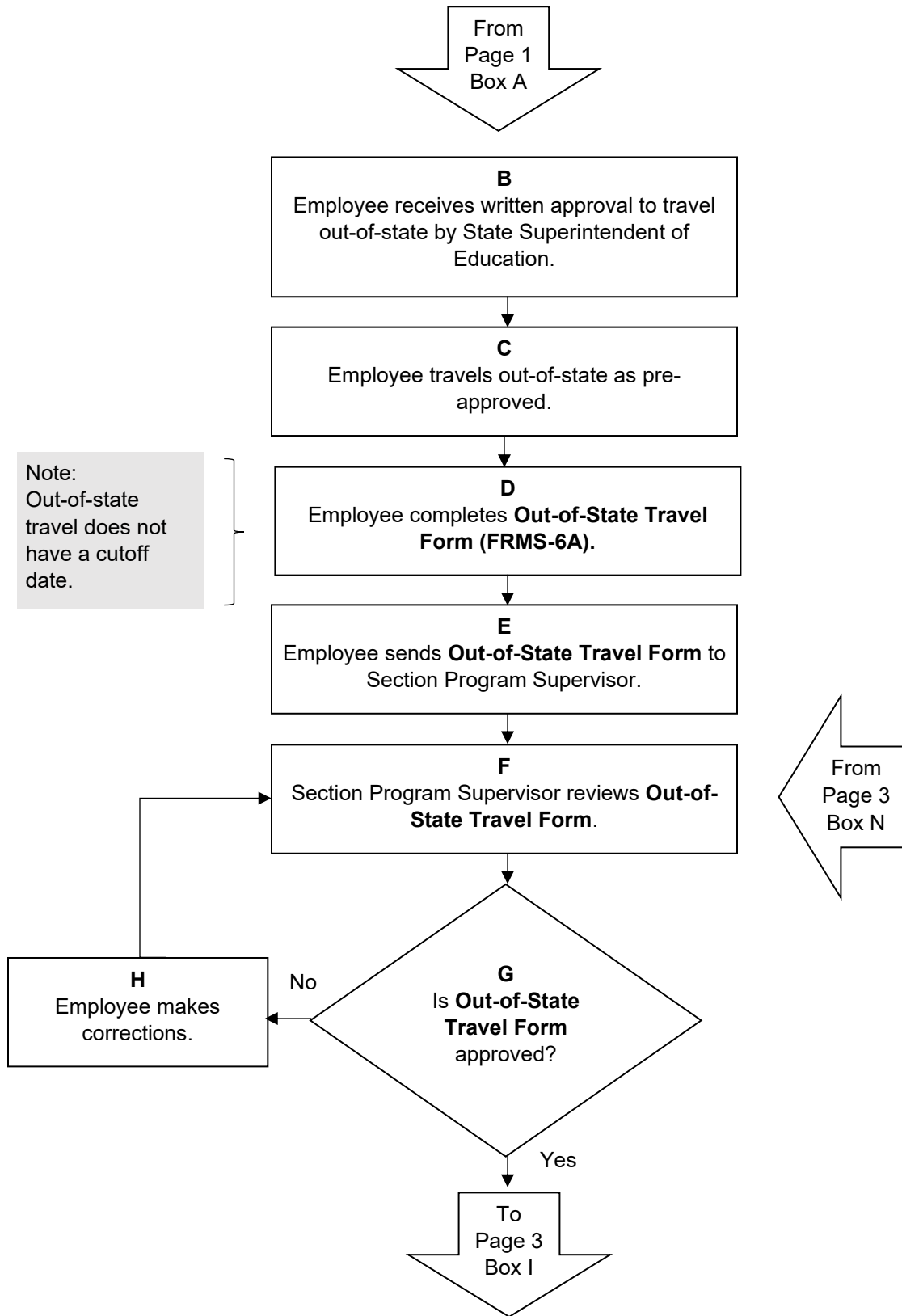
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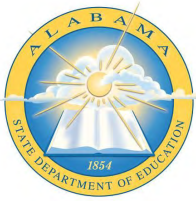




Processing Out-of-State Travel Procedure

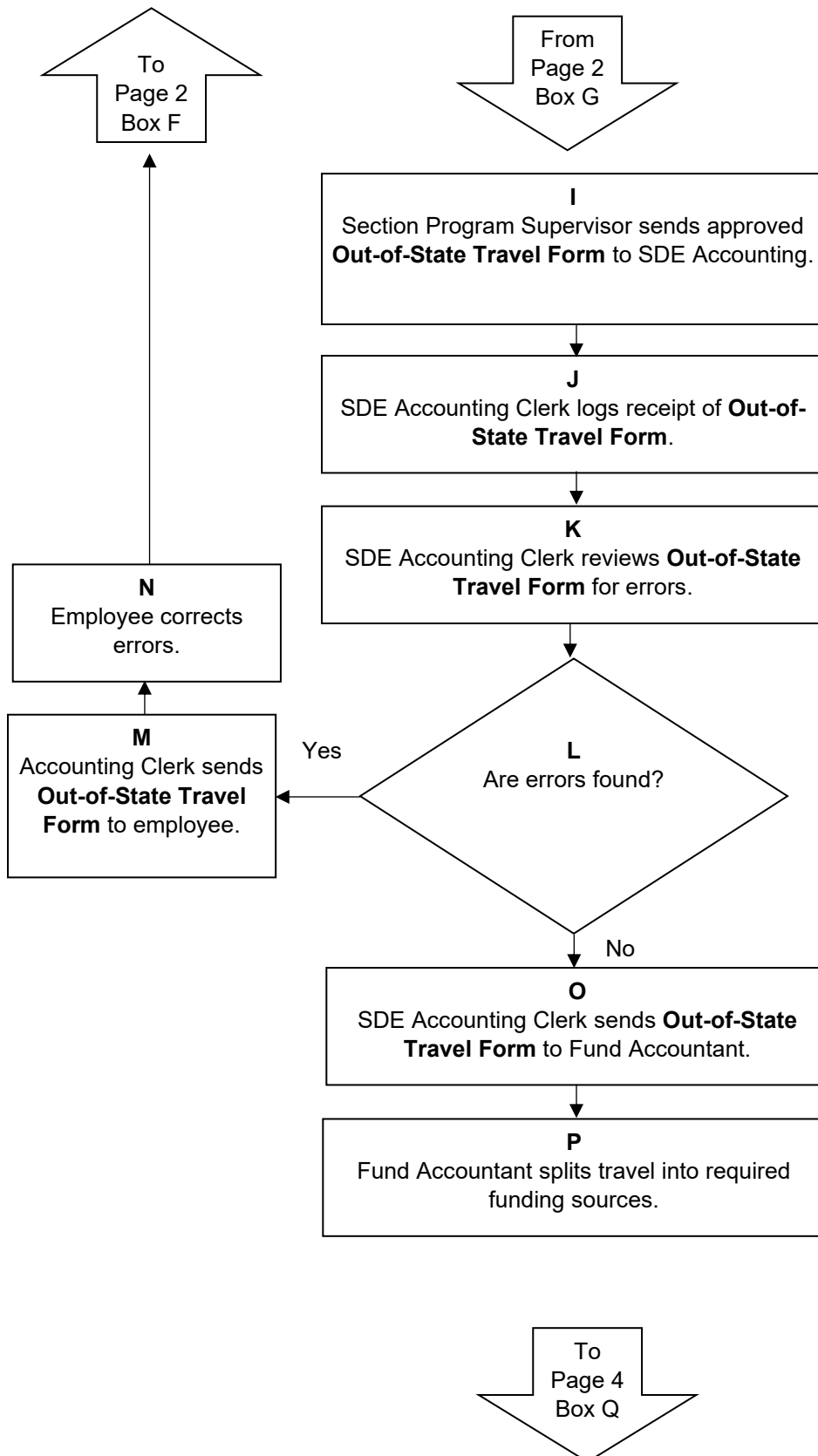
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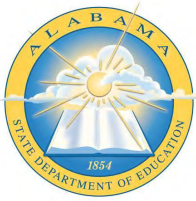




Processing Out-of-State Travel Procedure

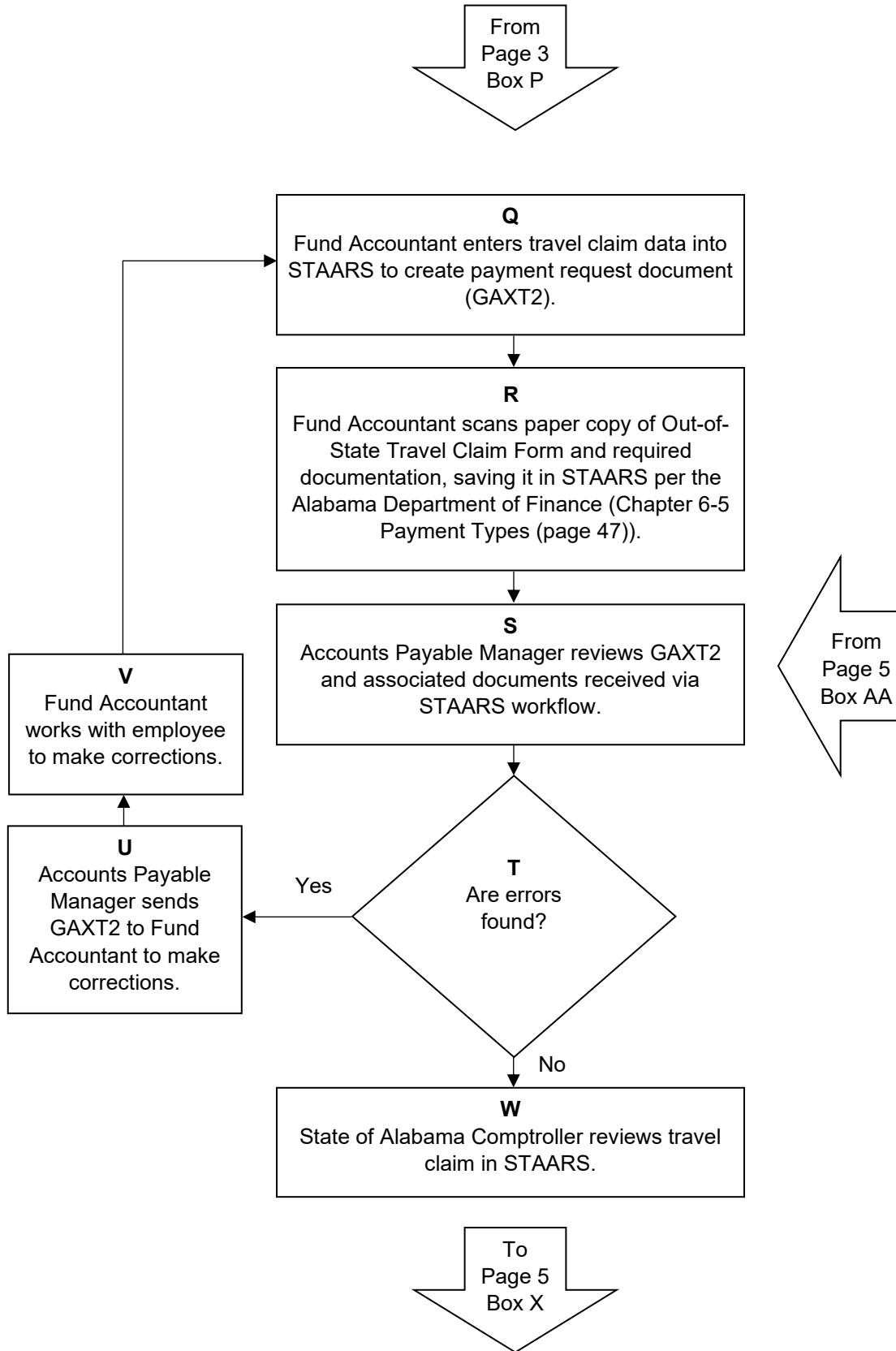
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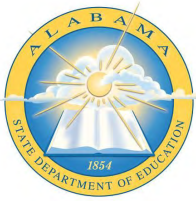




Processing Out-of-State Travel Procedure

Issue Date: 12/10/2018
Effective Date: 12/10/2018

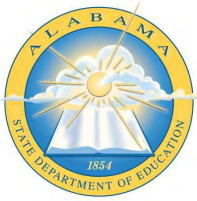




Processing Out-of-State Travel Procedure

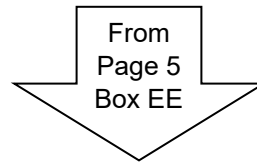
Issue Date: 12/10/2018
Effective Date: 12/10/2018



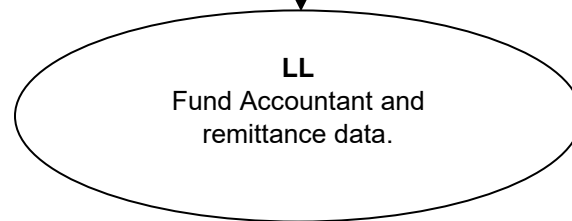
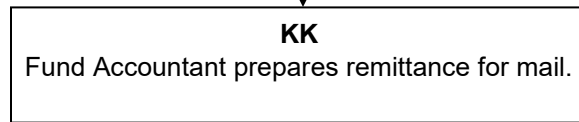
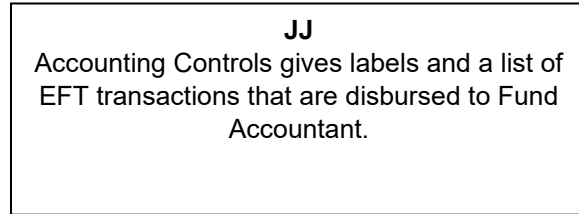


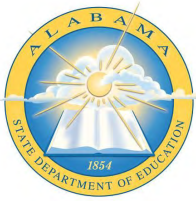
Processing Out-of-State Travel Procedure

Issue Date: 12/10/2018
Effective Date: 12/10/2018



Note:
Out-of-state claims may be paid any day of the month.





Processing Payroll/ Fund Allocation Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018

Narrative:

Payroll Section begins processing payroll approximately three days after the end of the pay period. For those employees required to maintain a timesheet, Payroll reviews leave documented on timesheets to ensure matching with Personnel Leave System totals. If leave totals do not match, Payroll personnel notify Section employee to complete **Leave Request/Approval Procedure**. All leave corrections must be received two days prior to payday. Anything received after the cut-off date will appear in the next pay period.

Payroll sorts employee timesheets based on fund source and sends to Fund Accountant assigned to fund source. Fund Accountant calculates the percentage of each employee's pay period hours to correct fund and provides the percentage calculations to Payroll to meet the requirements of [§200.430\(i\)\(1\)\(i\) CFR](#), [§200.430\(i\)\(1\)\(vii\) CFR](#), and [§200.431\(b\)\(2\) CFR](#).

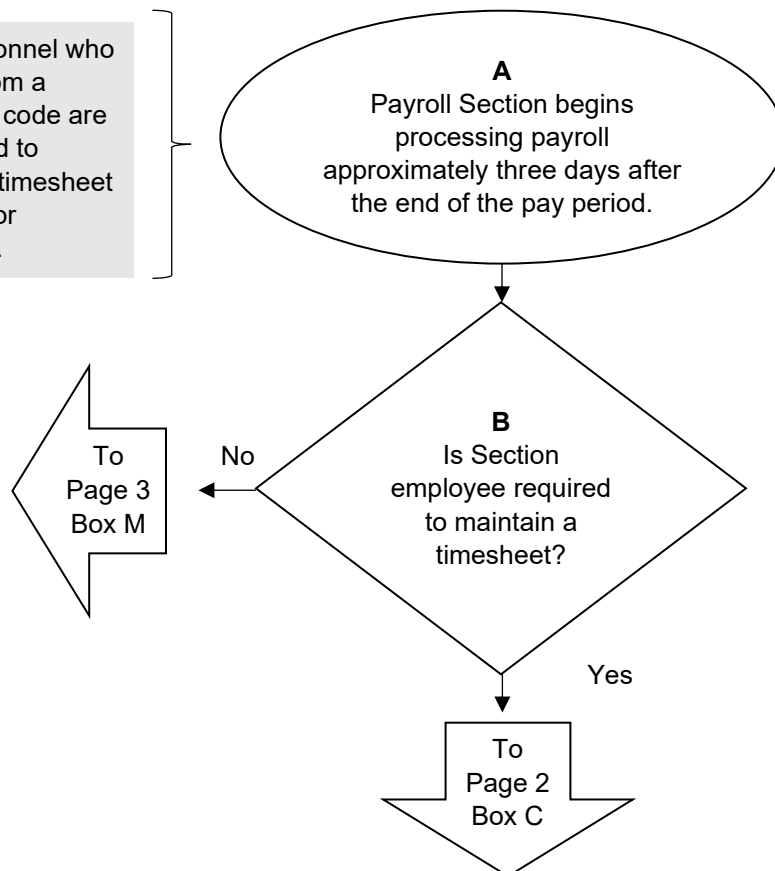
Payroll manually enters calculated percentage for each employee in GHRIS and into internal Personnel System (A7), incorporating records into the Departments official records per [§200.430\(i\)\(1\)\(ii\) CFR](#) and ensuring all data entry is completed by pre-determined GHRIS monthly cut-off dates for payroll provided in the monthly calendar. All edits must be made prior to the cut-off date. Pay data for employees funded from one fund code is stored in GHRIS and does not need to be manually entered each pay period.

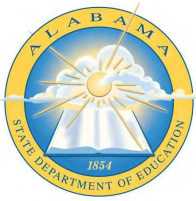
GHRIS system interfaces with STAARS system to upload payroll data for both employees who keep a timesheet and those who do not.

State of Alabama Comptroller processes payroll via STAARS, contacting Payroll as needed with any questions, creating an EFT for all employees. Checks are not issued for payroll and are only used in unique circumstances. Employee logs into EMap to view paystub data.

Flowchart:

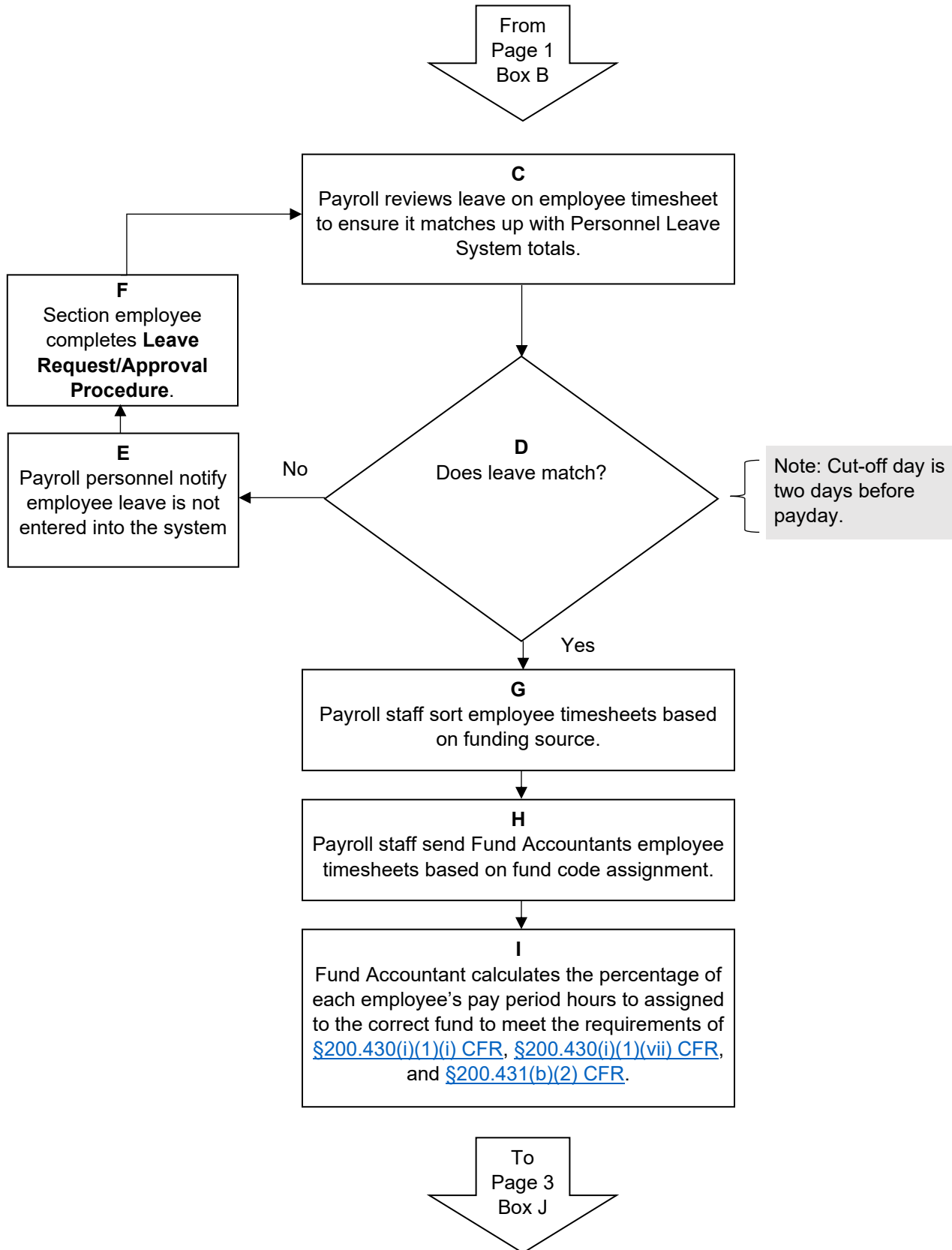
Note: Personnel who are paid from a single fund code are not required to maintain a timesheet to Payroll for processing.

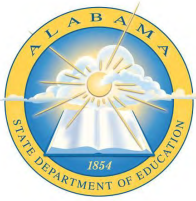




Processing Payroll/ Fund Allocation Procedure

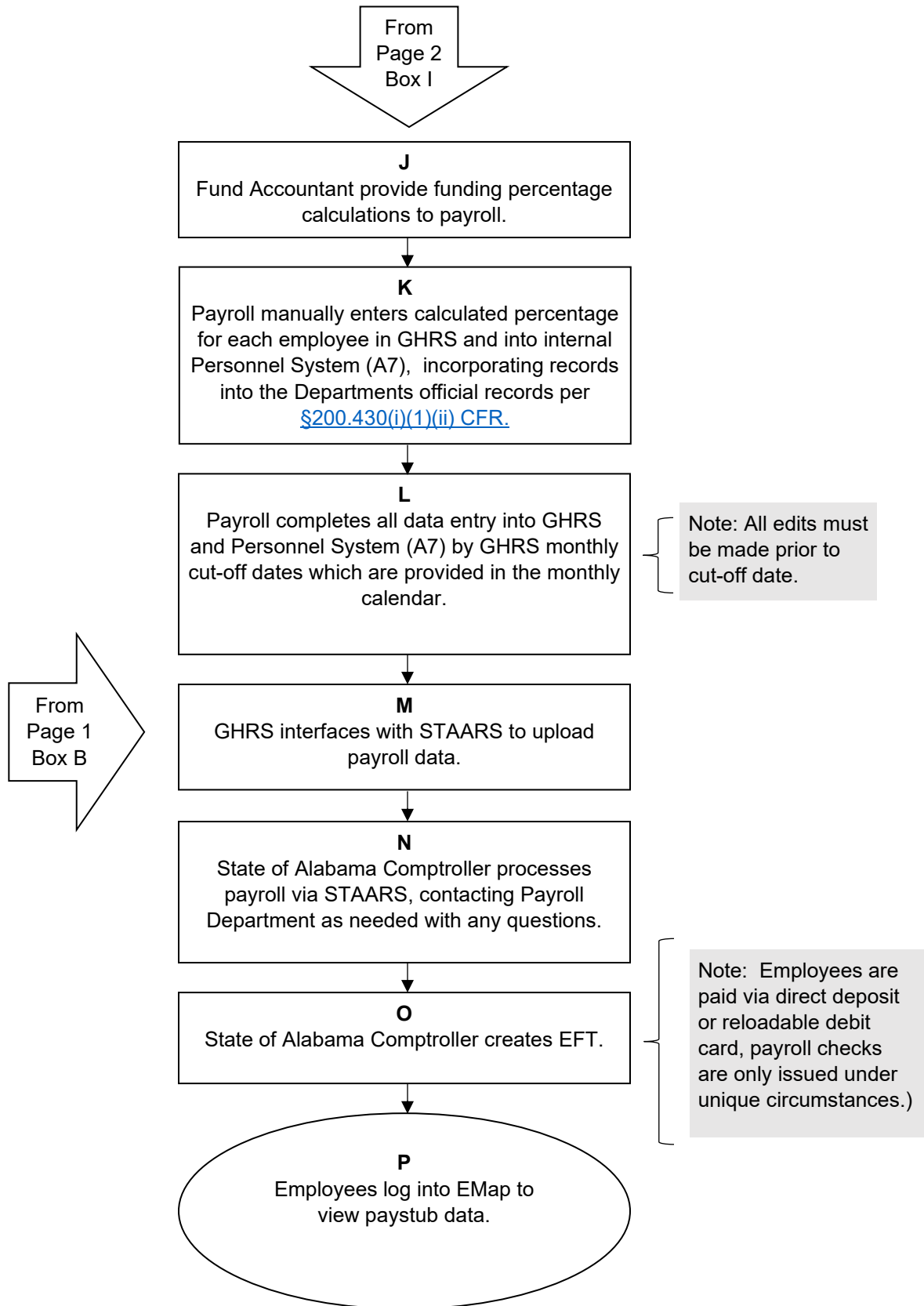
Issue Date: 11/26/2018
Effective Date: 11/26/2018

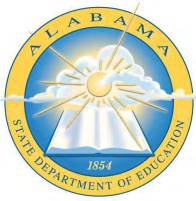




Processing Payroll/ Fund Allocation Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018





Personnel Fund Change Procedure

Issue Date: 11/07/2018

Effective Date: 11/07/2018

Narrative:

When Section Program determines the need to change a fund code from which a Section employee is paid, Section Program meets with Human Resources for direction to complete Request for Personnel Actions and Certification Form.

Section Program sends completed Request for Personnel Actions and Certification Form to Fund Accountant to complete the required section. Once completed, Fund Accountant forwards Request for Personnel Actions and Certification Form to the Human Resources Supervisor.

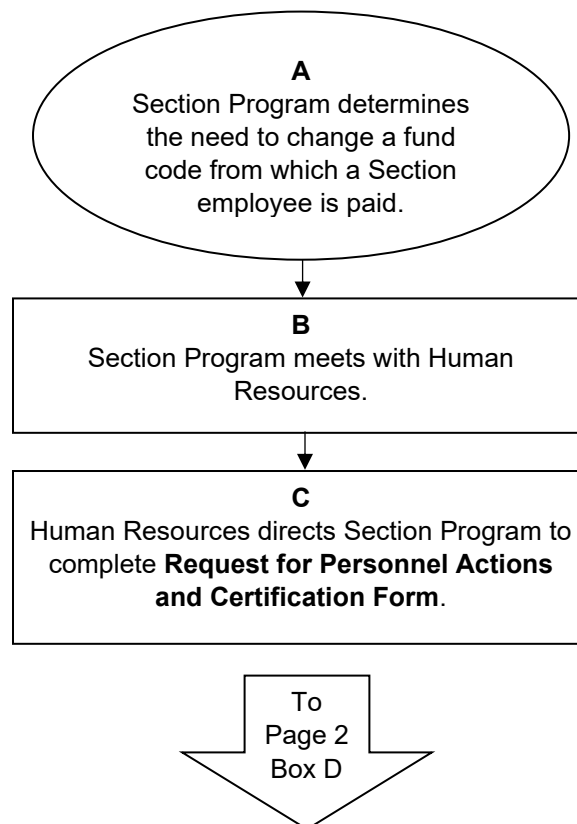
Human Resources Supervisor determines required source funding changes in relation to Section Employee position change. Human Resources Supervisor presents fund change information to Deputy State Superintendent of Administrative and Financial Services.

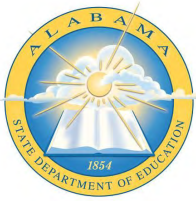
Deputy State Superintendent of Administrative and Financial Services signs approved Request for Personnel Actions and Certification Form.

Human Resources Supervisor performs actions required to meet approved Request for Personnel Actions and Certification Form and stores a copy of approved Request for Personnel Actions and Certification Form in department personnel file. Human Resources shares a copy of approved Request for Personnel Actions and Certification Form with Payroll and Fund Accounting.

Payroll and Fund Accounting store a copy of approved Request for Personnel Actions and Certification Form in department files.

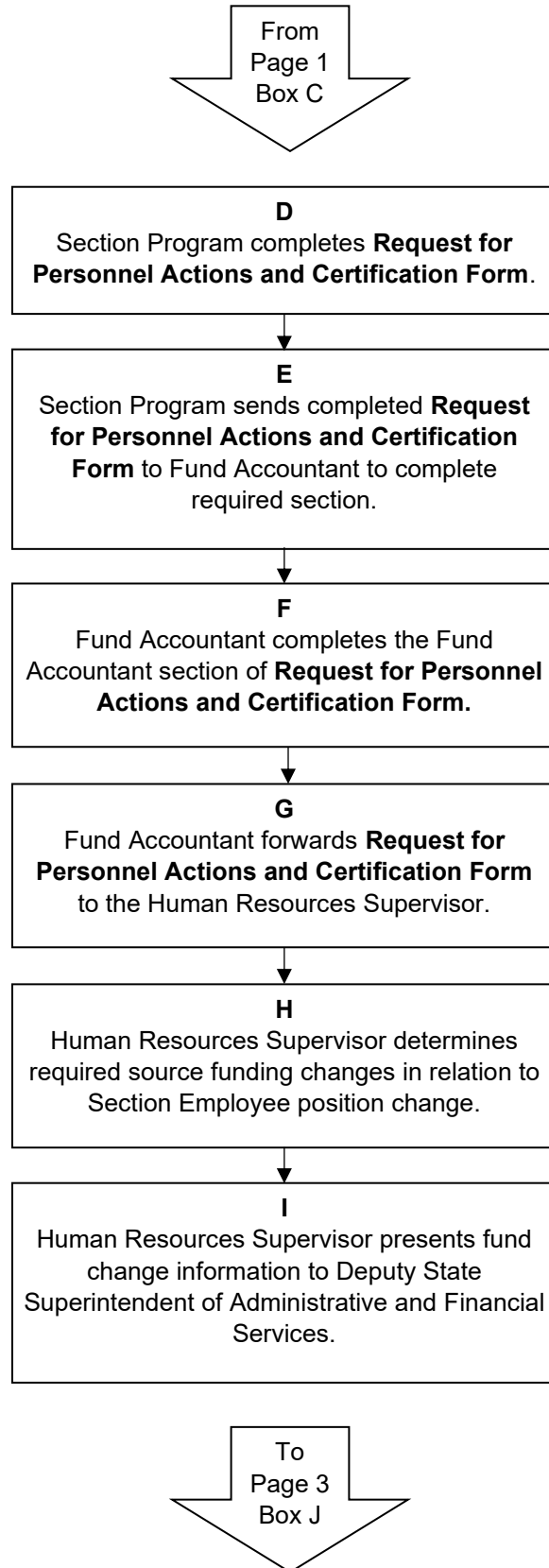
Flowchart:

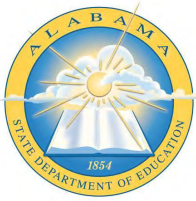




Personnel Fund Change Procedure

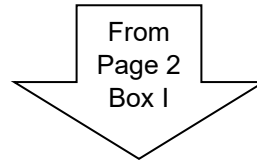
Issue Date: 11/07/2018
Effective Date: 11/07/2018





Personnel Fund Change Procedure

Issue Date: 11/07/2018
Effective Date: 11/07/2018



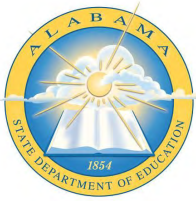
J
Deputy State Superintendent of Administrative and Financial Services signs approved **Request for Personnel Actions and Certification Form**.

K
Human Resources Supervisor performs actions required to meet approved **Request for Personnel Actions and Certification Form**.

L
Human Resources stores a copy of approved **Request for Personnel Actions and Certification Form** in the department personnel file.

M
Human Resources shares a copy of approved **Request for Personnel Actions and Certification Form** with Payroll and Fund Accounting.

N
Payroll and Fund Accounting store a copy of approved **Request for Personnel Actions and Certification Form** in department files.



Leave Request/ Approval Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018

Narrative:

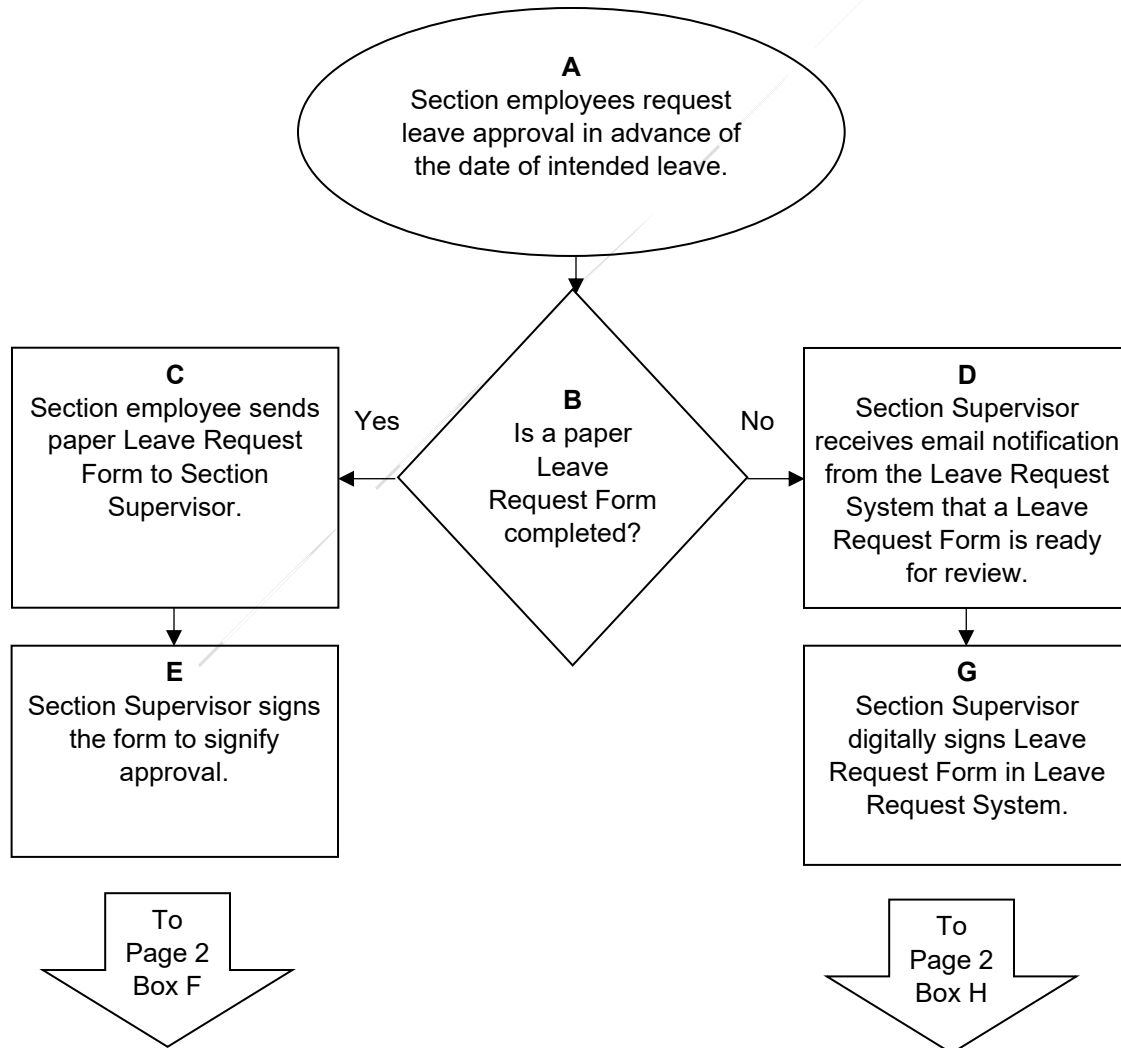
Section employees request leave approval in advance of the date of intended leave, either using a paper leave form or requesting the leave in Leave Request System.

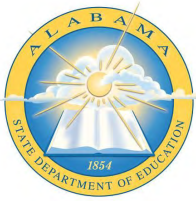
If choosing the paper Leave Request Form, Section employee completes the form and sends to Section Supervisor. Section Supervisor signs the form to signify approval. Section Supervisor sends signed, approved Leave Request Form to Section Leave Entry Personnel. Section Leave Entry Personnel manually enter approved Leave Request Form data into the Personnel Leave System.

If choosing to request leave via the Leave Request System, Section employee completes the electronic Leave Request Form and submits it. Upon successful submission, Section Supervisor receives email notification from the Leave Request System that a Leave Request Form is ready for review. Section Supervisor reviews Leave Request Form in the Leave Request System and digitally signs for approval.

Section Leave Entry Personnel receive email notification of the approved Leave Request Form. Section Leave Entry Personnel manually enter approved Leave Request Form data into the Personnel Leave System.

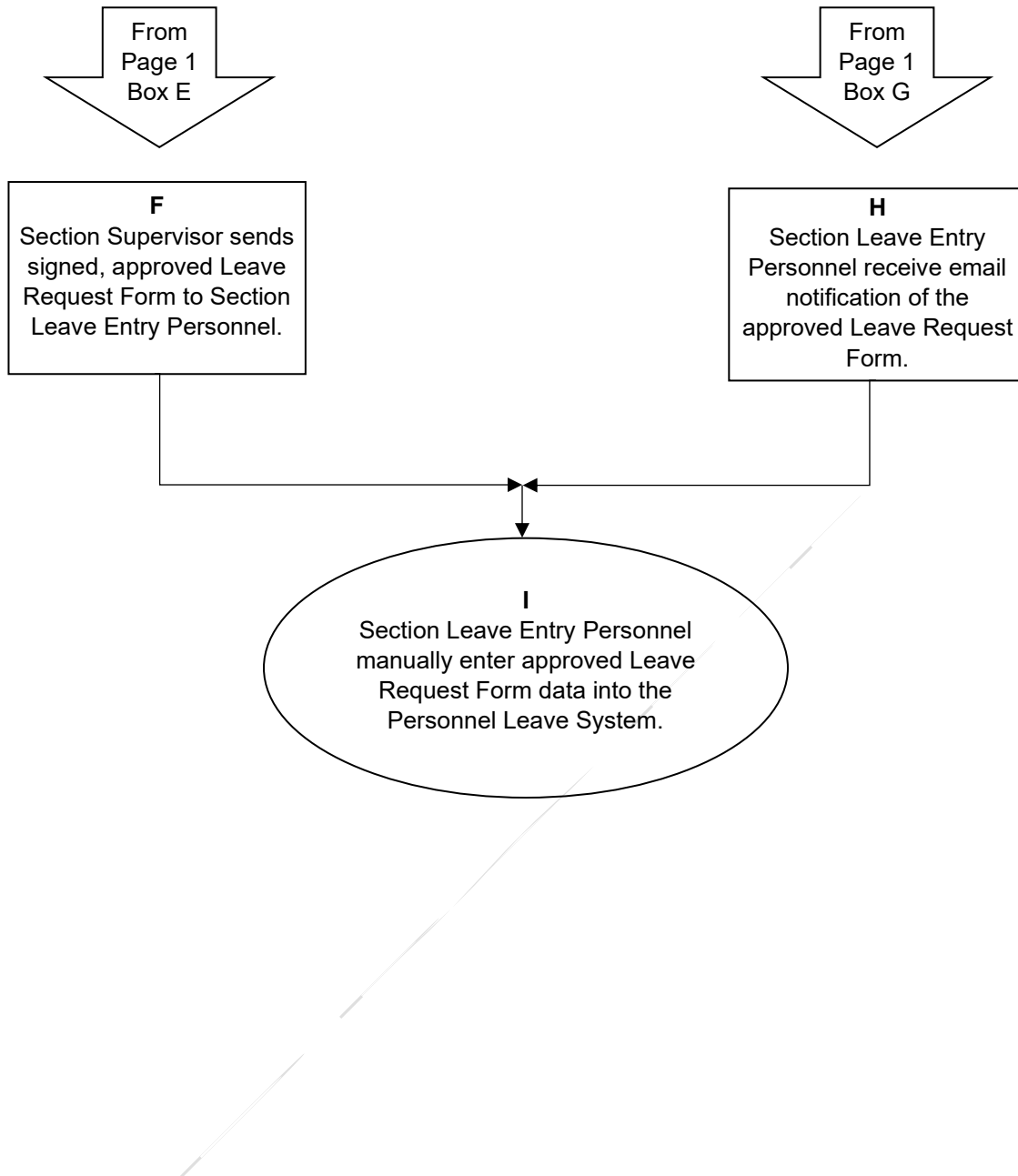
Flowchart:

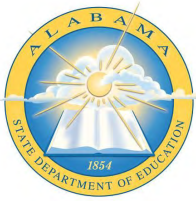




Leave Request/ Approval Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018





Timekeeping Procedure

Issue Date: 11/26/2018

Effective Date: 11/26/2018

Narrative:

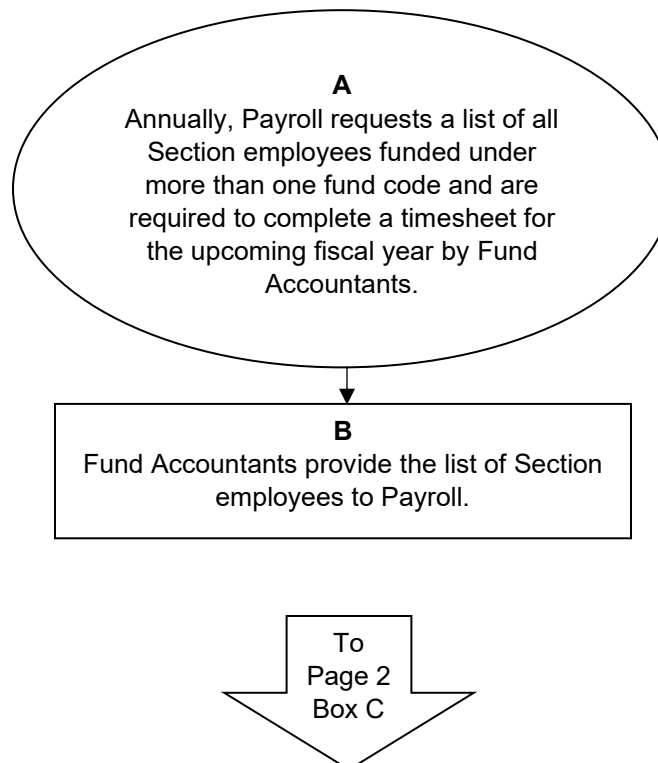
Annually, Payroll requests a list of all Section employees funded under more than one fund source code and are required to complete a timesheet for the upcoming fiscal year by Fund Accountants. Payroll develops timekeeping MS Excel spreadsheets for Section employees identified by Fund Accountants and emails timesheets to Fund Accountants based on assigned fund codes and copies the Section ASA on the email as well. These timesheets are developed to provide a method to accurately capture and reflect the work performed by the employee for each fund source as specified per [§200.430\(i\)\(1\) CFR](#) and are incorporated into the official records of the department to meet the requirements of [§200.430\(i\)\(1\)\(ii\) CFR](#).

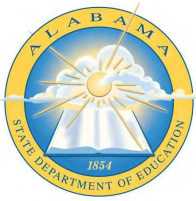
Section ASA distributes timesheet to all Section employees required to complete a timesheet for their specific programs.

Section employees who are not 100 percent funded by a single fund code manually complete a timesheet for each pay period to document amount of time working on each program assigned to daily, also notating any leave taken, to meet the requirements of [§200.430\(i\)\(1\) CFR](#). On the assigned date at the end of the pay period, Section employee sends timesheet to Section Supervisor to review and sign.

Section Supervisor reviews timesheets and works with Section employee to ensure the timesheet reflects the total activity for which the employee is being compensated per [§200.430\(i\)\(1\)\(iii\) CFR](#) for both Federal and non-Federal sources [§200.430\(i\)\(1\)\(iv\) CFR](#). Section Supervisor sends signed, approved timesheet to Payroll by the third business day after the end of the pay period.

Flowchart:

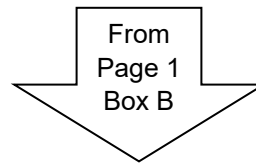




Timekeeping Procedure

Issue Date: 11/26/2018

Effective Date: 11/26/2018



C
Payroll develops timekeeping MS Excel spreadsheets for those Section employees identified by Fund Accountants that provide a method to accurately capture and reflect the work performed by the employee for each fund source as specified per [§200.430\(i\)\(1\) CFR](#) and are incorporated into the official records of the department to meet the requirements of [§200.430\(i\)\(1\)\(ii\) CFR](#).



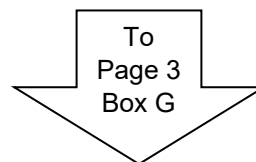
D
Payroll emails MS Excel timesheets to Fund Accountants, splitting based on assigned fund codes and copied to Section ASA.

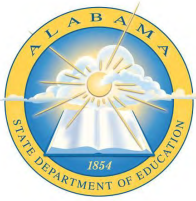


E
Section ASA distributes timesheet to all Section employees required to complete a timesheet for their specific programs.



F
Section employees who are not 100 percent funded by a single fund code manually complete a timesheet for each pay period to document amount of time working on each program assigned to daily, also notating any leave taken, to meet the requirements of [§200.430\(i\)\(1\) CFR](#).

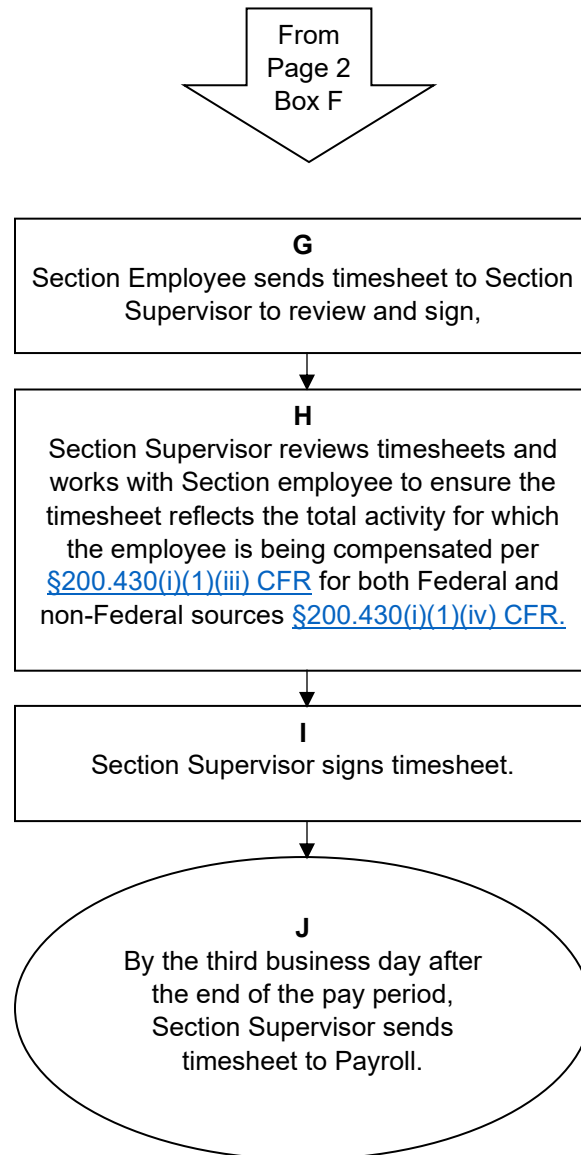


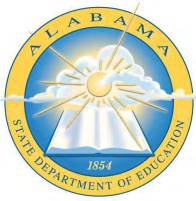


Timekeeping Procedure

Issue Date: 11/26/2018

Effective Date: 11/26/2018





Self-Certification Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018

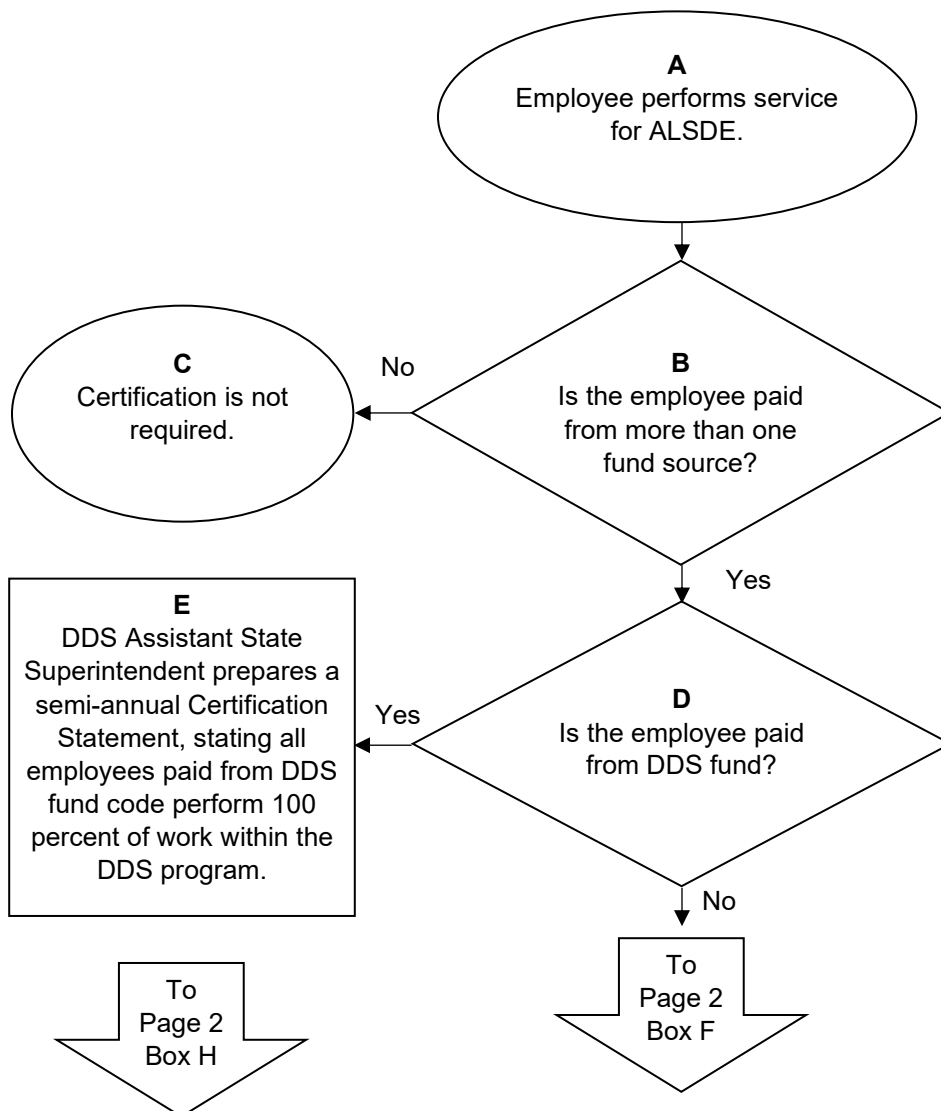
Narrative:

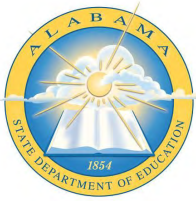
ALSDE employees who are paid 100 percent from one fund source code may be required to self-certify or have a certification letter written on their behalf. *Note: Any employee who is paid from multiple fund sources is not required to self-certify.*

If an ALSDE employee is paid 100 percent from Disability Determination Services (DDS) funds, DDS Assistant State Superintendent prepares and signs a semi-annual Certification Statement, stating all employees paid from DDS fund code perform 100 percent of work within the DDS program. DDS Assistant State Superintendent sends Certification Statement to Payroll to keep in their files.

ALSDE employees paid 100 percent from one fund source code and do not provide administrative services for the department (e.g., Accounting, Human Resources, Operations, Communications, Legal, LEA Accounting, etc.) receive a paper Certification Form each quarter from Payroll. The employee completes the form and gets Section Supervisor's signature. Section Supervisor sends the completed, signed form to Payroll to keep in their certification files.

Flowchart:





Self-Certification Procedure

Issue Date: 11/26/2018
Effective Date: 11/26/2018

