

ACTION REQUIRED

Division of Controller
MONTGOMERY COUNTY PUBLIC SCHOOLS
Rockville, Maryland

March 30, 2023

MEMORANDUM

To: Primary and Secondary Account Managers

Through: Robert Reilly, Associate Superintendent of Finance *RR*

From: Bei (Susan) Chen, Controller *SBC*

Subject: ACTION—Fiscal Year-end Cutoff Dates for Fiscal Year 2023 Operating Budget Expenditures

Summary

The purpose of this memorandum is to inform you that **Friday, April 21, 2023**, has been established as the final date for spending Fiscal Year (FY) 2023 Montgomery County Public Schools (MCPS) operating budget funds. Account managers are asked to limit expenditures to those that are essential to the implementation of curriculum and to sustain operations through the end of FY 2023. The cooperation of all account managers and their fiscal staff in preparing necessary purchase orders, warehouse requisitions, or other expenditure requests prior to this and other cutoff dates outlined below will help to ensure an orderly closing of the fiscal year. The attached *Timelines for Cutoff of FY 2023 Year-end Spending* are sorted by date and by transaction type.

Purchase and Warehouse Requisitions

Online purchase and warehouse requisitions must be submitted in the MCPS Business Hub (Hub) no later than **Friday, April 21, 2023**. Account managers must approve these orders in the Hub by the close of business on **Tuesday, April 25, 2023**. Requisitions charged to FY 2023 operating funds will not be accepted if the creation date is after **April 21, 2023**, or if the approval date is after **April 25, 2023**.

Exception Requests for K-12 and Special Education Resources

Schools requesting approval for an exception to use MCPS operating budget fund allocations for restricted purchases such as equipment or furniture must submit [MCPS Form 410-1, *Exception Request to use Materials/Textbook Allocations for Furniture/Equipment Purchases*](#) no later than **Friday, April 21, 2023**.

Outstanding Purchase Order Encumbrances

The *Outstanding PO Encumbrance Report* may be accessed from the School Reports/Central Office Reports menu tab in the Hub to obtain a list of outstanding purchase orders for your location. Please review and resolve outstanding purchase orders for your school/location as follows:

- Notify the Division of Controller (DOC) at AccountsPayable@mcpsmd.org by **Friday, May 19, 2023**, of any missing invoices that should be paid.
- Notify the Division of Procurement at Procurement@mcpsmd.org by **Friday, May 19, 2023**, of any outstanding purchase order encumbrances that should be canceled or adjusted.
- By **Wednesday, June 28, 2023**, record receiving reports in the Hub on purchase orders for which goods or services were received on or before **June 28, 2023**.

The *Requisition Status Report* may be accessed from the School Reports/Central Office Reports menu tab in the Hub to obtain a listing of outstanding requisitions for your location. Please review and resolve outstanding requisitions for your school/location as follows:

- Notify the account owner or principal by **Friday, April 21, 2023**, if the requisition is pending approval.
- Notify the Division of Procurement at Procurement@mcpsmd.org by **Friday, May 12, 2023**, if any purchase order is missing.
- Notify the Department of Materials Management (DMM) by **Friday, May 12, 2023**, at DMMWarehouse@mcpsmd.org, if any warehouse requisitions have not been fulfilled.
- MCPS will start the cancellation process on **Monday, June 12, 2023**, for any FY 2023 outstanding unfulfilled requisitions, since they will not be carried forward to FY 2024.

Off-purchase Orders and Other Expenditure Requests

The only off-purchase order requests that will be paid after **Friday, April 21, 2023**, are requests for local mileage, legal fees, central office musical instrument repairs, and non-public placements. Authorized off-purchase order payment requests must be received no later than **Friday, June 23, 2023**. Final settlement of out-of-area travel advances must be received and approved by the DOC no later than **Friday, June 23, 2023**. Local mileage and other employee reimbursement for June 2023 should be entered in the Hub Expenses module and approved by account managers no later than **Wednesday, June 28, 2023**. Please notify the employees in your area of these deadlines.

School Reimbursement Requests

Reimbursements for school Independent Activity Fund (IAF) expenditures incurred on or before **Friday, April 21, 2023**, must be scanned and sent via email to the DOC by **Friday, May 12, 2023**, at AccountsPayable@mcpsmd.org. [MCPS Form 280-48, Request for Reimbursement of Invoice Paid by School](#) and backup receipts/documentation must be included. Please note: Reimbursements for expenditures made with the IAF purchasing card are not incurred until the iPayment invoice for the purchase has been paid.

Exceptions are allowed for the reimbursement of IAF expenditures related to:

- Copier/lease maintenance charges
- Postage
- Supplies for special education classes and school community based instruction
- Instrument repair and piano tuning
- Supplies for achievement-focused ECA programs for secondary schools
- Food and supplies for family and consumer science and culinary arts programs
- Music festival transportation

Reimbursements of other expenditures will only be made by approval from the associate superintendent of finance.

Reimbursements for June 2023 expenditures must be received by the DOC no later than **Thursday, July 6, 2023**. Reimbursement requests received after that date will not be honored.

Purchasing Cards

Purchasing cards linked to the MCPS operating budget may be used for FY 2023 purchases through **Friday, April 21, 2023**. Schools are required to collect purchasing cards linked to operating budget funds for existing employees. Purchasing cards should be collected from employees who are terminated or transferred by **Friday, June 30, 2023**.

Schools with purchasing cards linked to the school IAF may continue to use the cards through **Friday, June 16, 2023**. FY 2023 purchases that are not reflected on the June 2023, billing statement must be listed as “Payables” in the school’s Annual Financial Report on IAF for FY 2023.

All purchasing card transactions on the June 2023 billing statements will be recorded as FY 2023 expenditures. Notify the DOC by **Monday, July 3, 2023**, of any purchases posted on or before **Friday, June 30, 2023**, not listed on the June 2023 billing statement.

Emergency Purchases and Exceptions

Emergency purchases and exceptions to fiscal year-end spending cutoffs must be approved by the associate superintendent of finance or designee on an individual basis.

Exemptions

Publishing services, maintenance, plant operations, and transportation offices may engage in emergency or other critical activities only if preapproved by the associate superintendent of finance. However, all exempted purchases and warehouse requisitions must be entered and approved in the Hub by **Friday, May 19, 2023**. Outstanding purchase orders should be cancelled or adjusted by **Friday, June 9, 2023**. Receiving reports must be recorded in the Hub no later than **Wednesday, June 28, 2023**. Purchasing cards may be used for the exemptions to make purchases from FY 2023 budget appropriations until **Friday, June 23, 2024**.

Purchase and warehouse requisitions for supported projects and grants must be entered and approved in the Hub by **Friday, May 19, 2023**. Outstanding requisitions should be cancelled, and outstanding purchase orders should be cancelled or adjusted in Hub no later than **Friday, June 9, 2023**. Receiving reports must be recorded in the Hub no later than **Wednesday, June 28, 2023**. The last day for the DMM to fulfill FY 2023 warehouse requisitions is **Friday, June 9, 2023**.

Unless otherwise directed, capital project expenditures, supported projects that carry forward into the next fiscal year, and enterprise funds are exempt from the fiscal year-end expenditure cutoff. However, **no outstanding requisitions** for purchase and warehouse requisitions can be carried to FY 2024.

Temporary Part-time Employment

All temporary part-time (TPT) employee work authorized for FY 2023 will end on **Friday, June 30, 2023**, including clerical support, extracurricular activity stipends, and TPT assignments. Employee pay vouchers must be submitted according to the biweekly pay schedule

established by the Employee and Retiree Service Center. Pay vouchers and PACS corrections that are submitted after **June 30, 2023**, will be charged to an account manager's FY 2024 program accounts. Online attendance for all work performed in FY 2023 must be posted and released in the Payroll Attendance Collection System (PACS) by **4:00 p.m., Friday, June 30, 2023**.

Best Practices for Transitioning Staff

Please review the [Best Practices](#) for staff who are retiring, resigning, or transitioning to new positions within MCPS, with regard to FY 2024 Summer Ordering.

Action Required

Primary and secondary account managers should share this time-sensitive information with staff involved in the financial management of operating budget fund resources such as accountants, fiscal specialists and assistants, school financial agents, administrative service managers, and secretaries.

Questions

If you have questions, please contact Mrs. Susan Chen at 240-740-7500, or via [email](#).

MBH:RR:SBC:jp

Attachments

Copy to:

Executive Staff
Elementary School Administrative Secretaries
Mrs. Alfonso-Windsor
Mrs. Bergstresser
Ms. Eader
Mrs. Gomez
Mrs. McIntosh-Davis
School Business Administrators
School Financial Specialists

Approved:



M. Brian Hull, Chief Operating Officer

Timeline for Cutoff of Fiscal Year (FY) 2023 Year-end Spending

DATE	ITEM	DESCRIPTION
April 21, 2023	Exception Requests (MCPS Form 410-1)	Last day to submit exception requests via email to SFOT@mcpsmd.org, to use materials/textbook allocations for equipment/furniture purchases using FY 2023 operating budget funds.
April 21, 2023	Purchase and Warehouse Requisitions	Last day for purchase orders and warehouse requisitions using FY 2023 operating budget funds (some exceptions apply).
April 21, 2023	Off-purchase Order Payments	Last day to submit off-purchase order payment requests for non-exempt purchases (some exceptions apply).
April 21, 2023	Purchasing Cards - Operating Budget	Last day to use purchasing cards linked to FY 2023 operating budget funds (some exceptions apply).
April 25, 2023	Hub Approvals for Purchase and Warehouse Requisitions	Last day for account managers to approve FY 2023 purchase orders and warehouse requisitions in Hub.
May 12, 2023	School Reimbursement Requests for IAF Purchases (MCPS Form 280-48)	Last day for reimbursement requests for Independent Activity Funds (IAF) purchases made by April 21, 2023, spending cutoff to be sent via email to AccountsPayable@mcpsmd.org.
May 12, 2023	Requisition Encumbrances	Review Outstanding FY 2023 Requisition Status report; notify Department of Materials Management (DMM) and Division of Procurement to complete the purchase order and fulfillment of transfer order process.
May 19, 2023	Purchase Order Encumbrances	Review Outstanding FY 2023 PO Encumbrance report; notify Division of Controller (DOC) and Division of Procurement to release encumbrances and cancel purchase orders as needed.
May 19, 2023	Purchase and Warehouse Requisitions for Exempt Units	Last day for publishing services, maintenance, plant operations, and transportation offices to submit purchase orders and warehouse requisitions using FY 2023 operating budget funds.
May 19, 2023	Purchase and Warehouse Requisitions for Supported Projects and Capital Grants	Last day for supported projects and capital grants to submit purchase orders and warehouse requisitions.
June 9, 2023	Purchase Order Encumbrances and Warehouse Requisition for Exempt Units	Last day for publishing services, maintenance, plant operations, and transportation offices to review outstanding FY 2023 PO Encumbrance report and FY 2023 Requisition Status report; notify DOC, Division of Procurement, and DMM to release encumbrances, and cancel purchase orders or warehouse requisitions.
June 9, 2023	Purchase Order Encumbrances and Warehouse Requisition for supported projects and grants	Last day for supported projects and grants to review Outstanding FY 2023 PO Encumbrance report and FY2023 Requisition Status report; notify DOC, Division of Procurement, and DMM to release encumbrances, and cancel purchase orders or warehouse requisitions.
June 13-30, 2023	Outstanding Purchase and Warehouse Requisitions	All the outstanding FY2023 requisitions will be cancelled
June 16, 2023	School IAF Purchasing Cards	Last day to use purchasing cards linked to school IAF accounts.
June 23, 2023	Out-of-Area Travel Reimbursements (MCPS Form 281-1)	Last day for final reconciliation/settlement of out-of-area business travel advances to be received by DOC.
June 23, 2023	Off-purchase Order Payments	Last day to submit off-purchase order payment requests for purchases exempt from the April 21, 2023, spending cutoff (legal fees, special education classes, non-public placements)
June 28, 2023	Receiving for Purchase Orders	Last day to receive on purchase orders for goods or services received in 2023 in Hub.
June 28, 2023	Local Mileage/Other Employee Reimbursements (Hub Expenses)	Last day to enter local mileage or other types of employee reimbursement for June 2023 in Hub Expenses module and be approved by account managers.
6/30/2023 Payroll	Temporary Part-time (TPT) Employment	Last day for TPT and stipend work for FY 2023.
6/30/2023 Payroll	FY 2023 Payroll Attendance Collection System (PACS) Corrections (MCPS Form 280-7)	Last day to submit corrections to ERSC for errors in FY 2023 payroll attendance reporting.
6/30/2023 Payroll	PACS Reporting	Last day to report online attendance for all work performed in FY 2023 in PACS by 4:00 p.m.
July 3, 2023	Purchase Card Billing Statements	Notify DOC of any purchases made on or before June 30, 2023, that are not listed on the June 2023 billing statement.
July 6, 2023	School Reimbursement Requests for IAF Purchases exempt from May cutoff (MCPS Form 280-48)	Last day for reimbursement requests of IAF purchases exempt from the April 29, 2023, spending cutoff to be sent via email to AccountsPayable@mcpsmd.org.

Timeline for Cutoff of Fiscal Year (FY) 2023 Year-end Spending By Transaction Type

TRANS TYPE	DATE	ITEM	DESCRIPTION
Purchase and Warehouse Requisitions	April 21, 2023	Purchase and Warehouse Requisitions	Last day for purchase orders and warehouse requisitions using FY 2023 operating budget funds (some exceptions apply).
	April 25, 2023	Hub Approvals for Purchase and Warehouse Requisitions	Last day for account managers to approve FY 2023 purchase orders and warehouse requisitions in Hub.
	May 12, 2023	Requisition Encumbrances	Review Outstanding FY 2023 Requisition Status report; notify Department of Materials Management (DMM) and Division of Procurement to complete the purchase order and fulfillment of transfer order process.
	May 19, 2023	Purchase Order Encumbrances	Review Outstanding FY 2023 PO Encumbrance report; notify Division of Controller (DOC) and Division of Procurement to release encumbrances and cancel purchase orders as needed.
	June 13-28, 2023	Outstanding Purchase and Warehouse Requisitions	All the outstanding FY2023 requisitions will be cancelled
	June 28, 2023	Receiving for Purchase Orders	Last day to receive on purchase orders for goods or services received in 2023 in Hub.
Exception Approval Request	April 21, 2023	Exception Requests (MCPS Form 410-1)	Last day to submit exception requests via email to SFOT@mcpsmd.org, to use materials/textbook allocations for equipment/furniture purchases using FY 2023 operating budget funds.
	May 19, 2023	Purchase and Warehouse Requisitions for Exempt Units	Last day for publishing services, maintenance, plant operations, and transportation offices to submit purchase orders and warehouse requisitions using FY 2023 operating budget funds.
	May 19, 2023	Purchase and Warehouse Requisitions for Supported Projects and Capital Grants	Last day for supported projects and capital grants to submit purchase orders and warehouse requisitions.
	June 9, 2023	Purchase Order Encumbrances and Warehouse Requisition for Exempt Units	Last day for publishing services, maintenance, plant operations, and transportation offices to review outstanding FY 2023 PO Encumbrance report and FY 2023 Requisition Status report; notify DOC, Division of Procurement, and DMM to release encumbrances, and cancel purchase orders or warehouse requisitions.
	June 9, 2023	Purchase Order Encumbrances and Warehouse Requisition for supported projects and grants	Last day for supported projects and grants to review Outstanding FY 2023 PO Encumbrance report and FY2023 Requisition Status report; notify DOC, Division of Procurement, and DMM to release encumbrances, and cancel purchase orders or warehouse requisitions.
Off-purchase Order Payments	April 21, 2023	Off-purchase Order Payments	Last day to submit off-purchase order payment requests for non-exempt purchases (some exceptions apply).
	June 23, 2023	Off-purchase Order Payments	Last day to submit off-purchase order payment requests for purchases exempt from the April 21, 2023, spending cutoff (legal fees, special education classes, non-public placements)
P-Card	April 21, 2023	Purchasing Cards - Operating Budget	Last day to use purchasing cards linked to FY 2023 operating budget funds (some exceptions apply).
	June 16, 2023	School IAF Purchasing Cards	Last day to use purchasing cards linked to school IAF accounts.
	July 3, 2023	Purchase Card Billing Statements	Notify DOC of any purchases made on or before June 30, 2023, that are not listed on the June 2023 billing statement.
School Reimbursement	May 12, 2023	School Reimbursement Requests for IAF Purchases (MCPS Form 280-48)	Last day for reimbursement requests for Independent Activity Funds (IAF) purchases made by April 21, 2023, spending cutoff to be sent via email to AccountsPayable@mcpsmd.org.
	July 6, 2023	School Reimbursement Requests for IAF Purchases exempt from April cutoff (MCPS Form 280-48)	Last day for reimbursement requests for IAF purchases exempt from the April 21, 2023, spending cutoff to be sent via email to AccountsPayable@mcpsmd.org.
Employee Reimbursement	June 23, 2023	Out-of-Area Travel Reimbursements (MCPS Form 281-1)	Last day for final reconciliation/settlement of out-of-area business travel advances to be received by DOC.
	June 28, 2023	Local Mileage/Other Employee Reimbursements (Hub Expense)	Last day to enter local mileage or other types of employee reimbursement for June 2023 in Hub Expense and approved by account managers.
Payroll	June 30, 2023	Temporary Part-time (TPT) Employment	Last day for TPT and stipend work for FY 2023.
	June 30, 2023	FY 2023 Payroll Attendance Collection System (PACS) Corrections (MCPS Form 280-7)	Last day to submit corrections to ERSC for errors in FY 2023 payroll attendance reporting.
	June 30, 2023	PACS Reporting	Last day to report online attendance for all work performed in FY 2023 in PACS by 4:00 p.m.