



# LOS ANGELES UNIFIED SCHOOL DISTRICT POLICY BULLETIN

**TITLE:** Restricted use of P-Card, Ghost Card and Travel Card (T-Card) for Title I Program Purchases

**ROUTING**  
All Schools and Offices

**NUMBER:** BUL-6518.1

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Division of Instruction

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Federal and State Education Programs

**DATE:** July 31, 2017

**MAJOR CHANGES:** This revision updates memorandum MEM-6518.0 issued on June 22, 2015, from the Division of Instruction. It has been updated to include the expanded list of Title I expenditures that can be reconciled with the P-Card. The P-Card can now be used to purchase Admission Fees, Conference Registration, Supplemental Instructional Materials (SIM), Software License Maintenance (renewals), Curricular Trips (buses), and Other Books.

**PURPOSE:** Title I is a federally-funded program designed to serve high-poverty areas for the benefit of disadvantaged children. The purpose of the program is to ensure that all children have a fair, equal, and significant opportunity to obtain a high-quality education and reach, at a minimum, proficiency on State academic achievement standards and State academic assessments. To reach the goal, Title I schools must accelerate the achievement of students not meeting grade-level standards by providing supplemental programs and materials for Tier 2 English Language Arts and mathematics intervention.

As a condition of receiving the funds, the District and Title I schools must ensure that charges or costs to the program are reasonable, necessary, allowable and properly supported in accordance with applicable statutes, regulations and program plans. In addition, Title I funds are supplemental and therefore, may not be used to replace or supplant the funds or instructional program the District provides the school.

**GUIDELINES: I. P-CARD**

**A. General Information:**

Per Procurement Manual, Chapter 7, page 52, *“the P-Card must only be used for purchases for a specified limit. Splitting purchase to utilize the P-Card for similar items is prohibited. Please review section D.7 Prohibited Items to ensure you do not violate District policy. No parent purchases are allowed.”*

In addition to the Procurement Services P-Card guidelines that specifically identifies prohibited purchases, the Title I program has its own restrictions. The District’s financial system does not have the capability to programmatically reject unallowable Title I expenditures, so it is the responsibility of the P-Card holder and approving official to verify the appropriateness of the purchases and to use the correct funding lines.



## LOS ANGELES UNIFIED SCHOOL DISTRICT POLICY BULLETIN

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### B. Allowed Title I Expenditures:

The use of the P-Card is restricted by the Title I program with only certain expenditures allowed to be reconciled with the Title I funds (Program Code 7S046, 70S46, 7E046). The allowed P-Card expenditures are:

- Admission Fees
- Conference Registration Fees
- Supplementary Instructional Materials (SIM) for items described in the Program and Budget Handbook
- Curricular Trips (buses)
- Software License Maintenance (software renewals)
- Other Books

These items must be specifically described in the *Single Plan for Student Achievement (SPSA)* and if not, a *SPSA Modification* must be completed. The use of the P-Card for approved Title I goods and services must be reasonable, necessary, allowable and properly supported. All other transactions not mentioned above (e.g., Maintenance of Equipment, Rental of Equipment, Non-Capitalized Equipment, General Supplies-Technology, etc.) will need to be completed through the Shopping Cart.

### C. Procedures:

1. When reconciling these P-Card expenditures with Title I, the school must upload:
  - The page from the SPSA or SPSA Modification that specifically describes the item(s) purchased
  - The itemized receipt/invoice for the purchase
  - If reconciling conference registration fees, in addition to the SPSA and receipt, the approved 10.12.1 form and conference flyer are required.
  - If reconciling curricular trips, in addition to the SPSA and receipt, the approved "*Request for Approval of School Organized Trip for Students*" (or equivalent) is required.
2. In addition, to assist with the approval of P-Card reconciliations and potential audits, it is recommended that the school provide a specific description of the items purchased/name of conference/bus destination. To write the description, schools can go into the "Extras" tab and choose "Document Texts" in the P-Card reconciliation screen.
3. All P-Card transactions reconciled with Title I funds will be reviewed by Federal and State Education Programs (FSEP) office. If the expenditure is not on the Title I allowed list or required Title I documentation has not been attached, the reconciliation will be rejected. In addition, if a school uses the P-Card for unallowable items, the school will be required to identify general funds to pay back the Title I program.
4. Each school that uses Title I funds to reconcile P-Card transactions will be expected to abide by policies and procedures set forth in this Bulletin.



# LOS ANGELES UNIFIED SCHOOL DISTRICT POLICY BULLETIN

## II. GHOST CARDS (TOSHIBA)

### A. General Information:

Per Procurement Manual, Chapter 7 page 53, *“the Toshiba Account shall be utilized to pay for invoices resulting from the Toshiba Unified Print Program.”*

To avoid a supplanting issue, Title I funds can only be used to pay for a maximum of 50% of the total amount of the Toshiba charges.

### B. Procedures:

During P-Card reconciliation the funding must be split into two separate lines with no more than half of the total dollar amount being charged to Title I funds, and the other half charged to any appropriate non-Title I fund. Title I funding line must be used first to trigger the split of charges.

### C. The Ghost Card must be charged against Commitment item #580002 (Other Contracts) and it is the responsibility of the school to ensure that there is a sufficient balance in that account.

#### Example:

In the Toshiba charge below for \$659.50, the maximum amount that can be charged to 7S046 is \$329.75; this is 50% of \$659.50.

The remaining half, \$329.75, can be charged to a General Fund account.

Amount	659.50	USD	<input type="checkbox"/> Calculate tax
Tax Amount			
Text	TOSHIBA BUSINESS SOLUT		
Paymt terms	Due immediately		
Baseline Date	03/06/2015		

1 Items ( Screen Variant : ZAP_FV60_SCR8_PCARD )									
☒ S...	D/C	G/L acct	Short Text	T..	Amount in doc.curr.	Fund	Func. Area	Cost center	Grant
☑	Debit	580002	Oth Noninst...		329.75	010-3010	1110-3110-7S046		110001
	Debit	580002			329.75	010-0000	1110-1000-13027		
	Debit								

## III. T-CARD:

### A. General Information

Per Procurement Manual, Chapter 7 page 52 and Title I restrictions, *“Travel Credit Card may only be utilized for travel arrangements for employees.”*

The use of the T-Card for approved Title I conferences must be reasonable, necessary, allowable and properly supported. Per the District travel bulletin, all school request(s) for travel, conference or convention attendance require the completion of Form 10.12.1 approved by the Site Administrator and the Local District Superintendent. All out-of-state or international conference/convention and travel must be approved by the Chief of Staff, Office of the Superintendent.



## LOS ANGELES UNIFIED SCHOOL DISTRICT POLICY BULLETIN

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### B. Procedures:

1. Title I charges on the T- Card, must have the approved page from Single Plan for Student Achievement/SPSA Modification uploaded and attached along with the receipt for the purchase, conference flyer with dates, and the approved 10.12.1 form. If the T-Card transaction is for a curricular bus trip, in addition to the SPSA and receipt, the approved "Request for Approval of School Organized Trip for Students" (or equivalent) is required.
2. All T-Card transactions reconciled with Title I funds will be reviewed by FSEP office. Failure to attach the required Title I documentation will result in a rejection of the reconciliation.
3. Each school that uses Title I funds to reconcile T-Card transactions will be expected to abide by policies and procedures set forth in this Bulletin.

**If a school uses the P-Card, Ghost Card, T-Card for unallowable items, the school will be required to identify general funds to pay back the Title I program.**

### **RELATED RESOURCES:**

Annual Program and Budget Handbook

BUL-5320.1 *Audit Findings Pertaining to Expenditures with Federal and State Education Funds*, dated May 14, 2013.

Procurement Manual 7th Edition, Chapter 7 (April 2017)

Education Department General Administrative Regulations (EDGAR) 2C.F.R. Part 200 (December 2014)

District's Pre-Approved Field Trip Site List:

[http://notebook.lausd.net/portal/page?\\_pageid=33.839475&\\_dad=ptl](http://notebook.lausd.net/portal/page?_pageid=33.839475&_dad=ptl)

BUL-5525.2 *District Policy for Travel and Attendance at Conferences or Conventions*, dated July 1, 2014.

**ASSISTANCE:** For further assistance or for information on P-Card guidelines, please contact the P-Card Unit at (562) 654-9009.

For questions on Title I guidelines, please contact Federal and State Education Programs at (213) 241-6990.