

Financial Manual Structure & Status
As of February 11, 2011
Bold indicates approved chapters

Section	Title	Owner	Status	Indexed	Next Update
1	Business and Financial Administration	Sue DeGraba	Approved 11/30/09	Yes	November 2011
2	Approval of Documents	Bob Doody	Approved 2/18/10	Yes	February 2011
3	Procurement	Phil McGaughey	Approved 11/30/09	Yes	November 2011
4	Accounts Payable	Bob Doody & Marti Dorner	Approved 6/16/10	Yes	June 2011
5	General Ledger and Chart of Accounts	Bob Doody	Approved 7/2/10	Yes	October 2011
6	Auditing, Internal Control, and Employee Ethics	Roger Pisha	Approved 11/30/09 Reapproved 4/12/10	Yes	April 2011
7	Cash Handling	Roger Pisha	Approved 2/18/10	Yes	February 2011
8	Operating Budget Development	Marshall Spatz & Carol Hurley	Approved 4/15/10	Yes	April 2011
9	Operating Budget Administration and Financial Monitoring	Marshall Spatz & Carol Hurley	Approved 11/12/10	Yes	November 2011
10	Employee Business Travel	Bob Doody	Approved 11/30/10	Yes	January 2012
11	Operating Grants	Bob Doody & Marshall Spatz	To Level 2 review 1/28/11, comments due 2/11/11		
12	Construction and Capital Budget	Sue DeGraba, Bob Doody & Joyce Jessell	Approved July 27, 2010	Yes	July 2011
13	Payroll	Sue DeGraba	Approved 2/26/10 Revision to LAB's office 1/28/11	Yes	February 2011
14	Revenue, Income and Receivables	Bob Doody	In Level 1 review promised 3/4/11		
15	Consultants, Independent Contractors	Phil McGaughey	Reapproved 3/19/10	Yes	March 2011
16	Property Accounting	Kathy Lazor, Phil McGaughey & Bob Doody	Approved 8/19/10	Yes	August 2011

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17	Risk Management	Sue DeGraba & Kurt Wolfe	Approved 11/30/09	Yes	November 2011
18	Taxes	Lary Scollick & Sue DeGraba	Reapproved 3/10/10	Yes	March 2011
19	Gifts and the MCPS Foundation	Bob Doody & Sue DeGraba (w/ advice from Lary Scollick)	Approved 5/14/10	Yes	May 2011
20	Independent Activity Funds (Incorporates IAF manual)	Roger Pisha	Approved 11/30/10	Yes	January 2012
21	Position Control	Marshall Spatz & Carol Hurley	Going to position control group for input February		
22	Centralized Investment Fund	Sue DeGraba, Robin Boodhoo, Julia Broyles & Chris Grasso	Approved 3/3/10	Yes	March 2011

Appendix 1: Acronym guide (Sue)

Reviews:

R1: Local department

R2: Core writing team (Sue DeGraba, Bob Doody, Carol Hurley, Phil McGaughey, Roger Pisha, Marshall Spatz)

R3: School and office reviewers

R4: OCOO reviewers (Giles Benson, Robin Confino, Nicky Diamond, Kathy Lazor, Susan Marks) – added Debbie Camp July 2010 and Carole Goodman Sept 2010 due to retirements of Giles Benson and Susan Marks

R5: Chief Operating Officer

Other tasks:

Align definitions across chapters