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**SECTION D: Fiscal Management**

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SECTION D: Fiscal Management

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### MANAGEMENT OF FUNDS

The superintendent or superintendent’s designee is responsible for administering the division budget in accordance with Board policies and applicable state and federal regulations and laws. The superintendent or superintendent’s designee uses appropriate fiscal planning and management methods, modeled after the best accepted business practices and directed toward the educational goals of the division.

If the appropriating body appropriates funds to the School Board by total amount (also referred to as lump sums), funds may be transferred by the School Board from one major classification to another. If funds are appropriated to the School Board by major classifications, no funds are expended by the School Board except in accordance with such classifications without the consent of the appropriating body.

The superintendent may be authorized by the School Board to make line item transfers within a major classification.

The School Board manages and controls the funds made available to it for the public schools and incurs costs and expenses.

Adopted: June 13, 2005

Revised: August 11, 2008; May 12, 2014; July 16, 2018

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-89, 22.1-94, 22.1-115.

Cross Refs.:	DB	Annual Budget
	DG	Custody and Disbursement of School Funds
	DI	Financial Accounting and Reporting
	DJ	Small Purchasing
	DJA	Purchasing Authority
	DJF	Purchasing Procedures
	DK	Payment Procedures
	DL	Payroll Procedures

## ANNUAL BUDGET

The annual school budget is the financial outline of the division's education program. It presents a proposed plan of expenditures and the expected means of financing those expenditures. After adoption, it provides the primary means of managing expenditures.

The fiscal year begins on the first day of July and ends on the thirtieth day of the following June.

The superintendent prepares, with the approval of the school board, and submits to the appropriating body, an estimate of the amount of money needed during the next fiscal year for the support of the public schools of the school division. The estimate sets up the amount of money needed for each major classification prescribed by the Board of Education and such other headings or items as may be necessary.

The superintendent or superintendent's designee prepares a budget calendar identifying all deadlines for the annual budgetary process. The calendar includes at least one work session for reviewing the budget and at least one public hearing on the budget. Notice of the time and place for the public hearing is published at least ten days in advance, in a newspaper having general circulation within the school division.

Upon approval of the school division's budget by the appropriating body, the school division publishes the approved budget in line item form, including the estimated required local match, on its website and the document is also made available in hard copy as needed to citizens for inspection.

Adopted: June 13, 2005

Revised: August 11, 2008; July 13, 2009; August 8, 2011; July 13, 2015

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 15.2-2500, 15.2-2503, 15.2-2504, 15.2-2506, 22.1-91, 22.1-92, 22.1-93, 22.1-94

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## CUSTODY AND DISBURSEMENT OF SCHOOL FUNDS

All School Board funds except 1) money generated by school activities, and classified "school activity fund accounts," 2) petty cash funds, and 3) accounts established for the purchase of instructional materials and office supplies, are deposited with the Prince George County treasurer, who is in charge of the receipts, custody and disbursement of School Board funds and who keeps such funds in an account or accounts separate and distinct from all other funds. Checks must be drawn on the School Board account by the Prince George County Treasurer, Prince George County, Virginia.

Disbursement of School Board funds is approved as provided in Policy DK Payment Procedures.

Adopted: June 13, 2005

Revised: August 11, 2008; August 9, 2010; April 20, 2015

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-116, and 22.1-122.

8 VAC 20-240-10.

Cross Refs:	DGC	School Activity Funds
	DGD	Funds for Instructional Materials and Office Supplies
	DJB	Petty Cash Funds
	DK	Payment Procedures

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## SCHOOL ACTIVITY FUNDS

All funds derived from extracurricular school activities, including, but not limited to, entertainment, athletic contests, facilities fees, club dues, vending machine proceeds that are not deposited in the school nutrition program account, and from any and all activities of the school involving personnel, students or property are considered school activity funds.

Each school keeps an accurate record of all receipts and disbursements of school activity funds so that a clear and concise statement of the condition of each fund may be determined at all times. It is the duty of each principal to see that such records are maintained in accordance with regulations of the Virginia Board of Education and the Prince George School Board. The principal or principal's designee performs the duties of school finance officer. The school finance officer is bonded, and the school board prescribes rules governing such bonds for employees who are responsible for school activity funds.

School activity funds are audited at least once a year by a duly qualified accountant or accounting firm approved by the school board. A copy of the audit report is filed in the superintendent's office. Monthly reports of such funds are prepared and filed in the principal's office and annual reports are filed in the office of the principal or division superintendent. The cost of such audits are a proper charge against the school activity funds.

Adopted: August 11, 2008

Revised: August 9, 2010; December 8, 2014; May 13, 2019

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Legal Refs.: Code of Virginia, 1950, as amended, § 22.1-17.

8 VAC 20-240-10.

8 VAC 20-240-20.

8 VAC 20-240-40.

Cross Refs.: DG                      Custody and Disbursement of School Funds  
                  DM                      Cash in School Buildings

## FINANCIAL ACCOUNTING AND REPORTING

The superintendent or superintendent's designee is responsible for implementing a modern system of accounting for all school funds as established by the Board of Education and the Auditor of Public Accounts.

The School Board receives monthly statements of the funds available for school purposes.

At least once each year the School Board submits a report of all its expenditures to the appropriating body. Such report is also made available to the public either on the school division website or in hard copy at the central school division office on a template prescribed by the Board of Education.

Adopted: June 13, 2005

Revised: August 11, 2008; July 13, 2009; November 9, 2015

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-90, 22.1-115.

Cross Refs.:	CBA	Qualifications and Duties of the Superintendent
	DA	Management of Funds
	DB	Annual Budget
	DG	Custody and Disbursement of School Funds
	DGC	School Activity Funds
	DGD	Funds for Instructional Materials and Office Supplies
	DJB	Petty Cash Funds
	EF	Food Service Program

## REPORTING PER PUPIL COSTS

Upon preparing the estimate of the amount of money deemed to be needed during the next fiscal year for the support of the schools, the division superintendent will also prepare and distribute, within a reasonable time as prescribed by the Board of Education, notification of the estimated average per pupil cost for public education in the school division for the coming school year in accordance with the budget estimates provided to the appropriating body. The notification will also include actual per pupil state and local education expenditures for the previous school year. The notice may also include federal funds expended for public education in the school division.

The notice will be made available in a form provided by the Department of Education and shall be published on the school division's website or in hard copy upon request.

Adopted: June 13, 2005

Revised: August 8, 2011; August 13, 2012

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Legal Ref.: Code of Virginia, 1950, as amended, section 22.1-92(A).

Cross Ref.: DB Annual Budget

## SMALL PURCHASING

Pursuant to written procedures not requiring competitive sealed bids or competitive negotiation, the School Board may enter into single or term contracts for goods and services other than professional services and nontransportation related construction if the aggregate or the sum of all phases is not expected to exceed \$100,000 and transportation-related construction if the aggregate or sum of all phases is not expected to exceed \$25,000. However, such small purchase procedures shall provide for competition wherever practicable. Such small purchase procedures may allow for single or term contracts for professional services without requiring competitive negotiation, provided the aggregate or the sum of all phases is not expected to exceed \$ 80,000. Where small purchase procedures are adopted for construction, the procedures shall not waive compliance with the Uniform State Building Code.

Adopted: June 13, 2016

Revised: July 13, 2009; August 8, 2011; August 13, 2012; August 12, 2013; July 13, 2015; July 11, 2016; July 16, 2018

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 2.2-4303, 22.1-68, 22.1-78.

Cross Ref.: DJF Purchasing Procedures

## SMALL PURCHASING PROCEDURE

### Authority

This policy is adopted pursuant to §2.2-4303G and H of the Code of Virginia.

### Purpose

The purpose of this policy is to establish small purchasing procedures for contracts for goods and services procured from nongovernmental contractors.

### Definitions

The definitions set forth in §2.2-4301 of the Code of Virginia are incorporated herein by reference.

As used herein "Superintendent" shall include his/her designee.

### Contracts other than for professional services

All single or term contracts for goods and services, other than professional services, ***not expected to exceed \$100,000 shall not be subject to competitive sealed bidding or competitive negotiation.***

For contracts expected ***not to exceed \$30,000 or less, the Superintendent shall informally solicit two or more bidders or offerors in the commodity area of the transaction.*** The Superintendent shall cause a written record of each verbal bid or offer to be filed with the records of the transaction.

For contracts expected ***to exceed \$30,000 but not more than \$100,000, the Superintendent shall (1) make a written informal solicitation of four or more bidders or offerors in the commodity area of the transaction and (2) post a public notice on the Department of General Services' central electronic procurement website and/or on the school division's website. Written quotations from vendors shall be obtained where practical, although verbal quotations will be permitted provided the Superintendent shall cause a written record of each verbal bid or offer to be filed with the records of the transaction.***

### Contracts for professional services

All single or term contracts for professional services ***not expected to exceed in the aggregate or the sum of all phases the amount of \$50,000 shall not be subject to competitive negotiation. The Superintendent shall, whenever practicable, informally solicit two or more proposals for the services to be procured. Written quotations from vendors shall be obtained where practical, although verbal quotations will be permitted provided the Superintendent shall cause a written record of each verbal offer to be filed with the records of the transaction.***

Adopted: December 12, 2011 (Administratively)

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Cross Ref.: DJ Small Purchasing  
DJF Purchasing Procedures

### PURCHASING AUTHORITY

The superintendent with the School Board's formal approval may designate a qualified employee to serve as the purchasing agent for the Board. In this capacity, the agent for the Board may purchase or contract for all supplies, materials, equipment, and contractual services required by the school division subject to federal and state laws and regulations and School Board policies. All purchases made by the school division will be in accordance with the Virginia Public Procurement Act.

All personnel in the division who desire to purchase equipment and supplies shall follow the established procurement procedures within their departments or schools for the issuance of a requisition or purchase order. All purchase orders must be forwarded to the superintendent or superintendent's designee for approval and processing.

#### Internal Controls

The superintendent, or superintendent's designee, establishes appropriate procedures for internal accounting controls.

#### Purchasing and Contracting

Prince George School Board encourages full and open competition whenever practicable among potential contractors and suppliers by competitive bidding practices; to centralize purchasing and contracting within the school division to realize the economies resulting therefrom; and to seek maximum educational value for every dollar expended.

Adopted: June 13, 2005  
Revised: August 11, 2008; May 12, 2014

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq., 22.1-70 and 22.1-78.

Cross Refs.: DGC School Activity Funds  
DGD Funds for Instructional Materials and Office Supplies  
DJ Small Purchasing  
DJB Petty Cash Funds  
DJF Purchasing Procedures

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## PETTY CASH FUNDS

The school board may by resolution establish one or more petty cash funds for the payment of properly itemized bills for materials, services, or supplies furnished to the school division under conditions calling for immediate payment to the vendor upon delivery. Such funds shall not exceed \$2,000 each.

If it establishes any petty cash funds, the school board will appoint an agent or other person authorized only to approve payment of claims arising from commitments made pursuant to provisions of law from such petty cash funds. Any agent or person into whose hands any such fund is placed may pay such claims therefrom without necessity of prior receipt and audit of the claims by the school board and without approval and issuance of the warrant of the school board.

The clerk of the school board shall report payments from petty cash funds to the school board or to any appointed agent of the school board for approval and reimbursement promptly after any claim has been paid.

A bond in the amount of \$4,000.00 will be required for each person distributing petty cash funds, but no additional bond shall be required of any person already bonded in the required amount.

Adopted: June 13, 2005

Revised: August 11, 2008; May 13, 2019

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Legal Ref.: Code of Virginia, 1950, as amended, § 22.1-123.

Cross Ref.: DJF Purchasing Procedures

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## **SCHOOL DIVISION CREDIT CARD USE**

### **A. Generally**

The use of school division credit cards by employees is authorized only for official school business consistent with this policy. The school division credit card may not be used in a manner that circumvents either budget compliance safeguards or established purchasing procedures.

### **B. School Board Approval and Reporting Requirements**

The School Board, or its Fiscal Agent shall review and approve both the establishment of all credit card accounts and their maximum credit limits by resolution. Approval will be based upon recommendation by the Superintendent or his/her designee, in the absence of the Superintendent.

### **C. Establishment of Credit Card Accounts**

The division will establish procurement cards for the Superintendent or Designee and for each department with limits set that align with the current year's budget.

Employees requiring the use of school division credit cards shall request such cards from the Superintendent after a purchase order has been entered into the accounting system and approved, with the credit card issuer listed as the vendor.

### **D. Issuance of Guidelines**

All employee using school division credit cards shall be issued a copy of any internal policies and guidelines for the proper use of the credit card and proper documentation of expenses. This issuance shall be overseen by the Finance Department.

The Superintendent shall establish administrative implementing procedures to address specific types of expenses and reimbursement requirements. Individuals identified as failing to fully comply with these policies, guidelines, and implementing procedures may receive disciplinary action up to and including termination of employment.

### **E. Approval Process**

All employees shall have school division credit card purchases approved by the appropriate departmental Director. The Superintendent or designee will have final approval of all credit card purchases.

### **F. Appropriate Use**

School division credit cards may only be used for the purchase of the following types of goods and services for the school division:

- Transportation for authorized trips;
- Lodging and meals for authorized trips or meetings; and
- Approved supplies and equipment.

#### G. Personal Use Prohibited

The personal use of school division credit cards is prohibited. If an individual conducts out of town travel with his/her spouse, all expenses related to the spouse should be paid directly with personal funds. This means that the individual must request the hotel to identify the difference (if any) in the single and double room occupancy rates and this difference must be paid by the individual and not charged on the school division credit card. Separate bills should be requested for all meals. If the eating establishment will not bill separately, the cash register receipt must also be attached to the bank card receipt. The cash register receipt must be annotated to identify items consumed by the employee and those consumed by the spouse. A check made payable to Prince George County Public Schools for the total of the spouse's food (including tax and share of tip) must be submitted to the Accounting Manager upon completion of travel. Individuals failing to submit a check to the Accounting Manager for unavoidable personal use may have that amount, a non-refundable overhead and processing collection fee and any fee assessed by the banking institution, up to the maximum amount allowed by law, withheld from their compensation.

#### H. Use by Anyone Other than the Authorized Individual

The employee authorized to use a credit card in accordance with this policy shall be responsible for its use and shall not allow the card to be used by anyone else or for any unauthorized purchases. Any unauthorized use shall subject the card holder to disciplinary action in accordance with law and/or School Board policy.

#### I. Cash Advances

Cash advances on school division credit cards are not authorized.

#### J. Disciplinary Action for Improper Use

Improper use of the school division credit card renders the user liable for all associated costs. Improper use of the school division credit card may result in immediate disciplinary action against the user, up to and including termination. Fraudulent use of school division credit cards will be referred to the Office of the Commonwealth's Attorney for additional review.

#### K. Payment Process for School Credit Cards

Card holders are responsible for:

1. Submitting receipts for every charge;
2. Attaching supporting documentation/justification when necessary;
3. Certifying that all expenditures are official school business;
4. Indicating the correct account number/s to be charged; and
5. Submitting the purchase order with all supporting documentation to accounts payable department within three working days of using the credit card.

The required supporting documentation/justification noted on item two above will be as follows.

### **Conference Travel**

Professional Leave form and Conference Brochures must include registration fees, dates, hotel rates, location of conference and any other pertinent information needed for justification of expenses.

### **Meals**

Meal expenses should be limited to \$25.00 per individual per meal; however, an individual's average daily totals should not to exceed \$50.00. Alcoholic beverages shall not be purchased with school funds. Receipts for meals must have the individual's name printed on the back of the receipt, along with where he/she is from (i.e., school district for vendor) and the purpose of the meal. Maximum gratuity allowance authorized is 15%, which is in addition to the \$50.00 daily maximum. All receipts must be itemized.

### **SCHOOL DIVISION CREDIT CARD**

1. An approved purchase order must be completed before the finance department will release a credit card.
2. If an employee does not submit receipts for charges, they are personally liable for those charges made on the credit card.
3. Employees using the credit card will not exceed the budget when using the credit card.
4. An employee who fails to return receipts for credit card purchases will lose the right to use the card in the future in addition to any other disciplinary actions taken by the Division.
5. Card holder is defined to be the person to whom the card is issued.

Adopted: February 11, 2019

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Legal Refs: Code of Virginia, 1950, as amended, § 22.1-88.

## PURCHASING PROCEDURES

All procurements made by the school division will be in accordance with the Virginia Public Procurement Act.

### Certification Regarding Sex Offenses

As a condition of awarding a contract for the provision of services that require the contractor or his employees to have direct contact with students on school property during regular school hours or during school-sponsored activities, the school board will require the contractor to provide certification that all persons who will provide such services have not been convicted of a felony or any offense involving the sexual molestation or physical or sexual abuse or rape of a child.

This requirement does not apply to a contractor or his employees providing services to a school division in an emergency or exceptional situation, such as when student health or safety is endangered or when repairs are needed on an urgent basis to ensure that school facilities are safe and habitable, when it is reasonably anticipated that the contractor or his employees will have no direct contact with students.

### Unauthorized Aliens

The School Board shall provide in every written contract that the contractor does not, and shall not during the performance of the contract for goods and services in Virginia, knowingly employ an unauthorized alien as defined in the federal Immigration Reform and Control Act of 1986.

### Discrimination by Contractor Prohibited

The School Board shall include the following provisions in every contract of more than \$10,000:

1. During the performance of this contract, the contractor agrees as follows:

a. The contractor will not discriminate against any employee or applicant for employment because of race, religion, color, sex, national origin, age, disability, or other basis prohibited by state law relating to discrimination in employment, except where there is a bona fide occupational qualification reasonably necessary to the normal operation of the contractor. The contractor agrees to post in conspicuous places, available to employees and applicants for employment, notices setting forth the provisions of this nondiscrimination clause.

b. The contractor, in all solicitations or advertisements for employees placed by or on behalf of the contractor, will state that such contractor is an equal opportunity employer.

c. Notices, advertisements and solicitations placed in accordance with federal law, rule or regulation shall be deemed sufficient for the purpose of meeting the requirements of this section.

2. The contractor will include the provisions of the foregoing paragraphs a, b and c in every subcontract or purchase order of over \$10,000, so that the provisions will be binding upon each subcontractor or vendor.

Adopted: June 13, 2005

Revised: August 14, 2006; July 9, 2007; September 17, 2007 (Administratively);  
August 11, 2008; July 13, 2009; May 9, 2011

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4300 et seq., 2.2-4311, 2.2-4311.1, 22.1-296.1.

Cross Ref.: GCDA Effect of Criminal Conviction  
IGBGA Online Courses and Virtual School Programs  
KN Sex Offender Registry Notification

CERTIFICATION OF CONTRACTOR

Full Name of Contractor: \_\_\_\_\_

Description of Contract: \_\_\_\_\_

As required by Section 22.1-296.1 of the Code of Virginia, the undersigned hereby certifies that none of the persons who will provide services requiring direct contact with students on school property during school hours or during school-sponsored activities has been convicted of a felony or any offense involving the sexual molestation, physical or sexual abuse or rape of a child.

I further understand and acknowledge (1) that if I make a materially false statement regarding any of the above offenses, I will be guilty of a Class 1 misdemeanor and (2) that before any person is permitted to provide such services subsequent to this certification, I must complete a new certification regarding such person.

Date: \_\_\_\_\_

\_\_\_\_\_  
Name of Contractor

By \_\_\_\_\_

Title \_\_\_\_\_

Adopted: August 14, 2006

Revised: July 9, 2007

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\_\_\_\_\_

## VENDOR RELATIONS

### Access to School Premises

No vendor agent, or sales representative enters the schools to advertise or sell goods or services to employees or students except as provided herein. Anyone found soliciting goods or services to students or employees in the schools or on school property during school hours without authorization is subject to legal action.

Vendors are not permitted to make appointments with individual School Board employees without the permission of the principal, the superintendent or the superintendent's designee. No vendor is permitted to sell, arrange demonstrations of products or services or take orders for goods or services without prior authorization from the principal, or superintendent or the superintendent's designee.

This does not prevent authorized representatives of firms regularly supplying goods and services to the school division from having access to the schools in the course of their routine business duties.

### Prohibition on Solicitation or Acceptance of Gifts

No employee with responsibility for a procurement transaction may request, accept, or agree to accept from a bidder, offeror, contractor or subcontractor anything of more than minimal value unless consideration of substantially equal or greater value is exchanged.

### Disclosure of Subsequent Employment

No employee or former employee with official responsibility for procurement transactions may accept employment with any bidder, offeror or contractor with whom the employee or former employee dealt in an official capacity concerning procurement transactions for a period of one year from the end of employment by the school division unless the employee or former employee provides written notification to the division prior to commencement of employment by that bidder, offeror or contractor.

Adopted: June 13, 2005

Revised: August 14, 2006; August 13, 2012; June 29, 2017

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 2.2-4370, 2.2-4371, 22.1-78, 22.1-293.

Cross Ref.: GAH School Employee Conflict of Interests

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## PAYMENT PROCEDURES

### School Board

The School Board examines all claims against it, except those to be paid from petty cash funds or funds for the purchase of instructional materials and office supplies, and when approved, orders or authorizes payment thereof. A record of such approval and order or authorization is made in the minutes of the School Board. Payment of each claim shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody and disbursement of the funds of the School Board. The face of the warrant shall state the purpose or service for which such payment is drawn and the date of the order entered or authority granted by the School Board.

The warrant shall be signed by the chairman or vice-chairman, and countersigned by the clerk or deputy clerk, made payable to the person or persons, firm or corporation entitled to receive such payment and recorded in the form and manner prescribed by the Board of Education.

### Fiscal Agent

The School Board may, by resolution, appoint an agent and deputy agent to examine and approve claims against it. A record of such approval and order or authorization shall be made and kept with the records of the School Board. Payment of each such claim so examined and approved by such agent or his deputy shall be ordered or authorized by a warrant drawn on the treasurer or other officer charged by law with the responsibility for the receipt, custody, and disbursement of the funds made available to the School Board. The warrant shall be signed by such agent or his deputy and countersigned by the clerk or deputy clerk of the School Board.

However, (1) when the agent is the superintendent, who also occupies the position of School Board clerk, a countersignature from the chairman or vice-chairman is required and (2) when the deputy agent and the deputy clerk is one and the same person, the warrant must be countersigned by either the clerk or the agent of the School Board.

Each warrant shall be payable to the person or persons, firm or corporation entitled to receive payment. The face of the warrant shall state the purpose or service for which such payment is made and also that such warrant is drawn pursuant to authority delegated to such agent or his deputy by the School Board on the specified date.

Any such agent or deputy agent must furnish a corporate surety bond. The School Board shall set the amount of such bond or bonds and the premium therefore shall be paid out of funds made available to the School Board.

Adopted: June 13, 2005  
Revised: August 11, 2008; May 12, 2014 (Administratively)

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-122, 22.1-122.1, 22.1-123.

Cross Refs.: DG Custody and Disbursement of School Funds  
DJB Petty Cash Funds  
DGD Funds for Instructional Materials and Office Supplies

## PAYROLL PROCEDURES

All salaries and supplements paid to all employees will be paid in accordance with the schedule approved by the School Board. If the School Board receives a waiver from the Board of Education permitting it to require students to attend prior to August 15, the School Board shall establish a payment schedule to ensure that all contract personnel are compensated for time worked within the first month of employment. The school division will maintain records that accurately reflect the compensation and related benefits of each employee.

Adopted: June 13, 2005  
Revised: August 11, 2008

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Legal Ref.: Code of Virginia, 1950, as amended, sections 22.1-78, 22.1-296.

Cross Refs.: DK Payment Procedures  
DLB Salary Deductions

## PAYROLL PROCEDURES/PAYDAY SCHEDULES

Annual salaries shall be paid in twelve equal installments. All calculations for deductions and allowances shall be made on the basis of twelve months of employment. Paychecks will be issued the last Friday of each month, except for the period preceding such holidays as Thanksgiving and Christmas. If a contract is terminated by mutual consent prior to the end of the contract period, payment will be made for services rendered based on a daily rate determined by dividing the annual salary stipulated in the contract by the number of days officially covered by provisions of the contract.

Salary checks/pay stubs for all employees assigned to a particular school/department will be distributed to that school/department. Substitute employee salary checks will be mailed or be available for pickup at the School Board Office. Checks/stubs for summer months will be mailed upon request. All employees hired after July 1, 2004, except substitutes, are required to receive their pay via direct deposit. Substitutes may elect to use direct deposit, if they wish.

Principals or supervisors are responsible for providing the payroll department with proper and accurate payroll information. This information is due as soon as possible after the 10th of the month. Exceptions may be made in writing to the principals and supervisors.

The personnel specialist should be notified in writing of any changes in name, marital status, address, and termination of employment. In cases of change in name and/or marital status, new tax forms must also be submitted.

Adopted: June 13, 2005

Revised: March 13, 2006 (Administratively)

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## SALARY DEDUCTIONS

Federal and state taxes are automatically deducted from each employee's pay based on the most recent withholding statement provided by the employee. In the absence of a withholding statement, deductions will be made based on federal and/or state tax laws and regulations.

A list of all voluntary deductions available to employees is published annually and provided to all employees. Any additional voluntary deduction requests must be recommended by the superintendent and approved by the school board.

Adopted: June 13, 2005

Revised: May 13, 2019

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-296.

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## EXPENSE REIMBURSEMENTS

The School Board encourages attendance and participation of school personnel in professional development activities in order to improve work skills and to maintain high morale.

Requests for reimbursement from School Board funds will be honored only for activities approved in advance by the superintendent or superintendent's designee and for which a statement of travel, with supporting documents, is submitted at the conclusion of the trip.

Adopted: June 13, 2005

Revised: August 11, 2008; August 12, 2013

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-253.13:5, 22.1-296.

Cross Ref.: GCL Professional Staff Development

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## TRAVEL EXPENDITURES REIMBURSEMENT PROCEDURE

A. Purpose

Stated herein are administrative regulations for payment of expenses incurred while School Board employees are traveling on School Board business. It is the intent of these regulations to assure fair and equitable treatment to all individuals so engaged. It is the purpose of these regulations to provide a reasonable and systematic means by which the cost of travel may be estimated for budget preparation and controlled for purposes of economy.

B. Definitions

1. Authorized Trip - Travel on School Board business, which has been approved by the superintendent or his designee.
2. Authorized Signature - Those individuals with the authority to permit travel on School Board business - On official travel forms, authorized signatures include the superintendent or his designee.
3. Travel Expense Reimbursement Voucher - The form prepared by the traveler upon conclusion of the authorized trip for reimbursement of travel expenses.
4. Advance Travel Form or Trip Request Form - An application prepared by the traveler, indicating the destination, date, amount needed for travel, purpose, etc.
5. Traveler - The individual representing the school division on an authorized trip.

C. General Regulations

1. Travel on School Board business includes trips outside of the county to conferences, conventions, workshops, seminars, educational and training courses, forums, and other school-related business meetings.
2. All travel authorizations and reimbursements shall be made on approved forms with authorized signature.
3. Claims for reimbursement must be presented to the School Board on the standard Travel Expense Reimbursement Voucher, properly signed by a person authorized to approve expenditure documents and employee travel.
4. It is the responsibility of the traveler to prepare the Travel Expense Reimbursement Voucher for expenses incurred. It is also the traveler's responsibility to file the travel voucher and receipts with the School Board Office no later than five days from the date of returning from the trip.
5. Any excessive expense will be adjusted. The assistant superintendent may make this adjustment.

D. Justifiable Expenses

1. Transportation

- a. In general, the School Board will reimburse for travel by automobile at current mileage rate or coach airfare.
- b. Mode of Transportation
  - (1) School Board Vehicles
    - (a) School Board vehicles should be used whenever practical for official business.
    - (b) Reimbursements for gasoline and justifiable repairs to the School Board vehicle will be provided if documented with receipts.
  - (2) Commercial Aircraft
    - (a) If air travel is feasible, the fare for commercial air transportation on any trip should not exceed the regular tourist fare.
    - (b) If the cost of air travel is paid by the employee, a copy of the paid ticket must be submitted to the School Board for reimbursement.
  - (3) Private Automobile
    - (a) If other means of transportation are not feasible or the use of a private automobile better serves the purpose, then use of an employee's private automobile may be authorized.
    - (b) For use of private automobile, the employee will be reimbursed at the current approved mileage rate, plus parking and toll fees.
  - (4) Related Transportation Costs
    - (a) Taxicabs, public conveyance and limousine fare, including tips will be allowed if travel by such means is necessary. All such expenses must be justified and explained on the Travel Expense Reimbursement Voucher.

2. Lodgings

- a. Expenditures for lodgings must be reasonable. It is recognized that expenditures will vary by geographic location; the School Board shall pay the prevailing single room rate per employee at the place of lodging.
- b. When two or more employees of the same sex are attending the same event, the sharing of quarters is encouraged. When quarters are shared, the double room rate will be reimbursed.
- c. Hotel accommodations must be substantiated by paid bills for purposes of reimbursement.

3. Meals

- a. Expenditures for meals must be reasonable. Expenditures may vary by geographic location; however, if the expenditure is considered excessive, the Travel Expense Reimbursement Voucher will be adjusted per C.5 above.

4. Other Travel Expenses

- a. Tips are considered a proper item of traveling expenses, provided the amounts are in proportion to the services rendered. They should be listed separately on the Travel Expense Reimbursement Voucher, and should not exceed approximately twenty percent of the cost of service.
- b. Registration fees for conferences, conventions, seminars, etc., which require payment in advance are reimbursable.
- c. Long distance telephone or telegraph charges will be reimbursed only if related to School Board business.

5. Non-Reimbursable Items

- a. Personal expenses, such as telephone calls, haircuts, valet, laundry, beauty parlor, and room service are not reimbursable.
- b. Self-entertainment activities such as movies, nightclubs, health clubs, dinner theaters, bowling, and alcoholic beverages, etc., are not reimbursable.
- c. No traveler shall be allowed either mileage or transportation expenses when transported by another traveler who is entitled to mileage or transportation expenses.
- d. No travel insurance premiums will be paid by the School Board.
- e. The cost of travelers' checks or money orders is not a reimbursable item.
- f. Loss of funds or personal belongings while traveling is the responsibility of the employee and will not be reimbursed.

Adopted: June 13, 2005

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## CASH IN SCHOOL BUILDINGS

Teachers and other school personnel who come into possession of cash in connection with school activities will not leave the money unattended. As soon as is possible, and no later than the end of the school day, personnel in possession of cash shall turn it over to the principal's office for safekeeping and proper accounting.

Adopted: June 13, 2005

Revised: August 11, 2008; August 9, 2010; May 13, 2019

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Legal Refs.: Code of Virginia, 1950, as amended, §§22.1-68, 22.1-78.

Cross Ref.: DGC School Activity Funds

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## DISPOSAL OF SURPLUS ITEMS

The school division shall apply trade-in allowances on equipment to be replaced against the purchase cost of the new equipment whenever possible.

The school division may dispose of equipment having no trade-in value by informal bid, auction or pre-priced sale as appropriate to the public. If items are valued in excess of \$500.00, formal authorization for negotiated sale or for putting the items to bid shall be obtained from the School Board.

The bidder or purchaser shall certify whether he/she is an officer or employee of the division or a member of the immediate family of an officer or employee. Officers and employees of the school division, and members of their immediate families, may purchase surplus property from the school division only if the property is being sold at uniform prices available to the public or if the goods are sold for less than \$500.00.

If reasonable attempts through the bidding or direct sales process to dispose of the items are unsuccessful, then the superintendent is authorized to arrange for their disposal.

Obsolete educational technology hardware and software that is being replaced pursuant to Va. Code § 22.1-199.1(B)(4) may be donated to other school divisions, to students, as provided in Board of Education guidelines, and to preschool programs in the Commonwealth. In addition, the school board may donate such obsolete educational technology hardware and software and other obsolete personal property to a Virginia nonprofit organization which is exempt from taxation under § 501(c)(3) of the Internal Revenue Code.

Adopted: June 13, 2005  
Revised: August 14, 2006; November 8, 2010

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 2.2-3108.B.2, 2.2-3109.C.3, 2.2-3110.A.7, 22.1-68, 22.1-78, 22.1-79 (3), 22.1-129, 22.1-199.1(B)(4).

Guidelines for the Donation to Public School Students of Replaced Educational Hardware and Software by Local School Boards (Attachment A to Virginia Department of Education Superintendent's Memo No. 197 (Oct. 20, 2000)).

## RECORDS RETENTION AND DISPOSITION

The State Library Board issues regulations governing the retention and disposition of state and local government records which includes school district records. Detailed retention and disposition instructions pertinent to all types of records maintained by the Prince George County School System have been excerpted from the State Library Board regulations. These instructions are available in the administrative offices of each school and at the School Board Office. Questions and record disposition requests should be directed to the Records Manager in the School Board Office. No records described in the instructions are to be destroyed without the written approval of the Records Manager and the State Library Board.

Adopted: June 13, 2005

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Legal Refs.: Code of Virginia, 1950, as amended section 42.1-82.

## NON-LOCALLY FUNDED PROGRAMS

In order to further the goals and objectives of the school division, the school board may seek sources of revenue to supplement the funds provided through local, state and federal funding.

To promote efficiency in developing proposals and making application for specially funded programs, the superintendent may establish procedures for the preparation of proposals and their review. The superintendent shall ensure that none of the conditions of acceptance is in conflict with the policies of the board, the objectives of the division, or state or federal law.

The superintendent or superintendent's designee may submit proposals or applications for grants prior to approval by the school board. No such application or proposal shall be binding on the board without its approval.

Adopted: June 13, 2005

Revised: August 11, 2008; August 11, 2014; May 13, 2019

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Legal Ref.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-79, 22.1-88.

Cross Ref.:	AE	School Division Goals and Objectives
	KH	Public Gifts to the Schools
	KQ	Commercial, Promotional and Corporate Sponsorships and Partnerships

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## **FRAUD, WASTE AND ABUSE PROCEDURES**

### General Provisions

The purpose of this policy is to document the responsibility of Prince George County School employees to promptly report all instances of fraud, waste and abuse to his/her immediate supervisor. Employees may also report suspected instances of fraud, waste and abuse to the school system's anonymous fraud hotline at 804-733-2700, ext. 10144, which is monitored by the Superintendent's Office.

### Objective

No employee or volunteer shall engage in fraud, waste or abuse as defined in this policy while in the performance of his/her job or which otherwise adversely affects the school division while engaged in activities for the benefit of Prince George County School Division or any regional organization of which the division is a member.

### Definition of Fraud, Waste and Abuse

Fraud, Waste and Abuse shall include, but is not limited to, the following conduct:

1. Any dishonest or fraudulent act affecting governmental responsibilities;
2. Mishandling or misappropriation of Prince George County School funds or improper handling or reporting of school division financial transactions;
3. Theft, misuse, destruction or misappropriation of Prince George County school division supplies and materials for personal use or use unrelated to Prince George County school business;
4. Misuse or abuse of school division resources, such as use of school division machinery for personal use or use unrelated to Prince George County school business;
5. Conduct of illegal activity on school division property or through use of Prince George County school resources;
6. Abuse of leave policies;
7. Falsifying work records;
8. Profiteering as a result of insider knowledge of school division activities;
9. Disclosing confidential or proprietary information to outside parties;
10. Accepting or seeking anything of a more than minimal or nominal value from contractors, vendors or persons providing services/materials to the school division.

11. Use of school division vehicles assigned for the use of Prince George County schools for purposes or activities unrelated to school division business;
12. Any illegal, fraudulent or wrongful activity perpetuated for the “benefit” of Prince George County schools;
13. Violations of § 2.2-3103 Code of Virginia, 1950, as amended.

#### Procedure – Reporting Instances of Fraud, Waste and Abuse

An employee who discovers or suspects fraudulent activity will contact his/her supervisor as soon as possible or call the anonymous fraud hotline (804-733-2700 ext. 10144).

Great care must be taken in the reporting and investigation of suspected improprieties or irregularities to avoid mistaken accusation or alerting suspected individuals that an investigation is underway.

The reporter should not:

1. Contact the suspected individual in an effort to determine facts or demand restitution; or
2. Discuss the case, facts, suspicions, or allegations with anyone, unless specifically asked to do so.

#### Procedure – Investigating Instances of Fraud, Waste and Abuse

Department supervisors and the Finance Department (if the fraud hotline is used for reporting) will report all instances of fraud, waste or abuse to the Superintendent and, when appropriate, the Commonwealth’s Attorney.

Every allegation of fraud, waste or abuse will be investigated thoroughly and in a confidential manner. All employees shall cooperate fully with any investigations and provide prompt, complete and accurate information and supporting documentation.

#### Disciplinary Action, Retaliation & Confidentiality for Instances of Fraud, Waste and Abuse Investigations

If an investigation results in a recommendation to take disciplinary action, the recommendation will be reviewed by the Superintendent who shall consult with the Commonwealth’s Attorney if necessary and appropriate, before any such action is taken.

Investigation results will not be disclosed or discussed with anyone unless that individual is pertinent to the case.

Retaliation for reporting instances of suspected fraud, waste, or abuse is prohibited and employees are protected under the school division's Grievance Procedures. Refer to Policy GBMA and GBMA.

#### False Reporting of Fraud, Waste and Abuse Information

Employees who knowingly make a false report shall be appropriately disciplined.

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Adopted: October 8, 2018