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## **SECTION D: Fiscal Management**

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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
DI	Financial Accounting and Reporting
DIA	Reporting Per Pupil Costs
DJ	Small Purchasing
DJA	Purchasing Authority
DJB	Petty Cash Funds
DJF	Purchasing Procedures
DJG	Vendor Relations
DK	Payment Procedures
DL	Payroll Procedures
DLB	Salary Deductions
DLC	Expense Reimbursements
DM	Cash in School Buildings
DN	Disposal of Surplus Items
DO	Non-Locally Funded Programs

## 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 expenditures, funds may be transferred by the School Board from one category 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 body appropriating the funds.

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

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

Adopted: October 20, 2014

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

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: October 20, 2014

Revised: July 20, 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.

## CUSTODY AND DISBURSEMENT OF SCHOOL FUNDS

All School Board funds except

- money generated by school activities, and classified "school activity fund accounts",
- petty cash funds and
- accounts established for the purchase of instructional materials and office supplies

are deposited with the Mecklenburg 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 Mecklenburg County Treasurer, Boydton, Virginia.

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

Adopted: October 20, 2014

Revised: July 20, 2015

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Legal Refs.: Code of Virginia, 1950, as amended, §§ 22.1-78, 22.1-116, 22.1-122.1 and 22.1-123.

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

## SCHOOL ACTIVITY FUNDS

### Generally

"School Activity Funds" are defined as, all funds derived from extracurricular school activities such as entertainment, athletic contests, cafeteria, club dues, etc., and from any and all activities of the school involving personnel, students, or property. The School Board is responsible for managing these funds in the School Division's schools. Funds defined by law as public funds are not subject to these regulations and are to be handled as provided by law.

### Guidelines

The School Board directs the Superintendent to supervise the operation of these accounts and to ensure that they are managed according to these guidelines:

1. No School Board funds or accounts are to be commingled with School Activity Funds or accounts.
2. Each school shall keep an accurate record of all receipts and disbursements so that a clear and concise statement of the condition of each fund may be determined at all times. Monthly reports of such funds shall be prepared and filed in the office of the principal and Department of Finance.
3. It shall be the duty of each principal to see that such records are maintained in accordance with School Board Policies and Regulations and State Board of Education Regulations.
4. The principal or person so designated by the principal shall perform the duties of school finance officer.
5. The school finance officer shall be bonded.
6. School Activity Funds (internal accounts) must be audited at least once a year by a certified public accountant, duly qualified accountant, or accounting firm approved by the School Board. The cost of such audit is a proper charge against the School Operating Fund or School Activity Funds. This annual audit shall result in an Annual Audit Report.
7. A copy of a school's Annual Audit Report referred to in Section 6 of this Policy must be maintained in the office of the principal of that school and in the office of the Superintendent. Following the completion of all schools' Annual Audit Reports, a report containing a summary of all such reports will be presented to the School Board's Finance Committee.
8. No account is to be overdrawn for any reason, unless receipts are forthcoming.
9. Specific activity accounts are not to accumulate excess balances, as determined by the Superintendent or designee, unless written justification is provided and the

records made available for audit purposes. These accounts are to be spent in the year they are collected and/or within the next school year when written justification is provided to carry those balances over to the next school year.

10. School Activity Funds shall not be used for salary supplements or similar payments to compensate school employees for any activity related to school resources or students.
11. Financial records of School Activity Funds shall be retained and disposed of in accordance with regulations concerning financial records retention and disposition set forth in law and regulation; however, records pertaining to non-appropriated school activity funds need not be retained longer than five (5) years.

Adopted: May 20, 2019

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  
DGC-R School Activity Funds

## SCHOOL ACTIVITY FUNDS

The Mecklenburg County Public Schools Finance Office shall develop and from time to time publish and regularly revise a Mecklenburg County Student Activity Funds Accounting and Procedures Manual that provides detailed procedures for safeguarding, accounting for, and managing activity funds in accordance with Board of Education regulations.

Adopted: April 16, 2018

## FUNDS FOR INSTRUCTIONAL MATERIALS AND OFFICE SUPPLIES

The School Board may, by resolution and subject to the approval of the appropriating body, establish accounts in each of its departments and schools committed solely for the purchase of instructional materials and office supplies. The School Board may authorize the transfer of a percentage of the funds budgeted for a school or division department, not to exceed thirty-five percent of the allocation, into the account.

The account shall be managed by the principal of the school or head of the division department who shall file a monthly accounting of the funds with the superintendent. No additional funds shall be transferred into any such account unless the monthly accounting has been filed. The funds in the account may be disbursed for payment of obligations by issuing a negotiable check signed by the principal or head of the division department, and a second person designated by the School Board. At the close of the fiscal year, all funds remaining in the accounts shall be returned to the School Board simultaneously with a full accounting of the disbursements. All such accounts shall be subject to an annual audit as prescribed by Va. Code § 15.2-2511 and to relevant provisions of the Virginia Public Procurement Act.

Adopted: October 20, 2014

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

Cross Refs.:	DG	Custody and Disbursement of School Funds
	DJA	Purchasing Authority
	DJB	Petty Cash Funds
	DJF	Purchasing Procedures
	DJG	Vendor Relations
	DK	Payment Procedures



## 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 Mecklenburg County 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: October 20, 2014

Revised: December 14, 2015

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 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: October 20, 2014

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Legal Ref.: Code of Virginia, 1950, as amended, § 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 non-transportation 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: May 20, 2019

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

Cross Ref.:	DJ-R1	Small Purchasing Regulation
	DJF	Purchasing Procedures

## PROCEDURES

The Superintendent is responsible for administering and maintaining a centralized purchasing system and an accounting for school funds. She/he shall direct a system of purchasing that will ensure that the school system makes the most effective and efficient use of school funds. Delegation of authority for purchasing shall be in writing or in a job description.

Purchases shall be determined upon need and whether or not funds are available in the budget. Every purchase shall require a purchase order approved by the appropriate administrator, except for the payments for utilities, insurance, insurance credits, debt service, and maintenance and operations purchases under \$1,000. Budget holders may use purchase orders for those items if they wish. No invoices will be honored unless the proper purchasing procedures have been followed.

## UNAUTHORIZED PURCHASES

Except as provided in School Board policies and/or Division regulations, no employee shall purchase or contract for any goods, services, insurance or construction within the purview of this policy other than by and through the purchasing authority, and any purchase order or contract made contrary to the provisions hereof is not approved and the School Board shall not be bound thereby.

## EMERGENCY PURCHASES OR CONTRACTS REGARDING ALL FUNDS EXCEPT FOR FEDERAL FUNDS

An emergency shall be deemed to exist when a breakdown in machinery or equipment and/or a threatened termination of essential services or a dangerous condition develops, or when any unforeseen circumstances arise causing curtailment or diminution of an essential service or where materials or services are needed to prevent loss of life or property.

In case of emergency, as directed by the Superintendent, a contract may be awarded without competitive sealed bidding or competitive negotiation; however, such procurement shall be made with such competition as is practicable under the circumstances. A written determination of the basis for the emergency and for the selection of the particular contractor shall be submitted to the School Board at its next regularly scheduled meeting. The School Board shall issue a written notice stating that the contract is being awarded on an emergency basis and identifying that which is being procured, the contractor selected, and the date on which the contract was or will be awarded. The notice shall be posted on the Mecklenburg County Public School's website on the day the School Board awards or announces its decision to award the contract, whichever occurs first.

## PURCHASES OF GOODS AND CONTRACTS REGARDING ALL FUNDS EXCEPT FOR FEDERAL FUNDS

The competitive bidding (or competitive negotiations) requirements do not apply to purchase of goods, services other than professional services, insurance or construction single or term contracts the cost of which is in 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 and that are not otherwise exempt from competitive sealed bidding or competitive negotiations.

## PURCHASES OF GOODS AND CONTRACTS REGARDING ALL FUNDS EXCEPT FOR FEDERAL FUNDS

Purchases and contracts that do not exceed \$100,000:

- a) Program directors/principals/bookkeepers may make purchases valued at less than \$30,000 at their discretion and within their available funds. The Finance Director may request the program director/principal /bookkeeper to obtain a minimum of three quotes from vendors at his/her discretion.
- b) Program directors/principals/bookkeepers who wish to make purchases valued between \$30,000 – \$99,999 must notify the Finance Director prior to the creation of a purchase order. The Finance Director may request the program director/principal/bookkeeper to obtain a minimum of three quotes from vendors at his/her discretion.
- c) Once the purchase has been made and an invoice has been received, the program director/principal/ bookkeeper are required to submit copies of all required information to the Accounts Payable Department in accordance with procedures written in the Finance Handbook.

Formal bid procedures, such as an RFP or RFB, are required for the purchase of goods and or nonprofessional contracts that exceed \$100,000 unless those goods/contracts are obtained through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All purchase of goods and or nonprofessional contracts must be in accordance with School Board Policy and the Virginia Public Procurement Act. All RFP/RFB's must go through the Department of Finance or the Superintendent's Office.

ACQUISITION OF PROFESSIONAL SERVICES REGARDING ALL FUNDS EXCEPT FOR FEDERAL FUNDS

The acquisition of professional services or leases of supplies, materials, equipment or nonprofessional services that exceeds \$80,000, may, at the discretion of the superintendent, or his/her designee, be on the basis of "Open Market" or informal bid procedures under which the requirement for an advertised invitation to bid need not be observed. When practical and possible the following guidelines are to be followed:

Professional services or leases of supplies, materials, equipment or nonprofessional services that do not exceed \$30,000:

- a) Program directors/principals/bookkeepers who wish to acquire a professional service or lease of supplies, materials, equipment or nonprofessional services that do not exceed \$30,000 may do so at their discretion and within their available funds. The Finance Director may request the program director/principal/bookkeeper to obtain a minimum of three written quotes from vendors at his/her discretion.
- b) Program directors/principals/bookkeepers who wish to acquire a professional service or lease of supplies, materials, equipment or nonprofessional services valued between \$30,000 – \$80,000 must notify the Finance Director prior to the creation of a purchase order. The Finance Director may request the program director/ principal/bookkeeper to obtain a minimum of three quotes from vendors at his/her discretion.
- c) The Finance Director will give permission to create a purchase order requisition once the Chair of the School Board's Finance Committee has been notified via email of the purchase.

- d) Once the purchase has been made and an invoice has been received, the program director/principal/ bookkeeper are required to submit copies of all required information to the Accounts Payable Department in accordance with procedures written in the Finance Handbook.

Formal bid procedures, such as an RFP or RFB, are required for the acquisition of professional services or leases of supplies, materials, equipment or nonprofessional services that exceed \$80,000 unless services are obtained through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All acquisition of professional services or leases of supplies, materials, equipment or nonprofessional services must be in accordance with School Board Policy and the Virginia Public Procurement Act. All RFP/RFB's must go through the Department of Finance or the Superintendent's Office.

### PURCHASES OF GOODS AND CONTRACTS REGARDING ALL FEDERAL FUNDS

#### Purchases and contracts of \$3,500 to \$7,499:

- a) Program directors/principals/bookkeepers must obtain telephone or catalog quotes from a minimum of three (3) vendors, is considered a sole source or is being purchased through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All quotes, sole source information, and or prices through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities must be submitted to the Finance Director using the MCPS Procurement form.
- b) The program director/principal/bookkeeper must submit the procurement form with the three quotes/bids or EVA, Virginia Information Technology Agency (VITA) or U.S. Communities price to the Finance Department for approval prior to the purchase order being generated.
- c) Once the procurement form has been approved, the program director/principal/bookkeeper must prepare a purchase order requisition to the vendor with lowest price.
- d) Once the purchase has been made and an invoice has been received, the program director/principal/bookkeeper is required to submit copies of all required information to the Accounts Payable Department in accordance with procedures written in the Finance Handbook.

#### Purchases and contracts of \$7,500 to \$29,999:

- a) Program directors/principals/bookkeepers must request written quotations from a minimum of three (3) vendors, is considered a sole source, or is being purchased through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All quotes and or prices through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities must be submitted to the Finance Director using the MCPS Procurement form.
- b) The program director/principal/bookkeeper must submit the procurement form with the three written quotes/bids to the Finance Department for approval prior to the purchase order being generated.
- c) Once the procurement form has been approved, the program director/principal/bookkeeper

must prepare a purchase order requisition to the vendor with lowest price.

- d) Once the purchase has been made and an invoice has been received, the program director/principal/bookkeeper is required to submit copies of all required information to the Accounts Payable Department in accordance with procedures written in the Finance Handbook.

#### Purchases and contracts of \$30,000 to \$99,999:

- a) Program directors/principals/bookkeepers must request written quotations from a minimum of four (4) vendors, is considered a sole source or is being purchased through the EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All quotes, sole source information, and or prices through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities must be submitted to the Finance Director using the MCPS Procurement form.
- b) Once the procurement form has been approved, the program director/principal/bookkeeper must prepare a purchase order requisition to the vendor with lowest price.
- c) Once the purchase has been made and an invoice has been received, the program director/principal/bookkeeper is required to submit copies of all required information to the Accounts Payable Department in accordance with procedures written in the Finance Handbook.
- d) All bids awarded between \$30,000 and \$99,999 shall be reported to the Chair of the School Board's Finance Committee via email prior to making any purchases.

Formal bid procedures, such as an RFP or RFB, are required for the purchase of goods and or nonprofessional contracts that exceed \$100,000 unless those goods/contracts are obtained through the EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All purchase of goods and or nonprofessional contracts must be in accordance with School Board Policy and the Virginia Public Procurement Act. All RFP/RFB's must go through the Department of Finance or the Superintendent's Office.

#### ACQUISITION OF PROFESSIONAL SERVICES REGARDING FEDERAL FUNDS

The acquisition of professional services or leases of supplies, materials, equipment or nonprofessional services that exceeds \$80,000, may, at the discretion of the superintendent, or his/her designee, be on the basis of "Open Market" or informal bid procedures under which the requirement for an advertised invitation to bid need not be observed. When practical and possible the following guidelines are to be followed:

#### Professional Services of \$7,500 to \$29,999:

- a) Program directors/principals/bookkeepers must obtain telephone or catalog quotes from a minimum of three (3) vendors or acquire through the EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All quotes and or prices through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities must be submitted to the Finance Director using the MCPS Procurement form.

- b) The program director/principal/bookkeeper must submit the procurement form with the three quotes/bids or EVA, Virginia Information Technology Agency (VITA) or U.S. Communities price to the Finance Department for approval prior to the purchase order being generated.
- c) Once the procurement form has been approved, the program director/principal/bookkeeper must prepare a purchase order requisition to the vendor with lowest price.
- d) Once the purchase has been made and an invoice has been received, the program director/principal/bookkeeper is required to submit copies of all required information to the Accounts Payable Department in accordance with procedures written in the Finance Handbook.

Professional Services of \$30,000 to \$79,999:

- a) Program directors/principals/bookkeepers must request written quotations from a minimum of four (4) vendors or purchase through the EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All quotes and or prices through EVA, Virginia Information Technology Agency (VITA) or U.S. Communities must be submitted to the Finance Director using the MCPS Procurement form.
- b) Once the procurement form has been approved, the program director/principal/bookkeeper must prepare a purchase order requisition to the vendor with lowest price.
- c) Once the purchase has been made and an invoice has been received, the program director/principal/bookkeeper is required to submit copies of all required information to the Accounts Payable Department in accordance with procedures written in the Finance Handbook.
- d) All bids awarded between \$30,000 and \$79,999 shall be reported to the Chair of the School Board's Finance Committee via email prior to making any purchases.

Formal bid procedures, such as an RFP or RFB, are required for the purchase of goods and or nonprofessional contracts that exceed \$100,000 unless those goods/contracts are obtained through the EVA, Virginia Information Technology Agency (VITA) or U.S. Communities. All purchase of goods and or nonprofessional contracts must be in accordance with School Board Policy and the Virginia Public Procurement Act. All RFP/RFB's must go through the Department of Finance or the Superintendent's Office.

SOLE SOURCE PURCHASES OR CONTRACTS REGARDING ALL FUNDS

Sole Source Purchases that do not exceed \$100,000 must have a sole source letter from the company or a written explanation of why the vendor is a sole source.

Sole Source Purchases that exceed \$100,000 may be awarded with a RFP/RFB when the division superintendent or his designee determines in writing, after conducting a review of available sources, that there is only one source for the required goods or services. The division superintendent or his designee shall conduct negotiations, as appropriate, as to price, delivery, and terms. A record of the sole source procurement will be maintained in the permanent files of the finance department. The School Board shall issue a written notice stating that only one source was determined to be practicable available and identifying that which is being procured, the contractor



selected, and the date on which the contract was or will be awarded. The notice shall be posted on the Mecklenburg County Public School's website on the day the School Board awards or announces its decision to award the contract, whichever occurs first.

It is the policy of this Board that all procurement procedures shall be in compliance with the Public Procurement Act. Such procedures shall include, but not be limited to the following categories:

- A. competitive negotiations
- B. professional services
- C. competitive sealed bidding
- D. cooperative procurement

#### Guidelines for Competitive Negotiations:

Where permitted by law, including for the acquisition of professional services, the School Board may purchase goods and services through competitive negotiations. All Request for Proposals (RFP's) must go through the Department of Finance or the Superintendent's Office.

This method of procurement involves:

1. Issuance of a written Request for Proposal (RFP) indicating in general terms that which is sought to be procured, specifying the factors which will be used in evaluating the proposal and containing or incorporating by reference the other applicable contractual terms and conditions, including any unique capabilities or qualifications which will be required of the contractor.
2. Public notice of the RFP at least ten (10) days prior to the date set for receipt of proposals by posting in a public area normally used for posting of public notices or by publication in a newspaper of general circulation in the area in which the contract is to be performed, or both. In addition, proposals may be solicited directly from potential contractors.

Selection must be made from two (2) or more offerors deemed to be fully qualified and best suited among those submitting proposals on the basis of the factors involved in the Request for Proposal, including price, if so stated, of the offerors so selected. Price shall be considered, but need not be the sole determining factor. Should the School Board determine in writing that only one offeror is fully qualified, or that only one offeror is clearly more highly qualified than the others under consideration, a contract may be negotiated and awarded to that offeror.

#### Guidelines for Competitive Sealed Bidding:

Where permitted by law, including for the acquisition of professional services, the School Board may purchase goods and services through competitive negotiations. All Request for Bid's (RFB) must go through the Department of Finance or the Superintendent's Office.

1. The issuance of a Request for Bid (RFB) with a purchase description/specification and all contractual terms and conditions applicable to the procurement.
2. A public opening of bids at a predesignated time and place.
3. Unconditional acceptance of a bid without alteration or correction, except as authorized by law or regulation.
4. Award of the contract to the responsive and responsible bidder who has submitted the lowest bid that meets the requirements and criteria set forth in the RFB.

Competitive Sealed Bidding is not required for the procurement of professional services. All facets of the bidding process will be conducted by the purchasing office and all requests for bids and proposals shall be prepared for the signature of the division superintendent or his designee. Bid bonds, payment bonds and performance bonds will be required for formal bid purchases in cases where there is a significant potential for loss to the School Board resulting from unacceptable performance or default.

After selection of the successful vendor, a contract may be prepared by the School Board and the vendor, with legal assistance from the School Board's attorney as necessary. The division superintendent or his designee shall sign all contracts as the fiscal representative of the School Board.

Adopted : May 20, 2019

## 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

Mecklenburg County 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: October 20, 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

## 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: May 20, 2019

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

Cross Ref.: DJF Purchasing Procedures

## PURCHASING PROCEDURES

All procurements made by the school division are 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 requires 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 the 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 provides 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 includes 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: October 20, 2014  
Revised: December 14, 2015

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

## VENDOR RELATIONS

### Access to School Premises

No vendor, agent, or sales representative may enter 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 shall be subject to legal action.

Vendors are not permitted to make appointments with individual School Board employees without the permission of the principal, or 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: October 20, 2014

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

## 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.



## Special Warrants

The Mecklenburg County School Board may provide, by resolution, for the drawing of special warrants in payment of compensation, when such compensation has been earned and is due, for

- all employees under written contract,
- all other employees whose rates of pay have been established by the School Board or its properly delegated agent, upon receipt of certified time sheets or other evidence of service performed, and
- payment on contracts for school construction projects according to the terms of such contracts.

All such special warrants shall be signed by the clerk or deputy clerk of the School Board and countersigned by the superintendent or the chairman or vice-chairman of the School Board. When the superintendent and clerk is one and the same person, such special warrants shall be countersigned by such chairman or vice-chairman. Such payrolls and contracts so paid shall be reviewed and approved by the School Board at its next regular meeting.

Adopted: October 20, 2014

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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: October 20, 2014

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

Cross Refs.: DK                      Payment Procedures  
                  DLB                      Salary Deductions

## 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: May 20, 2019

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

## 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: October 20, 2014

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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

## 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 safe-keeping and proper accounting.

Adopted: May 20, 2019

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

Cross Ref.: DGC                      School Activity Funds

## 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: October 20, 2014

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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)).

## 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: May 20, 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