

Office of School Board Attorney
Walter J. Harvey, School Board Attorney

SUBJECT: INITIAL READING: PROPOSED AMENDMENTS TO POLICY 6110, GRANT FUNDS; PROMULGATION OF NEW POLICIES 6111, INTERNAL CONTROLS, 6112, CASH MANAGEMENT OF GRANTS, 6114, COST PRINCIPLES FOR FEDERAL FUNDS; AND AMENDMENTS TO POLICIES 6550, TRAVEL AND PER DIEM, 7310, DISPOSITION OF SURPLUS PROPERTY, AND 7450, PROPERTY INVENTORY.

COMMITTEE: INNOVATION, GOVERNMENTAL RELATIONS, AND COMMUNITY ENGAGEMENT

**LINK TO
STRATEGIC
BLUEPRINT: EFFECTIVE AND SUSTAINABLE BUSINESS PRACTICES**

For approximately 40 years, federal grants have been administered and monitored by the U.S. Department of Education's (DOE) through its Education Department General Administrative Regulations (EDGAR). Last year, the DOE substantially rewrote the regulations to provide "uniform grant guidance," addressing the application process, financial management, procurement, inventory management, time and effort accountability, cost allowability, record retention, and program oversight.

Although most of the changes will be incorporated into the Board's administrative procedures manuals, these new regulations require some revisions to current policies and the addition of several new policies. In accordance with these new regulations, this item requests that the Board authorize the Superintendent to initiate rulemaking to amend Policy 6110, *Grant Funds*; promulgate new Policies 6111, *Internal Controls*, 6112, *Cash Management of Grants*, 6114, *Cost Principles for Federal Funds*; and to amend Policies 6550, *Travel and Per Diem*, 7310, *Disposition of Surplus Property*, and 7450, *Property Inventory*. The new policies incorporate or reflect regulatory provisions relating to internal controls, cash management, and cost principles for federal funds. The amendments address travel restrictions under federal grants, and the disposition and inventory of property purchased with federal funds.

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These new and amended policies were developed in collaboration with the Superintendent's Office, the Office of Intergovernmental Affairs, Grants Administration and Community Engagement, the Office of Federal and State Compliance, and Financial Services. They were also reviewed by the Office of Management and Compliance Audits. Many of the changes were recommended by our policy consultant, NEOLA, Inc.

Attached is the Notice of Intended Action and the proposed new policies and policy amendments. Changes are indicated by underscoring words to be added and ~~striking through~~-words to be deleted.

RECOMMENDED: That The School Board of Miami-Dade County, Florida, authorize the Superintendent to initiate rulemaking proceedings, in accordance with the Administrative Procedure Act, to initiate rulemaking proceedings to amend Policy 6110, *Grant Funds*; promulgate new Policies 6111, *Internal Controls*, 6112, *Cash Management of Grants*, 6114, *Cost Principles for Federal Funds*; and to amend Policies 6550, *Travel and Per Diem*, 7310, *Disposition of Surplus Property*, and 7450, *Property Inventory*.

NOTICE OF INTENDED ACTION

THE SCHOOL BOARD OF MIAMI-DADE COUNTY, FLORIDA, announced on August 10, 2016, its intention to amend Policy 6110, *Grant Funds*; promulgate new Policies 6111, *Internal Controls*, 6112, *Cash Management of Grants*, 6114, *Cost Principles for Federal Funds*; and to amend Policies 6550, *Travel and Per Diem*, 7310, *Disposition of Surplus Property*, and 7450, *Property Inventory*, at its regular meeting on October 5, 2016.

PURPOSE AND EFFECT: These new and amended policies provide guidance to School Board staff regarding the monitoring and managing of federal grants to comply with newly issued uniform grant guidance from the United States Department of Education. The new policies incorporate or reflect regulatory provisions relating to internal controls, cash management, and cost principles for federal funds. The policy amendments address travel restrictions under federal grants, and the disposition and inventory of property purchased with federal funds.

SUMMARY: For approximately 40 years, federal grants have been administered and monitored by the U.S. Department of Education's (DOE) through its Education Department General Administrative Regulations (EDGAR). Last year, the DOE substantially rewrote the regulations to provide "uniform grant guidance," addressing the application process, financial management, procurement, inventory management, time and effort accountability, cost allowability, record retention, and program oversight. The new regulations require the proposed revisions to current policies and the addition of several new policies to address the management of funds received from federal grants.

SPECIFIC LEGAL AUTHORITY UNDER WHICH RULEMAKING IS AUTHORIZED: 1001.41 (1) (2), 1001.42(2), (12), (13); 1001.43 (2), (10), 1001.51(4), (11), (12), (25), F.S.

LAWS IMPLEMENTED INTERPRETED OR MADE SPECIFIC: 2 C.F.R. 200.56, 200.61, 200.71, 200.77, 200.79, 200.80, 200.112, 200.302, 200.303, 200.305, 200.307, 200.309, 200.310, 200.311, 200.312, 200.313, 200.318, 200.343(b) & (e), 200.403-.406, 200.413(a)-(c), 200.430(a), 200.431(a), 200.458, 200.474(b), 200.508; 34 C.F.R. 75.707, 76.563, 76.565, 76.707; 274.05, 274.06, 274.07, 1006.41, F.S.

IF REQUESTED, A HEARING WILL BE HELD DURING THE SCHOOL BOARD MEETING on October 5, 2016, which begins at 1:00 p.m., in the School Board Auditorium, 1450 N.E. Second Avenue, Miami, Florida 33132. Persons requesting such a hearing or who wish to provide information regarding the statement of estimated regulatory costs, or to provide a proposal for a lower cost regulatory alternative as provided in Section 120.54(1), F.S., must do so in writing by September 6, 2016, to the Superintendent, Room 912, at the same address.

ANY PERSON WHO DECIDES TO APPEAL THE DECISION made by The School Board of Miami-Dade County, Florida, with respect to this action will need to ensure the preparation of a verbatim record of the proceedings, including the testimony and evidence upon which the appeal is to be based. Section 286.0105, F. S.

COPIES OF THE PROPOSED NEW AND AMENDED POLICIES are available at cost to the public for inspection and copying in the Citizen Information Center, Room 158, 1450 N.E. Second Avenue, Miami, Florida 33132.

1

GRANT FUNDS

2 The School Board intends to derive maximum benefit from education grant and
3 foundation funds and will make as many proposals as will be beneficial to the
4 District.

5 The purpose of securing grants is to increase funding for student achievement
6 programs that are consistent with Board initiatives.

7 A. A quarterly report listing grant awards under \$250,000 will be
8 transmitted to the Board by the Office of Intergovernmental Affairs,
9 and Grants Administration, and Community Engagement (Grants
10 Administration). Schools, Region Centers, and District-level offices
11 shall provide, at a minimum, the funding source, the amount of the
12 grant award, the purpose of the grant-funded program, the length of
13 time the program will be in existence, any required matching funds,
14 and in-kind contributions associated with the grant-funded
15 program.

16 B. A Board item will be submitted to the Board seeking acceptance of
17 grant awards of \$250,000 and above. The Board item will include a
18 description of the funding source, an overview of the program
19 funded by the grant award, a summary of program expenditures, the
20 source and details of any required matching funds, and a detailed
21 description of contracts to be awarded using the grant funds. The
22 recommendation for each grant award may be as follows:

23 That the Board authorize the Superintendent to:

24 1. accept a grant award including the funding source, grant
25 award amount, name of program, and funding period;

26 2. retain funds from the grant in an amount not to exceed the
27 annually negotiated indirect cost rate, as allowed and
28 approved by the Florida Department of Education; and

29 3. direct Financial Operations to establish appropriations in the
30 amounts approved by the granting agency and to be reported
31 periodically to the Board.

32
33 The use of grant monies for partisan political activities and for any discriminatory
34 use is prohibited. All grant funds received by the District will be used according to
35 the purposes and policies of the Board and the applicable State and Federal law.

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1 Each draw of grant monies shall be as close as administratively feasible to the
2 related program expenditures.

3 The Superintendent may seek funds for purposes consistent with this policy and
4 shall develop and update administrative procedures to implement this policy.

5 Grant Proposal Development

6 A. All grant proposals must support Board initiatives.

7 B. For projects where grant funds will not cover the entire cost of project
8 implementation, additional fund sources must be identified and documented.

9 Grant Administration

10 A. The administration of grants will adhere to all applicable Federal, State, local,
11 and grantor rules and regulations, including the terms and conditions of the
12 Federal awards, as well as School Board policies and procedures.

13
14 B. The Superintendent and/or Board Chair, if applicable, are authorized to sign
15 related documents for grant administration, including documents required for
16 submittal of grant proposals.

17 C. Employee positions established through the use of grant funding shall
18 terminate if and when the related grant funding ceases.

19 D. Program reports including but not limited to audits, site visits, and both
20 annual and final reports shall be provided to Grants Administration.

21 E. All Federal funds received will be used in accordance with the applicable
22 Federal law and regulations and the terms and conditions of the Federal
23 award. Each draw of Federal monies shall be aligned with the established
24 payment process (whether reimbursement, cash advance, or a combination).
25 If funds are permitted to be drawn in advance, all draws will be equal in
26 magnitude as closely as administratively feasible, to the magnitude of the
27 related program expenditures. When restricted, such monies will be used to
28 supplement programs and funding and not to supplant or replace existing
29 programming or current funding.

30 Financial Management

31 The financial management of grant funds shall be in compliance with all applicable
32 Federal, State, local and grantor rules, regulations, and assurances as well as Board
33 policies and administrative procedures.

34 The Superintendent shall provide for the following:

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1 A. Identification, in School Board accounts, of all grant awards received and
2 expended and the programs under which they were received. For Federal
3 programs and awards, identification shall include the Catalog of Federal
4 Domestic Assistance (CFDA) title and number, Federal award identification
5 number and year, name of the Federal agency and name of the pass-through
6 entity, as applicable.

7 B. Accurate, current, and complete disclosure of the financial results of each
8 Federal award or program in accordance with the reporting requirements of
9 the grant.

10 C. Records that identify adequately the source and application of funds provided
11 for Federally-funded activities. These records must contain information
12 pertaining to Federal awards, authorizations, obligations, unobligated
13 balances, assets, expenditures, income and interest and be supported by
14 source documentation.

15 D. Effective control over, and accountability for, all funds, property, and other
16 assets. The Board must adequately safeguard all assets and assure that they
17 are used solely for authorized purposes.

18 Further, the Superintendent shall:

19 1. establish and maintain effective internal controls over the Federal award
20 that provides reasonable assurance that the District is managing the
21 Federal award in compliance with Federal statutes, regulations, and the
22 terms and conditions of the Federal award;

23 2. comply with Federal statutes, regulations, and the terms and conditions
24 of the Federal award;

25 3. evaluate and monitor compliance with statutes, regulations, and the
26 terms and conditions of the Federal award;

27 4. take prompt action when instances of noncompliance are identified
28 including noncompliance identified in audit findings; and

29 5. take reasonable measures to safeguard protected personally identifiable
30 information and other information the Federal awarding agency or pass-
31 through entity designates as sensitive consistent with applicable Federal,
32 State, local, and tribal laws regarding privacy and obligations of
33 confidentiality.

34 E. Comparison of expenditures with budget amounts for each Federal award.

35 F. Recordkeeping and written procedures to the extent required as may be
36 required by Federal, State, local and grantor rules, and regulations

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1 pertaining to the grant award and accountability, including, but not limited
2 to, the following areas:

3 1. cash management;

4 2. allowability;

5 3. conflict of interest;

6 4. procurement;

7 5. equipment management;

8 6. conducting technical evaluations of proposals and selecting
9 recipients;

10 7. compensation and fringe benefits; and

11 8. travel.

12 G. Disclosure of any potential conflict of interest and all mandatory violation
13 disclosures potentially affecting the Federal award/grant to the Federal
14 awarding agency or pass-through agency in accordance with applicable
15 Federal policy.

16 H. Insurance coverage for real property and equipment, if applicable, for such
17 property owned by the Board.

18 Program Income

19 Program income means gross income earned by a grant recipient that is directly
20 generated by a supported activity or earned as a result of the Federal award during
21 the grant's period of performance.

22
23 It includes, but is not limited to, income from fees for services performed, the use or
24 rental of real or personal property acquired under Federal awards, the sale of
25 commodities or items fabricated under a Federal award, license fees and royalties on
26 patents and copyrights, and principal and interest on loans made with Federal
27 award funds. Interest earned on advances of Federal funds is not program income.
28 Except as otherwise provided in Federal statutes, regulations or the terms and
29 conditions of the Federal award, program income does not include rebates, credits,
30 discounts and interest earned on any of them. Additionally, taxes, special
31 assessments, levies, fines and other such revenues raised by a recipient are not
32 program income unless the revenues are specifically identified in the Federal award
33 or Federal awarding agency regulations as program income. Finally, proceeds from
34 the sale of real property, equipment, or supplies are not program income.

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1 Unless it has received prior approval to use a different method or the terms and
2 conditions of the grant authorize a different method, the deduction method of
3 accounting for program income shall be used. Under the deduction method,
4 program income is deducted from total allowable costs to determine the net
5 allowable costs. Program income will only be used for current costs unless
6 otherwise directed by the Federal awarding agency or pass-through entity.

7 34 C.F.R. 75.707, 76.563, 76.565, 76.707

8 2 C.F.R. 200.56, 200.71, 200.77, 200.80, 200.112, 200.302, 200.307

9 2 C.F.R. 200.309, 200.310, 200.313, 200.318-.320, 200.343(b)&(e), 200.508

10 Compliance Supplement for Single Audits of State and Local Governments

11 20 U.S.C. 7906

12 F.S. 1001.42, 1001.51

NEW POLICY

6111 - INTERNAL CONTROLS

The Superintendent shall establish and maintain effective internal controls over federal, state, and local awards that provide reasonable assurance that the District is managing all awards in compliance with applicable federal, state, and local statutes, laws, regulations, and the terms and conditions of the awards. The process will provide reasonable assurance that the following objectives will be achieved:

- A. effectiveness and efficiency of operations;
- B. reliability of reporting for internal and external use; and
- C. compliance with applicable laws and regulations.

The internal controls must provide reasonable assurance that transactions are properly recorded and accounted for in order to permit the preparation of reliable financial statements and reports; maintain accountability over assets; and demonstrate compliance with federal, state, and local statutes, laws, regulations, and the terms and conditions of the awards. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with federal, state, and local statutes, laws, regulations, and the terms and conditions of the award that could have a direct and material effect on an award, as well as any other federal, state, and local statutes, laws and regulations that are identified in the compliance supplement. Finally, the District's internal controls must provide reasonable assurance that all federal, state, and local funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The District shall:

- A. comply with federal, state, and local statutes, laws, regulations, and the terms and conditions of the awards;
- B. monitor its compliance with statutes, laws, regulations, and the terms and conditions of the award;
- C. take prompt action when instances of noncompliance are identified including noncompliance identified in audit findings; and

- D. take reasonable measures to safeguard protected “personally identifiable information” (PII) and other information the awarding agency or pass-through entity designated as sensitive or the District considers sensitive consistent with applicable Federal, State, local, and tribal laws and District policies regarding privacy and obligations of confidentiality. PII is “information that can be used to distinguish or trace an individual’s identity, either alone or when combined with other personal or identifying information that is linked or linkable to a specific individual. However, PII is not anchored to any single category of information or technology. Rather, it requires a case-by-case assessment of the specific risk that an individual can be identified.” See 2 C.F.R. 200.79.

2 C.F.R. 200.61-61, 200.79, 200.303

NEW POLICY

6112 - CASH MANAGEMENT OF GRANTS

In order to provide reasonable assurance that all assets, including federal, state, and local funds, are safeguarded against waste, loss, unauthorized use, or misappropriation, the Superintendent shall implement internal controls in the area of cash management.

Payment methods shall minimize the time elapsing between the transfer of funds from the United States Treasury or the Florida Department of Education (FLDOE) (pass-through entity) and disbursement, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The forms and procedures required by the grantor agency or pass-through entity to request payment shall be used. Grant funds payments shall be requested in accordance with the provisions of the grant. Additionally, the Board's financial management systems shall meet the standards for fund control and accountability as established by the awarding agency.

The Superintendent is authorized to submit requests for advance payments and reimbursements at least monthly when electronic fund transfers are not used, and as often as deemed appropriate when electronic transfers are used, in accordance with the provisions of the Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When a cash advance payment method is used, the following standards shall apply:

- A. The timing and amount of the advance payment requested will be as close as is administratively feasible to the actual disbursement for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. Timely payment shall be made to contractors in accordance with contract provisions.
- C. To the extent available, funds must be disbursed from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on such funds before requesting additional cash payments.

- D. Receipt, obligation, and expenditure of funds shall be accounted for appropriately.
- E. Advance payments shall be deposited and maintained in insured or collateralized accounts whenever possible.
- F. Advance payments shall be maintained in interest bearing accounts.
- G. Pursuant to Federal law and regulations, interest earned may be retained in an amount up to \$500 per year for administrative costs. Any additional interest earned on Federal advance payments deposited in interest-bearing accounts must be remitted annually to the granting agency.

2 C.F.R. 200.305

NEW POLICY

6114 - COST PRINCIPLES FOR FEDERAL FUNDS

The Superintendent is responsible for the efficient and effective administration of federal grant funds through the application of sound management practices. Such funds shall be administered in a manner consistent with all applicable Federal, State and local laws, the associated agreements/assurances, program objectives, and the specific terms and conditions of the grant award.

Cost Principles

Except where otherwise authorized by statute, costs shall meet the following general criteria in order to be allowable under Federal awards:

- A. Be necessary and reasonable for proper and efficient performance and administration of the Federal award and be allocable thereto under these principles.
- B. Conform to any limitations or exclusions set forth as cost principles in 2 CFR Part 200 or in the terms and conditions of the Federal award.
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other School Board activities.
- D. Be afforded consistent treatment. A cost cannot be assigned to a Federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- E. Be determined in accordance with generally accepted accounting principles.
- F. Be representative of actual cost, net of all applicable credits or offsets.
- G. Not be included as a match or cost-share, unless the specific Federal program authorizes Federal costs to be treated as such.

H. Be adequately documented:

1. in the case of other costs, all receipts and other invoice materials shall be retained, along with any documentation identifying the need and purpose for such expenditure if not otherwise clear.

Period of Performance

All obligations must occur on or between the beginning and ending dates of the grant project (Period of Performance). The Period of Performance is dictated by statute and will be indicated in the grant award notification (GAN). Obligations may begin, however, prior to the beginning date when an agreement exists with the granting agency. All obligations shall be liquidated as determined by the granting by the granting agency.

2 C.F.R. 200.403-.406, 200.413(a)-(c), 200.430(a), 200.431(a), 200.458
2 C.F.R. 200.474(b)

1

TRAVEL AND PER DIEM

2 These travel policies apply to employees and authorized individuals eligible to be
3 reimbursed from either tax funds or an Internal Fund account for travel-related
4 expenses. Authorized individuals include School Board members, Board
5 administrative assistants, consultants, Title I parents, and chaperones of student
6 travel. If the person to be reimbursed for travel expenses from tax funds is a Board
7 employee, the Payroll Department will process the reimbursement. Individuals who
8 are not Board employees (no employee number) will be reimbursed by the Accounts
9 Payable Department.

10 ~~Any travel expenditures involving the expenditure of Federal funds must be~~
11 ~~approved by of the Assistant Superintendent of Office of Intergovernmental Affairs~~
12 ~~and Grants Administration.~~

13 The Payroll department shall have the authority to deny travel advance privileges to
14 individuals or departments that fail to properly or promptly submit Travel Expense
15 Reports. The Payroll Department shall have the authority to disallow any and all
16 expenses not consistent with Florida law and Board policies.

17 Procedures relating to Travel are contained in the Travel Procedures Manual issued
18 by the Office of the Controller – Payroll Department.

19 All requests for reimbursement of travel expenses shall be reasonable, customary,
20 and ordinary for the type of trip taken. The greatest possible economy shall be
21 obtained by avoiding unnecessary travel and joint travel by authorized travelers in a
22 single vehicle whenever feasible.

23 The Superintendent shall develop regulations providing the conditions and
24 requirements under which payment of travel expenses shall be made to implement
25 this policy, according to Florida statutes, Florida Department of Education rules,
26 Internal Revenue Regulations and Board policies.

27 **Classification of Eligible Personnel**

28 The following classifications of personnel shall be eligible for reimbursement for
29 travel expenses:

30 A. Board members, Superintendent, and Board Attorney;

31 B. administrative, supervisory and all other employees;

- 1 C. employees representing the Superintendent and/or the Board on
2 official school business or employees whose regular assignment
3 necessitates travel from their official headquarters or post of duty on
4 school business;
- 5 D. employees authorized to attend conferences and conventions of
6 official educational agencies and of professional organizations;
- 7 E. authorized persons who are not employees of the school system.

8 **Eligible Travel**

9 Travel expenses will be approved for the following kinds of travel:

- 10 A. Travel within Miami-Dade County when it is part of official duties.
- 11 B. Travel outside of Miami-Dade County when:
- 12 1. The authorized traveler has been assigned to perform official
13 duties or Board business elsewhere; or
- 14 2. The authorized travel is attending conferences and
15 conventions of official educational agencies and of
16 professional organizations.

17 **Expenses for Travel within Miami-Dade County**

18 Employees whose duties for the school system require them to travel within the
19 county from their official headquarters or post of duty to other locations (Class C
20 travel) shall be reimbursed for travel in a privately owned vehicle on the basis of a
21 mileage allowance approved by the Superintendent.

1 Board members shall be reimbursed from the members' residence for travel incurred
2 in the performance of a public purpose authorized by law to be performed by the
3 Board, including, but not limited to, attendance at regular and special Board
4 meetings.

5 A. Mileage Allowance

6
7 Mileage allowance shall be computed at the Internal Revenue
8 Service Standard Mileage Rate effective upon publication by the
9 Internal Revenue Service for distances traveled on official business.
10 The rate per mile will be published by the Payroll Department
11 annually, or as deemed necessary.

12
13 After travel has been completed, the employee must prepare and
14 submit the necessary forms for reimbursement.

15 B. Per Diem or Meal and Lodging Allowance for approved Travel on
16 Official Business within Miami-Dade County

17
18 Per diem or meal and lodging allowances may be paid as prescribed
19 in this policy when the traveler is assigned on official business
20 outside of regular office hours and away from regular places of
21 employment where it is considered reasonable and necessary, meal
22 allowances are involved and overnight lodging is required and it is
23 approved by the Superintendent.

24 **Expenses for Travel Outside of Miami-Dade County**

25 A. Reimbursable expenses for authorized travelers are shown under
26 the heading, "Travel expenses - computation guidelines." Employees
27 authorized to travel outside of Miami-Dade County shall be
28 reimbursed in whole or in part from Board funds in accordance with
29 Board-adopted travel expense computation methods, and when paid
30 from the Internal Fund accounts, shall be subject to all provisions
31 set forth in the school, and in the Manual of Internal Fund
32 Accounting for Elementary and Secondary Schools, Internal
33 Fund/School Activities - Specific Procedures, incorporated by
34 reference in policy if:

35 1. the employee is assigned to perform official duties elsewhere,
36 e.g., travel to recruit teachers;

- 1 2. the employee is authorized to attend conferences or
2 conventions of official educational agencies and of
3 professional organizations.
- 4 B. The following general regulations shall be applicable to travel of
5 employees:
- 6 1. Temporary Duty - Any employee in order to be eligible to have
7 expenses paid for travel shall have completed in advance of
8 such travel an approved Electronic Travel
9 Approval/Reimbursement Request (TRVL).
- 10 2. Representative of the Superintendent - Travel of an employee
11 as the representative of the Superintendent shall be approved
12 only by the Superintendent.
- 13 3. Maximum Expenses
- 14 a. Board members and the Superintendent, or designee,
15 may approve travel expenses up to a maximum of
16 \$3,500, excluding registration fees and tuition.
- 17 b. Administrators reporting directly to the Superintendent
18 may approve travel expenses for personnel under their
19 jurisdiction up to a maximum of \$2,500; however, the
20 Superintendent retains the sole authority of approving
21 the reimbursement of actual expenses exceeding the
22 \$2,500 limit to the maximum of \$3,500, excluding
23 registration fees and tuition.
- 24 c. Out-of-county trips estimated to exceed \$3,500 must
25 be approved by the Superintendent and the Board
26 before travel commences if reimbursement is expected
27 for the full amount.
- 28 d. If the business of the school system requires the
29 employee to visit more than one city, such as with
30 District recruiters, the total travel expense
31 reimbursement shall not exceed the maximum allowed
32 per trip for each city visited.

- 1 4. Approval Requirements
2
3 Travelers must obtain the proper approval prior to the
4 occurrence of the actual travel.
- 5 a. Board members: Individual Board members may
6 approve their own Request for Travel Expenses or that
7 of their administrative assistants.
- 8 b. Superintendent and Board Attorney: The
9 Superintendent and Board Attorney may approve their
10 own Request for Travel Expenses.
- 11 c. Assistant Board Attorneys: Approval by the Board
12 Attorney is required.
- 13 | d. ~~Deputy Superintendent/Chief Cabinet~~ Members:
14 | Approval by the Superintendent, or designee, is
15 | required.
- 16 | e. ~~Associate/Assistant Superintendents~~ Senior Staff:
17 | Approval by the corresponding ~~Deputy~~
18 | ~~Superintendent/Chief Cabinet Member~~ is required.
- 19 f. Principals: Approval by the Regional Center
20 Superintendent is required.
- 21 g. Non-school site employees: Approval by the immediate
22 supervisor and the corresponding administrator at the
23 Assistant Superintendent level is required.
- 24 h. Assistant Principal/School site employees: Approval by
25 the Principal is required.
- 26 5. Maximum Number of Employees
- 27 a. The Superintendent may establish annually the
28 maximum number of administrative, supervisory, or
29 other employees to be approved to attend the same
30 national or regional professional conference or
31 convention.

- 1 b. One teacher in each teaching subject-area may be
2 selected by each Regional Center Superintendent to
3 attend a national meeting of the teacher's subject-area
4 field.
- 5 6. Reimbursement of Expenses by Other Agencies
6
7 Employees who are requested or directed to attend
8 conferences or conventions sponsored by the Florida
9 Department of Education, or by other institutions or vendors,
10 may be approved for full expenses when such entities agree to
11 reimburse the Board in full.

12 **Reimbursement of Expenses**

13 Reimbursable expenses will not be paid from Board funds until after the authorized
14 traveler has returned from the trip, completed and submitted to the Payroll
15 Department an approved Electronic Travel Approval/Reimbursement Request (TRVL)
16 with required supporting documents attached. Expense reports must be filed within
17 ten (10) days after travel is completed.

18 The following exceptions related to cash advances, direct payments to vendors for
19 meals and lodging in connection with travel and required advance registration fees,
20 shall be used infrequently and only with the express approval of the Superintendent:

21 A. Cash Advancements
22

23 Cash advancements to authorized travelers on official business in
24 an amount not to exceed the estimated out-of-pocket reimbursable
25 expenses, which may not exceed the approved maximum, may be
26 authorized by the Superintendent. Authorized traveler shall submit
27 a final accounting with all necessary supporting documents within
28 ten (10) working days following return from official travel status. The
29 traveler must refund the amount of cash advancement exceeding the
30 approved actual expenses. Any balance due to the traveler will be
31 paid in the normal course of auditing and reimbursement
32 procedures.
33

34 If the traveler fails to comply with the ten (10) working days
35 requirement to submit a final accounting, the Payroll Department is
36 authorized to collect the cash advancements from the employee's
37 regular bi-weekly payroll payment.

1 B. Travel Reimbursements to Non-Board Employees

2
3 Direct reimbursement to non-Board employees (referred to as
4 "vendors" by Accounts Payable) for authorized Class A or Class B
5 travel, for meals, lodging, transportation and necessary incidental
6 expenses (excluding tips and gratuities), may be authorized by the
7 Superintendent not to exceed the established per diem or meal
8 allowances allowed by State law and Board policy. A final
9 accounting with all necessary supporting documents shall be
10 provided by the non-Board employee within ten (10) working days of
11 return from official travel status. Non-Board employee
12 reimbursements are paid by the Accounts Payable Department
13 through the issuance of a purchase requisition.

14 C. Advance Registration Fees

15
16 Required advance registration fees for authorized travelers attending
17 seminars, training sessions, conferences, conventions or other
18 similar meetings requested by the administration may be paid from
19 Board funds, and a final accounting shall be made within ten (10)
20 working days following the return from official travel.

21 D. Travel Arrangements

22
23 Required purchase of airline tickets for authorized travelers on
24 official Board business may be paid from Board funds. Travel
25 arrangements will be made by the employee utilizing existing
26 Internet providers, the employee's own travel agency, or the Board
27 approved travel agencies. When other than the Board approved
28 travel agencies are used, and before a reservation is made, the
29 employee must obtain two (2) complete lists of available airfares
30 from different sources, indicating the departing and destination
31 cities, as well as the cost of the airline ticket. The listings must be
32 attached to the reimbursement request. Acceptable listings can be
33 obtained from a travel agency or Internet providers.

34 **Travel Expenses Not Authorized**

35 Travel expense reimbursement shall not be authorized for:

- 36 A. Any employee who received college credit for work done while in
37 attendance at a workshop, seminar, conference, or similar meeting.

- 1 B. Classroom teachers to attend subject-area meetings or conferences
2 unless the classroom teacher is authorized to attend such meeting
3 by the school principal.
- 4 C. Any employee to attend the annual convention of state professional
5 organizations, unless requested to attend by the administration for
6 work related business.
- 7 D. No tips or gratuities of any kind.

8 **Travel Expenses Paid from Grant Funds**

9
10 For travel paid with Federal funds, the travel authorization must include
11 documentation that demonstrates that (1) the participation in the event by the
12 individual traveling is necessary to the grant award, and (2) the costs are reasonable
13 and consistent with the Board's travel policy.
14

15
16 **Travel Expenses Paid from School Internal Fund Accounts**

17 Travel expenses paid from school Internal Fund accounts may be authorized under
18 the following conditions:

- 19 A. The Board approved method for transportation and per diem or meal
20 expenses/allowances shall be used in computing reimbursable
21 expenses for all such trips.
- 22 B. Principals and other school administrators may attend any
23 recognized national, regional, or state professional group meetings
24 which deal with their respective school level, provided such travel is
25 authorized by the Regional Center. Any such travel expenditures will
26 be subject to all provisions in the Manual of Internal Fund
27 Accounting for Elementary and Secondary Schools, Internal
28 Fund/School Activities - Specific Procedures, incorporated by
29 reference in policy.
- 30 C. Coaches may attend out-of-state coaches' meetings. Only one full
31 reimbursement may be obtained by any one coach per fiscal year for
32 expenses. One other reimbursement for a similar approved trip
33 during the same fiscal year may be paid to any one coach provided
34 that the coach pays one-half of the expenses.

35 **Travel Expenses of Other Authorized Persons**

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1 As provided by Florida statutes, travel expenses may be authorized from Board
2 funds for:

3 A. A person who contributes services as an advisor or consultant; or

4 B. A person who is a candidate for an executive or professional
5 position.
6

7 To be reimbursed for travel expenses, such persons must have been approved by the
8 Superintendent or designee and travel documents must be submitted to the
9 Accounts Payable Department which reflect a complete explanation and justification
10 of such expenses, in accordance with this rule.

11 **Computation Guidelines**

12 The following guidelines shall be used in computing reimbursement of travel
13 expenses for authorized travelers of the Board.

14 A. Transportation By Privately Owned Vehicle

15 1. The amount shall be the maximum provided by law for round
16 trip according to a current map of the Florida Department of
17 Transportation. Necessary local vicinity travel shall be shown
18 separately on the voucher.

19 2. Necessary parking and storage fees; bridge, road, ferry, and
20 tunnel tolls (original receipt required).

21 3. Private vehicles should be shared whenever possible to
22 minimize travel costs. However, no traveler shall be entitled to
23 mileage or transportation expense when he/she is
24 gratuitously transported or transported by another traveler
25 who is entitled to mileage or transportation expense.

26 4. Reimbursement for use of private vehicles must not exceed
27 the most economical airfare when adequate air service is
28 available.

1 B. Transportation by Common Carrier

2
3 Reimbursement is authorized for necessary travel accomplished by a
4 usually traveled route on common carrier (train, bus, commercial
5 airline operating scheduled flights, or rental car from an established
6 rental car agency) at the most economical rate, necessary taxi and
7 bus fares, and set charges for baggage handling (original receipts
8 required for all items mentioned). No tips or gratuities of any
9 kind shall be reimbursed.

10
11 When expenses for airline tickets are being paid, an invoice or
12 statement clearly indicating the amount paid by the employee must
13 be attached to the reimbursement request.

14
15 Under no circumstances is an employee authorized to travel using a
16 private aircraft or a non-commercial/non-registered seagoing vessel
17 while on official Board business.

18 C. Per Diem or Meals and Lodging Allowance for Out-Of-County Travel

19 1. For travel period extending overnight:

20 a. Class A travel - continuous travel of twenty-four (24)
21 hours or more away from official headquarters. Travel
22 periods are for a calendar day (midnight to midnight).

23 b. Class B travel - continuous travel of less than
24 twenty-four (24) hours which involves overnight
25 absence from official headquarters. Travel period starts
26 with time of departure and ends with time of return.

27 c. The maximum reimbursable amount provided by law
28 for per diem for meals and lodging will be published by
29 the Payroll Department annually, or as deemed
30 necessary. When fractions of days are involved, there
31 shall be allowed one-fourth of that amount for each
32 quarter day or fraction thereof. Six-hour periods
33 starting at midnight for Class A travel and time
34 departure for Class B travel shall count as
35 quarter-days.

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d. For travel period overnight to a convention or conference or out of State:

On official school business, the authorized traveler may be allowed actual expenses for lodging at single occupancy rates, substantiated by a lodging receipt, plus the maximum amount provided by law for each day for meal allowances. Total reimbursement shall not exceed Board approved maximum.

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2. Class C Travel

Travel for short or day trips where the traveler is not away from official headquarters overnight, for which expenses for meals are allowed, shall be reimbursed at the maximum amount provided by law.

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3. Meal Allowances

Meal allowances are governed by Florida statute. The Payroll Department will publish the current allowable amount annually, or as deemed necessary.

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Breakfast allowance is when travel begins before 6 a.m. and extends beyond 8 a.m.

25
26
27

Lunch allowance is when travel begins before 12 noon and extends beyond 2 p.m.

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Dinner allowance is when travel begins before 6 p.m. and extends beyond 8 p.m., or when travel occurs during nighttime hours due to special assignment.

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Meal reimbursements for non-overnight, out-of-county travel (use Voucher for Reimbursement of Meals for Travel Not Requiring an Overnight Stay - FM- 4557), are considered taxable compensation to the employee or other authorized traveler.

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4. Reimbursement by a State or Local Institution

When meals or lodging are to be reimbursed by a state or local institution, the traveler shall be reimbursed the actual costs of such items, not to exceed the maximum amounts otherwise permitted.

5. Registration Fee

Where a registration fee is charged for attending a conference, convention, seminar or similar type meeting, the expense of such fee shall be allowed and shall be excluded from the computation of the maximum allowable travel expense.

If the cost of any meals is included as part of the registration fee the allowance for meals must not be claimed or must be deducted if the per diem method for meals and lodging is used.

When attending a conference, convention, seminar, or similar type of meeting, an agenda must be included with the reimbursement request.

6. Communications

Reasonable and necessary communication expenses for official business while on authorized travel status, such as telephone, fax, mail, and other similar items, shall be reimbursed when properly documented and supported by paid receipt.

7. Car Rental

The car rental must be an economy-sized vehicle (i.e., compact car). If other than an economy-sized vehicle is needed, written justification must be submitted.

The employee's supervisor should consider the following guidelines before approving the use of a rental car:

- a. A rental car is more cost-effective than other means of ground transportation.

1 b. The amount of materials/equipment transported
2 precludes use of other ground transportation.

3 c. No other transportation is reasonably available at the
4 time(s)/location(s) required.

5 Use of a rental car shall be reimbursed when properly documented and supported
6 by paid receipt.

7 **Administrative Procedures**

8

9 The Superintendent is authorized to develop and implement a Manual of Travel
10 Procedures that describes the processes to implement this policy.

11 F.S. 112.061, 1001.39

12 F.A.C. 6A-1.056

1

DISPOSITION OF SURPLUS PROPERTY

2 The Superintendent shall review the property of the District periodically and
3 dispose of material and equipment which is no longer usable as follows in
4 accordance with this policy.:

5 A. Instructional Material

6

7 The District shall review instructional materials (i.e. textbooks,
8 library books, manuals, support materials, etc.) periodically to
9 determine the relevance of such materials to the present world and
10 current instructional programs. The following criteria will be used
11 to review instructional materials for redistribution and possible
12 disposal:

- 13 1. concepts or content that do not support the current goals of
14 the curriculum
- 15 2. information that may not be current
- 16 3. worn beyond salvage

17 B. Tangible Personal Property

18

19 The District shall inspect the equipment used in the instructional
20 program periodically, to determine the condition and usability of
21 such equipment in the current educational program. Should the
22 equipment be deemed no longer serviceable or usable, the following
23 criteria will be used to determine possible disposal:

- 24 1. repair parts for the equipment no longer readily available
- 25 2. repair records indicate equipment has no usable life
26 remaining
- 27 3. obsolete and/or no longer contributing to the educational
28 program
- 29 4. some potential for sale at a District auction
- 30 5. creates a safety or environmental hazard

1 C. Disposition

2
3 The Superintendent may dispose of obsolete instructional and other property
4 by selling it to the highest bidder, by donation to appropriate parties, or by
5 proper waste removal. ~~Disposal of surplus property purchased with Federal~~
6 ~~funds shall be disposed of according to Federal procedures. Equipment~~
7 acquired under a Federal award must be disposed of according to Uniform
8 Guidance: 2 CFR §200.313.
9

10 1. Instructional Materials

11
12 Instructional materials that have become unserviceable or
13 surplus and are no longer on State contract may be:

14 a. offered to teachers to cut up or otherwise use as
15 resource materials;

16 b. given free to District students;

17 c. offered to private and parochial schools in Miami-Dade
18 County;

19 d. made available to any governmental agency, charitable
20 organization, or any individual;

21
22 e. returned to the Stores and Mail Distribution Used
23 Textbook Warehouse for disposal.
24

25
26 ef. sold to used book dealers, recycling plants, pulp mills,
27 or other persons or firms, at the discretion of
28 the Superintendent and on terms most economically
29 advantageous to the School Board; ~~or~~
30

31 Funds received will be added to the instructional
32 materials allocation.
33

34 f. ~~returned to the Stores and Mail Distribution Used~~
35 ~~Textbook Warehouse for disposal.~~

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2. Tangible Personal Property

Tangible personal property that is obsolete, uneconomical, inefficient, or that serves no useful function shall be disposed of as follows:

a. An appropriate ~~outgoing~~ Outgoing Controlled equipment ~~Equipment~~ form is to be used to record any request for disposition of a described item of property and to record review and approval by two (2) persons. These persons must be:

1) entirely familiar with the specified type of equipment and qualified to appraise its condition, its further usefulness, and the best method of disposition; and

2) the location administrator ~~into whoseto whom~~ custody of the property has been assigned.

b. ~~All items approved by these two persons and found by them to be of a value of less than \$1,000 for disposal as junk or salvage shall be assigned to Stores and Mail Distribution warehouses which will be the sole processor of disposal.~~

c. ~~Surplus Property Valued under \$1,000~~ under \$5,000

~~Surplus property, the value of which the Board estimates to be under \$1,000, may be disposed of by sale or donation to any person, governmental agency, or nonprofit organization by appropriate procedures handled through Stores and Mail Distribution. This procedures involve the use of the "Outgoing Controlled Equipment" Form FM-1670.~~

1 | ~~d. Surplus Property Valued Between \$1,000 and \$5,000~~

2 |
3 | ~~The School Board may, in at its discretion, include any~~
4 | ~~property dispose of surplus property valued between~~
5 | ~~\$1,000 and under \$5,000 in a bid or auction, or offer~~
6 | ~~such property, which is not otherwise disposed of by~~
7 | ~~auction or bid, to governmental units or private~~
8 | ~~nonprofit agencies in the District by direct sale or~~
9 | ~~donation.~~

10 |
11 | ~~If no governmental agency or nonprofit organization~~
12 | ~~within the District offers an acceptable price within a~~
13 | ~~reasonable time, the property shall be offered to other~~
14 | ~~governmental agencies or private nonprofit~~
15 | ~~organizations for sale or donation.~~

16 | e. Surplus Property with a Value of \$5,000 or More

17 |
18 | ~~Tangible personal Surplus property with an estimated~~
19 | ~~value of \$5,000 or more shall be sold only to the~~
20 | ~~highest responsible bidder, or by public auction, after~~
21 | ~~publication of notice for not less than one (1) nor more~~
22 | ~~than two (2) weeks in a newspaper having general~~
23 | ~~circulation in the county~~

24 |
25 | ~~Auctions shall be advertised in the newspaper of general~~
26 | ~~circulation in the District's local area for not less than one (1)~~
27 | ~~week nor more than two (2) weeks prior to the auction date.~~
28 | ~~The accountable officer shall submit an "Outgoing Controlled~~
29 | ~~Equipment" Form 1670.~~

30 | f. Record of Disposal

31 |
32 | ~~The disposal of property with a value of \$1,000 or more, or any~~
33 | ~~property included in a bid, auction, or donation, shall be~~
34 | ~~approved by and recorded in the minutes of the Board.~~

35 | F.S. 1006.44274.05, 274.06, 274.07, 1006.41

1

PROPERTY INVENTORY

2 All real and tangible personal property shall become the direct responsibility of the
3 school principal/work location administrator, including its care, custody,
4 safekeeping, and accounting of all property.

5 A complete inventory of all District owned tangible personal property shall be
6 conducted annually and submitted to the Board. A complete inventory shall also be
7 conducted when there is a custodian change at a school or department location. A
8 principal or department head shall obtain a police report for any District-owned
9 tangible personal property that is stolen from the location's inventory. "Tangible
10 personal property" shall mean any tangible personal property, of a nonconsumable
11 nature, with a life expectancy of one (1) year or more which has a capitalized value
12 equal to or greater than the value defined in statute.

13

14 Equipment acquired under a Federal award must comply with Uniform Guidance:
15 2 CFR §200.311 - 313.

16 The Superintendent is authorized to develop and implement a Manual of Property
17 Control Procedures ~~The Office of the Controller issues a Manual of Property Control~~
18 ~~Proceedures~~-that describes the processes to implement this policy.

19 2 C.F.R. Section 200.311, 200.312, 200.313,
F.S. 274.02, 1001.43