

Wayne County Board of Education
Policies Update: (Finances) (7)

- **Policy 6110 (Finances: Federal Funds)**
- **Policy 6111 (Finances: Internal Controls)**
- **Policy 6112 (Finances: Cash Management of Grants)**
- **Policy 6114 (Finances: Cost Principles – Spending Federal Funds)**
- **Policy 6200 (Finances: Fund Accounting)**
- **Policy 6325 (Finances: Procurement-Federal Grants/Funds)**
- **Policy 6550 (Finances: Travel Payment and Reimbursement)**

***Your comments concerning these policy should be sent
in writing (mail or email) to:***

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***These policies are out for public comment for 10 working days beginning
Friday, March 27, 2026 through Thursday, April 9, 2026.***

Book	Public Comment Period 3/27/26-4/9/26
Section	Vol 16-2 EDGAR Agenda-Second Reading
Title	Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024 - FEDERAL FUNDS
Code	po6110
Status	
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Last Revised	November 16, 2017

Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024

6110 - FEDERAL FUNDS

It is the objective of the Board of Education to provide equal educational opportunities for all students within the ~~District County~~. Therefore, it is the intent of the Board to study Federal legislation to enhance the educational opportunities, the educational environment, and the physical and mental growth for each student.

The Superintendent shall review new Federal education legislation and prepare proposals for programs s/he deems would be of aid to the students of this ~~District County~~. The Superintendent shall approve each such proposal prior to its submission, and the Board shall approve all grants resulting from such proposals.

The Board regards available Federal funds of aid to ~~local school districts~~ ~~county schools~~ and communities as a public trust. It forbids the use of Federal monies for partisan political activities and for any use that would not be in accord or accordance with Federal regulations and guidelines. All Federal funds received by the ~~District County~~ will be used in accordance with the applicable Federal law. The Superintendent shall ensure that each draw of Federal monies is as close as administratively feasible to the related program expenditures.

No Federal fund, received by the Board shall be used to:

- A. develop or distribute materials, or operate programs or courses of instruction directed at youths, that are designed to promote or encourage sexual activity, whether homosexual or heterosexual;
- B. distribute or aid in the distribution by any organization of legally obscene materials to minors on school grounds;
- C. provide sex education or HIV-prevention in schools unless that instruction is age-appropriate and includes the health benefits of abstinence; or
- D. operate a program of contraceptive distribution in schools.

Grant Proposal Development

- A. All grant proposals must support at least one (1) ~~District County~~ goal or priority.
- B. For projects where grant funds will not cover the entire cost of project implementation, additional fund sources must be identified, documented, and approved during the internal review process.

Grant Proposal Internal Review

- A. Each grant proposal shall be reviewed and approved by the Superintendent prior to submission to the funding source.
- B. () The Superintendent shall present the following proposals to the Board for approval:
 - 1. () Government-funded proposals, regardless of the amount;

2. () Proposals with budgets exceeding \$____.00; or
3. () Multi-school or ~~District~~ County-wide proposals.

Mandatory Disclosures

The County must promptly disclose whenever they have credible evidence of a violation of Federal criminal law potentially affecting the Federal award including any, but not limited to, fraud, embezzlement, bribery, gratuity violations, identity theft, or sexual assault and exploitation, or a violation of the civil False Claims Act (2 C.F.R. 200.113) regarding the obligation to report credible information related to conduct prohibited by the Trafficking Victims Protection Act, 22 U.S.C. 7104c.

The disclosure must be made in writing to the Federal agency, the agency's Office of Inspector General, and to the pass-through entity.

Whistleblower Protections

An employee of the County may not be discharged, demoted, or otherwise discriminated against as a reprisal for disclosing information to the appropriate agency or individual that the employee reasonably believes is evidence of gross mismanagement of a Federal contract or grant, a gross waste of Federal funds, an abuse of authority relating to a Federal contract or grant, a substantial and specific danger to public health or safety, or a violation of law, rule, or regulation related to a Federal contract or grant.

Grant Administration

- A. The administration of grants will adhere to all applicable Federal, State, local and grantor rules and regulations, including the terms and conditions of the Federal awards, as well as ~~District~~ County policies and administrative guidelines.
- B. The Superintendent is responsible for the efficient and effective administration of grant awards through the application of sound management practices.
- C. The Superintendent is responsible for administering grant funds in a manner consistent with underlying agreements, program statutes, regulations and objectives, and the terms and conditions of the grant award.
- D. The ~~District~~ County, in recognition of its unique combination of staff, facilities, and experience, shall employ internal controls, including organizational and management strategies necessary to assure proper and efficient administration of grant awards.
- E. All Federal funds received by the ~~District~~ County will be used in accordance with the applicable Federal law and regulations and the terms and conditions of the Federal award. The Superintendent shall require that each draw of Federal monies be aligned with the ~~District's~~ County's payment process (whether reimbursement, cash advance or a combination). If funds are permitted to be drawn in advance, all draws will be as close as administratively feasible to the related program expenditures and that, when restricted, such monies are used to supplement programs and funding and not to supplant or replace existing programming or current funding.
- F. (x) The Superintendent is authorized to sign related documents for grant administration, including documents required for submittal of grant proposals.
- G. () Written amendments requiring the Superintendent's signature shall be presented to the Board for approval.
- H. (x) Employee positions established through the use of grant funding shall terminate if and when the related grant funding ceases. Applicable personnel law will be followed in such instances.
- I. () Program reports including but not limited to audits, site visits and final reports shall be submitted to the Superintendent for review and distribution to the Board and other appropriate parties.

Financial Management

The financial management of grant funds shall be in compliance with all applicable Federal, State, local and grantor rules, regulations and assurances as well as ~~District~~ County policies and administrative guidelines.

The ~~District~~ County shall provide for the following:

- A. ~~Identification, in District accounts, of all grant awards received and expended and the programs under which they were received. For Federal programs and awards, identification shall include the Catalog of Federal Domestic Assistance (CFDA) title and number, Federal award identification number and year, name of the Federal agency and name of the pass-through entity, as applicable.~~ Identification of all Federal awards received and expended and the Federal programs under which they were received. Federal program and Federal award identification must include, as applicable, the Assistance Listings title and number, Federal award identification number, year the Federal award was issued, and name of the Federal agency or pass-through agency.
- B. Accurate, current, and complete disclosure of the financial results of each Federal award or program in accordance with the reporting requirements of the grant.

Maintaining records that sufficiently identify the amount, source, and expenditure of Federal funds for Federal awards. These records must contain information necessary to identify Federal awards, authorizations, financial obligations, unobligated balances, as well as assets, expenditures, income, and interest. All records must be supported by source documentation.

- C. ~~Records that identify adequately the source and application of funds provided for Federally funded activities. These records must contain information pertaining to Federal awards, authorizations, obligations, unobligated balances, assets, expenditures, income and interest and be supported by source documentation.~~ Effective control over and accountability for all funds, property, and assets. The County must safeguard all assets and ensure they are used solely for authorized purposes.
- D. ~~Effective control over, and accountability for, all funds, property, and other assets. The district must adequately safeguard all assets and assure that they are used solely for authorized purposes.~~

Further, the ~~District~~ County must:

1. establish and maintain effective internal control over the Federal award that provides reasonable assurance that the ~~District~~ County is managing the Federal award in compliance with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award;
 2. comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal award;
 3. evaluate and monitor the ~~District's~~ County's compliance with statutes, regulations, and the terms and conditions of the Federal award; and
 4. take prompt action when instances of noncompliance are identified ~~including noncompliance identified in audit findings; and.~~
 5. ~~take reasonable measures to safeguard protected personally identifiable information and other information the Federal awarding agency or pass-through entity designates as sensitive consistent with applicable Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.~~
- E. ~~Comparison of expenditures with budget amounts for each Federal award.~~ Take reasonable cybersecurity and other measures to safeguard information including protected personally identifiable information (PII) and other types of information. This also includes information the Federal awarding agency or pass-through entity designates as sensitive or other information the county considers sensitive and is consistent with applicable, Federal, State, local, and tribal laws regarding privacy and obligations of confidentiality.
- F. Actual expenditures or outlays must be compared with budgeted amounts for each Federal award.
- G. Recordkeeping and written procedures to the extent required by Federal, State, ~~local~~ local, and grantor rules and regulations pertaining to the grant award and accountability, including, but not limited to, the following areas:
1. cash management in accordance with 2 C.F.R. 200.305;
 2. allowability of costs in accordance with subpart E and the terms and conditions of the Federal award;
 3. conflict of interest;
 4. procurement;
 5. equipment management;

- 6. conducting technical evaluations of proposals and selecting recipients;
- 7. compensation and fringe benefits; and
- 8. travel.

H. () Employee positions established through the use of grant funding shall terminate if and when the related grant funding ceases.

I. () Program reports including but not limited to audits, site visits, and final reports shall be submitted to the Superintendent for review and distribution to the Board and other appropriate parties.

Audit Requirements

A single or program-specific audit (2 C.F.R. 200.514, 2 C.F.R. 200.5707) is required for any year if the County expenses \$1,000,000 or more in Federal awards during the County's fiscal year. When Federal awards expended are less than \$1,000,000 the County may be exempt from Federal audit requirements (2 C.F.R. 200.501) for that year. However, in all instances, the County's records must be available for review or audit by appropriate officials of the Federal agency, pass-through entity, and the Government Accountability Office (GAO).

The County shall:

- A. arrange for the audit required in accordance with 2 C.F.R. 200.509 and make sure that the audit is properly performed and submitted in accordance with 2 C.F.R. 200.512;
- B. prepare financial statements including the schedule of expenditures of Federal awards in accordance with 2 C.F.R. 200.510;
- C. promptly follow up and take corrective action on audit findings, including preparing a summary schedule of prior audit findings and a corrective action plan (2 C.F.R. 200.511); and
- D. provide the auditor access to personnel, accounts, books, records, supporting documentation, and any other information needed for the auditor to perform the audit.

Certification and Records Retention

Financial reports must include a certification, signed by an official who is authorized to legally bind the County. The certification should state:

"I certify to the best of my knowledge and belief that the information provided herein is true, complete, and accurate. I am aware that the provision of false, fictitious, or fraudulent information, or the omission of any material fact, may subject me to criminal, civil, or administrative consequences including, but not limited to violations of U.S. Code Title 18, Sections 2, 102, 1343 and Title 31, Sections 3729-3730 and 3801-3812."

Each certification must be maintained pursuant to the requirements of 2 C.F.R. 200.334. The county shall retain all Federal award records for three (3) years from the date of submission of the final financial report or longer if required by the Board-adopted records retention schedule.

Program Income

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

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

equipment or supplies are not program income. Finally, license fees and royalties for copyrighted material, patents, patent applications, trademarks, and inventions made under the Federal award subject to 37 C.F.R. Part 401 are not program income.

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

2 C.F.R. 200.113

2 C.F.R. 200.501-511

20 U.S.C. 7906

31 U.S.C. 3729-3733

Compliance Supplement for Single Audits of State and Local Governments

West Virginia State Board of Education policy 1224.1

West Virginia State Board of Education policy 8200

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2 C.F.R. 200.113

2 C.F.R. 200.501-511

20 U.S.C. 7906

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Book	Public Comment Period 3/27/26-4/9/26
Section	Vol 16-2 EDGAR Agenda-Second Reading
Title	Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024 - INTERNAL CONTROLS
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Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024

6111 - INTERNAL CONTROLS

The Superintendent shall establish, document, and maintain effective internal controls over Federal awards that provide reasonable assurance that the District is managing all awards in compliance with the U.S. Constitution, applicable statutes, regulations, and the terms and conditions of the awards. The District will have a process that provides reasonable assurance regarding the achievement of the following objectives:

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

These internal controls should comply with the guidance in "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States or the "Internal Control-Integrated Framework" issued by the Committee of Sponsoring Organizations of the Treadway Commission (COSO).

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 Federal reports; maintain accountability over assets; and demonstrate compliance with Federal statutes, regulations, and the terms and conditions of the Federal award. The internal controls must also provide reasonable assurance that these transactions are executed in compliance with Federal statutes, regulations, and the terms and conditions of the Federal award that could have a direct and material effect on a Federal award, as well as any other Federal statutes and regulations that are identified in the Compliance Supplement. Finally, the District's internal controls must provide reasonable assurance that all Federal funds, property, and other assets are safeguarded against loss from unauthorized use or disposition.

The District shall:

- A. comply with the U.S. Constitution, Federal statutes, regulations, and the terms and conditions of the Federal awards;
- B. evaluate and monitor its compliance with the U.S. Constitution, statutes, 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 cybersecurity and other 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~~ information including protected "personally identifiable information" (PII) and other types of information. This also includes information the Federal agency or pass-through entity designates as sensitive or other information the County considers sensitive and is consistent with applicable Federal, State, local, and tribal laws regarding privacy and responsibility over confidentiality.

PII is defined at 2 C.F.R. ~~200.79~~ 200.1 as "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, the definition of PII is not ~~anchored~~ attached 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.

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

Suggested Resources:

- A. "Standards for Internal Control in the Federal Government" issued by the Comptroller General of the United States;
- B. "Internal Control Integrated Framework" (commonly referred to as the Green Book) issued by the Committee of Sponsoring Organizations of the Treadway Commission;
- C. "Compliance Supplement" issued by the U.S. Office of Management and Budget; and
- D. Internal control guidance issued by the U.S. Department of Education.

~~2 C.F.R. 200.303~~

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Book Public Comment Period 3/27/26-4/9/26

Section Vol 16-2 EDGAR Agenda-Second Reading

Title Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024 - CASH MANAGEMENT OF GRANTS

Code po6112

Status

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Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024

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.

The ~~District's County's~~ payment methods shall minimize the time elapsing between the transfer of funds from the ~~United States Treasury~~ Federal agency or the West Virginia Department of Education (WVDE) (pass-through entity) and disbursement by the ~~District County~~, regardless of whether the payment is made by electronic fund transfer, or issuance or redemption of checks, warrants, or payment by other means.

The ~~District County~~ shall use forms and procedures required by the grantor agency or pass-through entity to request payment. The ~~District County~~ shall request grant fund payments in accordance with the provisions of the grant. Additionally, the ~~District's County'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~~ payment requests as often as necessary when electronic fund transfers are used or at least monthly when electronic transfers are not used. See Electronic Fund Transfer Act (15 U.S.C. 1693-1693r).

When the ~~District County~~ uses a **cash advance** payment method, the following standards shall apply:

- A. The timing and amount of the advance payment requested ~~will must~~ be as close as is administratively feasible to the actual disbursement by the County for direct program or project costs and the proportionate share of any allowable indirect costs.
- B. The ~~District County~~ shall make timely ~~payment payments~~ to contractors in accordance with contract provisions.
- C. Whenever possible, advance payment requests by the County must be consolidated to cover anticipated cash needs for all Federal awards received by the recipient from the awarding Federal agency or the WVDE.
- D. ~~To the extent~~ If available, the ~~District County~~ shall disburse funds available from program income (including repayments to a revolving fund), rebates, refunds, contract settlements, audit recoveries, and interest earned on ~~such~~ Federal funds before requesting additional cash payments. **[DRAFTING NOTE: It is generally recommended that the County request program income be added to their total award, but separating program income out and then noting how these applicable credits are addressed.]**
- E. The ~~District County~~ shall account for the receipt, obligation and expenditure of funds.
- F. Advance payments will be deposited and maintained in insured accounts whenever possible.
- G. Advance payments will be maintained in interest-bearing accounts unless the following apply:

1. The ~~District County~~ receives less than ~~\$120,000~~ \$250,000 in Federal ~~awards~~ funding per year.

2. The best ~~reasonably~~ available interest-bearing account would not ~~reasonably~~ be expected to earn interest in excess of \$500 per year on Federal cash balances.
 3. The depository would require an average or minimum balance so high that it would not be feasible within the expected Federal and non-Federal cash resources.
 4. A foreign government or banking system prohibits or precludes interest-bearing accounts.
 5. An interest-bearing account is not readily accessible (for example, due to public or political unrest in a foreign country).
- H. Pursuant to Federal law and regulations, the ~~District~~ County may retain interest earned 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~~ funds must be returned annually to the Department of Health and Human Services Payment Management System ("PMS") through an electronic medium using either the Automated Clearing House ("ACH") network or a Fedwire Funds Service payment. ~~Remittances shall include pertinent information of the payee and nature of payment in the memo area (often referred to as "addenda records" by Financial Institutions) as that will assist in the timely posting of interest earned on Federal funds. Pertinent details include the Payee Account Number ("PAN") if the payment originated from PMS, or Agency information if the payment originated from Automated Standard Application for Payment ("ASAP"), National Science Foundation ("NSF") or another Federal agency payment system.~~
- I. All interest in excess of \$500 per year must be returned to PMS regardless of whether the County was paid through PMS. Instructions for returning interest can be found at <https://pms.psc.gov/grant-recipients/returning-funds-interest.html>.
 - J. All other Federal funds must be returned to the payment system of the Federal agency. Returns should follow the instructions provided by the Federal agency. All returns to PMS should follow the instructions provided at <https://pms.psc.gov/grant-recipients/returning-funds-interest.html>.

2 C.F.R. 200.305

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West Virginia Board of Education policy 8200

Book	Public Comment Period 3/27/26-4/9/26
Section	Vol 16-2 EDGAR Agenda-Second Reading
Title	Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024 - COST PRINCIPLES - SPENDING FEDERAL FUNDS
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Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024

6114 - COST PRINCIPLES - SPENDING FEDERAL FUNDS

The Superintendent is responsible for the efficient and effective administration of 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

A cost is reasonable if it does not exceed an amount that a prudent person would incur under the circumstances prevailing when the decision was made to incur the cost. 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.

To determine whether a cost is reasonable, consideration shall be given to:

1. whether a cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the Federal award;
2. the restraints or requirements imposed by such factors as sound business practices, arm's length bargaining, Federal, State, local, tribal, and other laws and regulations;
3. market prices for comparable goods or services for the geographic area;
4. whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the County, its employees, its students or membership (if applicable), the public at large, and the Federal Government; and
5. whether the cost does not represent any significant deviation from the established practices or Board policy which may justifiably increase the expense. the degree to which the cost represents a deviation from the Board of Education's established written policies and procedures for incurring costs.

While Federal regulations do not provide specific descriptions of what satisfies the necessary element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the District-County can demonstrate that the cost addresses an existing need, and can prove it.

When determining whether a cost is necessary, consideration may be given to whether:

1. the cost is needed for the proper and efficient performance of the grant program;

2. the cost is identified in the approved budget or application;
3. there is an educational benefit associated with the cost;
4. the cost aligns with identified needs based on results and findings from a needs assessment;
5. the cost addresses program goals and objectives and is based on program data.

A cost is allocable to the Federal award if the ~~goods or services involved are chargeable or~~ cost is assignable to the ~~that~~ Federal award in accordance with the relative benefit received. This standard is met if the cost: 1) is incurred specifically for the Federal award; 2) benefits both the Federal award and other work of the ~~District County~~ and can be distributed in proportions that may be approximated using reasonable methods; and 3) ~~and~~ is necessary to the overall operation of the ~~District County~~ and is assignable in part to the Federal award in accordance with these cost principles mentioned here.

- B. Conform to any limitations or exclusions set forth in the cost principles in 2 C.F.R. Part 200 or in the terms and conditions of the Federal award, including prohibitions regarding costs incurred for telecommunications and video surveillance services or equipment or as a substantial or essential component of any system or as critical technology as part of any system. Such prohibition also applies to funds generated as program income, indirect cost recoveries, or to satisfy cost share requirements.
- C. Be consistent with policies and procedures that apply uniformly to both Federally-financed and other activities of the ~~District County~~.
- D. Be accorded 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 allocated to a Federal award 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;

The term "applicable credits" refers to those ~~receipts or reductions of expenditures that operate to offset or reduce expense items~~ transactions that offset or reduce direct or indirect costs allocable to the Federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; ~~insurance refunds or rebates~~, and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the ~~State County~~ relate to the Federal award, they shall be credited to the Federal award, either as a cost reduction or a cash refund, as appropriate.

- G. Be not included as a match or cost-share requirements of any other Federally-financed program in either the current or a prior period, unless the specific Federal program authorizes Federal costs to be treated as such.
- H. Be adequately documented:
 1. in the case of personal services, the Superintendent shall implement a system for ~~District County~~ personnel to account for time and efforts expended on grant-funded programs to assure that only permissible personnel expenses are allocated;
 2. 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.
- I. ~~Be incurred during the approved budget period.~~ Administrative closeout costs may be incurred until the due date of the final report(s). If incurred, these costs must be liquidated prior to the due date of the final report(s) and charged to the final budget period of the award unless otherwise specified by the Federal agency.

All other costs must be incurred during the approved budget period. At its discretion, the Federal agency is authorized to waive prior written approvals to carry forward unobligated balances to subsequent budget periods.

The budget period means the time interval from the start date of a funded portion of an award to the end date of that funded portion during which recipients are authorized to ~~carry out authorized work and expend~~ incur financial obligations of the funds awarded, including any funds carried forward or other revisions pursuant to the law 2 C.F.R. 200.308. Prior written approval from the Federal ~~awarding~~ agency or State pass-through entity may be required to carry forward unobligated balances to subsequent budget periods unless waived.

Selected Items of Cost

The ~~District County~~ shall follow the rules for selected items of cost at 2 C.F.R. Part 200, Subpart E when charging these specific expenditures to a Federal grant. When applicable, ~~District County~~ staff shall check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, ~~District County~~, and program-specific rules, including the terms and conditions of the award, may deem a cost as unallowable and ~~District County~~ personnel shall follow those rules as well.

The following rules of allowability must apply to equipment and other capital expenditures:

- A. Capital expenditures for general purpose equipment, buildings, and land are ~~unallowable~~ allowable as direct charges, ~~except but only~~ with the prior written approval of the Federal ~~awarding~~ agency or pass-through entity.
- B. Capital expenditures for special purpose equipment are allowable as direct costs, provided that items with a unit cost of ~~\$5,000-\$10,000~~ or more have the prior written approval of the Federal awarding agency or pass-through entity.
- C. Capital expenditures for improvements to land, buildings, or equipment ~~which that~~ materially increase their value or useful life are ~~unallowable~~ allowable as a direct cost ~~except but only~~ with the prior written approval of the Federal ~~awarding~~ agency, or pass-through entity.
- D. Allowability of depreciation on buildings, capital improvements, and equipment shall be in accordance with 2 CFR 200.436 and 2 CFR 200.465.
- E. All Federally-funded contracts in excess of \$2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.
- F. When approved as a direct cost by the Federal ~~awarding~~ agency or pass-through entity under Sections A - C, capital expenditures will be charged in the period in which the expenditure is incurred, or as otherwise determined appropriate and negotiated with the Federal ~~awarding~~ agency.
- G. If the ~~District County~~ is instructed by the Federal awarding agency to otherwise dispose of or transfer the equipment, the costs of such disposal or transfer are allowable.
- H. ~~Equipment~~ Equipment and other capital expenditures are unallowable as indirect costs.

Statutory requirements may limit the allowability of costs. Any costs that exceed the maximum amount allowed by statute may not be charged to the Federal award. Only the amount allowable by statute may be charged to the Federal award.

Payments made for costs determined to be unallowable by the Federal agency, cognizant agency for indirect costs, or pass-through entity must be refunded (with interest) to the Federal Government.

Prior Written Approval

To avoid subsequent disallowance or dispute based on unreasonableness or nonallocability, the County may seek the prior written approval of the Federal agency (or, for indirect costs, the cognizant agency for indirect costs) before incurring the cost. The absence of prior written approval on any element of cost will not, in itself, affect the reasonableness or allocability of that cost unless prior approval is specifically required for allowability.

Cost Compliance

The Superintendent shall require that grant program funds are expended and are accounted for consistent with the requirements of the specific program and as identified in the grant application. Compliance monitoring includes accounting for direct or indirect costs and reporting them as permitted or required by each grant. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs, but may not be double charged or inconsistently charged as both.

Determining Whether a Cost is Direct or Indirect:

The association of costs with a Federal award (rather than the nature of the procurement transaction) determines whether costs are direct or indirect. Costs incurred for the same purpose in like circumstances must be treated consistently as direct or indirect.

- A. Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a Federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy.

These costs may include: salaries and fringe benefits of employees working directly on a grant-funded project; purchased services contracted for performance under the grant; travel of employees working directly on a grant-funded project; materials, supplies, and equipment purchased for use on a specific grant; program evaluation costs or other institutional service operations; and infrastructure costs directly attributable to the program (such as long-distance telephone calls specific to the program, etc.). Direct costs may also include capital expenditures if approved by the Federal awarding agency or pass-through entity, as well as capital expenditures for special purpose equipment with a unit cost of less than ~~\$5,000~~ \$10,000.

If a cost benefits two (2) or more projects or activities in proportions that can be determined without undue effort or cost, the cost must be allocated to the projects based on the proportional benefit.

- B. Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one (1) cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. Costs incurred for the same purpose in like circumstances shall be treated consistently as either direct or indirect costs.

These costs may include general data processing, human resources, utility costs, maintenance, accounting, etc.

Federal education programs with supplement not supplant provisions must use a restricted indirect cost rate. In a restricted rate, indirect costs are limited to general management costs. General management costs do not include divisional administration that is limited to one (1) component of the ~~District County~~, the governing body of the ~~District County~~, compensation of the Superintendent, compensation of the chief executive officer of any component of the ~~District County~~, and operation of the immediate offices of these officers.

The salaries of administrative and clerical staff should normally be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

1. Administrative or clerical services are integral to a project or activity.
2. Individuals involved can be specifically identified with the project or activity.
3. Such costs are explicitly included in the budget or have the prior written approval of the Federal awarding agency.
4. The costs are not also recovered as indirect costs.

Where a Federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap shall include all direct administrative charges as well as any recovered indirect charges.

Effort should be given to identify costs as direct costs whenever practical, but allocation of indirect costs may be used where not prohibited and where indirect cost allocation is approved ahead of time by the West Virginia Department of Education (WVDE) or the pass-through entity (Federal funds subject to 2 C.F.R. Part 200 pertaining to determining indirect cost allocation).

~~Equipment and other capital expenditures are unallowable as indirect costs.~~

Timely Obligation of Funds

Financial obligations are orders placed for property and services, contracts and sub-awards made, and similar transactions that require payment under a Federal award that will result in expenditures by a recipient or subrecipient under a Federal award.

~~This term is used when referencing a recipient's or subrecipient's use of funds under a Federal award.~~

The following list illustrates when funds are determined to be obligated under the U.S. Department of Education regulations: If the obligation is for:

- A. Acquisition of property - on the date which the ~~District County~~ makes a binding written commitment to acquire the property.

- B. Personal services by an employee of the ~~District County~~ - when the services are performed.
- C. Personal services by a contractor who is not an employee of the ~~District County~~ - on the date which the ~~District County~~ makes a binding written commitment to obtain the services.
- D. Performance of work other than personal services - On the date when the ~~District County~~ makes a binding written commitment to obtain the work.
- E. Public utility services - when the ~~District County~~ receives the services.
- F. Travel - when the travel is taken.
- G. Rental of property - when the ~~District County~~ uses the property.
- H. A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 C.F.R. Part 200, Subpart E - Cost Principles - on the first day of the project period.

Period of Performance

All financial obligations must occur during the period of performance. ~~Period of performance means the total estimated time interval between the start of an initial Federal award when the District County is permitted to carry out the work authorized by the grant and the planned end date. The period of performance may include one or more funded portions or budget periods.~~ Period of performance means the time interval between the start and end date of a Federal award, which may include one or more budget periods. Identification of the period of performance shall be specific to the Federal award and consistent with 2 C.F.R. 200.211 and does not commit the Federal agency to fund the award beyond the currently approved budget period. The period of performance is dictated by statute and will be indicated in the Grant Award Notification (GAN). As a general rule, State-administered Federal funds are available for obligation within the year that Congress appropriates the funds for. However, given the unique nature of educational institutions, for many Federal education grants, the period of performance is twenty-seven (27) months. This maximum period includes a fifteen (15) month period of initial availability, plus a twelve (12) month period for carryover. For direct grants, the period of performance is generally identified in the GAN. Note, however, that certain Federal awards have specific requirements that restrict the use of funds beyond the initial period of performance.

In the case of a State-administered grant, financial obligations under a grant may not be made until the application is approved or is in substantially approvable form, whichever is later. In the case of a direct grant, a grantee may use grant funds only for obligations it makes during the grant period unless an agreement exists with the ~~awarding~~ agency or the pass-through entity (e.g., West Virginia Department of Education) to reimburse for pre-approval expenses.

For both State-administered and direct grants, regardless of the period of availability, the ~~District County~~ shall liquidate all obligations incurred under the award not later than ninety (90) calendar days after the ~~end of the funding period unless an extension is authorized~~ conclusion of the period of performance of the award (or an earlier date as agreed upon by WVDE and the County. Any funds not obligated within the period of performance or liquidated within the appropriate timeframe are said to lapse and shall be returned to the ~~awarding~~ agency. Consequently, the ~~District County~~ shall closely monitor grant spending throughout the grant cycle.

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Legal	2 C.F.R. 344 (b)
	2 C.F.R. 200.403-.407
	2 C.F.R. 200.413(a)-(c)
	2 C.F.R. 200.430(a)
	2 C.F.R. 200.431(a)
	2 C.F.R. 200.439(b)(2)
	2 C.F.R. 200.458
	34 C.F.R. 75.703
	34 C.F.R. 76.707
	34 C.F.R. 76.708(a)

West Virginia State of Education policy 1224.1

West Virginia Board of Education policy 8200

Book	Public Comment Period 3/27/26-4/9/26
Section	Vol 16-2/Vol 17-2-Agenda-Second Reading
Title	FUND ACCOUNTING
Code	po6200
Status	
Adopted	May 26, 2015
Last Revised	July 23, 2019

Revised Policy - Volume 16, No. 2 - December 2024

6200 - FUND ACCOUNTING

A fund is a separate group of self-balancing accounts in which all cash, revenues, expenditures and residual balances are recorded and segregated for a specific purpose or objective. For an efficient system of operation, only the minimum numbers of funds necessary for sound financial management should be maintained.

School Funds:

The Board of Education shall establish the number of funds the schools within the District are authorized to maintain. In establishing the number of funds, the Board will consider the size of the school, the benefits to be derived from maintaining separate funds, and the availability of adequate personnel at the school to perform the accounting tasks required in maintaining separate funds.

The funds that may be maintained at a school are limited to the following:

- A. **General Fund** – The fund used to account for the general operations of the school and all other financial resources of the school except those accounted for in another fund. Every school is required to maintain a General Fund.
- B. **(x) Faculty Senate Fund** – A fund used to account for the revenues and expenditures of the school's faculty senate. **[NOTE: May be a sub-account of the General Fund.]**
- C. **(x) Athletic Fund** – A fund used to account for the revenues and expenditures of the athletic programs at each school. **[NOTE: May be a sub-account of the General Fund.]**

Each bank account in which school funds are deposited must be insured or the bank must provide adequate bond to cover the maximum amount that may be deposited at any one time. All bank accounts in which school funds are deposited must contain the name of the District, the name of the school, the name of the fund and the District's Federal Employer Identification Number (FEIN). Any funds deposited in an account with the county's FEIN number must be accounted for in the school's general ledger and must follow the procedures in West Virginia State Board of Education policy 1224.1. The school principal and the chief school business official of the District must have signature authority for every such bank account, including C.D. and investment accounts, in which school funds are deposited.

A school may establish as many separate sub-accounts within each fund as is considered necessary to accurately account for the financial activity of the school.

All District schools shall comply with the West Virginia State Board of Education policy 1224.1, Accounting Procedures Manual for the Public Schools in the State of West Virginia, and maintain accurate financial statements, records and revenue/expenditure accounts.

District/Multi-District Vocational Centers/Educational Services Cooperatives Funds

The following ~~account codes~~ accounts are to be used by county boards of education, multi-county vocational centers and educational services cooperatives in the State of West Virginia for accounting and financial reporting purposes, ~~beginning July 1, 2005~~. The account classifications used are compatible with the guidelines presented by the National Center of

Education Statistics (NCES) in its recently revised publication entitled "Financial Accounting for Local and State School Districts - 2014 Edition".

A. General Current Expense Fund. Accounts for all financial resources of the District except those required to be accounted for in another fund.

1. District. Accounts for the general operations of the county board of education or public charter school.
2. Excess Levy (If Separation Desired). Accounts for the proceeds and expenditure of excess levy monies if required in the levy call to be accounted for in a separate fund.
3. Multi-County Vocational Center. Accounts for the operations of the multi-county vocational centers.
4. Educational Services Cooperatives. Accounts for the operations of the educational services cooperatives.
5. Trust/Agency. Accounts for the operations of material trust funds or fiscal agent activity for another entity which is defined as expenditures greater than one-half percent (1/2%) of the District's annual prior year revenues (Fund 11).

B. Debt Service Fund

Accounts for the accumulation of resources for, and the payment of, general long-term debt, principal and interest.

C. Bond Construction Fund. Accounts for the financial resources used to acquire or construct major capital facilities financed as a result of issuing bonds.

1. First Bond Issue. Accounts for the financial resources used to acquire or construct major capital facilities financed from the first bond issue authorized by the voters.
2. Second Bond Issue. Accounts for the financial resources used to acquire or construct major capital facilities financed from the second bond issue authorized by the voters.
3. ~~Third Bond Issue. Accounts for the financial resources used to acquire or construct major capital facilities financed from the third bond issue authorized by the voters.~~

D. Permanent Improvement Fund

Accounts for the accumulation of resources and subsequent expenditures for capital improvement activities. The proceeds of the fund must be used only for the support of building and capital improvement projects and cannot be transferred out.

E. Capital Projects Fund

~~District~~-Accounts for financial resources used to acquire or construct specific major capital facilities other than by the sale of bonds or the reservation of monies in a permanent improvement fund. A separate fund may be established for each specific capital project.

~~Multi-County Vocational Center~~-Accounts for financial resources used to acquire or construct specific major capital facilities of the MCVC other than by the sale of bonds or the reservation of monies in a permanent improvement fund. A separate fund may be established for each specific capital project.

Note: A capital project whose annual expenditures exceed three percent (3%) of the prior year's current expense fund expenditures must be accounted for in a bond construction, permanent improvement or capital projects fund.

F. Special Revenue ~~Fund~~ Funds

1. Special Revenue Fund – District. Accounts for the financial resources of the District which are restricted either legally or by the grantor.
2. ~~Special Revenue Fund-0~~Feed to Achieve-Accounts from the financial resources of the District which are restricted by the grantor for the Feed to Achieve program.

3. Special Revenue Fund – Multi-County Vocational Center. Accounts for the financial resources of the MCVC which are restricted either legally or by the grantor.
4. Special Revenue Fund – Educational Services Cooperatives (ESC). Accounts for the financial resources of the ESC which are restricted either legally or by the grantor.
5. Special Revenue Fund - Multi-county Vocational Center School Activity Fund. Accounts for the financial resources of the MCVC which are restricted either legally or by the grantor.

G. Federal Stimulus and Stabilization Fund

1. Federal Stimulus and Stabilization Fund-Direct - Accounts for the financial resources of the County received through the Federal government ~~which~~ that are restricted either legally or by the grantor. this fund includes funding from the Coronavirus Aid, Relief and Economic Security Act (CARES) as well as funding from the American Recovery and Reinvestment Act ~~(ARRP)~~ (ARRA).
2. Federal Stimulus and Stabilization Fund-Multi-County Vocational Center - Accounts for the financial resources of the MCVC received through the Federal government ~~which~~ that are restricted either legally or by the grantor. This fund includes funding from the Coronavirus Aid, Relief and Economic Security Act (CARES) as well as funding from the American Recovery and Reinvestment Act ~~(ARRP)~~ (ARRA).
3. Federal Stimulus and Stabilization Fund-Education Services Cooperatives - Accounts for the financial resources of the ESC received through the Federal government ~~which~~ that are restricted either legally or by the grantor. This fund includes funding from the Coronavirus Aid, Relief and Economic Security Act (CARES) as well as funding from the American Recovery and Reinvestment Act ~~(ARRP)~~ (ARRA).

WV 126 CSR 200, Policy 8100, Public School Finance

West Virginia ~~State~~ Board of Education policy 1224.1

Chart of Accounts for Local Educational Agencies in the State of West Virginia

West Virginia State Department of Education, Office of School Finance (July 1, 2017)

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WV 126 CSR 200, Policy 8100, Public School Finance

West Virginia Board of Education policy 1224.1

Chart of Accounts for Local Educational Agencies in the State of West Virginia

West Virginia State Department of Education, Office of School Finance (July 1, 2017)

Book	Public Comment Period 3/27/26-4/9/26
Section	Vol 16-2 EDGAR Agenda-Second Reading
Title	Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024 - PROCUREMENT - FEDERAL GRANTS/FUNDS
Code	po6325
Status	
Adopted	November 16, 2017
Last Revised	July 25, 2023

Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024**6325 - PROCUREMENT – FEDERAL GRANTS/FUNDS**

Procurement of all supplies, materials, equipment, and services paid for from Federal funds or County matching funds shall be made in accordance with all applicable Federal, State, and local statutes and/or regulations, the terms and conditions of the Federal grant, Board of Education policies, and administrative procedures.

The Superintendent shall have and use a procurement and contract administration system in accordance with the USDOE requirements (2 CFR 200.317-.326), including affirmative steps for small ~~and businesses~~, minority businesses and women's business enterprises, veteran-owned businesses, and labor surplus area firms for the administration and management of Federal grants and Federally-funded programs. The County shall maintain oversight that requires contractors to perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders. Except as otherwise noted, procurement transactions shall conform to the provisions of the County's documented general purchasing Policy 6320, AG 6320A, and AG 6325.

When required by Federal program legislation, all Federally-funded contracts in excess of \$2,000 related to construction, alteration, repairs, painting, decorating, etc. must comply with Davis-Bacon prevailing wage requirements.

[SELECT OPTION 1 OR OPTION 2]**☒] OPTION 1**

The County shall take affirmative steps to assure that small and minority businesses, women's business enterprises, and labor surplus area firms are used when possible in accordance with 2 C.F.R 200.321.

[END OF OPTION 1]**[☐] OPTION 2**

The County shall take affirmative steps to assure that small and minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Such diversity outreach efforts shall include:

- A. placing qualified small and minority businesses and women's business enterprises on solicitation lists;
- B. assuring that small and minority businesses and women's business enterprises are solicited whenever they are potential sources;
- C. dividing total requirements, when economically feasible, into smaller tasks or quantities to permit maximum participation by small and minority businesses and women's business enterprises;
- D. establishing delivery schedules, where the requirements ~~permits~~ **permit**, which encourage participation by small and minority businesses and women's business enterprises;

E. using the services and assistance, as appropriate, of such organizations as the Small Business Administration and the Minority Business Development Agency of the Department of Commerce; and

F. requiring the prime contractor, if subcontracts are to be let, to take the affirmative steps listed in paragraphs A through E of this section.

[END OF OPTION 2]

All County employees, officers, and agents who have purchasing authority shall abide by the standards of conduct covering conflicts of interest and governing the actions of its employees, officers, and agents engaged in the selection, award, and administration of contracts as established in Policy 1130, Policy 3113 and Policy 4113 – Conflict of Interest.

The County will avoid acquisition of unnecessary or duplicative items. ~~Additionally, consideration~~ Consideration shall be given to consolidating or breaking out procurements to obtain a more economical purchase. ~~And, where appropriate, an analysis shall be made of lease versus purchase alternatives, and any other appropriate analysis to determine the most economical approach.~~ When appropriate, an analysis shall be made between leasing and purchasing property or equipment to determine the most economical approach. These considerations are given as part of the process to determine the allowability of each purchase made with Federal funds.

To foster greater economy and efficiency, the County may enter into State and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services.

Competition

All procurement transactions ~~for the acquisition of property or services required under a~~ under the Federal award or County matching shall be conducted in a manner that ~~encourages~~ provides full and open competition and that is in accordance with ~~the 2 C.F.R. Part 200~~ good administrative practice and sound business judgment. ~~In order to promote~~ To ensure objective contractor performance and eliminate unfair competitive advantage, the County shall exclude any contractor that has developed or drafted specifications, requirements, statements of work, or invitations for bids ~~or requests for proposals~~ from competition for such procurements.

~~Some of the situations considered to be restrictive of competition include, but are not limited to, the following.~~ Examples of situations that may restrict competition include, but are not limited to:

- A. unreasonable requirements on firms ~~in order~~ for them to qualify to do business;
- B. unnecessary experience and excessive bonding requirements;
- C. noncompetitive pricing practices between firms or between affiliated companies;
- D. noncompetitive contracts to consultants that are on retainer contracts;
- E. organizational conflicts of interest;
- F. specification of only a "brand name" product instead of allowing for an "or equal" product to be offered and describing the performance or other relevant requirements of the procurement;
- G. any arbitrary action in the procurement process.

~~Further, the County does not use statutorily or administratively imposed State, local, or tribal geographical preferences in the evaluation of bids or proposals, unless 1) an applicable Federal statute expressly mandates or encourages a geographic preference; or 2) the County is contracting for architectural and engineering services, in which case geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms, given the nature and size of the project, to compete for the contract.~~

To the extent that the County uses a pre-qualified list of persons, firms or products to acquire goods and services that are subject to policy, the pre-qualified list includes enough qualified sources as to ensure maximum open and free competition. The County allows vendors to apply for consideration to be placed on the list at any time. **[insert frequency. see Drafting Note].**

[Drafting Note: The County shall allow vendors not on the pre-qualified list to apply for placement on the list periodically. The County may determine how frequently the pre-qualified list becomes open for new vendors or whether it is open continuously.]

The County shall require that all prequalified lists of persons, firms, or products ~~which that~~ are used in ~~acquiring goods and services are current and include enough qualified sources to provide maximum open and free competition~~ procurement transactions are current and include enough qualified sources to provide maximum open competition. When establishing or amending prequalified lists, the County (or subrecipient) must consider objective factors that evaluate price and cost to maximize competition. The County shall not preclude potential bidders from qualifying during the solicitation period.

To the extent consistent with established practices and legal requirements applicable to the recipient or subrecipient, this subpart does not prohibit recipients or subrecipients from developing written procedures for procurement transactions that incorporate a scoring mechanism that rewards bidders that commit to specific numbers and types of U.S. jobs, minimum compensation, benefits, on-the-job-training for employees making work products or providing services on a contract, and other worker protections. This subpart also does not prohibit recipients and subrecipients from making inquiries of bidders about these subjects and 2 C.F.R. Revisions 2024: Unofficial Comparison Version assessing the responses. Any scoring mechanism must be consistent with the U.S. Constitution, applicable Federal statutes and regulations, and the terms and conditions of the Federal award.

Solicitation Language (Purchasing Procedures)

The County shall have written procurement procedures (in accordance with 2 C.F.R. 200.319(d)) that require that all solicitations made pursuant to this policy incorporate a clear and accurate description of the technical requirements for the ~~material, product, or service to be procured~~ property, equipment, or service being procured. Such description shall not, in competitive procurements, contain features ~~which that~~ unduly restrict competition. The description may include a statement of the qualitative nature of the ~~material, product~~ property, equipment, or service to be procured. ~~and, when~~ When necessary, the description must ~~shall~~ set forth those minimum essential characteristics and standards to which ~~it shall conform if it is to satisfy its intended use~~ the property, equipment, or service shall conform. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to ~~make a clear and accurate description of~~ clearly and accurately describe the technical requirements, a "brand name or equivalent" description ~~may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which shall be met by offers shall be clearly stated, and identify all requirements which the offerors shall fulfill and all other factors to be used in evaluating bids or proposals~~ of features to provide procurement requirements may be used. The specific features of the named brand must be clearly stated and the county must identify any additional requirements that the offerors must fulfill and all other factors that will be used in evaluating bids or proposals.

The Board will not approve any expenditure for an unauthorized purchase or contract.

Procurement Methods

~~{NOTE: The amounts for Micro-purchases, Small Purchases, and Sealed Bids are consistent with WV Board Policy 8200-}~~

The County shall have and use documented procedures, consistent with the standards described above, for the following methods of procurement:

A. Informal Procurement Methods

~~When the value of the procurement for property or services under a Federal award does not exceed the simplified acquisition threshold, or a lower threshold established by the State, formal procurement methods are not required. The County may use informal procurement methods to expedite the completion of its transactions and minimize the associated administrative burden and cost. The informal methods used for procurement of property or services at or below the simplified acquisition threshold include:~~

1. Micro-purchases

Procurement by micro-purchase is the acquisition of supplies or services, the aggregate dollar amount of which does not exceed \$5,000.00 **[not to exceed \$5,000 \$10,000]**. To the ~~maximum~~ extent practicable, the County should distribute micro-purchases equitably among qualified suppliers. Micro-purchases may be made without soliciting competitive quotations if the Superintendent considers the price to be reasonable based on research, experience, purchase history or other relevant information and, ~~documents are filed accordingly~~ maintains documents to support its conclusion. The County shall maintain evidence of this reasonableness in the records of all purchases made by this method. An approved purchase order is required.

() Unless otherwise defined by State or local law, ~~countys~~ counties are responsible for determining and documenting an appropriate micro-purchase threshold in accordance with 2 C.F.R. 200.320(a)(iv) based on

internal controls, an evaluation of the risk, and its documented procurement procedures. The micro-purchase threshold used by the County shall be authorized or not prohibited under State, local, or tribal laws or regulations. ~~A county which is qualified as a low-risk auditee for the most recent audit (C.F.R. 200.520) may increase the micro-purchase threshold up to \$50,000. An eligible county may self-certify the increased micro-purchase threshold on an annual basis after completing the annual internal institutional risk assessment to identify, mitigate, and manage financial risks.~~ An eligible county may self-certify a threshold up to \$50,000 on an annual basis and must maintain documentation to be made available to the Federal agency or pass-through entity and auditors in accordance with 2 C.F.R. 200.334. The self-certification, in accordance with 2 C.F.R. 200.335, must include a justification, clear identification of the threshold, and supporting documentation of the qualifications listed above: any of the following: **[DRAFTING NOTE: The Federal regulation allows for a \$50,000 threshold. While this authority is allowed for an entity qualified as a low-risk auditee, Neola does not suggest its use due to the complexity and subjectivity of the mechanism.]**

- a. a qualification as a low-risk auditee, in accordance with the criteria in 2 C.F.R. 200.520;
- b. an annual internal institutional risk assessment to identify, mitigate, and manage financial risks; or,
- c. for public institutions, a higher threshold is consistent with State law.

2. Small Purchases

Small purchases include the acquisition of property or services, the aggregate dollar amount of which is higher than the micro-purchase threshold but does not exceed the simplified acquisition threshold of \$5,000.00. **[not to exceed \$5,000]** Small purchase procedures require price or rate quotations to be obtained from () _____ () (x) an adequate number of **[END OF OPTION]** qualified sources. **[Drafting Note: Unless the pass-through entity or State law defines the number of quotes required, the County may define in policy how many quotations are adequate. The number must be greater than one (1).] An approved purchase order is required.**

~~Countys~~ Counties are responsible for determining an appropriate simplified acquisition threshold based on internal controls, an evaluation of risk, and its documented procurement procedures which must not exceed the threshold established in the Federal Acquisition Regulations (FAR). When applicable, a lower simplified acquisition threshold used by the ~~non-Federal entity~~ County must be authorized or not prohibited under State, local, or tribal laws or regulations.

B. Formal Procurement Methods

When the value of the procurement for property or services under a Federal award exceeds the simplified acquisition threshold, or a lower threshold established by the State, formal procurement methods are required. Formal procurement methods require following documented procedures. Formal procurement methods also require public advertising unless a non-competitive procurement method can be used in accordance with the standards on competition in 200.319 or non-competitive procurement. The formal methods of procurement are:

1. (x) Sealed Bids

Sealed, competitive bids shall be obtained when the purchase of, and contract for, single items of supplies, materials, or equipment which amounts to more than \$50,000 and when the Board determines to build, repair, enlarge, improve, or demolish a school building/facility the cost of which will exceed the amount allowed by West Virginia statute.

In order for sealed bidding to be feasible, the following conditions shall be present:

- a. a complete, adequate, and realistic specification or purchase description is available;
- b. two (2) or more responsible bidders ~~are have~~ been identified as willing and able to compete effectively for the business; and
- c. the procurement lends itself to a firm fixed-price contract and the selection of the successful bidder can be made principally ~~on the basis of~~ based on price.

When sealed bids are used, the following requirements apply:

- a. Bids shall be solicited in accordance with the provisions of State law Policy 6320, and WV State Board policy 8200. Bids shall be solicited from ~~(x) three (-) an adequate number of~~ qualified suppliers, providing sufficient response time prior to the date set for the opening of bids. The invitation to bid shall be publicly advertised.
- b. The invitation for bids ~~will include product/contract specifications and pertinent attachments and shall define the items and/or services required in order for the bidder to properly respond~~ must define the items or services with specific information, including any required specifications, for the bidder to properly respond.
- c. All bids will be opened at the time and place prescribed in the invitation for bids; bids will be opened publicly.
- d. A firm fixed-price contract ~~award will be made~~ is awarded in writing to the lowest responsive bid and responsible bidder. ~~Where specified in bidding documents,~~ When specified in the invitation for bids, factors such as discounts, transportation cost, and life cycle costs shall be considered in determining which bid is lowest. Payment discounts ~~may~~ must only be used to determine the low bid when the County determines they are a valid factor based on prior experience ~~indicates that such discounts are usually taken.~~
- e. The Board reserves the right to reject any or all bids, ~~for sound documented reason~~ but must document and provide a justification for all bids it rejects.

2. Proposals

Procurement by proposals is a method in which either a fixed price or cost-reimbursement ~~type~~ contract is awarded. ~~Proposals are generally~~ This method is used when conditions are not appropriate for the use of sealed bids or in the case of a recognized exception to the sealed bid method. **[Drafting Note: Federal law does not require a competitive proposal unless the procurement is for over \$250,000. The State/County may set a lower threshold for sealed bids and competitive proposals. West Virginia law requires sealed bids for a purchase when the Board seeks to build, repair, enlarge, improve, or demolish a school building/facility if the cost will exceed \$25,000 or more the State competitive bidding threshold (see Policy 6320 and WV State Board policy 8200).]**

If this method is used, the following requirements apply:

- a. Requests for proposals ~~shall be publicized and~~ require public notice, and must identify all evaluation factors and their relative importance. ~~Any response to the publicized requests for proposals shall be considered to the maximum extent practical.~~ To the maximum extent practicable, any proposals submitted in response ~~to the~~ to the public notice must be considered.
- b. Proposals shall be solicited from an () _____ (x) adequate number of sources.
- c. The County ~~shall use its written method~~ require public notice, and must for conducting technical evaluations ~~of the proposals received and for selecting recipients~~ and for making selections.
- d. Contracts ~~shall~~ must be awarded to the responsible ~~firm offeror~~ whose proposal is most advantageous to the ~~program, with price and other factors considered~~ County considering the price and other factors.

The County may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby the competitors' qualifications are evaluated and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where the price is not used as a selection factor, can only be used ~~in procurement of to procure A/E professional services.~~ ~~It~~ The method cannot be used to purchase other ~~types of services though provided by A/E firms that are a potential source to perform the proposed effort.~~

3. () Noncompetitive Procurement

Procurement by noncompetitive proposals ~~allows for solicitation of a proposal from only one source and~~ may be used only when one or more of the following circumstances apply:

- a. ~~micro purchases~~ the aggregate amount of the procurement transaction does not exceed ~~the~~ the micro-purchase threshold;

- b. ~~the item is available only from a single source~~ the procurement transaction can only be fulfilled by a single source;
- c. the public exigency or emergency for the requirement will not permit a delay resulting from ~~publicizing~~ providing public notice of a competitive solicitation;
- d. ~~the Federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the County~~ the County requests in writing to use a noncompetitive procurement method, and the Federal agency or pass-through entity provides written approval;
- e. after ~~solicitation of a number of~~ soliciting several sources, competition is determined to be inadequate

Domestic Preference for Procurement

~~As appropriate and to the extent consistent with law, the County shall,~~ The County should, to the extent practicable ~~under a Federal award~~ and consistent with law, provide a preference for the purchase, acquisition, or use of goods, products, or materials produced in the United States. Such requirements shall be included in all ~~subawards including all~~ subawards, contracts, and purchase orders ~~for work or products~~ under the Federal award.

Procurement of Recovered Materials

The County must comply with Section 6002 of the Solid Waste Disposal Act, as amended by the Resource Conservation and Recovery Act of 1976, as amended, 42 U.S.C. 6962. These requirements include:

- A. procuring only items designated in the guidelines of the Environmental Protection Agency (EPA) at 40 C.F.R. part 247 that contain the highest percentage of recovered materials practicable, consistent with maintaining a satisfactory level of competition, where the purchase price of the item exceeds \$10,000 or the value of the quantity acquired during the preceding fiscal year exceeded \$10,000;
- B. procuring solid waste management services in a manner that maximizes energy and resource recovery; and
- C. establishing an affirmative procurement program for the procurement of recovered materials identified in the EPA guidelines.

The County should, to the greatest extent practicable and consistent with law, purchase acquire, or use products and services that can be reused, refurbished, or recycled; contain recycled content, are biobased, or are energy and water-efficient; and are sustainable.

This may include purchasing compostable items and other products and services that reduce the use of single-use plastic products.

Contract/Price Analysis

~~The County shall perform a cost or price analysis in connection with every procurement action in excess of \$250,000, including contract modifications. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.~~

~~The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the County shall come to an independent estimate prior to receiving bids or proposals.~~

~~When performing a cost analysis, the County shall negotiate profit as a separate element of the price. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work.~~

The County shall perform a cost or price analysis for every procurement transaction, including contract modifications, in excess of the Simplified Acquisition Threshold (currently \$250,000). The method and degree of analysis conducted depend on the facts surrounding the particular procurement transaction. For example, the County should consider potential workforce impacts in their analysis if the procurement transaction will displace public sector employees. However, as a starting point, the County must make independent estimates before receiving bids or proposals. A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements. The County must not use the "cost plus a percentage of cost" and "percentage of construction costs" methods of contracting.

Costs or prices based on estimated costs for contracts under the Federal award are allowable only to the extent that the costs incurred or cost estimates included in negotiated prices would be allowable for the County according to cost principle requirements.

Time and Materials Contracts

The County uses a time and materials type contract only 1) after a determination that no other contract is suitable, and 2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract means a contract whose cost to the County is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

~~Since~~ Because this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, the County sets a ceiling price for each contract that the contractor exceeds at its own risk. Further, the County shall assert a high degree of oversight ~~in order to~~ obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Suspension and Debarment

The County will award contracts only to responsible contractors ~~possessing who possess~~ the ability to perform successfully under the terms and conditions of the proposed ~~procurement~~ contract. All purchasing decisions shall be made in the best interests of the County and shall seek to obtain the maximum value for each dollar expended. When making a purchasing decision, the County shall consider such factors as 1) contractor integrity; 2) ~~compliance with~~ public policy; 3) compliance; 4) proper classification of employees; ~~3-5)~~ record of past performance; and ~~4-6)~~ financial and technical resources.

~~The Superintendent shall have the authority to suspend or debar a person/corporation, for cause, from consideration or award of further contracts. The County is subject to and shall abide by the nonprocurement debarment and suspension regulations implementing Executive Orders 12549 and 12689, 2 CFR Part 180.~~

~~Suspension is an action taken by the County that immediately prohibits a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR Chapter 1) for a temporary period, pending completion of an agency investigation and any judicial or administrative proceedings that may ensue. A person so excluded is suspended. (2 CFR Part 180 Subpart G)~~

~~Debarment is an action taken by the Superintendent to exclude a person from participating in covered transactions and transactions covered under the Federal Acquisition Regulation (48 CFR Chapter 1). A person so excluded is debarred. (2 CFR Part 180 Subpart H)~~

The County shall not subcontract with or award subgrants to any person or company who is debarred or suspended. For contracts over \$25,000, the County shall confirm that the vendor is not debarred or suspended by either checking the Federal government's System for Award Management, which maintains a list of such debarred or suspended vendors at www.sam.gov; collecting a certification from the vendor; or adding a clause or condition to the covered transaction with that vendor. (2 CFR Part 180 Subpart C)

Bid Protest

The County maintains the following protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the ~~awarding~~ agency.

A bidder who wishes to file a bid protest shall file such notice and follow procedures prescribed by the Request For Proposals (RFPs) or the individual bid specifications package, for resolution. Bid protests shall be filed in writing with the Superintendent within seventy-two (72) hours of the opening of the bids in protest.

Within five (5) days of receipt of a protest, the Superintendent shall review the protest as submitted and render a decision regarding the merits of the protest and any impact on the acceptance and rejection of bids submitted. Notice of the filing of a bid protest shall be communicated to the Board and shall be so noted in any subsequent recommendation for the acceptance of bids and awarding of contracts.

Failure to file a notice of intent to protest, or failure to file a formal written protest within the time prescribed, shall constitute a waiver of proceedings.

Maintenance of Procurement Records

The County shall maintain records sufficient to detail the history of all procurements. These records will include but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, and the basis for the contract price (including a cost or price analysis).

Records Retention

The County must retain all Federal award records for three (3) years from the date of submission of the final financial report, or as otherwise required pursuant to the Board-adopted records retention schedule, whichever is longer. For awards that are renewed quarterly or annually, the County must retain records for three (3) years from the date of submission of the quarterly or annual financial report, respectively, or as otherwise required pursuant to the Board-adopted records retention schedule if longer. Records to be retained includes, but is not limited to, financial records, supporting documentation, and statistical records. Other records retention requirements shall be in accordance with 2 C.F.R. 200.334 and the Board-adopted records retention schedule.

The County must collect, transmit, and store Federal award information in an open file, non-licensed, and machine-readable formats. The County may substitute electronic versions of original paper records through duplication or other forms of electronic conversion, provided that the procedures are subject to periodic quality control reviews. Quality control reviews must ensure that electronic conversion procedures provide safeguards against the alteration of records and assurance that records remain in a format that is readable by a computer system.

2 C.F.R. 200.317 - .326

2 C.F.R. 200.334 - 200.336

2 C.F.R. 200.520

Appendix II to Part 200

West Virginia Board of Education policy 1224.1

West Virginia Board of Education policy 8200

Cross References

po3113 - CONFLICT OF INTEREST

po4113 - CONFLICT OF INTEREST

po6320 - PURCHASES

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Legal

2 C.F.R. 200.317 - .326

2 C.F.R. 200.334 - 200.336

2 C.F.R. 200.520

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Cross References

po3113 - CONFLICT OF INTEREST

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po6320 - PURCHASES

Book	Public Comment Period 3/27/26-4/9/26
Section	Vol 16-2 EDGAR Agenda-Second Reading
Title	Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024 - TRAVEL PAYMENT AND REIMBURSEMENT
Code	po6550
Status	
Adopted	May 26, 2015
Last Revised	November 16, 2017

Revised Policy - Volume 16, No. 2 - EDGAR UGG - December 2024

[DRAFTING NOTE: Travel charges must be consistent with the County's established written policies. The County must allow costs for "above and beyond regular dependent care" if consistent with established written policy for all travel.]

6550 - TRAVEL PAYMENT AND REIMBURSEMENT

Travel expenses incurred for official business travel on behalf of the ~~District~~ County shall be limited to those expenses necessarily incurred by the employee in the performance of a public purpose authorized, in advance, in accordance with administrative guidelines. Travel costs may include the transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of the County.

Any travel expenses submitted to the ~~District~~ County level for reimbursement ~~requires~~ require the signature of the principal to verify the reimbursement was not already made at the school level. Any travel by the principal must be approved at the ~~District~~ County-level even if the travel expenses will be paid by the school.

Payment and reimbursement rates for per diem, meals, lodging, and mileage shall be established by the ~~District~~ County and approved by the Board () annually. The ~~District~~ County shall establish mileage rates in accordance with the (x) Federal standard mileage rate () West Virginia Department of Administration rate.

Employees are expected to exercise the same care incurring travel expenses that a prudent person would exercise if traveling on personal business and expending personal funds. Unauthorized costs and additional expenses incurred for personal preference or convenience will not be reimbursed.

Unauthorized expenses include but are not limited to alcohol, movies, fines for traffic violations, and the entertainment/meals/lodging of spouses or guests.

x] Commercial airfare costs in excess of the basic least expensive unrestricted accommodations class offered by commercial airlines are unallowable except when such accommodations would 1) require circuitous routing; 2) require travel during unreasonable hours; 3) excessively prolong travel; 4) result in additional costs that would offset the transportation savings; or 5) offer accommodations not reasonably adequate for the traveler's medical needs. Instances of commercial airfare cost in excess of the basic least expensive unrestricted accommodations class must be justified and documented on a case-by-case basis.

[] Temporary dependent care costs (as dependent is defined in 26 U.S.C. 152) above and beyond regular dependent care that directly results from travel to conferences are allowable provided that 1) the costs are a direct result of the individual's travel for the Federal award; 2) the costs are consistent with the ~~District's~~ County's documented administrative guidelines for all entity travel; and 3) are only temporary during the travel period. Travel costs for dependents are unallowable, except for travel of a duration of six (6) months or more with prior approval of the Federal ~~awarding~~ agency. **[DRAFTING NOTE: Choosing this option requires this also to be applicable to all County policies.]**

[] The costs of identifying and providing locally-available dependent-care resources for conference participants are allowable as needed.

[] Conference costs must be appropriate, necessary, and managed to minimize costs to the Federal award.

[DRAFTING NOTE: This draft policy includes the Federal rules for commercial airfare and temporary dependent care costs. Based on State or local laws and policies, school districts/counties may decide that all temporary dependent care costs or commercial airfare costs in excess of the basic least expensive unrestricted accommodations class are unallowable under any circumstance.]

An employee may use and/or accrue bonus points acquired through participation in frequent traveler programs, hotel "bonus points," credit card "rewards," or any other reward under similar affinity programs while traveling on official School business, only if his/her participation would result in no additional cost to the ~~District~~ County.

Travel payment and reimbursement provided from Federal funds must be authorized in advance and must be reasonable and consistent with the ~~District's~~ County's travel policy and administrative guidelines. For travel paid for with Federal funds, the travel authorization must include documentation that demonstrates that 1) the participation in the event by the individual traveling is necessary to the Federal award; and 2) the costs are reasonable and consistent with the ~~District's~~ County's travel policy.

All travel shall comply with the travel procedures and rates established in the administrative guidelines. All costs incurred with Federal funds must meet the cost allowability standards within Board Policy 6110.

To the extent that the ~~District's~~ County's policy does not establish the allowability of a particular type of travel cost, the rates and amounts established under 5 U.S.C. 5701-11, ("Travel and Subsistence Expenses; Mileage Allowances"), or by the Administrator of General Services, or by the President (or his/her designee), must apply to travel under Federal awards.

This policy does not address every issue, exception, or contingency that may arise in the course of travel.

West Virginia Board of Education policy 1224.1
 West Virginia Board of Education policy 8200
 WV Code 6B-2-5(b)(2)
 2 C.F.R. 200.474
 2 C.F.R. 200.475
 5 U.S.C. 5701-11

Cross References
 po6110 - FEDERAL FUNDS

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Legal	West Virginia Board of Education policy 1224.1
	West Virginia Board of Education policy 8200
	WV Code 6B-2-5(b)(2)
	2 C.F.R. 200.474
	5 U.S.C. 5701-11

Cross References	po6110 - FEDERAL FUNDS
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