



Pennsylvania School Librarians Association

Administrative Policies

FINANCIAL POLICIES

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- I. The financial operations of the Association shall be conducted under budgetary control.
- II. The total amount of the budget shall be determined by the amount of funds held in reserve rather than on anticipated income. The total amount of the budget for any fiscal year may not exceed 80% of the balance on hand at the close of the preceding fiscal year, excluding monies paid in membership dues for the upcoming year.
- III. Long range goals of the Association may be considered in the preparation of the budget and provision made by “earmarking” funds for specific purposes. Unexpended funds from the current year’s budget may be earmarked and used during the following fiscal year. Such “earmarking” of funds must be done by Board action and before the close of the fiscal year during which the funds were available.
- IV. Any overdraft of budget allocations must have prior approval of the Board.
- V. Persons authorized to sign checks drawn on the PSLA accounts are the Treasurer and the President. Persons authorized to sign checks drawn on the PSLA conference accounts are the Conference Treasurer and Vice President. The Membership Coordinator(s) shall be authorized to open a bank account(s) to be used for the deposit of member dues. These persons shall be bonded to the extent of their liability. These are the only names which may appear on bank signature cards. The Membership Coordinator shall issue only one check per fiscal year for the purpose of transferring monies from the Membership Savings Account to an Association account. This transfer shall be made by bank check at the end of May.

(Adopted, Board of Directors Meeting, January 27, 1990)

(Amended, Board of Directors, February 4, 1996; February 5, 2000; June 2, 2007; February 2, 2008; July 13, 2017; July 12, 2018)

REFUNDS

Refunds of any sort shall not be given if the Association has been charged for the same.

(Adopted, Board of Directors, November 12, 1977)

(Amended, Board of Directors, January 27, 1990)

DEBIT/CREDIT CARD

I. Authorization – Association Accounts

The President, President-Elect, and Treasurer will be authorized to use the debit/credit card for official business as stated in Approved Usage.

A. Approved Usage:

1. Board meeting expenditures including facility rental, meals, etc.
2. Technology purchases and licenses approved by the Board
3. Expenses of special meeting/events approved by the Board
4. Expenses associated with postage and mailings for the Association
5. Expenses associated with printing of Association materials
6. Expenses of an immediate nature determined by the President and/or Treasurer
7. Other expenses per the Board approval.

II. Authorization – Conference Accounts

The Vice President and Conference Treasurer will be authorized to use the debit/credit card for official conference business as stated in Approved Usage.

Approved Usage.

- A. Conference expenditures as approved in the Conference Budget.
- B. Other conference expenses per the Board approval.

(Adopted, Board of Directors, February 12, 2013)

(Amended, Board of Directors Meeting, May 12, 2016; July 12, 2018)

REIMBURSEMENT TO DELEGATES

I. Authorization

The Board shall provide funds in each fiscal year to cover the expenses of the President, President-Elect, Vice President and presidential designees in fulfilling the obligations of the Association as outlined below. (SEE: DELEGATE EXPENSE GUIDELINES)

II. Budget

The amount of the funds allocated shall be established by the Board upon recommendation of the President. The President shall submit recommendations based upon the expenses incurred by the President, President-Elect, Vice President and presidential designees during the previous fiscal year.

III. Coverage (State)

The funds shall cover expenses incurred by the President in fulfilling such duties as:

- A. Attending meetings at the Pennsylvania Department of Education.
- B. Attending meetings and conferences of other Pennsylvania professional organizations at which the Association should be represented.
- C. Attending county/regional meetings of school library organizations.
- D. Conferring with state educational and other professional organization officials regarding the profession or the Association.
- E. Visitation to school districts for the purpose of testifying, making recommendations or speaking.

IV. Coverage (National)

- A. Additional funds shall be allocated annually for the President to attend the annual conferences and special conferences of national importance of the American Library Association and the American Association of School Librarians, and the midwinter conference of the American Library Association.

- B. Additional funds shall be allocated annually for the President, President-Elect and Vice President to attend conferences of the American Library Association and the American Association of School Librarians when attendance is for the express purpose of obtaining ideas for future programming and representation at the Affiliate Assembly.
- V. Designees (State and National)
- A. The President may designate PSLA members to represent the Association at the state and national level.
 - B. If the attendance of a designee is vital to the Association and a qualified member who is already attending cannot be located, expenses shall be paid at the discretion of the President.
- VI. PSLA Annual Conference
- The Association shall cover the following expenses incurred by the President, President-Elect, and Vice President, Immediate Past President at the annual conference of the Association:
- A. Registration fee.
 - B. Lodging (3 nights maximum)
 - C. Subsistence (3 days maximum.)
- VII. Reimbursement
- The following rates of reimbursement shall govern the expenses of the President, President-Elect, Vice President and Board Appointees:
- A. Registration fees shall be paid.
 - B. Transportation shall be reimbursed at the current IRS rate per mile allowed for governmental agencies or the cost to travel by public transportation. Check with the treasurer for the current rate.
 - C. Lodging and subsistence at rates reasonable at the time and place of the meeting attended.
- VIII. Board Meeting Reimbursement
- Up to \$200 per member per fiscal year, PSLA officers and board members will receive reimbursement (at the IRS Charitable Rate) of their actual transportation expenses to and from the meetings of the Board. Members should pay all travel related expenses and submit approved forms to the PSLA Treasurer for reimbursement no later than June 1 or at least 30 days before the end of the PSLA fiscal year. At the end of the fiscal year, exceptions will be considered by the Board Treasurer if the full amount reimbursed to the Board does not exceed the amount that is equal to \$200.00 multiplied by the number of Board members.

(Adopted, Board of Directors Meeting, November 6, 1976)

(Amended, Board of Directors Meeting, June 14, 1980; September 15-16, 1989; January 27, 1990; June 9, 2012; October 29, 2016; January 14, 2017; July 13, 2017; January 20, 2018; May 3, 2018)

DELEGATE EXPENSE GUIDELINES

- I. General Guidelines

- A. Individuals who travel on Association business should incur the lowest practical and reasonable expense while traveling in an efficient, timely and safe manner.
- B. Any variance to these guidelines must be pre-approved by the treasurer.
- C. Member should pay all travel related expenses and submit original receipts for reimbursement. **Expenses submitted without original receipts will not be reimbursed.** Make a copy of all vouchers and receipts for your records.
- D. All expenses must be accompanied by a receipt.
 - 1. All receipts must be itemized originals.
 - 2. Meal receipts exceeding \$10.00 must have the pre-printed/stamped name of the establishment.
 - 3. Reimbursement will be made for online travel ticket purchases before actual travel takes place. A screen print of the purchase confirmation screen that shows the price of the ticket and travel points or a copy of the email purchase confirmation that shows this same information is required.
- E. If a trip must be cancelled:
 - 1. The member should request a refund of all registration fees that had been paid for a conference. Member should return to PSLA any refund of fees that had been reimbursed to them.
 - 2. The member holding the airfare ticket should ask about using the ticket for future PSLA travel. For a change fee, many tickets can be used for future travel, even if the ticket is non-refundable.
- F. Non-reimbursed expenses include: Alcohol; Fees for upgrades of air travel or hotel; Headphones on airlines; In-room movies; In-room beverage or snack bar; Telephone calls; Personal travel portion during PSLA travel; Expenses for any non-PSLA representative/delegate if accompanying a PSLA representative/delegate on trip; Items not listed as reimbursable in the guidelines below, unless pre-confirmed by the PSLA Board of Directors.

II. Delegate Expenses
(President, President-Elect, Vice President, Board Appointees)

A. Read *General Guidelines*

B. Conference

- 1. Registration– Registration fees for the conference will be reimbursed. An official registration form must be provided to support the advance payment of registration fees.
- 2. Pre-Conference Registration– All pre-conference registrations must have previous Board approval. Pre-conference activities will be paid if they pertain to a mission of the organization.
- 3. Conference Meals– Reimbursement may be made for meals in excess of meal allowances when such meals are an integral part of the conference and are listed separately on the registration materials.
 - a. PSLA representative/ delegate will be reimbursed for such meals only when the meal is in direct relation to the representative/delegate responsibility at the conference.
 - b. Supporting documentation, such as the registration receipt or printed material showing which meal(s) are covered is required.

C. Airfare

- 1. Coach rate is paid from the airport closest to the delegate/representative.
- 2. Plan as far in advance as possible in order to take advantage of early purchase discounts.

D. Mileage

1. Transportation shall be reimbursed at the current standard IRS mileage or the cost to travel by public transportation. Check with the treasurer for the current rate.
2. Mileage reimbursement for a representative/delegate who chooses to drive rather than fly should not exceed the lowest roundtrip coach airfare available at the time travel was authorized. The representative/delegate must supply documentation to support what the airfare would have been at that time.

E. Other Travel Expenses

1. Taxi, shuttle and public transportation expenses must be accompanied by a receipt.
2. Parking expenses must be accompanied by a receipt.
3. Toll expenses must be accompanied by a receipt.
4. Transportation to airport of origin – two trips to the airport, when performed by a spouse, to drop off/pickup the member is allowed, as long as the mileage costs do not exceed the cost of long term parking. Documentation of the long-term parking costs that would have been charged is required.

F. Meals

1. Meals will be reimbursed if the representative/delegate is in a continuous travel status for 8 hours or more.
2. Receipts are required for all meal reimbursements.
 - a. Itemized original receipts are required.
 - b. A register receipt or dinner check must be submitted.
 - c. Tips may not exceed 20% of the cost of the meal.
3. No liquor or alcoholic beverages of any kind can be reimbursed from PSLA funds
4. Meals and gratuities are not to exceed \$120 per day. This allowance is not a per diem rate. All expenses must be supported by original itemized receipts.

G. Hotel

1. Reimbursement for lodging (room and taxes only) will be made only for the duration of the parts of the conference relevant to the meetings of the representative/ delegate.
2. Double room occupancy rate at a non-luxury hotel (unless it is the location of a conference) will be paid if delegates are the same gender. Single room rate will be paid if only one delegate is sent.
3. Hotel bills need to be itemized by room, meals (itemized meal receipt is required), parking, etc.

III. Members Selected to Serve on Special Committees, Task Forces, Focus Groups, Etc.

A. Read *General Guidelines* for those applicable to the items below.

B. Meals

1. Meals will be reimbursed if the representative/delegate is in a continuous travel status for 8 hours or more.
2. Receipts are required for all meal reimbursements.
 1. Itemized original receipts are required.
 2. A register receipt or the dinner check should be submitted.
 - d. Tips may not exceed 20% of the cost of the meal.
3. No liquor or alcoholic beverages of any kind can be reimbursed from PSLA funds

4. Meals and gratuities are not to exceed \$120 per day. This allowance is not a per diem rate. All expenses must be supported by original itemized receipts.
 5. Meal costs in excess of guidelines are approved at the discretion of the treasurer.
- C. Mileage - Transportation shall be reimbursed at the current standard IRS mileage or the cost to travel by public transportation. Check with the treasurer for the current rate.
 - D. Other Travel Expenses
 1. Taxi, shuttle and public transportation expenses must be accompanied by a receipt.
 2. Parking expenses must be accompanied by a receipt.
 3. Toll expenses must be accompanied by a receipt.
- IV. Board Members Requested to Testify on Behalf of PSLA
- A. Read *General Guidelines* for those applicable to the items below.
 - B. Meals
 1. Meals will be reimbursed if the representative/delegate is in a continuous travel status for 8 hours or more.
 2. Receipts are required for all meal reimbursements.
 - a. Itemized original receipts are required.
 - b. A register receipt or the dinner check should be submitted.
 - c. Tips may not exceed 20% of the cost of the meal.
 3. No liquor or alcoholic beverages of any kind can be reimbursed from PSLA funds
 4. Meals and gratuities are not to exceed \$120 per day. This allowance is not a per diem rate. All expenses must be supported by original itemized receipts.
 5. Meal costs in excess of guidelines are approved at the discretion of the treasurer.
 - C. Mileage
 1. Transportation shall be reimbursed at the current standard IRS mileage or the cost to travel by public transportation. Check with the treasurer for the current rate.
 - D. Other Travel Expenses
 1. Taxi, shuttle and public transportation expenses must be accompanied by a receipt.
 2. Parking expenses must be accompanied by a receipt.
 3. Toll expenses must be accompanied by a receipt.

(Adopted, Board of Directors Meeting, June 2, 2007-To be reviewed every 3 years.)

(Amended, Board of Directors Meeting, June 9, 2012)

(Amended, Board of Directors Meeting, October 11, 2014)

(Amended, Board of Directors Meeting, July 13, 2017)

(January 20, Board of Directors, January 20, 2018)

FEDERAL GRANT EXPENSE GUIDELINES

- I. Travel Guidelines
 - A. Individuals who travel on Association business should incur the lowest practical and reasonable expense while traveling in an efficient, timely and safe manner.

- B. Any variance to these guidelines must be pre-approved by the Board
- C. Member should pay all travel related expenses and submit receipts for reimbursement. **Expenses submitted without receipts will not be reimbursed.** Make a copy of all vouchers and receipts for your records. All receipts must be submitted within 60 days of completion of travel.

D. Travel Authorization

- a. Transportation reimbursement rates
 - i. IRS Standard Mile Rate for the current year for use of a private vehicle
 - ii. Actual tolls, parking fees, rental care expenses, necessary local transportation fares.
 - iii. Coach rate is paid from the airport closest to the delegate/representative.
- b. If trip is cancelled:
 - i. The member should request a refund of all fees that had been pre-paid. Member should return to any refund of fees that had been reimbursed to them.
 - ii. The member holding the airfare ticket should ask about using the ticket for future travel associated with the grant. For a change fee, many tickets can be used for future travel, even if the ticket is non-refundable.
- c. Meals
 - i. Actual cost of meals and tips up to U.S. government's current "Per Diem Rates" as listed for each city and state.
- d. Housing costs need to be pre-approved by board.

E. Expenditure Authorization

- a. Expenditures must be authorized by the approved grant budget.
- b. New grant budget appropriations must be approved by the Board and will be in a quarterly report.

II. Procurement of Services and Materials

A. The methods of competitive procurement using federal grants are:

- a. procurement by micropurchase - may occur for the acquisition of supplies or services where the aggregate amount does not exceed \$3,500. Micropurchases may occur without soliciting competitive quotations if the price is reasonable. To the extent practicable, the Association shall distribute micro-purchases equitably among qualified suppliers.
- b. procurement by small purchase- procurements by small purchase procedures may apply where purchases do not exceed the Simplified Acquisition Threshold (currently, \$150,000). Small purchase procedures permit simple and informal procurement methods provided price or rate quotations are obtained from an adequate number of qualified sources.
- c. procurement by sealed bids- For purchases over \$150,000, sealed bids are publicly solicited and a firm fixed price contract (lump sum or unit price) is

awarded to the responsible bidder whose bid, conforming with all the material terms and conditions of the invitation for bids, is the lowest in price. The Association completes a cost or price analysis in connection with every procurement action involving federal funds in excess of \$150,000. 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 element

- d. procurement by competitive proposal- The technique of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:
 - i. Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical;
 - ii. Proposals must be solicited from an adequate number of qualified sources; and
 - iii. Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered
- e. procurement by noncompetitive proposals means procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:
 - i. The item is available only from a single source.
 - ii. The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation. An emergency exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes.
 - iii. The federal awarding agency or pass-through entity expressly authorizes noncompetitive proposals in response to a written request from the district.
 - iv. After solicitation of a number of sources, the district determines the competition is inadequate.

B. Full and fair competition

- a. All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 CFR Sec. 200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- i. Placing unreasonable requirements on firms in order for them to qualify to do business.
- ii. Requiring unnecessary experience and excessive bonding.
- iii. Noncompetitive pricing practices between firms or between affiliated companies.
- iv. Noncompetitive contracts to consultants that are on retainer contracts.
- v. Organizational conflicts of interest.
- vi. Specifying only a “brand name” product instead of allowing “an equal” product to be offered and describing the performance or other relevant requirements of the procurement.
- vii. Any arbitrary action in the procurement process.

III. Equipment (costing more than \$5,000) Purchased with Federal Funds

A. Assets Purchased with Federal Funds

- a. Equipment must be used by the Association in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the Federal grant, and the Association must not encumber the property without prior approval of the Federal awarding agency. When no longer needed for the original program or project, the equipment may be used in other activities supported by the Federal awarding agency, in the following order of priority:
 - i. Activities funded by a Federal grant from the Federal awarding agency which funded the original program or project, then
 - ii. Activities funded by a Federal grant from other Federal awarding agencies. This includes consolidated equipment for information technology systems
- b. When acquiring replacement equipment, the Association may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

B. Management

- a. Procedures for managing equipment (including replacement equipment), whether acquired in whole or in part under a Federal award, until disposal takes place will, at a minimum, meet the following requirements:
- b. Property records must be maintained that include:
 - i. A description of the property;
 - ii. A serial number or other identification number;
 - iii. The source of funding for the property (including the FAIN);
 - iv. Who holds title;
 - v. The purchase date;
 - vi. Cost of the property;
 - vii. The percentage of Federal participation in the project costs for the Federal award under which the property was acquired;
 - viii. The location;
 - ix. Use and condition of the property; and

- x. Any ultimate disposition data including the date of disposal and sale price of the property.
 - b. A physical inventory of the property must be taken and the results reconciled with the property records at least once every two years.
 - c. A control system must be developed to ensure adequate safeguards to prevent loss, damage, or theft of the property. Any loss, damage, or theft must be investigated.
 - d. Adequate maintenance procedures must be developed to keep the property in good condition.
 - e. If the Association is authorized or required to sell the property, proper sales procedures must be established to ensure the highest possible return.
- C. Disposal
- a. When original or replacement equipment acquired under a Federal grant is no longer needed for the original project or program or for other activities currently or previously supported by a Federal awarding agency the Association must request disposition instructions from the Federal awarding agency if required by the terms and conditions of the Federal award.
 - b. Disposal of the equipment or materials will be made as follows, in accordance with Federal awarding agency disposal instructions:
 - i. Items of equipment with a current per unit fair market value of \$5,000 or less may be retained, sold or otherwise disposed of with no further obligation to the Federal awarding agency.
 - ii. Except as provided in §200.312 Federally-owned and exempt property, paragraph (b), or if the Federal awarding agency fails to provide requested disposition instructions within 120 days, items of equipment with a current per-unit fair-market value in excess of \$5,000 may be retained by the Association or sold. The Federal awarding agency is entitled to an amount calculated by multiplying the current market value or proceeds from sale by the Federal awarding agency's percentage of participation in the cost of the original purchase. If the equipment is sold, the Federal awarding agency may permit the Association to deduct and retain from the Federal share \$500 or ten percent of the proceeds, whichever is less, for its selling and handling expenses.
 - iii. The Association may transfer title to the property to the Federal Government or to an eligible third party provided that, in such cases, the Association must be entitled to compensation for its attributable percentage of the current fair market value of the property.
 - iv.
- IV. All federal grant monies will be placed in a non-interest bearing account.

(Amended, Board of Directors Meeting, July 13, 2017)

(Amended, Board of Directors, November 9, 2017)

(Amended, Board of Directors, January 20, 2018)