

**SUBJECT: PROCEDURES FOR CODING PROFESSIONAL DEVELOPMENT TRAINING
RELATED EXPENDITURES**

GENERAL

The purpose of this bulletin is to provide procedures for coding staff professional development training expenditures. Professional development training, also known as staff training, is the acquisition of skills and knowledge for the benefit of District personnel.

A. **AUTHORIZATION** – All employees attending professional development training at a location different than the employee's regular assignment, he or she is said to be on temporary duty. Therefore, a Temporary Duty Authorization form (TDA-1) must be completed and presented for approval to the appropriate administrator for all travel prior to the training event. Refer to Business Practice Bulletin A-435 for guidelines on Travel Reimbursement Procedures.

B. **CODING** – Professional development training related expenditures must be coded to the following account structures:

a. Schools, Departments and Grants, except for Board Members, Food Services, and Parental Involvement must use the following Functions:

i. 6400 – Instructional Staff Training

1. Teachers

2. Substitute Teachers hired to cover classes for teachers participating in training.

ii. 7732 – Non-Instructional Staff Training

1. Education Support Professionals (Certified Teacher Assistants and Certified Classroom Assistants)

2. Principals and Assistant Principals

3. Guidance Counselors and Media Specialists

4. Bookkeepers, Budgetkeepers, and Secretaries

5. Custodial staff and Campus Monitors

6. Directors, Assistant Directors, Managers, Coordinators

7. All other Support Staff

b. Board Members, Food Services, and Parental Involvement – These departments or operations must retain their regular departmental Function. In these cases, Activity 62100 for Professional Development will be used within their current Function.

i. Board Members Office - Functional Area 7100**62100**0000000

ii. Food Service - Functional Area 7601**62100**0000000

iii. Parental Involvement – The Functional Area selection depends on whether the training expenditure belongs to General Fund or Grants.

1. General Fund - Functional Area 6150**62100**0000000

APPROVED BY

J. Benjamin Leong, Chief Financial Officer

Supersedes:

N/A – New Business Practice Bulletin

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- 2. Grants – Must use Functional Area 6150000000000000 along with a Work Breakdown Structure (WBS) designated for professional development training (contact the Budget Office - Grants for WBS information).

- c. General Ledger (GL) Account (Object Code) – Is a classification that indicates the type of goods or services obtained. The completed Travel Voucher must code all professional development training and related expenditures in accordance to the following GL accounts:
 - i. 53320000 – Travel, In-County (includes mileage, tolls and parking)
 - ii. 53330000 – Travel, Out-of-County (includes lodging, meals, airfare, car rental, mileage, tolls, and parking)
 - iii. 53370000 – Travel, Out-of-State (includes lodging, meals, airfare, car rental, mileage, tolls, and parking)
 - iv. 53380000 – Registrations for privately sponsored training activities
 - v. 57330000 – Professional Dues & Fees (includes memberships, tuition fees, and SBBC sponsored training activities)

NOTE: Mileage related to non-training activities, such as meetings, must be submitted on a separate Mileage Voucher form.

- C. **P-CARD** – Professional development training related expenditures paid on a P-Card must be reclassified according to the guidelines provided within this Business Practice Bulletin.

- D. **BUDGET TRANSFERS** – Locations may need to transfer funds to cover professional development training expenditures.
 - a. General Fund – If Funds are transferred within General Fund, follow one of the following options:
 - i. Within Activity 00000 – If Funds are transferred within Activity 00000, the location can process its own budget transfer online.
 - ii. Between Activities – If Funds are transferred into Activity 62100, a Budget Transfer form must be completed, approved, and submitted to the Budget Department for processing (exhibit 1).
 - b. Grants – Email completed and signed Budget Transfer to “Budget Office-Grant Cab Conference” for processing (exhibit 2).

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**The School Board of Broward County, Florida
BUDGET TRANSFER**

Department/School: _____

Period: _____

Page _1_ of _1_

Line	Sndr (-)/ Rcvr (+)	Fund	Funds Center	Funded Program	Functional Area	Commitment Item	Amount
1							
2							
3							
4							
5							
6							
7							
8							
9							
10							
11							
12							
13							
14							
15							
16							
17							
18							
19							
20							
21							
22							
23							

Explanation: _____

Principal/Dept. Head: _____

Date: _____

SAP Doc ID #: _____

**BUDGET OFFICE - GRANTS AREA
BUDGET TRANSFER**

EXHIBIT 2

Date: _____

Completed
Document #: _____

School Name: _____

Grant Name: _____

ALL SECTIONS BELOW MUST BE COMPLETED

LINE	FUND	GRANT NUMBER	FUNDS CENTER	FUNDED PROGRAM/WBS #	COMMIT. ITEM	FUNCTIONAL AREA	INCREASE (+)	DECREASE (-)
1								
2								
3								
4								
5								
6								
7								
8								
9								
10								
11								
12								
13								
14								
15								
TOTAL							-	-

Explanation of Budget transfer: _____

Prepare by: _____

Telephone#: _____

Date: _____

Principal/Department Head: _____

Date: _____

EMAIL COMPLETED AND SIGNED BUDGET TRANSFER TO " BUDGET OFFICE-GRANT CAB CONFERENCE" FOR PROCESSING