

**Parsippany-Troy Hills
Board of Education
Purchasing & Gifting
Manual**

2015-2016

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❧ **INTRODUCTION AND PURPOSE** ❧

The purpose of this Purchasing & Gifting Manual is to assist all Board of Education employees in the proper purchasing and gifting practices to be in full compliance with:

- New Jersey Public School Contracts Law N.J.S.A. 18A:18A-1 et seq.;
- New Jersey Administrative Code N.J.A.C. 5:34-1 et seq.;
- Board of Education Policy;
- Other federal, state law and code;
- NJQSAC SOA Fiscal Management Item #10; and
- Local Finance Notices – NJ Division of Local Government Services

The Purchasing and Gifting Manual is designed to achieve three (3) goals:

1. Follow the law and board policy on purchasing;
2. Promote efficiency in the purchasing practices; and
3. Achieve savings of money through proper purchasing practices.

We ask you, the user of the purchasing system, to help achieve these goals through proper planning. Please allow yourself enough leeway between generating a purchase order and the actual date materials or services are needed. Please think of purchasing in terms of a whole year. What items and services do you need on an annual basis? Through proper planning, we can eliminate much of the frustration that is encountered in all public school purchasing procedures.

We have included a section on Gifting Procedures that are to be followed by all organizations, groups or individuals (PTA, Boosters, Corporations, etc).

This manual should be reviewed with department heads, teachers, secretaries, and others who are involved in the purchasing process. It is imperative that everyone adhere to all purchasing laws and guidelines.

QPA Thresholds—this manual applies only to QPA purchasing agents with a \$40,000 bid threshold. The bid threshold limit for non QPA purchasing agents is \$29,000.

If you have any questions concerning the Purchase Order Procedure, please do not hesitate to call the Purchasing Expeditor, Rita Rogers, at Ext. 7214. For questions regarding purchasing, quotes, bids, and gifting procedures contact Lyanna Rios, Assistant Business Administrator, at Ext. 7220.

Mandatory Training

All school personnel involved in the requisition and purchasing process shall attend an annual mandatory training session concerning proper purchasing procedures. The training will be presented in two (2) sessions

Session I—Purchasing Procedures— June 22, 2015 and August 20, 2015

All administrators, supervisors and principals, pursuant to N.J.A.C. 5:34-1.1 (b), shall attend this mandatory training session on purchasing procedures.

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Session II—Requisition and Purchase Order Process- April 24, 2015 and June 8, 2015

All school personnel involved in the preparation of requisitions and purchase orders shall attend this mandatory training session.

❧ **ETHICS AND CONDUCT IN PURCHASING; VENDOR RELATIONS** ❧

All district employees are to practice exemplary ethical behavior in the purchasing process. Employees are to avoid any action that may be considered a conflict with their position with the district and those dealings with vendors who provide goods and services to the district. All district employees should adhere to the following terms and conditions of the board's policy on Ethics and Conduct in Purchasing; Vendor Relations.

A. Financial Interest in any Contract with the Board of Education--Prohibited

No employee or board member may have a direct interest in any contract or agreement for the sale of goods and services to the Board of Education, nor receive any benefit, compensation or reward from any contract for the sale of goods and services to the Board of Education.

Reference—N.J.S.A. 18A:6-8.

B. Solicitation/Receipt of Gifts from Vendors -- Prohibited

School board members, school officials and employees, or members of their immediate family are prohibited from soliciting, receiving or agreeing to receive any compensation, reward, employment, gift, meal, honorarium, travel, reimbursement, favor, loan, service, or **other thing of value** from any person, firm, corporation, partnership, or business that is a recipient of a purchase order from the district, or a potential bidder, or an applicant for any contract with the district, based upon an understanding that what is solicited or offered was for the purpose of influencing the board member or school employee in the discharge of their official duties. This policy shall be consistent with the School Ethics Act—N.J.S.A. 18A:12-21 et seq.

C. School District Responsibility – Favoritism; Family Members; Businesses

School officials and employees who recommend purchases shall not extend any favoritism to any vendor. Each recommended purchase should be based upon quality of the items, service, price, delivery, and other applicable factors in full compliance with N.J.S.A. 18A:18A-1 et seq.

School officials and employees are to avoid recommending purchases from members of their families, businesses that employ members of their families and from businesses in which the official, employee or members of their immediate family have a direct financial interest.

School officials and employees who are authorized to sign off on purchase orders and/or to recommend purchases or business transactions by virtue of their signature on the purchase order certify that their actions are consistent with this policy and all applicable statutes.

D. Vendor Responsibility – Doing Business with the Board of Education

Any vendor doing business or proposing to do business with the Parsippany-Troy Hills Board of Education, shall neither pay, offer to pay, either directly or indirectly, any fee, commission, or compensation, nor offer any gift, gratuity, or other thing of value of any kind to any official or employee of the Parsippany-Troy Hills Board of Education or to any member of the official's or employee's immediate family.

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No vendor shall cause to influence or attempt to cause to influence, any official or employee of the Parsippany-Troy Hills Board of Education, in any manner which might tend to impair the objectivity or independence of judgment of said official or employee.

E. Vendor Certification

Vendors will be asked to certify that no official or employee of the Parsippany-Troy Hills Board of Education or immediate family members are directly or indirectly interested in this request or have any interest in any portions of profits thereof. The vendor participating in this request must be an independent vendor and not an official or employee of the Parsippany-Troy Hills Board of Education.

F. Violations of the Policy--Sanctions

In accordance with N.J.S.A. 18A:6-8, any school district employee who violates the terms of this policy may be subject to withholding of annual increments, suspension, demotion, school ethics complaint, termination and/or revocation of license to teach or to administer.

Conflict of Interest Certification—Request for Proposals and Competitive Contracting Proposals

School district employees who are part of an evaluation committee to review responses to Request for Proposals (RFP) and/or to Competitive Contracting proposals will be required to complete a Conflict of Interest certification in accordance with N.J.A.C. 5:34-4.3 (e) (f).

Possible Conflict of Interest

Any school employee who feels there may be a potential conflict of interest with a recommendation of award with any vendor doing business with the district, is encourage to contact the School Business Administrator for guidance.

CRIMINAL CODE CITATIONS

All school employees are reminded of the following New Jersey Criminal Code citations:

Title 2C -- Criminal Code

2C:27-9 Unlawful Official Business Transaction

“A public servant commits a crime of the fourth degree if, while performing his official functions on behalf of the government entity, the public servant knowingly transacts any business with himself, a member of his immediate family, or a business organization in which the public servant or an immediate family member has an interest.” (N.J.S.A. 2C:27-9)

2C:27-10 -- Acceptance or Receipt of Unlawful Benefit by Public Servant for Official Behavior

“A public servant commits a crime in the fourth degree...if the public servant directly or indirectly, knowingly solicits, accepts or agrees to accept any benefit, whether the benefit inures to the public servant on another person, to influence the performance of an official duty or to commit a violation of an official duty.” (N.J.S.A. 2C:27-10)

PUBLIC SCHOOL PURCHASING—LEGAL AUTHORITY

Authority to Purchase—School Business Administrator/Board Secretary

The purchase of goods and/or services by a board of education is governed by state statutes, administrative code and board policy. New Jersey State Law 18A:18A-2(b) assigns the legal authority to the Purchasing Agent to make purchases for the board of education.

The Purchasing Agent is the only individual in the school district that has the authority to make purchases for the board of education.

The Parsippany-Troy Hills Board of Education by board resolution has authorized Lyanna Rios, Assistant School Business Administrator/Assistant Board Secretary to be the Purchasing Agent for the school district.

Authorized Purchases

All requests for purchases of goods and/or services must be made through signed and approved purchase order, prior to the goods or services to be received.

Purchase Order

A purchase order, pursuant to N.J.S.A. 18A:18A-2 (v), is a document authorizing goods or materials to be ordered for the school district or work/service to begin. No goods or materials may be ordered or work/service be authorized to begin by any other individual in the school district other than the Purchasing Agent.

Unauthorized Purchases

Any school district employee who orders and/or receives any materials, supplies or services without first going through the approved purchase order process has made an unauthorized purchase.

Unauthorized purchases are a violation of State Law and Board Policy.

Penalties listed below may be assigned by the Superintendent of Schools for unauthorized purchases:

Penalties for Unauthorized Purchases

- | | | |
|------------------|-----------------------------------|------------------|
| • First Offense | Letter in Personnel File | Pay for Purchase |
| • Second Offense | Suspension | Pay for Purchase |
| • Third Offense | Loss of Increment | Pay for Purchase |
| • Fourth Offense | Loss of Employment Tenure Charges | Pay for Purchase |

Corrective Action for Non-compliance

1. Memo to Administrator

If the Purchasing Agent has determined that an unauthorized purchase has been made, a memo will be sent to the responsible administrator advising the administrator of the unauthorized purchase.

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The Superintendent of Schools shall receive a copy of the memo.

2. Memo to Superintendent

The responsible administrator shall prepare a memo explaining the reasons why proper purchasing procedures were not followed. The memo will be attached to the purchase order and a copy of the memo will be sent to the Superintendent of Schools.

3. Letter to Vendor

The Purchasing Agent will also send a letter to the vendor who provided either unauthorized services or goods. The letter will advise the vendor that payment may not be made for the unauthorized purchase. The Board Attorney will be copied on the letter.

At any time, during the Corrective Action Process (CAP), the Superintendent may invoke the penalties for non-compliance.

District Sanctions to Violations

All district employees are reminded that the school district may receive sanctions because of unauthorized (confirming) purchases. Employees are to note the following consequences of such actions:

1. Withholding of State Aid—N.J.A.C. 6A:23A-5.4

The Commissioner of Education may withhold State funds from any school district that fails to obey the provisions of the Public School Contracts Law—N.J.S.A. 18A:18A-1 et seq.

2. NJQSAC Fiscal Management SOA #10

The school district is subject to losing NJQSAC points by not being in compliance with the Fiscal Management SOA Item #10.

3. Audit Finding and Recommendations

All financial transactions are subject to audit review. The district may receive an audit finding and recommendation for unauthorized (confirming) purchases. Repeat audit findings may lead to sanctions against the school district.

Purchasing Prohibitions

1. Employees Prohibited from Signing Contracts--Prohibition

Board of Education employees are prohibited from signing any contract offered by a vendor. The power to sign and execute contracts after Board of Education approval lies with the Board President and the Board Secretary.

Contracts signed by an employee shall be considered non-binding by the Parsippany-Troy Hills Board of Education with the employee accepting full responsibility for the costs of the contract.

2. Reimbursements; Employee--Prohibition

The Board of Education only recognizes an employee reimbursement purchase order when it pertains to tuition reimbursement, pre-approved travel, meals, and conferences. The Board will not reimburse employees for items and goods personally purchased by the employee, unless approved for special circumstances by the Superintendent or Business Administrator.

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3. Student Activity Accounts--Prohibition

Purchases made through Student Activity Accounts may not be reimbursed with Board funds. Purchase orders made payable to Student Activity Accounts for the aforementioned purpose will not be signed by the Purchasing Agent.

4. Private Purchases -- Prohibited

Goods and services procured by the Parsippany-Troy Hills Board of Education are exclusively for the use of the board and if applicable, other public and non-public schools. These goods and services are purchased through the signed purchase order process.

Employees of the Parsippany-Troy Hills Board of Education are prohibited from purchasing privately goods and/or services off the bid prices and quotation prices offered by the vendors to the board of education.

Purchasing Guidance

1. Cancellation of Purchase Orders--Guidance

All requests to cancel purchase orders must be made in writing to the Business Office. Reasons explaining the need to cancel the purchase order must be outlined. The Business Office maintains the sole right to cancel purchase orders.

2. Contracts; Purchase Order Required--Guidance

The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor. N.J.S.A. 18A:18A-2 (v).

❧ PURCHASE ORDER PROCESS ❧

A. Preparing a Requisition

The person who prepares the requisition has certain responsibilities before the order is sent to the administrator, supervisor, or principal for approval. He/she is to ensure the following:

1. **New Vendor** – Requisitioner must secure from the vendor a Business Registration Certificate (BRC), a W-9, Iran Financial Disclosure Form, a Political Contribution Disclosure (PCD) form if the purchase is over \$17,500 (cumulative) before a vendor number can be generated (Appendix B-F).
2. **Requisitions are typed** -- All requisitions are to be electronically submitted in Systems 3000.
3. **Vendor's Name**--All Board checks are made payable to the vendor name (top line) listed on the purchase order/requisition. Please ensure the proper vendor name is printed on the requisition.
4. **Vendor's Complete Address** -- The purchase order must include the vendor's complete address and phone number. Post Office Box addresses by themselves are not acceptable unless they are of major well-known companies.

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5. **Current Budget Year Included** -- The current budget year must be included in the body of the Purchase Order/Requisition.
6. **Description of Items, Services, Costs and Catalogue Numbers** -- Items and/or services requested are to be **described clearly** with correct and up-to-date catalogue numbers and costs. Please use the most current catalogues available.
7. **Shipping Costs**--Shipping and handling costs are to be added to all purchase orders. Please read the catalogue or contact the vendor to determine the actual shipping and handling costs.

If you are unable to ascertain the actual charges, type:

“10% Estimated Shipping and Handling”

If there are no shipping and handling charges, type on requisition/purchase order:

“Shipping and Handling Included”

8. **Delivery Address--Attention of** -- The delivery address should include a name of a person or a specific department.
9. **Delivery, For Equipment and Furniture** the Parsippany-Troy Hills Board of Education recognizes two (3) types of delivery.

a. INSIDE DELIVERY

Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building.

b. SPOTTED DELIVERY

Items are to be delivered to a Board of Education location and taken off the truck by transportation carrier personnel and brought to a designated area inside the school or office building. Transportation carrier personnel or specialized individuals are responsible to then uncrate, setup, assemble items to determine good working order and remove all debris to the satisfaction of the Parsippany-Troy Hills Board of Education within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.

c. PLATFORM DELIVERY

Items are delivered to a platform or loading dock area and are taken off the truck by Transportation carrier personnel and placed on a platform or loading dock area. Board of Education personnel will bring items in the school or office building storage area.

10. **Minimum Order** -- **The minimum order amount for all purchase orders is \$25.00.** Please try to plan and combine orders to exceed the \$25.00 limit. Be sure to check all calculations.

Please verify your figures for accuracy. Please note: **The Board of Education is exempt from paying New Jersey Sales Tax.**

11. **Budget Account Number** -- Please be sure the correct Budget Account Number is typed on the requisition and that adequate funds are available. If you do not have adequate funds, you

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must complete a Transfer Program Funds Request Form and email it to Susan Dykstra in the Business Office.

12. **State Contract Orders** -- When ordering through State Contract vendors (minimum order \$100.00) please include on the requisition
 - a. State Contract Number in print detail
NOTE: Be sure to confirm that the exact item you are purchasing is on the State Contract.
 - b. **INJCP** must be included on all State Contract requisitions and purchase orders;
 - c. Shipping and Handling Included; and
 - d. Appropriate documentation when required.

Special guidance will be issued as it pertains to State Contract purchases.

13. **Quotations** – For purchases over \$6,000 two (2) quotes must be obtained. If quotations are obtained, please attach to the purchase order a copy of each written quotation received. Please type the quotation date and the quotation number in the print detail of the requisition.
14. **Bids** -- If bids are obtained, please include the following in the print detail of the requisition:
 - a. Bid Award Date; and
 - b. Bid Number.
15. **Staple Purchase Orders**--Purchase orders are to be stapled if two or more purchase order forms are used for the same order.
16. **Multi-Page Requisitions–Limit Two (2) Pages** – There will be times where there is a need to order a large amount of items from one vendor. The number of pages of requisitions is limited to two pages per order. For orders in excess of the two page limit, please follow the procedures below:
 - a. Type on the body of the requisition what is being purchased
Example: School Supplies, Office Supplies, etc.
 - b. Type on requisition: “*See attached list*”
List should be neatly typed or downloaded from company website and should include quantities, full description of items, unit price and total price.
 - c. Attach three (3) copies of the list to the purchase order (our office attaches these copies to the various copies of the purchase order).
 - d. Type on requisition the full price and any shipping/delivery costs.
17. **Requisition Check** – Users should check the status of requisitions electronically daily to see if additional information or corrections are needed.

B. Responsibilities of Administrator/Supervisor or Principal – Reviewing a Requisition

Administrators/supervisors and principals must ensure the following is reviewed before the requisition is sent to the Business Office:

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1. **New Vendor**

If the vendor is new to the district, the secretary to administrator/supervisor or principal must secure from the vendor the Business Registration Certificate (BRC), Disclosure of Investment Activities in Iran and W9 (Appendix B, C, E & F) and send to Rita Rogers in the Business Office. A vendor number will then be assigned.

2. **Funds Available**

They must check to determine if *funds are available* in their budget to cover the amount of the purchase order. If you do not have adequate funds, you must complete a Transfer Program Funds Request Form (Appendix I) and email it to Susan Dykstra in the Business Office.

3. **Requisition Completion**

They must check to determine that items 1-17 previously noted (Responsibilities of the Requisitioner) have been *properly completed*.

4. **Requisitions** have three (3) levels of approval.

5. **Approval of Principal**

Central office administrators and supervisors have been notified that whenever they order materials, textbooks, and equipment for the instructional staff of the various schools, the purchase order must be approved by the school principal. The principal must co-sign the purchase order for equipment purchases.

It is the responsibility of the central office administrator/supervisor to obtain the signature of the principal.

6. **Requisitioner Copy (Green)**

The requisitioner copy of the purchase order remains in the office of the administrator/supervisor/principal. When preparing a requisition, please retain a copy for your files.

7. **Receiving Copy (Pink)**

Once the purchase order has been approved by the Business Office it is mailed to the vendor. The Business Office will send the Receiving Copy (pink) of the purchase order back to the school or office. If you do not receive the Receiving Copy, please check your requisition status in Systems 3000 to see if additional information is required or if it has been rejected.

C. Responsibilities of Business Office

The Business Administrator, Assistant Business Administrator, and the Accountant review(s) each requisition. Special attention is given to the following:

1. **Available Funds**—Systems 3000 will not permit a requisition to be finalized if there are insufficient funds in the account. If preparing PO, be sure to check for funds availability. The system will show the exact amount of funds that are available in a particular account.

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2. **What is being ordered and the cost**--The Business Administrator, Assistant Business Administrator and Accountant reviews the technical aspects of the purchase order to ensure compliance with State Law and Board Policy.

The Business Office checks the cost of each item and determines if it can be purchased from another vendor at a savings. The Business Office also reviews whether the purchase order exceeds:

The Quotation Limit	\$ 6,000.00 (Cumulative)
The Bid Limit	\$40,000.00 (Cumulative)
PCD Required	\$17,500.00 (Cumulative)

3. **Document Check – State Law**

Pursuant to various State Laws, the Purchasing Agent must ensure the following documents are on file in the Business Office before the purchase order is signed and processed:

- Affirmative Action Evidence – Contracts \$40,000.00 and over (cumulative)
- Business Registration Certificate (BRC)
- Chapter 271 – Political Contribution Disclosure Form (PCD)
Purchases over \$17,500.00 (cumulative)
- Iran Financial Disclosure Form
- IRS W-9 Form

4. **Review of Purchase Order** -- The purchase order is also reviewed for technical aspects such as:

- a. Account number missing or incorrect;
- b. Shipping charges added;
- c. Signatures missing;
- d. State contract numbers incorrect/missing;
- e. Vendor address incomplete; and
- f. Other items as listed in Section A.

Incomplete or improper purchase orders/requisitions will be flagged with an electronic note explaining deficiencies. It is up to you or your staff to check for these notes and respond. In the Systems 3000 system they will be marked as Rejected. They will need to be corrected before they can be processed and approved.

If the Business Administrator or Assistant Business Administrator and Accountant are satisfied, the purchase order is approved. The Business Office will then:

- Mail the purchase order to the vendor.
- Send the receiving copy (pink) and requisitioner copy (green) back to the requisitioner.

The purchase order process, as explained, may take 5 – 7 days to complete. Please plan accordingly.

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5. **Transfer of Funds**--The Business Office processes purchase orders only if there are appropriate funds to cover the purchase. Purchase orders lacking sufficient funds will not be posted. All requests for a transfer of funds (Appendix I) are to be sent electronically to

Susan L. Dykstra, Accountant

All transfers of funds have to be approved by the Board of Education at a public meeting.

In certain cases some transfer of funds requests must be sent to the State Department of Education for review. Substantive transfers of money (more than 10% of the budget line item) must be approved by the State. Purchase orders that require a transfer of funds will be mailed to the vendors the day after the State Department of Education approves the transfers.

D. Responsibility of the Vendor

The Business Office sends to the vendor the purchase order and the voucher. The vendor is to sign the voucher and return it to the Business Office with an invoice. If you receive a signed voucher, return it to the Business Office. A check is prepared for the vendor once the Business Office has a

- Signed Voucher
- Invoice
- All Packing Slips
- Receiving Copy (Pink) Signed

The award of contract to a vendor approved by the Board of Education at a public meeting does not automatically authorize any employee to use the services of, or purchase materials from, the vendor.

All contract purchases require the issuance of a purchase order authorizing the purchase of services and/or goods and materials from the vendor.

E. Business Registration Certificates

In accordance with N.J.S.A. 52:32-44 all business organizations doing business with the district are required to be registered with the State and provide proof of that registration to the district **prior to entering into a contract. Please be reminded that a purchase order is a contract.** Therefore, we must be in receipt of a BRC (Business Registration Certificate) , Disclosure of Investment Activities in Iran and W-9 before a purchase order can be approved. The only exceptions are non-profit and government agencies.

METHODS OF PROCUREMENT

A. Bids (Purchases that exceed the bid threshold--\$40,000)

This method is used for procuring goods, materials, services and public work projects that exceed the board of education approved bid threshold of \$40,000.

Examples of Bidding:

Building Services Department
Plumbing, Electrical, HVAC work
Custodial Supplies
Public Works Project

Technology
Computer Supplies/Equipment
Printers / Computer
Interactive Boards

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Food Services Department*
Groceries and Canned Goods
Pest Control Services
Baking Goods—Rolls, Bread

District
Furniture
AV Equipment
Calculators

Title I Testing
Test Scoring Services

Athletics
Footwear
Athletic Supplies/Equipment
Physical Ed Supplies/Equipment

Award of Contract--Lowest Responsible Bidder

The common thread of all these bids is that the district has to award the contract pursuant to N.J.S.A. 18A:18A-4 (a) to the lowest responsible bidder.

*Subject to Federal Guidelines 7 CFR 210.21 and 2 CFR Part 200.

Bids and Purchasing:

1. Bid Limit -- \$40,000 --this is the QPA purchasing agent bid threshold.

The Parsippany-Troy Hills Board of Education is restricted by New Jersey state law on how much money can be spent by the district for the entire year on materials, supplies, and services.

This restriction is called the **bid threshold** or **bid limit**. The bid limit is \$40,000. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling in the **aggregate** more than \$40,000 for the entire year, must be competitively and advertised for bid. This restriction is for the entire district and not by location or schools.

You cannot circumvent the law by splitting purchases to be under the \$40,000 bid limit.

Administrators that have purchases that may exceed the \$40,000 bid limit, are to contact the Business Office to begin planning the bid process.

The formal bidding process takes about 6-8 weeks to complete as explained the Appendix under Bid Process.

2. Annual Bids

The Board of Education, to be in compliance with N.J.S.A. 18A:18A-9, requests that central office department administrators and supervisors and school principals start to plan and prepare for Annual Bids. The proposed time lines are as follows:

- | | |
|-----------------|--|
| <i>March</i> | • Administrators/Supervisors prepare technical specifications to be reviewed by Purchasing Agent. |
| <i>April</i> | • Purchasing Agent prepares final bid specifications to be drafted in a manner to encourage free, open, and competitive bidding. |
| <i>May/June</i> | • Annual bids are received, opened and tabulated by Purchasing Agent. |

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- June* • Bid resolutions are prepared by Purchasing Agent for Board approval.
- July* • Purchase orders are generated by Administrators/Supervisors for August/September delivery.

3. **Bidding: Time Frame**

As stated before, the formal bidding process usually takes about 6-8 weeks from start to finish. Please plan appropriately. An outline of the bidding process is located in the Appendix.

4. **Exceptions to the Bid Limit**

New Jersey State Law allows for some exceptions to the bid requirements. There are approximately twenty (20) exceptions where a Board of Education does not have to go for bid for goods and services. Some of them are:

- a. Purchasing through New Jersey State Contract;
- b. Professional services as outlined by New Jersey law;
- c. Textbooks, kindergarten supplies, student produced publications, library and educational goods;
- d. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conferences; and
- e. Contracts with other government entities; county and state colleges.

* These purchases may be subject to the quotation process pursuant to N.J.S.A. 18A:18A-37(a) if practicable.

The Business Administrator should be contacted concerning exceptions to bidding.

B. **Quotations (Purchases that fall between \$6,000 and \$39,999)**

This method of procurement is used for contracts for goods, materials, services and public works projects that in the aggregate are between \$6,000 and \$39,999.

Examples:

Athletic Trainer Supplies	Athletic Wear
Fax Machines Supplies	Instrument Reeds
Payroll Checks	Dry Cleaning Services
Two Way Radios	Fitness Equipment

Award of Contract—Price and Other Factors

The board of education, is obligated to solicit at least two (2) competitive quotations and award the contract pursuant to N.J.S.A. 18A:18A-37 (a), to the vendor whose response is most advantageous, price and other factors included.

Quotations and Purchasing

1. Quotation Limits--\$6,000 through \$39,999

The quotation limit (threshold) is now \$6,000. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$6,000 and less than \$40,000 for the entire year, must be competitively quoted or advertised for bid at the discretion of the Purchasing Agent.

You cannot circumvent the law by splitting purchases to be under the quote threshold.

2. Quotation Process

All quotations shall be in writing and will be coordinated by the Office of the Business Administrator. When a quotation is deemed necessary, the Administrator or Principal is asked to contact the Business Administrator. The Business Administrator will review these quotation specifications to determine whether they are set up to provide open and competitive quotations.

Please note: The formal quotation process could take about 2-4 weeks from start to finish.

There will be no telephone quotations except in a case of extreme urgency.

3. Receipt of Two (2) Quotations

Pursuant to N.J.S.A 18A:18A-37(a) the school district shall solicit two (2) quotations, if practicable. Evidence of the quotation process shall be kept on file. A copy of the quotation shall be attached to the purchase order.

C. Request for Proposal—RFP -- This method is preferred for the following contracts:

Professional Services

Medical
Auditing; Accounting
Legal
Engineering, Architectural

Academic/Operational Services

(Contracts less than \$40,000)
Instructional Improvement
Educational Consultants
Professional Development

Award of Contract—Evaluative Criteria

The RFP method is designed to award the contract to the vendor based upon a list of criteria which include as recommended by the New Jersey State Comptroller's Office with the

Best Practices in Awarding Service Contracts (2010)

- Technical
 - Submission of narrative how firm will provide services; planned approach; measurable results
 - Understanding how services will be provided

- Management
 - Business organization; staffing
 - Experience; and
 - Knowledge of district
- Cost
 - Fee proposal submission; cost analysis

The contract for an RFP contract does not; I repeat *does not* have to be given to the respondent who submits the lowest price. The evaluative criteria process is designed to award the contract to the respondent whose response will provide the highest quality services at fair and competitive prices.

D. Competitive Contracting (Certain Contracts over \$40,000)

This procurement method is used for certain contracts over \$40,000.00.

The district can only use this method for contacts that are outlined in NJ State Law 18A:18A-4.1. Some of the examples that are permitted are

- Proprietary Computer Software for Board Use
 1. Student Data Warehousing
 2. Student Information System
 3. Business Office; Human Resources Software
- Professional Development Services
- Educational Consultant Services
- Instructional Improvement Services

The award of contract is similar to the RFP award of contract. It is based upon the same evaluative criteria which is designed to award the contract to the respondent whose response will provide the highest quality services at fair and competitive prices.

The administrative process of Competitive Contracting as outlined in N.J.S.A. 18A:18A-4.1 et seq. and N.J.A.C. 5:34-4.1 et seq. is a rather lengthy process and make take 6-8 weeks to complete.

E. State Contract Purchasing

Pursuant to N.J.S.A. 18A:18A-10 (a), a Board of Education may purchase goods and services through New Jersey State Contract vendors. If the purchase exceeds the bid threshold, the Board of Education must adopt a resolution awarding the contract.

It is the recommendation of the Business Office to procure the following equipment and supplies from New Jersey State Contract vendors.

① *Office Supplies and School Supplies*

The Assistant Business Administrator will distribute separate memos highlighting the process for purchasing Office Supplies and School Supplies through Educational Data Services (EDS). Please review these memos with your staff.

All general supplies should be purchased through this bulk bid process through EDS.

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② *Computers*

The purchase of computers is done through the TSS Department only. Please contact Diane Schiller, Manger of Technical Services, for all computers and software. She is responsible for the district wide budgeting for the purchase of all computers.

③ *Copiers—Pre-Approvals Needed*

Copiers are purchased through the Business Office. Please contact the Business Administrator or Assistance Business Administrator.

Other State Contract Purchasing

The School Business Administrator is required to have board of education approval for all NJ State Contract purchases that exceed the bid threshold. All NJ State Contract purchases will be verified by the Purchasing Agent prior to processing.

Purchase Order Requirements--State Contract

All purchase orders made through State Contract vendors shall include the following:

1. State Contract Number;
2. State Contract System Identifier—**1 NJCP**
3. Notification of Award attached to the purchase order
4. Approved State Contract price list
5. Shipping and Handling included

❧ **OTHER PURCHASING PROCEDURES** ❧

A. Cooperative Purchasing

The Parsippany-Troy Hills Board of Education may contract with Educational Data Services of Saddle Brook, NJ, or other cooperative purchasing agencies, to bid on items in the following categories on an as needed basis:

- | | |
|------------------------------|-------------------------------|
| 1. Copy Duplicator Paper | 9. General Classroom Supplies |
| 2. Athletic/Phys Ed Supplies | 10. Health & Trainer Supplies |
| 3. Audio Visual Supplies | 11. Library Supplies |
| 4. Custodial Supplies | 12. Lumber Supplies |
| 5. Family Consumer Supplies | 13. Music Supplies |
| 6. Fine Arts Supplies | 14. Office/Computer Supplies |
| 7. Science Supplies | 15. Teaching Aide Supplies |
| 8. Special Needs Supplies | 16. Technology Supplies |

The above categories are represented in the catalogs that are sent to all schools and Central Office departments early in the school year.

B. Emergency Contracts

Emergency contracts are strictly regulated by N.J.S.A. 18A: 18A-7. A situation must exist affecting the health or safety of the occupants of school property that requires the immediate delivery of articles or the performance of a service to alleviate the emergency.

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The emergency contract process is reviewed in the Appendix. Please note that the Superintendent of Schools must be notified **first** of all emergency purchase requests. Only the Business Office may award an emergency contract.

C. EUS—Extraordinary Unspecifiable Services

The EUS procurement method is used for the procurement of insurance and insurance consultant services. The Business Office will coordinate all EUS activities pursuant to N.J.S.A. 18A:18A-5 (a) (10) and N.J.A.C. 5:34-2.1 et seq.

D. Federal Funds—Procuring Goods and Service When Using Federal Funds (Fund 20)

All non-federal entities (school districts) are to follow NJ Public School Contracts Law when procuring goods and services using federal funds (Fund 20) except where the federal standards detailed in 2 CFR Part 200 are in conflict or **more restrictive**.

Effective July 1, 2015, school districts when procuring goods and services using federal funds, are to comply with the Uniform Administrative Requirements—2 CFR Part 200.

Federal Funds Procurement Thresholds—More Restrictive

More Restrictive Threshold	Procurement Activity	Citation
Less than \$3000	Micro-purchase; sound business practices	200.320 (a); 200.67
\$3000-\$39,999	Use of Quotations; Use of RFP's	18A:18A-37 (a)
\$40,000 or more	Use of Bids; Use of Competitive Contracting Formal advertising	18A:18A-4 (a) 18A:18A-4.1 et seq.

A more comprehensive Threshold Chart will be distributed by the Business Office.

E. Increasing a Purchase Order Amount

There may be times where a purchase order amount has to be increased to meet the needs of the district. The School Business Administrator, in accordance with N.J.A.C. 6A:23A-6.10 will identify and investigate the reason(s) for any increase to a purchase order. An appropriate form to request an increase has been prepared and is available from the Business Office.

F. Purchase Order Requirements

The Requisition User must receive from vendors certain legal documents prior to issuing a purchase order. Depending on the amount of the purchase order in the aggregate the following documents must be in the possession of the Business Office:

1. Affirmative Action Evidence—Certificate of Employee Information Report
For contracts \$40,000 and over (cumulative)
2. Business Registration Certificate from the State of New Jersey
3. Chapter 271 Political Contribution Disclosure form
For contracts over \$17,500 (cumulative)
4. Iran Financial Disclosure Form

5. IRS W-9 Form

See the Appendix for the Purchase Order Requirements Chart

G. Renewal of Contracts—Services

Any vendor contract for services other than professional services, may be extended or renewed by the board of education pursuant to the terms and conditions of N.J.S.A. 18A:18A-42 (o). The major conditions are as follows:

1. Renewal contract is awarded by board resolution;
2. No contract shall be extended so that it exceeds five (5) consecutive years;
3. Any price increase shall not exceed the quarterly Index Rate; and
4. Terms and conditions of the contract remain substantially the same.

The Purchasing Agent will notify all administrators in March of the preceding fiscal year of any vendor contracts that are eligible for renewals.

H. Student Activity Account Purchases

Pursuant to State Law N.J.S.A. 18A:18A-5(a) (21), purchases made through Student Activity Accounts that exceed the bid threshold shall be awarded by the Board of Education at a public meeting.

Examples of items purchased through Student Activity Funds that may require board approval are:

- Class Gift
- Class Rings
- Field Trips
- Proms
- Yearbooks

❧ SELECT PURCHASING TOPICS ❧

A. Field Trip Transportation

The district has secured through the competitive bid process, prices for various types of transportation vehicles needed for approved field trips. A special bulletin has been issued to all administrators and principals. All employees are reminded of the following guidance as it pertains to field trip transportation:

1. Fill out “Request for Transportation Form” and fax to the Transportation Department.
2. If a district school bus(es) is available we will inform you that we can provide bus service by approving your request and faxing it back to you.
3. If a district school bus(es) is not available we will inform you by faxing the form back to you stating that no district school bus is available.

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4. If no district school bus is available the next contact to be made, by law, is with our contracted field trip service provider, Student Transportation of America (STA). You can contact STA @ (973) 428-4800.
5. If STA is not available, by law, you will then have to contact two (2) other school bus service providers for a quote and book the trip with the lowest quoted company.

If you are interested in booking a motorcoach for you trip, by law, you will have to contact 3 companies and book your trip with the lowest quoted available service provider. Aristocrat provides motorcoach bus service in our area and can be reached at 800-537-2726. Suggested school bus transportation service providers are: Morris County ESC @ 973-540-8844, Hunterdon County ESC @ 973-359-9834, First Student @ 908-637-4232, Kevah Konner @ 973-227-9301, and Wilkerson Bus @ 973-267-4860.

District buses will be available for field trips based on availability and on a first-come, first-serve basis between the hours of 9:00 am and 2:00 pm. A few of our district buses will have no time restrictions in the morning and there may be times when we can extend beyond the 2:00 time line in the afternoon but, again this will be arranged based on availability and on a first-come first-serve basis.

Please keep in mind that *if you book a bus with a private bus company, you will be responsible for the payment* of that service to the bus company. You must also ask the contracted company to send you a certificate of insurance naming the Parsippany-Troy Hills Board of Education as the additionally insured and attach it to your "Request for Transportation" form.

REQUISITION/PURCHASE ORDER PROCESS

Receipt of Goods/Services

A. Processing the Requisition/Purchase Order--Design of Purchase Order

The purchase order is made of five (5) sheets. Listed below are the names, color, and the purpose of each sheet.

Copy	Color	Disposition
Vendor Copy	White (top)	Sent to vendor to order items
Voucher Copy	White (2 nd)	Sent to vendor for signature
Accounting Copy	Yellow	Remains on file in Bookkeeping with back-up

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Receiving Copy	Pink	Sent to school/office; returned to Bookkeeping upon receipt of goods
Requisitioner's Copy	Green	Remains with office of administrator or supervisor

B. Receipt of Goods and Services

The requisitioner of the purchase order should follow the following process when receiving materials, goods, and services.

1. Receipt of Items Ordered

It is important that all items received be immediately checked. Please note the following:

- a. Obtain receiving copy (pink) of purchase order and packing slip of items ordered.
- b. Open boxes and check off items received on the receiving copy and the packing slip.
- c. If all items are enclosed, then sign and attach packing slip to the receiving copy of the purchase order.
- d. The school principal/office supervisor should sign the receiving copy and send it with the packing slip to

Barbara Payerl, Head Bookkeeper

Receipt of Goods and Services—Responsibilities of Administrators; Supervisors

Administrators and supervisors are to ensure that all goods received have been checked in for accuracy. If the goods received match the purchase order and the packing slip then the administrator should do the following:

- Sign the packing slip to confirm receipt of delivery of goods;
- Sign the Receiving Copy (pink slip) of the purchase order;
- Sign any invoices that may have been submitted with the order; and

Send all items to Barbara Payerl, Head Bookkeeper within seven (7) days of the receipt of goods.

All receiving copies of purchase orders and packing slips should be signed and sent to the Business Office within seven (7) days of receipt of items.

The Parsippany-Troy Hills Board of Education has an excellent reputation for paying its bills in a timely fashion. We ask that all employees assist in maintaining this fine reputation.

2. Problems Encountered with Receipt of Goods

✚ Problem: Back Orders

Sometimes items ordered will not be received in the first shipment. This is known as a back order. The packing slip will have back order written on those particular items.

Process to Follow: Back Orders

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If the order is incomplete because there is a back order, do not wait for the next shipment. Please do the following:

- Mark on your receiving copy (pink) of the purchase order those items you did not receive.
- Make and keep a copy of your receiving copy and the packing slip.
- Send the original receiving copy and packing slip to the Bookkeeping Department.
- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Bookkeeping Department.

Problem: Items Missing from Order

Sometimes items are marked on the packing slip that they were delivered but are missing from your shipment.

Process to Follow: Items Missing

- Call the company and tell them what was missing.
- Mark on the receiving copy (pink) and packing slip what items were missing.
- Make and keep a copy of your receiving copy and the packing slip.
- Send the original receiving copy and packing slip to the Bookkeeping Department.
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy and the packing slip and send both copies to the Bookkeeping Department.

Problem: Items Damaged; Wrong Item

Sometimes you will receive items that are damaged or the wrong item.

Process to Follow: Items Damaged; Wrong Item

- Call the company and ask them what the procedure is for returning damaged or wrong items.
- Return the item(s) to the company, as soon as possible.
- On the receiving copy (pink) and the packing slip, mark what items were returned and the reasons for being returned. Please note how the items were returned (UPS/PO/Vendor Pick Up).
- Send the receiving copy (pink) and packing slip to the Bookkeeping Department.
- Upon receipt of the missing/wrong item in the next shipment, check off your copies of the receiving copy and return to the Bookkeeping Department.

Problem: Discontinued Item

Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

- Mark on the receiving copy (pink) of the purchase order “discontinued.”
- Do not call the company for a replacement item. You must complete a new purchase order.
- The Bookkeeping Department will cancel the purchase order.

❧ **EMERGENCY CONTRACTS (18A:18A-7)** ❧

A. Background

An actual emergency must exist. An “emergency” is not to be created as a result of inadequate planning, delay, failure to take into account construction season or administrative convenience.

B. Definition of Emergency

An emergency is a situation affecting the health or safety of occupants of school property that requires the immediate delivery of the articles or performance of a service to alleviate the emergency.

C. Process in Declaring an Emergency

1. Superintendent of Schools Notified

The Superintendent of Schools is notified by the employee/supervisor/administrator requesting a declaration of emergency.

2. Business Administrator/Purchasing Agent Notified

The official in charge of the building or facility, wherein the emergency occurred shall notify the Business Administrator/Purchasing Agent of the following:

- a. Nature of the emergency;
- b. Time of the occurrence; and
- c. The need for the performance of a contract.

Such notification shall be prepared in writing and filed with the Purchasing Agent as soon as possible.

3. Awarding of Contract by Business Administrator/Purchasing Agent

If the Business Administrator/Purchasing Agent is satisfied the emergency exists, the Business Administrator/Purchasing Agent by State Law is authorized to award the contract.

4. Filing of Documents with State and County by Board Secretary/School Business Administrator

In accordance with N.J.A.C. 5:34-6.1, the following documents must be filed with the County Superintendent within three (3) days after awarding the contract or agreement:

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- a. A copy of the contract or agreement; and
- b. A copy of the written requisition.

5. **Approval by Board of Education**

The Board of Education, at its next regular Board of Education Public Meeting, shall review and approve said emergency purchase.

FEDERAL CONTRACTS

1. **Debarment and Suspension for Federal Contracts**

Debarment and Suspension (E.O. 12549 and E.O. 12689) – A contract award (see 2 CFR 180.220) must not be made to parties listed on the government wide exclusions in the System for Award Management (SAM), in accordance with the OMB guidelines at 2 CFR 180 that implement Executive Orders 12549 (3 CFR part 1986 Comp., p. 189) and 12689 (3 CFR part 1989 Comp., p 235). Debarment and Suspension. **SAM Exclusions** contains the names of parties debarred, suspended or otherwise excluded by agencies, as well as parties declared ineligible under statutory or regulatory authority other than Executive Order 12549. (Ref. 2 CFR 200.212)

2. **Federal Programs/Targeted Students**

Purchase orders using Federal Funds shall include on the document:

- (a) Name of Federal Program
- (b) Targeted Group of Students

3. **Compliance -- Uniform Administrative Regulations—2 CFR Part 200**

All purchases using Federal Funds shall be in compliance with the Uniform Administrative Regulations—2 CFR Part 200

Federal Contracts—Chart of Thresholds

<u>Description of Goods/Services</u>	<u>Amount</u>	<u>Procurement Method</u>
Goods and Services	Less than \$3,000	Sound Business Practice
Goods and Services	\$3,000-\$39,999	Quotation or Bid
Goods and Services	\$40,000 or more	Bid
Professional Services	Less than \$3,000	Simple Proposal
Professional Services	\$3,000-\$39,999	Request for Proposals (RFP)*
Professional Services	\$40,000 or more	Competitive Contracting
Educational Consultant Services	Less than \$3,000	Simple Proposal
Educational Consultant Services	\$3,000 - \$39,999	Request for Proposals (RFP)*
Educational Consultant Services	\$40,000 or more	Competitive Contracting
Instructional Improvement Services	Less than \$3,000	Simple Proposal
Instructional Improvement Services	\$3,000 - \$39,999	Request for Proposals (RFP)*
Instructional Improvement Services	\$40,000 or more	Competitive Contracting
Professional Development Services	Less than \$3,000	Simple Proposal
Professional Development Services	\$3,000 - \$39,999	Request for Proposals (RFP)*
Professional Development Services	\$40,000 or more	Competitive Contracting
Sole Source (Proprietary) ^(a)	Less than \$3,000	Simple Proposal
Sole Source (Proprietary) ^(a)	\$3,000 - \$39,999	Proprietary Quotation
Sole Source (Proprietary) ^(a)	\$40,000 or more	Proprietary Bid
Services Provided by Government Units/Schools	Less than \$3,000	Simple Proposal
Services Provided by Government Units/Schools	\$3,000 - \$39,999	Request for Proposals (RFP)*
Services Provided by Government Units/Schools	\$40,000 or more	Competitive Contracting

***RFP's must be publicized when federal funds are being used.**

❧ APPENDIX ❧

- A. Letter to Vendor
- B. Business Registration Certificate (BRC) Application
- C. BRC sample (Required for all vendors)
- D. Political Contribution Disclosure (Over 17,500 Aggregate)
- E. Disclosure of Investment Activities in Iran (Required for all vendors)
- F. W-9 (Required for all vendors)
- G. Purchase Order Requirements
- H. Blank Purchase Order with all copies
- I. Transfer Program Funds Request
- J. Formal Bid Process
- K. Field Trips Request for Transportation

APPENDIX A

APPENDIX A

APPENDIX A

APPENDIX B

APPENDIX C

APPENDIX D

APPENDIX E

APPENDIX F

APPENDIX G

APPENDIX H

APPENDIX H
(Cont)

APPENDIX H
(Cont)

APPENDIX H
(Cont)

APPENDIX H
(Cont)

APPENDIX I

APPENDIX J

APPENDIX K

GIFTING PROCEDURES

New Jersey Public School Contract Law Title 18A:18A-15.1

Payment from bequest, legacy or gift; conditions. Goods or services, the payment for which utilizes only funds received by a board of education from a bequest, legacy or gift, shall be subject to the provisions of N.J.S.A. 18:18A-1 et seq., except that if such bequest, legacy or gift contains written instructions as to the specifications, manufacturer or vendor, or source of supply of the goods or services to be provided or performed, such instructions shall be honored.

We are very fortunate to have organizations, corporations and individuals who have generously provided additional programs, equipment and services to the children of the Parsippany-Troy Hills School District and are continuing to do so. In accordance with state law and upon advice of our district auditing firm it is imperative that we adhere to the following procedures:

1. Playground Equipment

The organization or individuals providing the equipment will “gift” the equipment to the Board of Education after consultation with the Building Principal and approval of the Business Administrator. All playground equipment must meet the compliance standards of N.J.A.C. 5:23-11. Therefore, a copy of the plans and applicable certifications must be forwarded to the Business Administrator prior to the acceptance of the “gift” and purchase of the equipment. Copies of the equipment certification must be retained by the Building Principal for State Evaluation/Monitoring.

2. Cultural Arts

Funds for all cultural arts programs are to be “gifted” to the Board of Education.

- a. Specific instructions regarding the use of the funds inclusive of the vendor and location at which the Cultural Arts event is to be presented must be included on the district “gift” form
- b. The building principal will then make the appropriate arrangements with the vendors. It will be the building principal’s additional responsibility to secure the appropriate insurance certificates from the vendors when required.
- c. The performers/vendors will be paid through the district’s purchase order system in a timely manner and in compliance with New Jersey state law. It will be the responsibility of the performer/vendor to supply the business office with all necessary documentation to secure payment.
- d. Cultural Arts “gifting” forms should be completed and sent to the attention of Lisa Galioto, Assistant to the Business Administrator, as soon as possible so appropriate arrangements can be made.
- e. The business office will send notification to the vendors outlining the district payment procedures and requirements. (Appendix K)

3. All Other “Gifts” – must be reviewed by the Superintendent and Business Office before approval of the gift(s) can be given.

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- a. Specific written instructions should accompany the “gift” form identifying the purpose of the gift in as specific terms as possible and as outlined in the statutory citation N.J.S.A. 18A-18A-15.1 above.
 - b. All gifting forms should be submitted to the Business Office for review after they have been signed by the Principal or Supervisor requesting approval to accept the gifts. They will then be approved by the Business Administrator and submitted to the Superintendent for approval.
 - c. Computer/electronic equipment will be reviewed by the computer technologist or network manager for compatibility with district systems and equipment.
 - d. All “gifts” will be approved by the Board of Education and recorded in the Board Minutes of said Board.
4. Unusual “gifts” should first be discussed with the Superintendent of Schools prior to proceeding with any of the procedures identified above.
5. At year-end, any unexpended Cultural Arts funds that were received from a PTA will be returned to the “gifting” PTA for their use by June 30th of said year.

GIFTING **❧ APPENDIX ❧**

- L. Gift to District Board of Education Approval Form