ELMSFORD

UNION FREE SCHOOL DISTRICT

Purchasing Manual

Elmsford UFSD Business Office

98 S. Goodwin Avenue

Elmsford, NY 10523

(914) 592-2352

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Adopted:

Contact Information

Purchasing Agent/Assistant Superintendent for Finance & Operations:

- Linda Carlin
- x2276
- lcarlin@eufsd.org

Office Assistant/Financial:

- Tashina Smaw (Accounts Payable)
- x4334
- tsmaw@eufsd.org

District Treasurer:

- Heidi Hohlfeld
- x4004
- hhohlfeld@eufsd.org

WinCap Tech Support:

- Anthony Florio
- x8550
- aflorio@eufsd.org

General Purchasing

The purchasing of goods and services is a daily occurrence in the Elmsford UFSD and requires many steps to ensure that we not only follow our legal obligations, but that we also connect our purchasing to the mission and vision of the District. The purpose of this manual is to provide an up-to-date guidance document on how to manage budgetary accounts and how to properly submit purchase order (PO) requisition requests – thus expediting the approval process.

The Board of Education views purchasing as serving the educational program by providing necessary supplies, equipment and related services. Purchasing is centralized in the Business Office under the general supervision of the Purchasing Agent (Assistant Superintendent for Finance & Operations) who is annually appointed by the Board of Education. It is the goal of the Board to purchase competitively, without prejudice or favoritism, and to seek the maximum educational value for every dollar expended.

Where opportunities present themselves, and to comply with New York State Law, the District will make every effort to purchase materials and/or enter into contracts with correctional institutions and severely disabled persons through charitable or non-profit making agencies, as provided by law.

In accordance with law, the District gives preference in the purchase of instructional materials to vendors who agree to provide materials in alternative formats. The term "alternative format" means any medium or format for the presentation of instructional materials, other than a traditional print textbook needed as an accommodation for a disabled student enrolled in the District (or program of a BOCES).

The Board is also aware of the need to reduce exposure of students and staff to potentially harmful chemicals and substances used in cleaning and maintenance. In accordance with law, regulation and guidelines set forth by the Office of General Services (OGS), the District will purchase and utilize environmentally sensitive cleaning and maintenance products in its facilities whenever feasible and will only continue to purchase non-green products when necessary to ensure efficacy.

To ensure that the District benefits from advantageous purchasing opportunities, the Board authorizes the Purchasing Agent to represent the District in applying for federal programs designed to discount prices for goods and services. The Business Office will maintain appropriate documentation of the application and purchase through any federal program.

Budget Status & Coding

All building principals and department heads are responsible for accessing budget status reports from WinCap to assist in managing their budgets. This can be done by selecting "REPORTS/BUDGET/BUDGET STATUS REPORTS" in WinCap.

Use of Proper Budget Codes

    A. It is important to use proper budget codes for the following reasons:

        a. The State accounting structure requires compliance. Auditors verify proper use.

        b. Accounting of expenditures in proper categories provides greater accuracy in budget forecasts.

        c. Some purchases are state-aided and must be accounted for in specified codes in order to receive maximum state reimbursement.

If insufficient funds are available in the correct code, a request for transfer of funds into the correct code needs to be electronically attached to the requisition (aka P.O. Request) for approval up to $10,000. Transfers over $10,000 must be approved by the Superintendent and the Board of Education. A Budget Transfer Request form for amounts over $10,000 is found in **Appendix E**. It is important to note that money may be transferred out of equipment codes, but never into or between equipment codes.

Requisitions that are not properly coded will be referred back to the administrator to allow for modification and re-submittal.

    1. Example of budget code:

        a. The budget code is made up of five components. Here is a high school sample:

FUND	FUNCTION	OBJECT	LOCATION	PROGRAM
A	2110	501	10	1200
GENERAL	INSTRUCTION	SUPPLIES	HIGH SCHOOL	ART

- **Fund:** Where the money is coming from (general, federal funding, school lunch, capital funds, etc.).
- **Function:** What area of the budget the code will service (e.g., regular education, transportation).
- **Object:** Within the function, what the money will be used to cover (salaries, contractual items, BOCES expenses, supplies, equipment, etc.).
- **Location:** Where the budget item will be used (District Office, High School, Transportation, etc.).
- **Program:** What specific program within a building is impacted (Music, Software, etc.)

See **Appendix A** for more information.

Choosing the Right Code

Most of the codes that you will use will vary only in Object and Program. Object Codes are a great way of determining where to start when selecting a budget code for purchasing. The table below identifies some common items purchased and what object code they would fall under.

Item	Description	Object Code
Equipment	Items that are generally >$500 and have a life span of >3 years. Examples: m*usical instrument, laser cutter, kiln, soccer goal, etc. (See appendix.)*	200
Contractual Services	These 400 codes are used to pay for services that are received. Please see individual details. <u>Examples</u>*:* - *Equipment Repair - 430* - *Dues - 434* - *Conference registrations & related expenses - 443* - *Consultants - 446*	400-449
Contractual Services - Materials	These 450+ codes are used to pay for items that are received.	450-489
General Supplies	This code is used for purchasing of any items that are <$500 and/or have a useful life <3 years. <u>Examples:</u> *paper, pens, bulletin board materials, sports items, science lab materials, etc.*	501

Once you have chosen the correct object code, then you will look for a program code (last 4 digits) that specify where the money should come from (i.e., is this an Art or PE supply?). More information on selecting the correct code can be found in **Appendix A** and the **Appendix C (FAQ)** of this manual.

Budget Transfers

Despite your best budgeting predictions, unexpected expenses may arise requiring you to transfer money from one code to another. For example, you may want to send additional staff members to a conference, but lack sufficient funds in your "Conference & Workshop" code. In this instance, you may request a transfer of funds from one of your other codes (e.g., "General Supplies") to your conference code directly attached to the requisition.

Budget transfer requests (up to $10,000) can be approved with the requisition and forwarded to the administrator and then to the Purchasing Agent in the Business Office. Once approved, the budget transfer is processed and the attached requisition becomes a Purchase Order. Detailed directions for using WinCap in the purchasing process are on the District Google Drive.

Written Quotes, Estimates or Contract/Bid #s

For purchases not requiring a bid or Request for Proposal as defined in **Appendix D**, (under $5,000) written quotes are required to ensure the District attains the best value. Please refer to the Purchasing Thresholds charts in Appendix D for information on the number of written quotes required. Written quotations should, at minimum, include a full description of the service or item requested and the expiration date of that quote (if one exists). Suggested other information can include:

For Supplies, Materials & Equipment:

1. Manufacturer
2. Model Number
3. Color/Style
4. Part Number
5. Warranty
6. Any other pertinent information

For Services:

1. A complete description of item or service
2. Model number
3. Part number
4. Color
5. Warranties
6. Insurance requirements
7. Date(s) of the service
8. Any other pertinent information

Guidelines to Requests for Proposals (RFPs)

Specifications for the requested items or services requiring a Request for Proposal (RFP), as defined in **Appendix D**, should be forwarded to the Purchasing Agent. The Purchasing Agent will prepare a comprehensive written Request for Proposals. The Business Office will advertise, moderate questions, receive responses and finalize purchasing decisions. The RFP will specify that any response include the structure of the relationship between the District and the provider, including, if applicable, the terms of the retainer, the hourly fees and other associated costs.

In reviewing the RFPs, the District will consider, at a minimum, the following factors:

1. The suitability of the individual/firm for the District's needs.
2. The special knowledge or expertise of the individual/firm.
3. The credentials and applicable certifications of the individual/firm.
4. The quality of the service provided by the individual/firm.
5. The overall cost.
6. The staffing available from the firm or the time available from the individual.

The District will periodically issue professional service RFPs and may conduct interviews as part of the RFP process. The written proposal submitted by applicants shall be maintained for at least six years.

Procedures for Sealed Competitive Bids

General Municipal Law requires that purchase contracts for services, materials, equipment and supplies involving an estimated annual expenditure exceeding $20,000 and public work contracts involving an expenditure of more than $35,000 annually, will be awarded only after responsible bids have been received in response to a public advertisement soliciting formal bids and are approved by the Board of Education. Similar procurements to be made in a fiscal year will be grouped together for the purpose of determining whether an item must be bid. (See **Appendix D**.)

Any legal issues regarding the applicability of competitive bidding requirements will be presented to the school attorney for review.

A. Method of Determining Whether Procurement is Subject to Competitive Bidding
   1. The District will first determine if the proposed procurement is a purchase contract or a contract for public work.
   2. If the procurement is either a purchase contract or a contract for public work, the District will then determine whether the amount of the procurement is above the applicable monetary threshold as set forth above.
   3. The District will also determine whether any exceptions to the competitive bidding requirements (as set forth below) exist.
   4. Any competitive bidding advertisements should be originated from the Business Office, as specific statement language is required by General Municipal Law §103-g, and clear instructions regarding responses must be provided to interested parties, including certification regarding investment in the Iranian energy sector pursuant to General Municipal Law §103(1).

B. Contract Combining Professional Services and Purchase

1. If a contract combines the provision of professional services and a purchase, the District, in determining the appropriate monetary threshold criteria to apply to the contract, will determine whether the professional service or the purchase is the predominant part of the transaction.

C. Opening and Recording Bids; Awarding Contracts

1. The Purchasing Agent, or designee, will be authorized to open and record bids. Contracts will be awarded to the lowest responsible bidder or a purchase contract bid of best value (as recommended by the Purchasing Agent), who has furnished the required security after responding to an advertisement for sealed bids.

D. Documentation of Competitive Bids

1. The District will maintain proper written documentation, which will set forth the method in which it determined whether the procurement is a purchase or a public work contract.
2. The District will provide justification and documentation of any contract awarded to an offeror other than the lowest responsible dollar offeror, setting forth the reasons why such award is in the best interests of the District and otherwise furthers the purposes of Section §104-b of General Municipal Law.

Where permitted by law, purchases will be made through available cooperative BOCES bids, or by "piggybacking" onto contracts of the New York State Office of General Services (OGS), departments or agencies of New York State, New York State county, or any state, county, political subdivision, or district therein, whenever such purchases are in the best interests of the District or will result in cost savings to the District. In addition, the District will make purchases from correctional institutions and severely disabled persons through charitable or non-profit-making agencies, as provided by law.

Exceptions to Competitive Bidding

Exceptions to competitive bidding, Requests for Proposal (RFPs) and General Municipal Law Section 103 are as follows:

1. Emergencies: Scenarios where the procurement of goods or services arise out of an accident or unforeseen event whereby District buildings, property, or the life, health or safety of students, faculty or the general public are threatened or involved.
2. Preferred Sources: These include CORCRAFT, Industries for the Blind of New York State, New York State Industries for the Disabled, Office of Mental Health and the US Department of Veterans Affairs.
3. Sole Source: Purchases for which there is no possibility of competition. Documentation should be provided that at least two vendors were contacted and were unable to meet

the specifications. A vendor acting as a Sole Source should provide statement of such in writing to be attached to any requisition for goods or services.
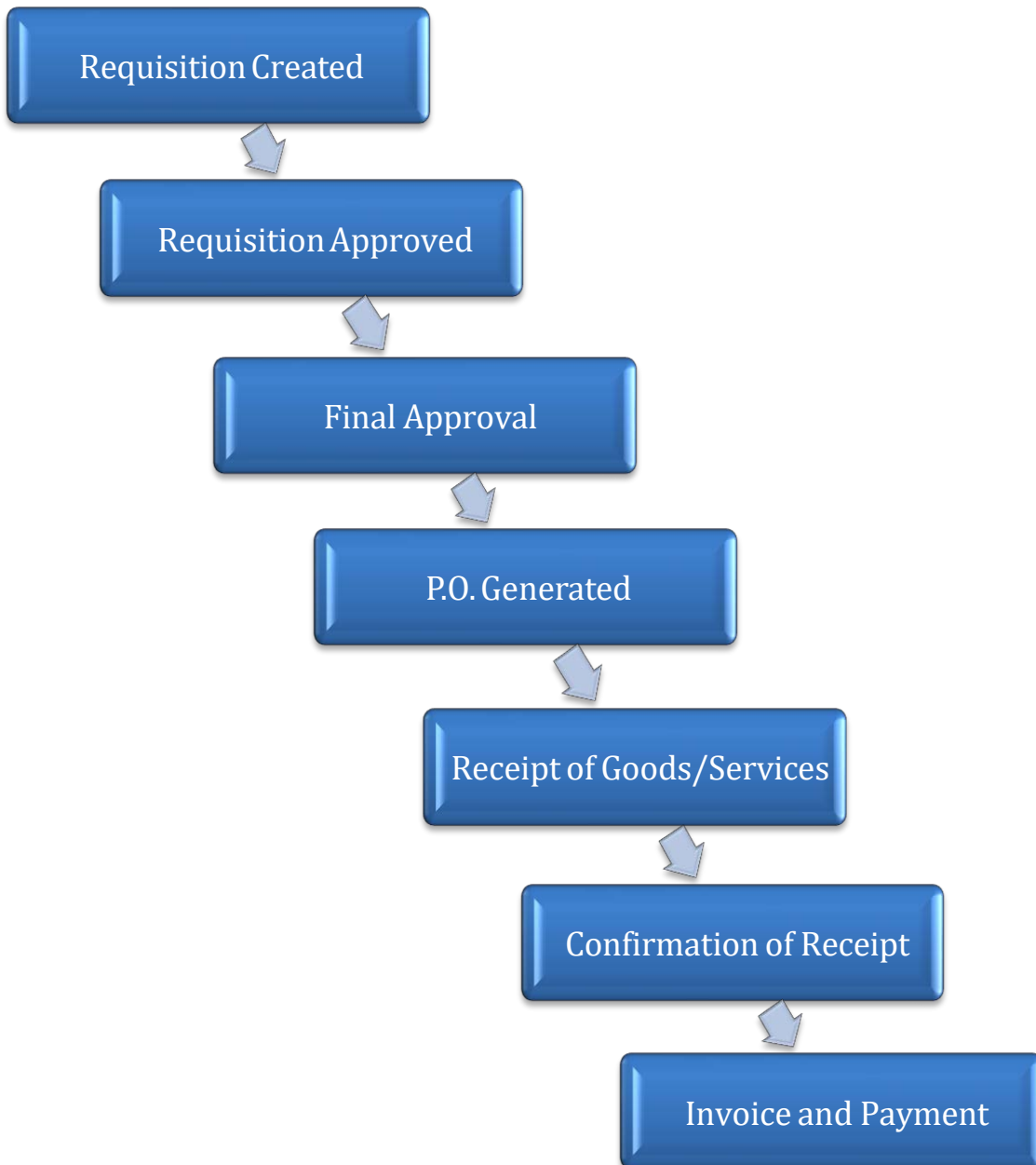
4. <u>Purchases from Government Contracts:</u> These include New York State Office of General Services Contracts, County Contracts, Contracts from the Federal Government, and other Municipalities, States and Purchasing Cooperatives.

5. <u>Professional Services:</u> Services that are highly specialized and/or necessitate confidentiality may qualify for the professional services exception. Examples are attorney services, physicians, architectural services, occupational therapists, physical therapists and insurance agencies.

6. <u>Utilities:</u> Gas, Electric, Water/Sewage, Telecommunications

<u>The Contract/Bid numbers or 'Sole Source' should be referenced on all purchase orders using the **PO Text tab**</u>. Separate POs should be done for each contract. For example, WB Mason has a fine paper bid and an office supply bid; the paper and office supply would be entered on two different requisitions.

> Current Bid and Contract info can be found on the BOCES website:
> https://www.swboces.org/groups/49388/business_office/purchasing
> Click on the relevant link.

Purchasing Process

The purchasing of goods or services requires a purchase order or prior approval before a financial commitment is made. Purchasing of products or services will typically follow the process described below. Look for these headings as you navigate through the manual. They will help to guide you through some of the more complex areas of purchasing.

Requisition Created

Requisition Approved

Final Approval

P.O. Generated

Receipt of Goods/Services

Confirmation of Receipt

Invoice and Payment

Purchasing Procedures

A Purchase Order (PO) or prior approval is always required for routine purchases of goods and services. POs are generated at the Business Office after the successful completion of a requisition (a.k.a. purchase order request). It is the responsibility of the requisitioner (e.g., administrator, administrative assistant) to obtain all necessary documentation as outlined in this manual. It is also the responsibility of the requisitioner to enter the requisition electronically into WinCap with all supporting documents attached and to submit for approval.

Below is a sample of the requisition screen in WinCap with Staples entered in as the vendor. In this screen you would provide an overall description of the items purchased or the reason for the purchase. Under the Requisition Items tab, you would give an individual description of the item(s) purchased, account code, quantity and unit price. Note that in this example, three items are purchased using three different supply codes (ELA, Math, Music - *distinguished by last 4 digits of each code*). For each item, all you need to do is select the specific code you want, and that amount will be automatically encumbered.

Finally, you want to make sure that you are attaching all the required documentation to justify your purchase request (e.g., quotes, scanned shopping carts, conference approval forms, etc.). Items for reimbursement should never be shipped to personal addresses.

While each attachment is reviewed during the approval process, it is still important to include a description of the overall purchase as well as the individual items in the spaces below. **Simply writing "see attached" as the description will not be sufficient information for approval**.
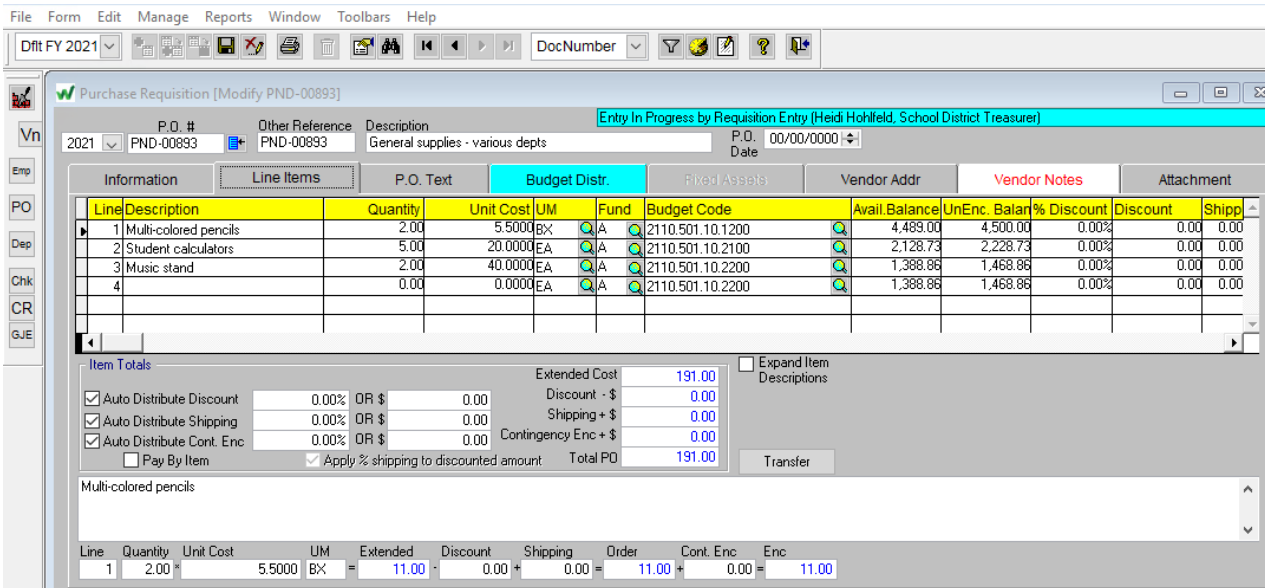
Once the requisition is generated and all the proper supporting materials have been attached to the WinCap form (see last tab), the requisition needs to be approved at the local (building) level. Typically, the requisition is generated by an administrative assistant and then follows the approval pathway to a principal or other administrator.

It is important that the first-level approvers look closely at the requisition to make sure that:

- The correct vendor is listed.
- There is an adequate description provided (i.e., "see attached" is not acceptable on a requisition).
- All necessary documentation has been attached (including estimates or quotes if required (see **Appendix D**).
- The requisition is coded to the proper accounts with sufficient funds. If funds are insufficient, you will not be able to approve and will need to generate a budget transfer before submitting the requisition.

To Attach a Budget Transfer (If needed <u>and</u> under $10,000)

If the budget code does not have sufficient funds, the negative amount will appear in red on your requisition under 'Avail. Balance' and you will not be able to approve it. Click on the 'Transfer' box in your requisition on either Information or Line Items tab. Another form will appear with the underfunded budget code and 'short' amount on the screen.

Write a detailed 'comment' on why the funds are needed here. On the line under the insufficient fund and budget code type in the budget code, the funds should be transferred <u>from</u> and type the amount as a negative, e.g. "-100.00". Click the 'Approve' box and save the document. When you approve your original requisition, the transfer box will appear in yellow.
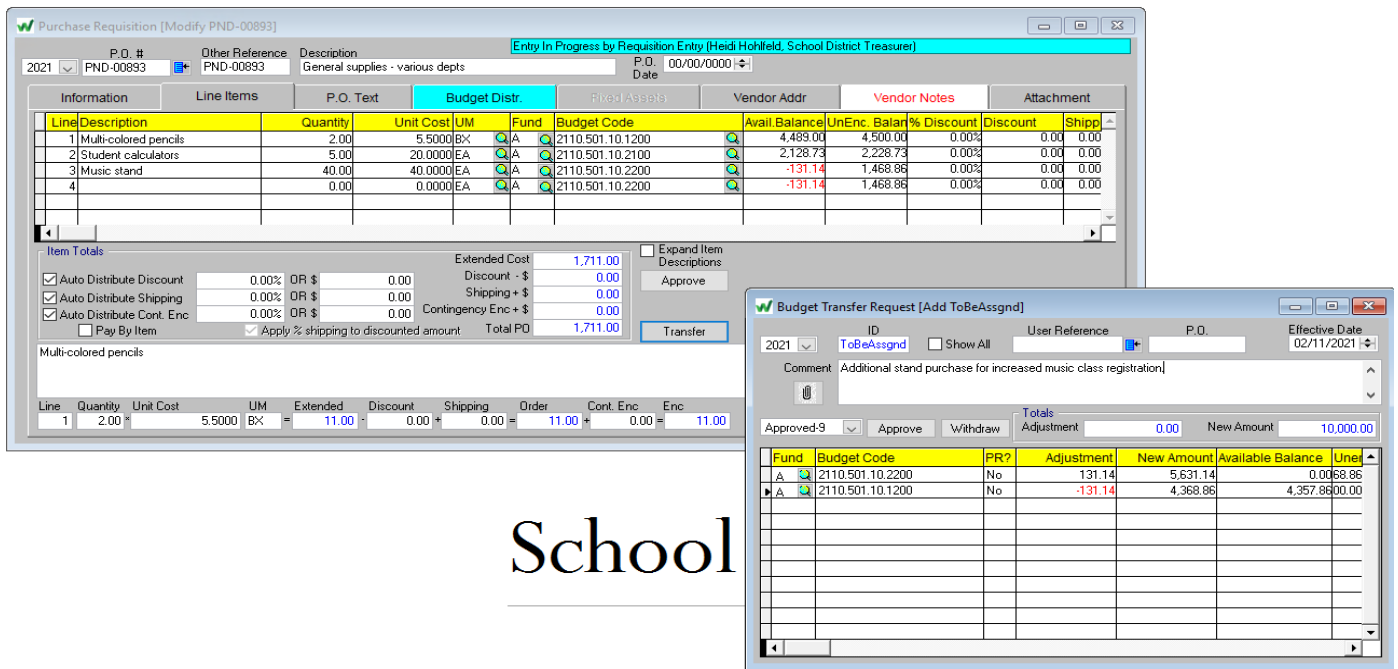
Final Approval

After the requisition is approved on the local/school level, it then proceeds to the Purchasing Agent for final approval. The Purchasing Agent will again review the requisition for the proper supporting materials and account codes to authorize the issuance of a Purchase Order. Additionally, the requisition will be reviewed to ensure that our bidding process complies with municipal law and that the best values were sought.

P.O. Generated

A purchase order (PO) must be in place for the purchase of all goods and services prior to contracting, ordering or registering unless specifically noted below.

A PO **must** be used for the purchase of goods and services including but not limited to:

- All supplies, materials, textbooks and equipment.
- Repairs for existing equipment and all service contracts.
- Conferences and workshops including travel and lodging.
- Registration fees and/or deposits for such conferences and workshops.

Receipt of Goods/Services

Confirmation of Receipt

Invoice and Payment

When items or services are received:

A. Verify all items have been received, contacting the end user (i.e., teacher) if necessary.

    1. Compare packing slip with the vendor name appearing on the PO.
    2. Compare description of items received with those which appear on the PO.
    3. Verify quantity received with quantity on the PO.
    4. If order is not completed in two weeks, please follow-up with the vendor to check order status.

> **NOTE**: It is the requisitioner's responsibility to verify the satisfactory completion of all orders. If an order is not completed to your satisfaction (damaged, missing, etc.), please contact the vendor immediately.

B. If all items have not been received, contact the vendor or note the reasons for any discrepancy.

C. As items are received, forward packing slip(s) and the signed "Receiving Copy"(ies) of the PO to the Business Office. Any invoices or shipping reports received from the vendor should also be forwarded to the Business Office. Payments may be processed prior to any back orders being received.

> **NOTE**: Payments that exceed the original PO will not be paid without prior approval of the Purchasing Agent. Approved Purchase Orders may be modified to agree to any corrected costs and will go back through the approval process prior to payment. Obtain the correct pricing and include any shipping costs. The modified PO should be fully approved prior to vendor authorization for changes.

Other Purchasing Information

Blanket/Open PO:

A. A blanket PO is used when:

1. Recurring monthly payments are anticipated (i.e. utility bills, repair parts, lease contracts) or

2. Periodic or multiple purchases are anticipated from one vendor for items or services that occur with such urgency that individual purchases orders for each purchase are not practical (i.e. repair parts). These blanket POs should be opened only if <u>operationally necessary</u> to carry out the business of the District. Open POs of this nature should be reviewed frequently to ensure the encumbered balance represents a close approximation of the actual amount expected to be spent and should be closed when no longer needed.

B. A blanket PO must include a complete description of the type of service(s) or item(s) ordered. The PO must also reference any pertinent bid or group contract information that demonstrates the expenditure complies with NYS bidding laws.

C. Purchases on blanket POs should be made by specifically authorized personnel, arranged in advance with the vendor and must otherwise comply with the principles of the purchasing process.

> **NOTE**: Purchases made by staff members, not properly authorized by the Purchasing Agent prior to the purchase or commitment of funds, will only be reimbursed at the discretion of the Internal Claims Auditor.

Travel & Conference Procedures

Travel status is defined when an employee is on assignment at a work location outside of the District. This determines that they are eligible for reimbursement of travel expenses, such as meals and lodging. Travel should be by the most economical method. Mileage will be reimbursed at the IRS rate. Please see the section on Additional Reimbursement - Personal Vehicle below.

Professional Development (aka: My Learning Plan)

Registration for conferences will be the responsibility of the staff member attending. <u>Before</u> registering for any conference, you need to make sure that you have been approved for travel and registration expenses. Following the procedures established by the Professional Development Office, log onto your Professional Growth Account and enter in ALL the required information (date, time, location, provider, etc.). For budgetary reasons, it is important to provide reasonable estimates of any potential costs associated with the event for approval.

In this section, be sure to include the full cost of the registration, and any estimated travel costs (to the best of your ability). This approved information will be required when you submit your request(s) for reimbursement.

Additionally, you will need to identify how this conference will be paid for. <u>A requisition will be required for costs paid by the District.</u> If you are unsure, call the Business Office for assistance.

NOTE: Important BOCES Information- If you are attending a conference/workshop at BOCES, the District may be billed for your attendance. To avoid the potential of paying BOCES twice, please check with the organizer of the conference/workshop to see if they require a separate payment or if the conference/workshop will appear on the District's BOCES bill.

Registration

- District Pays Upfront:

  1. When the request for the conference registration is submitted, choose District pays upfront
  2. Purchase Order- Please be sure to attach a copy of the brochure for the conference that clearly indicates the registration cost. If there is an early-bird pricing special, make sure to leave enough processing time for the Business Office to complete this transaction.

- Staff Member Pays Upfront:

  1. If the staff member needs to pay upfront, select the correct designation in the Professional Growth set-up screen. When submitting a request for reimbursement, provide the necessary documentation to justify the expense (e.g., conference receipt, registration confirmation, or other proof of attendance). Registration costs will only be reimbursed with approval from a supervisor and will be paid after the staff member provides proof of attendance.

Hotel *(Should be booked at least <u>30 days prior to travel.</u>)*

- Upon request, the Business Office can also provide you with a letter that confirms our sales tax exemption status. At the completion of your stay, it is **important that you obtain a copy of the hotel guest folio** (i.e., master bill) that has all of your hotel transaction information. This documentation will be necessary to complete the reimbursement or payment process.

- The District will cover hotel costs up to the rate published for the conference room block.

Travel (*Should be booked at least <u>30 days prior to travel.</u>*)

- If using transportation, be sure to keep any of your transaction receipts, as these will need to be attached to your final request for reimbursement.

Additional Travel Reimbursements

Personal Vehicle

- If travel requires you to use your personal vehicle, you may submit a request for mileage reimbursement at the current IRS rate: https://www.irs.gov/tax- professionals/standard-mileage-rates. Please submit a detailed account of your round-trip mileage, including starting and destination addresses. A sample of the documentation is below:

Travel Purpose	Starting Location	Ending Location	Round-Trip Mileage	Details provided from Google Maps (can be attached as separate document)
Workshop on PBIS	AHHS	SW BOCES	6.6 miles	
Equity Training Workshop	Grady	PNW BOCES		

Total Miles x IRS Mileage Rate = Total Reimbursement Amount

- Note that all mileage should be calculated from your place of business (school building) to your destination and back if you are required to report for work. You may use you home address when calculating mileage only on days that you are not required to report to work (e.g., weekends, holidays or full-day conference). Tolls and parking should be included in this calculation with proper documentation (e.g., EZ-Pass statement and/or receipts).

Ground Transportation

- Additional ground travel, such as taxi cabs will be reimbursed by the District if this travel is essential (i.e., travel to hotel from airport). If you will be using ground travel (i.e., taxi, Lyft, subway, etc.), please keep all receipts. These documents will need to be submitted with your final request for reimbursement.

Meal Reimbursements

Dining/Incidentals

- For **overnight travel**, if food is not provided during your conference, you will be compensated at the Board approved per diem rates: Breakfast, up to $15; Lunch, up to $25; Dinner up to $40 (including tax & tip). These are the daily rates that should be claimed for per diem payment. Receipts are required for payment.
- For travel that occurs **during the work-day** (not overnight travel), the following guidelines for reimbursement of meals will be used:

- o Breakfast: Reimbursement will be allowed if the travel began more than an hour prior to the normal start of the employee's workday.
- o Lunch: Reimbursement will be allowed if the travel began prior to noon and continued beyond 2:00pm.
- o Dinner: Reimbursement will be allowed if the travel continued more than an hour beyond the normal end of the employee's workday.

- Meals that are provided as part of a conference or workshop will be deducted from any per diem reimbursements that a staff member is otherwise entitled to. The separate amounts for breakfast, lunch and dinner listed in the GSA Meals and Incidentals chart above are provided should you need to deduct any of those meals from your trip voucher. For example, if your trip includes meals that are already paid for by the School District (such as through a registration fee for a conference), you will need to deduct those meals from your request for reimbursement.

Working Meeting Meal Allowance

According to NYS Guidelines, meals and other refreshments for district employees may not be reimbursed or paid by the District unless the employee is traveling outside his/her regular work area on official business. However, there are some exceptions to this rule.

Approvals for expenditures for working meeting meal allowances should be attained in advance of the meeting date from the Purchasing Agent. The following information should be provided to the Business Office in conjunction with requests for working meeting meal expenditure:

- Meeting date and time
- Purpose of the meeting
- Reason that the meeting could not be held during a non-meal time of day
- List of participants

In some instances, meeting participants representing the District are faced with business of an immediate nature (i.e., pressing topic(s) that must be addressed during meal times due to staff schedules and/or other scheduling conflicts that prevent the meetings from being held during non-meal times). In this case, we ask that you still provide all of the information above in writing to the Business Office when submitting your receiving Purchase Order for payment.

Consultants or Program Participation

All services provided by Consultants must be approved by the Board of Education prior to the commencement of work.

The consultant worksheet (**Appendix E**) must be completed and sent to the Superintendent for signature. The Superintendent's office will forward the signed worksheet to the Business Office for placement on the next Board meeting agenda. After approval, the Business Office will send out a contract, and a Purchase Order for the services should be opened by the requestor.

APPENDIX A - Coding Chart

FUND	FUNCTION	OBJECT	LOCATION	PROGRAM
A	2110	500	25	2000
GENERAL	INSTRUCTION	SUPPLIES	HIGH SCHOOL	ART

Uniform Accounts   **District Specific**

Key **Function** Codes for Budget Users:

Function Code	Summary
1620	Operation of Plant
1621	Maintenance of Plant
2010	Curriculum Development & Supervision
2020	Supervision – Regular School
2070	Inservice Training & Instruction
2110	General Instruction
2250	Programs for Students with Disabilities
2610	School Library & Audio/Visual
2805	Attendance
2810	Guidance
2815	Health Services
2825	Social Work Services
2830	Pupil Personnel Services
2831	English Language Learners
2850	Extra-Curricular Activities
2855	Interscholastic Athletics
5510	District Transportation

Key **Object** Codes for Budget Users:

Object Code	Summary	Object Code	Summary
200	Equipment	438	Assemblies
220	Equipment – State Aid reimb	441	Postage
400	General Contractual	443	Conferences
430	Equipment Repair	447	Printing
433	Subscriptions	449	Contractual-Program
434	Dues	491	BOCES services
437	Testing	501	General Supplies - Instructional

Key **Location** Codes for Budget Users:

10 – Alexander Hamilton	20 – Alice E. Grady	30 – Carl L. Dixson

Key **Program** Codes for Budget Users:

Program Code	Summary	Program Code	Summary
0000	General Instruction	2200	Music
1200	Art	2300	Science
1500	English	2500	Social Studies
1600	Foreign Language	3300	Reading
1700	Health Ed	3500	Library
1800	Phys. Ed/Athletics	3600	CSE
1850	Drama	3610	SWD
1855	Yearbook	6000	Maintenance/Operations
2100	Math	8000	Private & Parochial

APPENDIX B - Applying Equipment Codes

Does the requisition of **similarly grouped items** (chairs, desks, computers) have a **combined or individual value** of ≥$500?

Yes

No

Is the useful life ≥3 years?

Yes

No

Does this item or similarly grouped items have a total dollar value ≥$2,500?

Yes

No

This is **not equipment** and should be purchased as a supply.

Should be purchased using .200 object code if equipment

This equipment should be added to the District Inventory (given an asset tag) and **Depreciation Schedule**.

This equipment (.200 or .220 object code) should be added to the District Inventory and given an asset tag

Is this item in a listed category (laptop, AV equipment, musical instrument, digital camera, specialty tool)?

Yes

No

Should be purchased using .200 object code (or .220 object code for state-aided computer hardware).

This is **not equipment** and should be purchased as a supply.

APPENDIX C - Frequently Asked Questions

Q: When do I need a Purchase Order?

    A: All expenses **must** be authorized by the Purchasing Agent for the District. A purchase order should be issued prior to the commitment of District funds.

Q: Can I transfer money into my equipment code?

    A: There is flexibility in the Commissioner's Regulations to move funds out of equipment codes, but not into or between these codes.

Q: Do I need prior approval to make a small, school-related purchase with cash or my own money? Can I be personally reimbursed?

    A: All school-related purchases require prior approval. To the extent possible, purchases should be planned for and requested via the proper channels as outlined in this manual. Necessary out-of-pocket   expenses are reimbursable pending prior approval from the Purchasing Agent for the District. Taxes paid will not be reimbursed. Purchases should only be shipped to District buildings not residences.

Q: Do I have to spend all the money in my account codes? Does it roll into next year if it is unspent?

    A: No, you do not need to completely exhaust your budget allocations unless there is a specific need to spend all the funds. Remaining balances do not roll into the next fiscal year; however, there is no penalty or loss of future allocations as a direct result of not spending current year allocations.

Q: How long should it take for my order to be processed?

    A: Typically, a purchase order should be processed within one week or less.

Q: Can I just write "see attached" in the description box of my requisition if I am attaching a scanned document?

    A: No. While every attachment is reviewed during the purchasing process, the descriptions that are entered in WinCap provide detail and transparency to all users in the process for budgeting and historical data. Orders with extensive detail that warrant reference to an attachment should still include in the description a useful indication of **what** is being ordered.

Q: Can I use multiple codes on a single PO Request (e.g., supplies for ELA, Math, and Music coded to their individual supply accounts)?

A: Yes. On the "Requisition Items" tab (bottom of your WinCap requisition), you can enter a different account code for each individual item. By providing a different code for each item (or group of items), you can effectively split-up the PO request to make sure that each item is being paid from the correct account.

Q: Can I search and reprint or copy previous POs?

A: If you want an original signed PO reprinted, you will need to contact the business office with the PO number and vendor. If you are just looking to get a copy of the information on your original requisition, you can go to the print option and 'find' the PO to print a receiving copy. The button next to the add (Add Similar) will 'copy' the PO into the current year. A right click on the Add Similar will copy it into the next year.

Q: What is the process for returning an item?

A: Returns can be taken care of right at the building level. Please contact the vendor directly to arrange for refunds or exchanges. Please feel free to contact the business office if you are having any difficulty with a vendor and contact Accounts Payable if the items were returned after the receiving PO was signed off.

Q: Can I sign a contract with a vendor or does that have to be signed by the Superintendent?

A: Only the Board of Education, Superintendent, or Purchasing Agent can enter into a contract on behalf of the school district. All contracts must be reviewed by the business office to ensure that they comply with State and Local guidelines.

APPENDIX D - Purchasing Thresholds

Purchasing Thresholds for Purchasing Supplies, Materials and Equipment

Amount of Purchase	Procedure/Requirement	Responsibility
<$2,000	Best Value Practice	Responsibility of the requisitioner. If available, state contract or BOCES bids should be used. At the discretion of the Purchasing Dept.
$2,000 - $2,999	Two estimates or other documented sources.	Obtained by the requisitioner. Pricing information is to be indicated on the purchase requisition and supporting quotation information attached to the requisition.
$3,000 - $4,999	**Three** written quotes to include date, vendor and cost/price.	Obtained by the requisitioner. Pricing information is to be indicated on the purchase requisition and supporting quotation information attached to the requisition.
$5,000 - $19,999	Three formal written proposals.	Obtained by the requisitioner. Pricing information is to be indicated on the purchase requisition and supporting information attached to the requisition.
>$20,000	Formal bidding required (see below). Public advertised bids in accordance with General Municipal Law.	Obtained by the Purchasing Agent.

Purchasing Thresholds for Contracts for Public Works

Amount of Purchase	Procedure/Requirement	Responsibility
<$2,000	Best Value Practice	Responsibility of the requisitioner. At the discretion of the Purchasing Department.
$2,000 - $4,999	**Two** estimates or other documented sources.	Obtained by the requisitioner. The requisitioner must substantiate the need and choice of contractor. Written scope of work, specifications and pricing comparisons must accompany requisitions.
$5,000 - $19,999	**Three** written quotes, including date, name of contractor and scope of work.	Obtained by the requisitioner. Requisitioner and Purchasing Agent to review the choice of contractor. Written scope of work, specifications and pricing must accompany requisitions.
$20,000 - $34,999	Formal written Request for Proposal (RFP) (see above).	Obtained by the Purchasing Agent. Requisitioner and Purchasing Agent to review the choice of contractor. Written scope of work and specifications must accompany requests.
≥$35,000	Formal bidding required (see above). Publicly advertised bids in accordance with General Municipal Law.	Obtained by the Purchasing Agent. Specifications provided by the requisitioner.

Note: General Contract Guidance

Only the Board of Education, Superintendent, or Purchasing Agent can enter into a

contract on behalf of the school district. All contracts must be reviewed by the business

office to ensure that they comply with all State and Local guidelines.

ELMSFORD UNION FREE SCHOOL DISTRICT
TRANSFER OF APPROPRIATIONS

DATE OF COMPUTER INPUT

(business office use only)

TRANSFER FROM:

TRANSFER TO: BUDGET CODE

BUDGET CODE	DESCRIPTION	AMOUNT		CODE	DESCRIPTION	AMOUNT	EXPLANATION
		$ -				$ -	

NOTE: HAVE FORM SIGNED AND RETURN ORIGINAL TO THE BUSINESS OFFICE.

FORM COMPLETED BY: _____

DATE

BOARD APPROVAL REQUIRED: ___x_____

YES   NO

APPROVED BY: _____

BUILDING PRINCIPAL   DATE

BOARD MEETING DATE: _____

_____

ASS'T SUPERINTENDENT   DATE
FOR FINANCE

SIGNATURE   DATE

_____

SUPERINTENDENT   DATE

Mileage Log: You may print and use this table to record monthly mileage or provide your records in an Excel spreadsheet. Please remember to submit your mileage on a <u>no longer than</u> quarterly basis (Sep., Dec., March, June) and be mindful that the *IRS mileage rates change each January.

Date	To	From	Purpose	Miles
			TOTAL:	

Claimant Signature: _____

Printed Name: _____

*Mileage Rate: $_____/mile

Total Reimbursement: $_____

WORKSHEET FOR HIRING OF INDEPENDENT CONTRACTOR/CONSULTANT

Listed below is the pertinent information relating to the hiring of an independent contractor/ consultant. This form provides the information necessary to prepare a contract and to place a resolution on the next agenda for Board of Education approval.

Contractor's/Consultant's Official Business Name: _____

Address:

_____

Work to be performed: _____

Under the direction of: _____

Is the person providing educational instruction to children?   Yes _____   No_____

Is the person performing a substantial portion of the duties of a full-time school administrator?

Yes _____   No_____

Compensation: _____

Contractor's/Consultant's Tin or SS # _____(if available)

School/Grant Year: _____   Code to Charge:_____

School Administrator's Approval: (if originator**＊**) _____
<div align="center">Principal</div>

Title 1 Coordinator's Approval (if originator**＊**): _____

Superintendent's Approval**＊**: _____
<div align="center">Dr. Marc Baiocco</div>

＊ REQUIRED

Once this form is completed please submit it to Business Office for preparation of a contract. It will then be submitted to the District Clerk for placement on an agenda for approval by the Board of Education. **No work can be performed by an independent contractor/consultant until the Board approves the contract**.

After Board approval, the originator must submit a purchase order.

Rev 9/19