



# Closter Public Schools

340 Homans Avenue • Closter, New Jersey 07624

## **PURCHASING MANUAL**

Prepared by:  
Mr. Floro M. Villanueva Jr.  
Board Secretary/Business Administrator  
Purchasing Agent

**UPDATED: July 2025**

# CLOSTER PUBLIC SCHOOLS

*Business Office  
340 Homans Avenue  
Closter, New Jersey 07624*

## Table of Contents

<u>Topic</u>	<u>Page</u>
Purchase Order Procedures .....	3-14
Bids and Purchasing.....	15-18
Quotations and Quotation Procedure.....	19
Purchase Order Process .....	20-22
Ethics in Purchasing .....	23
Criminal Code Citation .....	24
Appendix .....	25

## **UPDATE HISTORY**

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# CLOSTER PUBLIC SCHOOLS

*Business Office  
340 Homans Avenue  
Closter, New Jersey 07624*

**Office of Floro M. Villanueva Jr.**

*Board Secretary/ School Business Administrator/  
Purchasing Agent*

TO: All District Employees

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

- New Jersey Public School Contract Laws Title 18A:18A, et. seq.;
- New Jersey Administrative Code N.J.A.C. 5:34 et. seq.;
- Board of Education Policy;
- Other federal, state law and code; and
- NJ QSAC.
- Local Finance Notices – NJ Division of Local Government Services

The Purchasing 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.

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.

If you have any questions concerning the following guidelines, please do not hesitate to call the Assistant to the BA/Purchasing Office, Extension 41112.

Thank you,

**Floro M. Villanueva Jr.**  
Business Administrator,  
Board Secretary, Purchasing Agent

## **PURCHASE ORDER PROCEDURES**

### **Authority to Purchase**

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 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 Closter Board of Education by board resolution has authorized Mr. Floro M. Villanueva Jr. to be the Purchasing Agent for the school district.

### **Authorized Purchases**

All requests for purchases of goods and/or services must be made through an approved purchase order signed by the Purchasing Agent.

A purchase order, pursuant to State Law, is a document issued by the Purchasing Agent 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 Board of Education 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**

Failure to comply with the proper procedures as delineated in the Purchase Order Manual will result in written notification to the staff member responsible for the error(s). Be advised that all unauthorized purchases may cause the employee to bear the sole financial burden of said purchase(s), at the discretion of the District.

### **Corrective Action for Non-compliance**

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

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.

### **Corrective Action for Non-compliance (continued)**

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

A repeat offense of an unauthorized purchase by the same staff member within a school year will mandate that the staff member attend a special in-service workshop on proper purchasing procedures and any sanction that may be invoked by the Superintendent.

Miscellaneous:

#### **Preview of Materials**

All staff members must receive permission from administrators, supervisors, or principals to pre-view materials. After the preview process has been completed, the item must be returned. If there is a desire to purchase the previewed item, then a purchase order must be prepared for a new item.

#### **Reimbursements; Employee**

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

#### **Student Activity Accounts**

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.

**A. Responsibilities of Originator of Purchase Order - Preparing a Purchase Order Request**

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

1. **Vendor's Name** -- All Board checks are made payable to the vendor name (top line) listed on the purchase order. Please ensure the proper vendor name is printed.
2. **Vendor's Complete Address**— If it is an existing vendor, there is no need to indicate the address. For new vendors, the purchase order request form 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.
3. **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 latest catalogues available.
4. **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

**“15% Estimated Shipping and Handling”**

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

**“Shipping and Handling Included.”**

5. **Total Cost**-- Please make sure that you have the correct total for the order. 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. Please verify your figures for accuracy. Please note: The Closter Board of Education is exempt from paying New Jersey Sales Tax.
6. **Budget Account Number**--Please be sure the correct Budget Account Number is selected on the purchase order request form.
7. **State Contract Orders**--When ordering through State Contract vendors (minimum order \$100.00) please include:
  - a. State Contract Number;
  - b. Shipping and Handling Included; and
  - c. Appropriate documentation when required.
8. **Quotations**--If quotations are obtained, please attach to the purchase order request form a copy of each written quotation received.
9. **Bids**--If bids are obtained, please type the following in the upper left corner on the purchase order in the space provided:
  - a. Bid Date; and
  - b. Bid Number.
10. **Staple Purchase Orders**--Purchase orders are to be stapled if two or more purchase order forms are used for the same order.
11. **Multi-Page Purchase Orders** --Multi-page purchase orders should not exceed three (3) pages.

## MEALS, REFRESHMENTS, CATERING

The State of New Jersey Department of Education has provided guidance to school districts through Administrative Code N.J.A.C. 6A:23A-5.8 on board expenditures for meals and refreshments.

The expenditure of public funds for meals and refreshments may be used for the following:

### Permitted Activities for Meals, Refreshments, Catering

- ***Student Activities***  
Reasonable costs for light meals and refreshments directly related to activities that benefit students and are part of the instructional program are permissible. These activities must be part of the instructional program and not solely for student entertainment.
- ***Parent Activities***  
Reasonable costs\* for light meals and refreshments for parent activities are permissible. It is expected that expenditures for this purpose will be minimal and infrequent—State code.
- ***Dignitaries***  
Reasonable costs\* for light meals and refreshments for dignitaries as defined in State code, are permissible.
- ***Board Member Meetings -- N.J.A.C. 6A:23A-7.12(f)***  
Light meals and refreshments\* are permitted for all board members and for employees who are required to attend a board of education meeting.

\*Please note that costs for light meals and refreshments are limited as follows:

Breakfast	\$ 7.00 per person
Lunch	\$10.00 per person
Dinner	\$15.00 per person

### Documentation Required

Documentation must be provided to support expenditures for light meals and refreshments. The following information is to be provided on the Purchase Order Request:

- Description of the activity;
- Purpose/justification of the activity; goal; objectives;
- Make-up of the group receiving the meals; and
- Names of employees and board members included in the group.

### Prohibited Activities

- ***Athletic Activities***  
Light meals and refreshments served to *guests* at any athletic event, game or contest are not permitted.
- ***Staff and Employees of the School District***  
Light meals and refreshments are not permitted for employees and staff of a school district, unless the staff member or employee is essential to *a student activity* where light meals or refreshments are being served.
- ***Honoring Employees***  
Receptions, dinners or other social functions held for or honoring any employee or group of employees are not permitted when public funds are being used.

### **Purchase of Food Supplies – Supermarkets**

New Jersey state law and code excludes the purchase of food supplies from the bidding process if the food supplies are for the school cafeteria or home economics classes.

Food supplies purchased from the supermarkets shall be in compliance with state law and code and only for the approved list of situations. All purchase orders, including student activity account purchases, are subject to review by Department of Education (DOE) officials and auditors.

### **Food Supplies**

New Jersey Administrative Code 6A:23A-2.6(b) clearly notes that food supplies include those supplies that are “eaten or drunk.” Administrators are to ensure that purchases from the supermarkets have only items listed that follow the code. The Business Office will review the register receipts and highlight those items that do not follow the code.

# PERMITTED AND NON-ESSENTIAL PURCHASES

## 1. Permitted Purchases

- Commencement; Convocation Activities

All reasonable costs for commencement; convocation activities are permitted.

- Field Trips / Extracurricular Activities

All field trips using public funds (purchase order) shall be part of the instructional program, have an educational value, and shall be reasonable in cost. Field trips solely for student entertainment are prohibited when using public funds.

- Library Books; Magazines, Videos/DVD's/CD's

All library books; magazines and multi-media presentation materials shall be for educational or operational purposes.

- T-Shirts

The Superintendent will consider, on a case by case basis, requests for the purchase of T-Shirts. It is strongly encouraged that purchases of T-Shirts be made through the appropriate student activity account.

## 2. Non-Essential and Prohibited Purchases

- Carnivals
- Gifts for Employees
- Teacher appreciation gifts/activities
- Bereavement flowers; baskets
- Student entertainment

The list is not all inclusive and items may be deemed non-essential by the Superintendent during the course of the school year.

### **C. Responsibilities of Administrator/Supervisor or Principal – Reviewing a Purchase Order Request**

Administrators/supervisors and principals must ensure the following is reviewed before the purchase order request is sent to the Business Administrator:

1. **Funds Available**  
They must check to determine if *funds are available* in their budget to cover the order.
2. **Purchase Order Requisition Completion**  
They must check to determine that items 1-11 previously noted (Responsibilities of the Originator) have been *properly completed*.
3. **Signature on Purchase Order Request**  
The purchase order request must be signed (no rubber stamps, please) and sent to the Business Office. By signing the purchase order request, the administrator/supervisor or principal is certifying that funds are available in the budget account line to cover the cost of the purchase.
4. **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 request for these items must be approved by the school principal.
5. **Originator Copy (Yellow)**  
The originator copy (*yellow*) of the purchase order remains in the office of the requestor.
6. **Receiving Copy (Blue)**  
Once the purchase order has been posted and mailed to the vendor, the Business Office will send the Receiving Copy (Blue) of the purchase order back to the school or office. If you do not receive the Receiving Copy (Blue) within two (2) weeks of signing the purchase order, please contact the Business Office.

### **D. Responsibilities of the Business Administrator**

Upon receipt of the purchase order, the Business Administrator's Office stamps the date and time on it. The Superintendent or the Business Administrator reviews and determines the educational or operational value of each purchase order.

The purchase order is then signed by the Business Administrator and the Superintendent and sent to the vendor.

### **E. Responsibilities of Business Office**

The Purchasing Agent reviews each purchase order. Special attention is given to the following:

1. **Available Funds**-- Purchase orders are divided by account and are checked to determine if funds are available in the account. If not, the purchase order is returned by the Accounts Payable Specialist to the originator with a memo of explanation.

2. **What is being ordered and the cost**--The Purchasing Agent 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	<b>\$7,950.00</b>
The Bid Limit	<b>\$53,000.00</b>

3. **Document Check – State Law**

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

- Affirmative Action Evidence – Contracts \$53,000.00 and over (cumulative).
- Business Registration Certificate (BRC) – Purchases \$7,950.00 and over.
- Chapter 271 – Political Contribution Disclosure Form (PCD) \* Purchases over \$17,500.00 (cumulative).
- Completed Form W-9 – required of all vendors doing business with CBOE
- Certificate of Employee Information Report (AA302) – purchases 53,000 and over.
- Disclosure of Investment Activities in Iran – Any person or entity that submits a bid proposal or otherwise propose to enter into or renew a contract must certify that neither the person nor entity, nor any affiliates are engaged in investment activities in Iran.

\*Administrators recommending contracts for professional/educational services are to secure the Chapter 271 PCD from the vendor when the vendor submits his/her proposal. The PCD must be forwarded to the Business Office.

A copy of the PCD is in the Appendix.

4. **Review of Purchase Order**--The purchase order request 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 order request will be returned with a memo explaining deficiencies. See copy of memo in Appendix.*

If the Purchasing Agent is satisfied, he signs the purchase order request. The Business Office will then:

- Issue a purchase order number;
- Issue a vendor number;
- Enter the purchase order in the computer; and
- Mail the purchase order to the vendor.

**The purchase order process, as explained, may take 2 - 5 days to complete. Please plan accordingly**

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 are sent back to the originator for a request to transfer funds.

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

Substantive transfers of money (more than 10% of the budget line item) must be approved by the County. Purchase orders that require a transfer of funds will be mailed to the vendors the day after the County Department of Education approves the transfers.

**F. 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
- All Packing Slips
- Invoice
- Receiving Copy (Blue) Signed

**G. Employees Prohibited from Signing Contracts**

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 Closter Board of Education with the employee accepting full responsibility for the costs of the contract.

**H. Contracts; Purchase Order Required**

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.

**I. Cancellation of Purchase Orders**

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 Purchasing Agent maintains the sole right to cancel purchase orders.

**J. Private Purchases -- Prohibited**

Goods and services procured by the Closter Board of Education are exclusively for the use of the Closter Board of Education. These goods and services are purchased through the signed purchase order process.

Employees of the Closter 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 Closter Board of Education.

## **BIDS AND PURCHASING**

### **A. Bid Limit -- \$53,000**

The Closter 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 \$53,000. This means that any specific item, class of items, and/or services of a similar nature, purchased by the school district totaling more than \$53,000 for the entire year must be competitively 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 \$53,000 bid limit.

If you find that your purchases may exceed the \$53,000 bid limit, please contact the Purchasing Office at once.

**The formal bidding process takes about 6-8 weeks to complete.**

### **B. Annual Bids**

The Board of Education 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:

- March*      • Administrators/Supervisors prepare technical specifications to be reviewed by Purchasing Agent.
- April*        • Purchasing Agent prepares final bid specifications to be drafted in a manner to encourage free, open, and competitive bidding.
- May/June*    • Annual bids are received, opened and tabulated by Purchasing Agent.
- June*         • Bid resolutions are prepared by Purchasing Agent for Board approval.
- July*          • Purchase orders are generated by Administrators/Supervisors for August/September delivery.

**Please note: The delivery of furniture usually takes place about 8-12 weeks after receipt of purchase order.**

### **C. 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.

### **D. Exceptions to the Bid Limit**

New Jersey State Law allows for some exceptions to the bid and quotation limits. There are approximately 20 exceptions where a Board of Education does not have to go for bid. Some of them are:

1. Purchasing through State Contract;
2. Professional services as outlined by New Jersey law;

- \*3. Textbooks, kindergarten supplies, student produced publications, library and educational goods;
- \*4. Legal notices, food supplies, milk, utilities, insurance, election expenses, travel and conferences.

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

Please contact the Purchasing Agent for further explanation.

#### E. State Contract Purchasing

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

##### ❶ *Office Supplies and School Supplies*

The Purchasing Agent will distribute separate memos highlighting State Contract vendors who sell Office Supplies and School Supplies. Please review these memos with your staff.

If you plan to purchase Office Supplies and School Supplies from a State Contract vendor, please follow the instructions on the memo.

##### ❷ *Computers*

If you plan to purchase computers, please adhere to the following process prior to completing purchase order requests for computers.

- Contact the District Network Engineer

Please contact [salvati@nynet.org](mailto:salvati@nynet.org) He will be able to assist you with the technical aspects and the State Contract requirements of purchasing computers.

- Contact the Supervisor of Buildings and Grounds

Please contact **Mr. Joseph Scaglione**. The Supervisor has to be apprised of all computer purchases to properly plan for electrical hookups. The Supervisor must approve requisitions for new computers before they are sent to the Business Administrator.

#### E. State Contract Purchasing (continued)

##### Purchase Orders--State Contract

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

1. State Contract Number;
2. Notification of Award;
3. Approved Price List; and
4. Shipping and Handling Included.

**F. Professional Services/Professional Consultants**

Although Professional Services, as defined in Title 18A:18A-5, do not require competitive bids or quotations, DOE regulations may require the Board of Education to obtain competitive proposals for any professional service.

All administrators who need professional services contracts are to contact Mr. Villanueva.

**G. 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.

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 Purchasing Agent may award an Emergency Contract.

**H. Cooperative Purchasing**

The Closter Board of Education has contracted with Educational Data Services of Saddle Brook, NJ, to bid on items in the following categories on an as needed basis.

- |                          |                             |
|--------------------------|-----------------------------|
| 1. Office Supplies       | 4. School Supplies          |
| 2. Copy Duplicator Paper | 5. Art Supplies             |
| 3. Science Supplies      | 6. Industrial Arts Supplies |

The above categories are represented in a catalog that are sent to all schools and offices in the school year.

**I. Purchases, Contracts Exceeding the Bid Threshold**

Pursuant to State Law N.J.S.A. 18A:18A-5 all purchases and contracts exceeding the bid threshold of \$53,000, shall be awarded by board resolution at a public meeting of the Board of Education. This includes all items exempted from bidding and all State Contract purchases that exceed \$53,000. Only the purchase of textbooks and emergency contracts are exempt from this law.

Administrators and Supervisors must anticipate their needs, as certain purchases once allowed just by purchase order now must be approved by the Board of Education first, then a purchase order can be signed and mailed.

**J. Student Activity Account Purchases**

Pursuant to State Law N.J.S.A. 18A:18A-5a(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 the Student Activity Accounts that may exceed the bid threshold are

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

A form has been developed to meet this requirement.

## **QUOTATIONS AND QUOTATION PROCEDURES**

### **A. Quotations**

The quotation limit (threshold) is now \$7,950. This means that any specific item or group of items of a similar nature purchased by the school district, totaling more than \$7,950 and less than \$53,000 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.

### **B. Quotation Process**

All quotations will go through the Office of the Purchasing Agent except for Building Services Department. Quotation proposals prepared by Building Services shall first be received and approved by the Purchasing Agent. When a quotation is deemed necessary, the Principal is asked to contact the Purchasing Office. The Purchasing Agent 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.

### **C. Receipt of Two Quotations**

Pursuant to N.J.S.A 18A:18A-37(a) the school district shall receive two 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.

## **PURCHASE ORDER PROCESS**

### **A. Processing the Purchase Order--Design of Purchase Order**

The purchase order is made of five sheets, each color-coded for a certain purpose. Listed below are the names of the appropriate color and the purpose of each sheet.

<u><b>Copy</b></u>	<u><b>Color</b></u>	<u><b>Disposition</b></u>
Vendor Copy	White (top)	Sent to vendor to order items/provide services
Voucher Copy	Green (2nd)	Sent to vendor for signature
Receiving Copy	Blue	Sent to school/office; returned to Business Office upon receipt of goods/services
File Copy	White	Remains on file in Business Office
Office Copy	Yellow	Sent to staff ordering the items for their records

### **B. Receipt of Goods and Services**

The originator 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 (blue) of purchase order and packing slip (if available) 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 (blue) and send it with the packing slip to

**Doreen Scarpelli – Assistant to the Business Administrator**

#### **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 (blue) of the purchase order;
- Sign any invoices that may have been submitted with the order; and

Send all items to the Business Office c/o Accounts Payable within seven (7) days of the receipt of goods.

B. **Receipt of Goods and Services (continued)**

**Accounts Payable Procedures—Notification Process**

There will be instances where the Business Office Accounts Payable will send a courtesy reminder to any school or office that has not returned the paperwork in a timely fashion. The following procedures have been approved by my office:

- **Thirty (30) Day Notice—Original**

The Accounts Payable Office will send a reminder notice to all schools and offices that have not submitted their paperwork after 30 days of receipt of the invoice.

- **Second Notice—Seven (7) Days**

The Accounts Payable Office will send a second reminder notice seven (7) days later if no paperwork is received from the school or office.

- **Final Notice—Seven (7) Days**

The Accounts Payable Office will send a Final Notice reminder seven (7) days later if not paperwork is received from the school or office


- **Superintendent’s Office Contacted—Three (3) Days**

The Assistant School Business Administrator will contact the Superintendent of Schools after three (3) days if the paperwork is not received from the school or office.

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

The Closter 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

If the order is incomplete because there is a back order, wait for the next shipment. Please do the following:

- Save all received packing slips until final shipment is received..
- Upon receipt of the back order in the next shipment, check off your copies of the receiving copy (blue) and the packing slip and send both copies to the Business Office.

**Problems Encountered with Adjusting Purchase Order Amount**

 **Problem: Adjustment to PO**

If the Purchase Order requires an adjustment to the original amount, any amount within 10% of the cost may be adjusted by Accounts Payable. Anything above 10% adjustment requires the Business Administrator’s approval.

## B. Receipt of Goods and Services (Continued)

### **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 and packing slip what items were missing.
- Make and keep a copy of your receiving copy (blue) and the packing slip.
- Send the original receiving copy (blue) and packing slip to the Business Office.
- Upon receipt of the missing item in the next shipment, check off your copies of the receiving copy (blue) and the packing slip and send both copies to the Business Office.

### **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.
- On the receiving copy (blue) 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 and packing slip to the Business Office.
- Upon receipt of the missing item in the next shipment, check off your copies of the blue form.

### **Problem: Discontinued Item**

Sometimes the items you requested have been discontinued.

Process to Follow: Discontinued Item

- Mark on the receiving copy (blue) of the purchase order “discontinued.”
- Do not call the company for a replacement item. You must complete a new purchase order.

## C. Purchase Order Cut Off Date

Administrators and Supervisors are to be alerted to the fact that purchase orders for the present school year will not be accepted after the date indicated by the Business Administrator via a memo.

## D. Training Sessions

All school personnel involved in the purchasing process will attend an annual training session concerning the proper purchasing procedure.

Training Session – a day in September

## **ETHICS IN PURCHASING**

### Financial Interest in any Contract; Direct or Indirect

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.*

### 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.

### School District Responsibility – Recommendation of Purchases

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.

### Vendor Responsibility – Doing Business with the Board of Education

Any vendor doing business or proposing to do business with the Closter 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 Closter Board of Education or to any member of the official's or employee's immediate family.

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

### Vendor Certification

Vendors will be asked to certify that no official or employee of the Closter 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 Closter Board of Education.

### Violations of the Policy

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.

## 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.

## **APPENDIX**

- A. Formal Bid Process
- B. Emergency Purchases/Contracts
- C. Memorandum--Return of Purchase Order
- D. Political Contribution Disclosure Form (PCD)
- E. List of Agencies With Elected Officials Required for PCD
- F. Copy of Purchase Order

## **FORMAL BID PROCESS**

<u><b>Process</b></u>	<u><b>Time Line</b></u>
Initial request to bid made by Administrator/Supervisor. Certification that funds exist.	One Day
Review of specifications, fully outlining items, materials or services to be bid by Purchasing Agent.	One Week
Return of reviewed specifications to Administrator/Supervisor for final approval. Administrator/Supervisor signs off final approval.	One Week
Bid package prepared by Purchasing Agent.	One Week
Copies of bids run off by Print Shop.	One Day
Legal advertisement sent to newspaper.	Three Day Advance Notice
Bid Date/Time-- must be at least 10 days after Legal Ad appears in newspaper. Bids are opened and read publicly.	10-20 Days
Bid results are reviewed by:  a. Administrator/Supervisor b. Purchasing Agent	One Week
Administrator/Supervisor prepares spreadsheet showing lowest bidders and recommends award of bid. Purchasing Agent reviews bids. Resolution is prepared.	One-Two Weeks
Bids are reviewed at Board Agenda, Committee of the Whole, and Regular Public Meetings.	One Week
Purchase orders are prepared by Administrator/Supervisor.	One Week

**The formal bidding process takes about 6-8 weeks from start to finish.**

Please note: Bids for Public Works/Construction Projects take longer as a request for wage determination must be formally made to the State of New Jersey.

## **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:

- 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.

**CLOSTER BOARD OF EDUCATION**  
BUSINESS OFFICE  
Closter, New Jersey 07055

**MEMORANDUM**

To: \_\_\_\_\_  
From: **Floro M. Villanueva Jr**, Business Administrator/Board Secretary/Purchasing Agent  
Date: \_\_\_\_\_  
Re: **Return of Purchase Order(s)**

I am returning the attached purchase order(s) for the reason(s) checked below:

- Account Number Incorrect; Missing--Please use Account Code # \_\_\_\_\_
- Bid Number, Quotation Number--Not Included on Purchase Order
- Board Resolution Needed--Attach to Purchase Order
- Chapter 271—Political Contribution Disclosure Form Required
- Conference Request Form--Not Attached; Not Approved
- Description of Item(s), Service Needed
- Date of Requisition Missing--Secretary's Initials Missing
- Minimum Order \$25.00      Minimum State Contract Order \$100.00
- Proposal/Contract Missing -- Attach to Purchase Order
- Quotation Needed--Please contact me at extension 1502 to discuss process
- Rationale Form Missing; Unsigned
- Shipping Charges Not Added
- Shipping Charges Not Needed. Type on P.O. "Shipping and Handling Included"
- Signature Missing--Administrator, Supervisor, Principal
- State Contract Number Incorrect, Missing--State Contract Documentation Missing
- Textbook Documentation Missing
- Website Documentation / Board Resolution
- Unauthorized Order--Please contact me at extension 1502 to discuss procedures
- Vendor Address Incomplete--Post Office Box Number Only
- Vendor Check Needed?
- As Per Attached Memo
- Other \_\_\_\_\_

***Please make the adjustments needed and return the purchase order with this form to my office.***

**Closter Board of Education**  
**Business Office**  
 340 Homans Avenue  
 Closter, New Jersey 07624

**Chapter 271**  
**Political Contribution Disclosure Form**  
**(Contracts that Exceed \$17,500.00)**  
**Ref. N.J.S.A. 52:34-25**

**Part I – Vendor Information**

Vendor Name:			
Address:			
City:	State:	Zip:	

The undersigned being authorized to certify, hereby certifies that the submission herein represents compliance with the provisions N.J.S.A. 19:44-20.26 and as represented by the Instructions accompanying this form.

\_\_\_\_\_  
 Signature Printed Name  
 Title

**Part II – Contribution Disclosure**

Disclosure requirement: Pursuant to N.J.S.A. 19:44A-20.26 this disclosure must include all reportable political contributions (more than \$300 per election cycle) over the 12 months prior to submission to the committees of the government entities listed on the form provided by the local unit.

Check here if disclosure is provided in electronic form.

<u>Contributor Name</u>	<u>Recipient Name</u>	<u>Date</u>	<u>Dollar Amount</u>
			\$

Check here if the information is continued on subsequent page(s).

**No Reportable Contributions** (Please check (✓) if applicable.)

I certify that \_\_\_\_\_ (Business Entity) made no reportable contributions to any elected official, political candidate or any political committee as defined in N.J.S.A. 19:44-20.26.

**List of Agencies with Elected Officials Required for Political Contribution Disclosure  
N.J.S.A. 52:34-25**

**County Name:**

State: Governor, and Legislative Leadership Committees

Legislative District #:

State Senator and two members of the General Assembly per district.

County: Bergen

Freeholders  
Surrogate

County Clerk  
Registrar of Deeds

Sheriff

Municipalities (Mayor and members of governing body, regardless of title):

Allendale, Alpine, Bergenfield, Bogota, Carlstadt, Cliffside Park, Closter, Cresskill, Demarest, Dumont, East Rutherford, Edgewater, Elmwood Park, Emerson, Englewood, Englewood Cliffs, Fair Lawn, Fairview, Fort Lee, Franklin Lakes, Garfield, Glen Rock, Hackensack, Harrington Park, Hasbrouck Heights, Haworth, Hillsdale, HoHo-Kus, Leonia, Little Ferry, Lodi, Lyndhurst, Mahwah, Maywood, Midland Park, Montvale, Moonachie, New Milford, North Arlington, Northvale, Norwood, Oakland, Old Tappan, Oradell, Palisades Park, Paramus, Park Ridge, Ramsey, Closter, Closter Park, Ridgewood, River Edge, River Vale, Rochelle Park, Rockleigh, Rutherford, Saddle Brook, Saddle River, South Hackensack, Teaneck, Tenafly, Teterboro, Upper Saddle River, Waldwick, Wallington, Wood-Ridge, Woodcliff Lake, Wyckoff

Boards of Education (Members of the Board):

Allendale	Fair Lawn	Maywood	River Edge
Alpine	Fair Lawn	Midland Park	River Vale
Bergenfield	Fort Lee	Montvale	Rochelle Park
Bogota	Franklin Lakes	Moonachie	Rockleigh
Carlstadt	Garfield	New Milford	Rutherford
Cliffside Park	Glen Rock	New Milford	Saddle Brook
Closter	Hackensack	Northvale	Saddle River
Cresskill	Harrington Park	Norwood,	South Hackensack
Demarest	Hasbrouck Heights	Oakland	Teaneck
Demarest	Haworth	Oradell	Tenafly
East Rutherford	Hillsdale	Palisades Park	Teterboro
Edgewater	HoHo-Kus	Paramus	Upper Saddle River
Elmwood Park	Leonia	Park Ridge	Waldwick
Englewood	Lodi	Ridgefield	Wood-Ridge
Englewood Cliffs	Lyndhurst	Ridgefield Park	Woodcliff Lake
	Mahwah	Ridgewood	Wyckoff

Fire Districts (Board of Fire commissioners):

None