PREFACE

The **Standard Operating Procedures and Internal Controls** is a document that outlines the business practices that are approved by the Rockaway Township Board of Education and administered by the Business Office. It is intended to be used as a reference manual by administrators, secretaries and any staff members that have Budgetary/Financial responsibilities. Its purpose is to provide an efficient, control and accountability system that will help assure appropriate use of “Public Funds.” It must be understood that the principles of this manual are based on, “Generally Accepted Accounting Principles,” and rely on an assumption that individuals have a general understanding of the financial process of a School System. For this program to operate at optimum efficiency there must be a spirit of cooperation, teamwork and communication between the school staff and the Business Office.
RISK MANAGEMENT.................................................................................................................................... 44
SAFETY..................................................................................................................................................... 44
LITIGATION/LIABILITY.............................................................................................................................. 44
STAFF INJURIES ....................................................................................................................................... 45
INJURIES TO VISITORS ON THE PREMISES ............................................................................................... 46
LOSS CONTROL RECORDING OF DAYS ABSENT DUE TO INJURY/ACCIDENT ........................................... 47
LOSS CONTROL-PERSONAL ITEMS .......................................................................................................... 47
TRANSPORTATION ...................................................................................................................................... 47
NEW STUDENTS ...................................................................................................................................... 47
ALTERNATE STOP REQUEST .................................................................................................................... 47
STUDENTS LEAVING DISTRICT ................................................................................................................. 47
FIELD TRIP BUSES .................................................................................................................................... 48
CONTRACTED BUS SERVICES (IF APPLICABLE) ........................................................................................ 48
NON PUBLIC/AID-IN-LIEU ........................................................................................................................ 48
PURCHASE OF SCHOOL BUSES ................................................................................................................ 48
DRTRS ...................................................................................................................................................... 48
SAFETY ..................................................................................................................................................... 48
BUS ACCIDENTS....................................................................................................................................... 49
VEHICLE TRACKING, MAINTENANCE AND ACCOUNTING ....................................................................... 49
DISTRICT VEHICLE ASSIGNMENT ............................................................................................................. 50
TECHNOLOGY SYSTEMS & INFORMATION MANAGEMENT........................................................................ 52
PHYSICAL SECURITY OVER TECHNOLOGY EQUIPMENT, PERIPHERALS AND MEDIA....................... 52
SECURITY OVER DATA – PASSWORDS AND USER ACCOUNTS ................................................................ 53
SYSTEMS SOFTWARE AND APPLICATIONS AUTHORIZED FOR USE IN THE DISTRICT ......................... 54
PROTECT THE DISTRICT’S NETWORK FROM INTERNET DANGERS.......................................................... 54
PROTECT THE DISTRICT’S NETWORK FROM INTERNAL DANGERS.......................................................... 55
ELECTRONIC COMMUNICATION ARCHIVAL ............................................................................................ 56
VIDEO SURVEILLANCE SECURITY............................................................................................................. 56
WEB CONTENT FILTERING AND SUPERVISION........................................................................................ 56
NETWORK STORAGE AVAILABILITY........................................................................................................... 56
MAINTENANCE AND COMPUTER WORK ORDER SYSTEM ...................................................................... 57
Standard Operating Procedures and Internal Controls

PHYSICAL SECURITY OVER TECHNOLOGY EQUIPMENT, PERIPHERALS AND MEDIA.............................................. 57
INFORMATION MANAGEMENT-ACCEPTABLE USE OF DISTRICTS TECHNOLOGY AND INFORMATION ...... 58
SECURING OF SENSITIVE MANUAL (WRITTEN OR PAPER) INFORMATION...................................................... 60
RETENTION OF RECORDS ...................................................................................................................................... 60
FINANCIAL AND PERSONNEL MANAGEMENT SYSTEMS ...................................................................................... 61
ACCOUNTING .......................................................................................................................................................... 61
PAYROLL ................................................................................................................................................................. 61
PERSONNEL ............................................................................................................................................................ 61
BIDDING TO BUDGET TRANSFER ...................................................................................................................... 62
SYNCHRONIZE CONTRACTED SALARIES ......................................................................................................... 62
SYNCHRONIZE CONTRACT DAYS REMAINING ................................................................................................ 63
MEANINGFUL VS. NON-MEANINGFUL PCNS .................................................................................................... 64
FOOD SERVICE ....................................................................................................................................................... 64
APPLICATION FOR PARTICIPATION IN CHILD NUTRITION PROGRAM .............................................................. 64
DIRECT CERTIFICATION ......................................................................................................................................... 64
NEW STUDENTS ....................................................................................................................................................... 65
DETERMINING ELIGIBILITY FOR PARTICIPATION IN THE CHILD NUTRITION PROGRAM................................. 65
MASTER ELIGIBILITY LIST ..................................................................................................................................... 65
CIVIL RIGHTS COMPLIANCE ................................................................................................................................ 65
VERIFICATION ........................................................................................................................................................ 65
BIDDING ................................................................................................................................................................... 65
DAILY DEPOSITS ..................................................................................................................................................... 65
SETTING PRICES .................................................................................................................................................. 65
VOUCHER CERTIFICATION/SUBMISSION ........................................................................................................... 66
COMMODITIES ...................................................................................................................................................... 66
FREE AND REDUCED MEAL APPLICATIONS ....................................................................................................... 66
END OF YEAR PROCEDURE .................................................................................................................................. 67
APPLICATION FOR STATE AID (ASSA) PROCEDURES .......................................................................................... 68
STUDENTS ON ROLL - FULL TIME, SHARED TIME ............................................................................................ 68
STUDENTS SENT TO NEW JERSEY PUBLIC SCHOOLS ..................................................................................... 68
STUDENTS RECEIVED FROM NEW JERSEY PUBLIC SCHOOLS ........................................................................ 68
STUDENTS ATTENDING REGIONAL DAY SCHOOLS ................................................................. 68
STUDENTS ATTENDING PRIVATE SCHOOLS FOR THE HANDICAPPED ................................ 68
RELATED SERVICES STUDENTS .......................................................................................... 69
LOW INCOME STUDENTS .................................................................................................... 69
STUDENTS ATTENDING COUNTY SPECIAL SERVICES SCHOOLS DISTRICTS ................. 69
LEP STUDENTS – APPROVED BILINGUAL, ESL OR ESL PROGRAM .................................. 69
LEARNING DISABLED/PI STUDENTS ................................................................................. 69
GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS ...................................................... 69
APPENDIX – FORMS ........................................................................................................... 73
  INDIVIDUAL TIME RECORD FORM ................................................................................ 77
  ACCIDENT REPORT FORM ............................................................................................. 78
SCHOOL BUSINESS TRAVEL MANUAL .............................................................................. 81
ADMINISTRATIVE RULES ................................................................................................. 81
  RECOGNIZED TYPES OF SCHOOL BUSINESS TRAVEL ................................................. 82
  ATTENDANCE AT REGULARLY SCHEDULED EVENTS ......................................................... 82
  MAXIMUM TRAVEL AMOUNT – PER EMPLOYEE .............................................................. 82
  REGULAR SCHOOL BUSINESS TRAVEL PROCEDURES ..................................................... 83
  TRAVEL ACTIVITIES ....................................................................................................... 83
  REIMBURSEMENT PROCEDURES .................................................................................... 85
  TRAVEL VIOLATIONS ..................................................................................................... 86
  SANCTIONS FOR VIOLATIONS OF TRAVEL REQUIREMENTS ....................................... 86
APPENDIX .......................................................................................................................... 88
  REQUEST FOR REGULAR SCHOOL BUSINESS TRAVEL .................................................... 88
  CHECKLIST FOR SUPERINTENDENT REVIEW ................................................................. 90
  SCHOOL BUSINESS TRAVEL REIMBURSEMENT VOUCHER ............................................ 92
  MULTIPLE TRAVEL EVENTS FORM ................................................................................ 92
  SCHOOL BUSINESS TRAVEL CHECKLIST ...................................................................... 94
  RETURN OF PURCHASE ORDER(S) – REIMBURSEMENT OF TRAVEL EXPENSES – ITEMS NOT SUBMITTED ................................................................. 95
  CONFERENCE/WORKSHOP REPORTING FORM .............................................................. 95
  CONFERENCES AND WORKSHOPS TRAVEL MANUAL .................................................... 97
  CONFERENCES ADMINISTRATIVE RULES ..................................................................... 97
INTERNAL CONTROL DOCUMENT

OVERVIEW:
Internal controls are not separate systems of the Rockaway Township School District. Controls are not an isolated activity but integral part of each activity used to guide the district.

Establishment, maintenance and evaluation of the internal controls are the responsibility of the administration. The evaluation of internal controls includes identifying the framework used by the administration to determine the effectiveness of the internal controls.

Controls are in place to detect or prevent errors and fraud. An error is an unintentional mistake that has the potential to affect the financial statements and fraud is the intentional misuse or misappropriation of district’s assets.

OBJECTIVES OF INTERNAL CONTROL:
The three objectives of internal control are to ensure the effectiveness and efficiency of operations, reliability of financial reporting, and compliance with applicable laws and regulations. The safeguarding of assets is a subset of all of these objectives.

Continuous monitoring and testing is needed to help to identify poorly designed or ineffective controls. The administration is also responsible for communicating the objectives of internal control and ensuring the organization is committed to sustaining an effective internal control environment.

COMPONENTS OF INTERNAL CONTROLS:
The five components of internal controls include the control environment, administration’s risk assessment, administration’s communication of the controls, control activities and monitoring of the controls.

CONTROL ENVIRONMENT:
The control environment includes the organizational structure, the control framework, the district’s policies and procedures and internal and external influences. The tone set by the Rockaway Township School District’s board and administration determines the attitude toward the controls of the district.

ORGANIZATIONAL STRUCTURE:
The organizational structure determines the administration’s responsibilities and the sets the relationship with the board, which sets the policies.

CONTROL FRAMEWORK:
Elements of a control framework include the following:

Segregation of duties to help ensure the reliability of the organization’s internal controls, one person should not have access to all stages of a process. If there is not proper segregation situations could arise where errors or irregularities occur and go undetected.
Integrity and competence of the personnel performing the duties are key to achieving the desired controls. This includes hiring the proper people and continually training personnel. It is important to ensure that employees who perform financial tasks have the knowledge and skill to perform their duties.

Communication by the administration of the controls and the employee’s responsibilities are as important as ensuring that employees know how to communicate irregularities that may arise.

Proper supervision of employees is needed to ensure proper execution of control activities.

**DISTRICT’S POLICIES AND PROCEDURES:**
The district’s policies set the overall direction of the district. Procedures for all areas of financial preparation, reporting, operations, transportation, maintenance, personnel and payroll are needed. These policies and procedures will become the basis for the determination of compliance.

**ADMINISTRATION’S RISK ASSESSMENT:**
The administration has to conduct an assessment of risks relevant to the financial statements. This includes the identification of potential risks, the analysis of the potential impact of those risks on the ability to properly report the financial statements and the overall management of risks. Items to consider in the risk assessment of the district include, but are not limited to:

1. New personnel or new duties for existing personnel
2. How a change in accounting information system impacts controls and how effectively the training of personnel on new system was conducted
3. Changes in the regulations and laws that may affect the control environment
4. Record storage is appropriate and secure (fireproof cabinets when needed for manual documents and proper passwords and access limitations for electronic information)
5. District limits access to computers and data files
6. Segregation of duties
7. Transactions are recorded timely
8. Cash is deposited timely
9. Assets are physically safeguarded
10. Transactions are performed by only authorized personnel
11. Reconciliations are properly and promptly completed
12. Occurrences of management override

**INFORMATION AND COMMUNICATION:**
The administration needs to determine if the information systems utilized in the district are adequate and relevant for their intended purpose.

The district’s administration is responsible for communicating the controls of the district and the responsibilities of each employee in the control system.
The administration is also charged with reviewing information that may indicate a flaw in the controls that would not allow the control to detect an error in a timely fashion.

**CONTROL ACTIVITIES:**

Control activities include the policies and procedures that are in place to achieve the controls desired. Documentation of the control activities is vital to the overall control environment. These activities include, but are not limited to:

1. Segregation of duties
2. Transactions are recorded timely
3. Cash is deposited timely
4. Assets are physically safeguarded
5. Transactions are performed by only authorized personnel
6. Reconciliations are properly and promptly completed

**CONTROL ASSERTIONS:**

Control activities can be categorized into one or more assertions. All assertions should be addressed for each process (payroll, cash disbursements, etc):

1. **Existence (E) / Occurrence (O)** – Existence is whether the assets or liabilities of the district exist at any given point in time (cash, state aid receivable). Occurrence is whether the transaction took place (goods were received before the PO was moved to accounts payable from encumbrances).
2. **Valuation (V) or Allocation (A)** – Valuation is whether the asset or liability is included on the board secretary’s report at the proper value (the amount of cash or state aid receivable). Allocation is whether the revenue and expenditures were recorded in the proper amounts.
3. **Accuracy/Classification (A/CL)** – transactions are recorded accurately and the classification of the transactions are proper.
4. **Completeness (CO)** – is whether all transactions are included (unrecorded purchase orders).
5. **Cutoff (C)** – Transactions are recorded at the proper time (purchase orders written in the proper year).

**MONITORING:**

The administration is charged with reviewing internal controls on an ongoing basis. Monitoring can include responding to the recommendation of the auditor in changes in the controls. Reviewing correspondence from outside sources such as banks and vendors for unusual items is part of monitoring.

Employees should be required to “sign off” on their understanding of the control activities and their responsibilities in those activities.
AFTER THE CONTROLS ARE ESTABLISHED:
Once the district establishes controls, those controls need to be evaluated at least annually and anytime circumstances dictate. Changes in personnel or regulations are examples of these.

As controls are evaluated they will either be effective or ineffective at achieving the proposed control. Controls are effective when there would be no material weaknesses in internal controls involved in financial reporting. Ineffective controls would be those where at least one material weakness exists. If a control is determined to be ineffective, then the control deficiency needs to be evaluated.

CONTROL DEFICIENCIES:
A control deficiency exists when the design or operation of a control does not allow the administration to prevent or detect misstatements on a timely basis. A design deficiency exists when a necessary control is missing or is not designed to enable the control objective to be met. An operational deficiency exists when control is designed properly, but does not operate as designed or the person performing the control is not qualified to perform the control.

A deficiency may exist that is unavoidable (segregation of duties in a small office). For these, compensating procedures should be put in place. These compensating procedures do not correct the deficiency.

REASONABLE ASSURANCE AND LIMITATIONS ON CONTROLS:
Reasonable assurance is a high level of assurance, but is not absolute. The district should understand that potential fraud could exist and not be detected timely in the following circumstances: when the district has poorly designed or operated internal controls, or when there are too many overrides of controls, when there is collusion between employees or between an employee and a third party.

REVIEW OF DISTRICT PROCESSES:
When reviewing processes in the district, it may help to consider incorporating the “5 W’s:”

1. Who performs each activity? Who receives the outcome of the activities?
2. What activities are performed? What forms and reports are used? What computer systems and files are used?
3. When are activities performed? What is the sequence of activities? What is the timing of the activities? What is the frequency of the activities?
4. Where are activities performed (i.e., board office, school, etc.)?
5. Why are activities performed (i.e., what risks are controlled, what control assertion does process step serve, etc.)?
   One final consideration should be whether any changes to the process will increase the efficiency of the process or firm up the controls.

CONTROLS LISTED:
The controls listed here are not intended to be a complete list of controls, as each district will have different processes, controls and concerns. These items should be used as a beginning for the review of controls.
EVALUATING INTERNAL CONTROLS

Purpose: To ensure that controls are evaluated on a periodic basis to ensure the controls continue to be effective.

Procedure:
1. The business administrator will establish a process to evaluate internal controls over all areas of financial and operational procedures in the district.
2. These internal controls should be evaluated at least annually and every time one of the following conditions exists:
   a. Change in personnel performing a control function
   b. Change in accounting system
   c. Change in regulations
3. As the controls are evaluated, a determination should be made that designates the control as either effective or ineffective. Ineffective controls should be changed to achieve the proper level of effectiveness required.
4. Written documentation of the review of the controls in place should be kept.

PAYROLL CONTROLS

Purpose: To identify the controls which exist over payroll related items.

Procedure:
The business administrator will establish controls that help ensure that the errors and fraud in payroll would be detected in a timely manner. These controls may be some or all of the following:
With respect to payroll:

- Search for fictitious employees
- Determine improper alterations of amounts
- Verify that proper tax deductions are taken
- Examine time cards and trace to payroll records in order to verify the proper recording of employee hours.
- Verify the accuracy of pay rates by obtaining a list of authorized pay rates from the personnel department.
- Review the adequacy of internal controls relating to hiring, overtime, and retirement.
- Determine if proper payroll forms exist such as W-4’s and I-9’s.

CASH CONTROLS

Purpose: To identify the controls over cash and the personnel responsible.

Procedure: Cash Receipt activities:

- Open mail
- Prepare deposit slip
- ACH transfers
- Record receipt in accounting system.
COMMUNICATING STAFF MEMBERS ROLES

Purpose: To ensure that everyone in the district who performs or should perform a control function understands the control.

Procedure:

The business administrator will establish a procedure to ensure that all employees and board members who are charged with a control understand the importance of the control and their role in the control environment.

- Controls that are not performed with an understanding of the control will not be effective.
- A review of the controls and the staff members’ role in the controls should be conducted at least annually and anytime there is a change in the control, the personnel or the laws and regulations affecting the control.
- Documentation of these reviews should be maintained.

ACCOUNTING

GENERAL LEDGER PROCEDURE

Monthly

- Compare Board Secretary’s Report to subsidiary ledgers:
  - May be done by software
- Compare Board Secretary and Treasurer’s Report for agreement
- Board Secretary Report balances for all funds
- Verify that all accounts and funds are reported in Board Secretary’s Report
- Review all accounts for funds availability

Year-End Procedures

- At year end complete all accrual entries and properly close out accounts.
- Supporting documentation for all accounts, for audit verification.
- Review all year end purchases, for determination as accounts payable or carry forward encumbrances.
- Verify outstanding encumbrances are paid within 90 days.

ACCOUNTS RECEIVABLE

- Appropriate users of facilities have been billed for usage and recorded appropriately
- Record tuition receivable for tuition students
- Record transportation receivable for all students transported
- Record tax levy receivable for general fund and debt service (if applicable)
- Record state aid receivable for general fund, capital projects and debt service (if applicable)
- At year end – record receivable for food service reimbursements due from state

ACCOUNTS PAYABLE

- Verify invoices are paid in a timely manner.
Standard Operating Procedures and Internal Controls

- Included in voucher package for payment, receiving copy is signed by receiver; invoice, voucher (signed by vendor if over applicable quote threshold)
- All vouchers signed off by appropriate officials (preferably by SBA)

PAYROLL
- Encumber all funds for contracted employees, who have board approval
- Verify funds availability for all applicable employee benefits including health benefits, PERS, social security, and tuition/workshop reimbursements

FIXED ASSETS
- Identify all equipment costs for fixed asset control if cost is over $2,000, item must be tagged and recorded
- If district asset threshold is lower, item must be recorded in inventory control document and tagged (if applicable)
- If using grant funds, all equipment purchases must be tagged and identified by grant program
- For disposal of assets, utilizing either, donation to other districts, surplus sale, or other electronic means
- Remove item from fixed asset inventory records

CASH MANAGEMENT
- Cash receipts – open mail, prepare deposit slip, ACH transfers, and record receipt in accounting system
- Cash disbursements-identify vouchers to be paid, checks should be stored in locked storage until used if processed in district, if using pre-printed stock proper numbering sequence, appropriate signatures are affixed, review of all payments to check amounts for agreement, mail checks, properly record wires and payments
- Treasury-confirm verification of signators on all accounts; verification of person(s) authorized to do wires and ACH; confirmation process for all wires; utilization of on-line banking – verify authorized users; identify person(s) for authorizing stop payments
- Investing-cash balances should be reviewed periodically to identify investment opportunities; investment vehicles must be in accordance with state statutes
- Reconciling-all accounts must be reconciled in a timely manner.

AFTER SCHOOL USE OF SCHOOL FACILITIES

Purpose: Buildings and facilities are constructed and purchased by the Board of Education for providing a school program. The Board encourages community use of these facilities providing that this use does not interfere with the program of the school.

Procedure: The Board of Education authorizes the Business Administrator to approve and schedule the use of school facilities by school related and non-school organizations. The Board reserves to itself this authority to approve the use of school facilities by non-school organizations. It is the position of the board to approve only community groups.
whose organization’s function will benefit the pupils of the school/community or the Rockaway Township School District. School facilities will not be scheduled for use on Sunday except for school related activities that cannot be scheduled on another day.

The rules and regulations thus adopted are designed to safeguard a community investment while at the same time to permit use of the school facilities by the community.

The Board of Education shall hold each organization financially responsible for damage to facilities while in its care and retain the right to refuse further permission to any organization not complying with all rules and regulations.

The Business Administrator shall request the organization using the facility to supply proof of insurance coverage. Minimum acceptable coverage is as per Board Policy (insurance limits). As a requirement of our insurance carrier, your insurance certificate must name the Rockaway Township Board of Education as co-insured. The insurance certificate must be submitted with the application for use of school property.

Except for costs incurred by the district to provide personnel or special services, charges for the use of school facilities shall be waived for those organizations only that have been listed or approved by the Board, as Per Board Policy.

**SPECIAL REGULATIONS FOR USE OF ALL FACILITIES**

1. No food /drink is to be sold or consumed in the auditorium.
2. No smoking is permitted in the auditorium or anywhere in the school.
3. Adequate outside security must be provided by the using organization (local police).
4. Youth groups must be properly chaperoned with the names of chaperons appearing on the application. A minimum of one adult should be responsible for every ten youths.
5. A responsible adult together with a custodian must check all facilities used after participants have left. Damage should be noted, all water and lights turned off.

**SPECIAL REGULATIONS FOR USE OF CAFETERIA**

1. Groups giving dances must conform to all rules and regulations for use of the cafeteria.
2. The clean-up committee of the group must make arrangements with the school coordinator for removing debris and work required to restore the cafeteria to its original condition.
3. All food must be consumed within the cafeteria. All refuse must be placed in proper containers.


**INVENTORY DISPOSAL OF OBSOLETE EQUIPMENT**

Procedure:

Requests to dispose of outdated books and obsolete equipment must be made to the School Business Administrator. Such books and equipment, with the exception of computers, must have been determined as obsolete by the professional administrative staff.
Standard Operating Procedures and Internal Controls

Equipment may be sold directly to individuals. If the estimated fair value or the property to be sold exceeds the amount determined by the Governor in any one sale and it is neither livestock nor perishable goods, it will be sold at public sale to the highest bidder. If the value is less than the amount, public sale is not required, but may be desirable. Items may be sold on GovDeals.com.

All proceeds from the disposition of equipment or supplies will be deposited in the general fund of the Rockaway Township Board of Education.


ACCEPTANCE OF GIFTS

Procedure: Acceptance of gifts or scholarships from any individuals or groups in the community requires the approval of the Superintendent of Schools subject to the following:

1. No gift or scholarship will be accepted, which in the opinion of the Superintendent is inappropriate for use by the schools.
2. The use and disposition of such gifts or scholarships will remain at the discretion of the Superintendent.
3. Gifts which require installation and/or maintenance costs will be accepted only upon approval by the Superintendent and the school Principal.
4. All gifts require final approval by the Board of Education.

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.

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. All Other “Gifts” – must be reviewed by the Superintendent and Business Office before approval of the gift(s) can be given.
   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 gift information should be submitted to the Business Office for review after they have been seen 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.

**INVENTORY - EQUIPMENT IDENTIFICATION AND ACCOUNTABILITY**

**Procedure:** Newly Purchased Items

1. When equipment items costing $2,000.00 or more are received and paid for, the software system will add the item as a fixed asset.
2. An Inventory will be maintained and continually updated by the Business Office.

**TRANSFERS AND DISPOSAL OF EQUIPMENT**

1. When equipment is moved on a permanent basis the school/department initiating the movement notifies the Business Office of said change.
2. Disposal of equipment request is made by the building Principal to the SBA.
3. The Business Office will update the inventory.

**SALES TAX EXEMPTION QUALIFICATIONS**

**Procedure:**

1. Only expenditures from the approved Board of Education operating budget are eligible for sales tax exemption.
2. Exemption letters are available through the Business Office.

*Form* - Sales Tax Exemption Letter

**CASH MANAGEMENT**

**PETTY CASH FUND**

**Purpose:** To establish a uniform method of account for the Petty Cash Funds

**Procedure:**

1. The Board of Education recognizes the convenience of an imprest cash fund in the day-to-day operation of a Rockaway Township School District, but the board is also aware of the abuses that can result from the establishment of such funds unless there are proper controls.
2. The board authorizes the establishment of an imprest (revolving) fund at the Business
Administrator’s Office, Transportation Department and each School in the amount of $250.00.

3. In accordance with District Practice, no single payment from petty cash will exceed $25.00. The Business Administrator shall ensure that petty cash funds are spent only for stamps, delivery charges, office supplies and miscellaneous purchases. Funds shall not be used to subvert the regular purchasing procedure.

4. To request a purchase using petty cash, prior approval by the School Business Administrator is required before any such purchase may occur. A Petty Cash Control Form is to be prepared and all applicable invoices or receipts are to be attached along with the information of the account to be charged. All documentation must be forwarded to the Supervisor of Accounts in the Business Office for processing of the reimbursement.

5. All funds are to be closed out on June 30. To accomplish this, final reimbursement will be into the Business Office for payment at the final board meeting in June. This will allow for turning in the local amount of the authorized fund in cash to the School Business Administrator for deposit back into the General Account of the board. All board approved funds will be reestablished on July 1.


Form - Petty Cash Request Form

STUDENT ACTIVITY ACCOUNT PROCEDURES

1. Receive funds from schools’ clubs and deposit into Student Activity Account.

2. Each advisor needs to fill out the pink Deposit Requisition Voucher or blue Requisition Voucher record fully, including the address of the organization or person the check is to be mailed to and the account to be charged must be filled in to process paperwork in a speedy manner.

3. Each schools’ club must count their own money. Coins must be rolled and bills must be strapped.

4. Must deposit funds within 24 hours of receipt. Make deposits every day, where possible. Supervisor of Accounts makes deposits.

5. If a function is held after school hours, advisor must secure funds for the night in a locked area for deposit the next business day.

6. Record deposit in activity deposit log.

7. If a club needs funds disbursed, they must provide the blue Requisition Voucher with supporting documentation and voucher to the Board Office three (3) days prior to check being issued.
8. The club must have the funds in their account to cover the expense.

9. Enter the check into Activity Log Sheet and type/write checks. Checks will be typed/written as needed.

10. Obtain proper signature on check (Superintendent and/or Business Administrator).

11. Reconcile account to bank statement on a monthly basis.

12. On a monthly basis the Supervisor of Accounts prints club account balances and distributes it to the Schools Administrative Assistant/Building Principal.

**ATHLETIC FUND**

**Purpose:** To establish the financial controls for the administration of the inter-scholastic athletic program to insure the program is operated fairly and efficiently, and the Board is fully informed of its status.

**Procedure:**

A. Each interscholastic event and their schedule requires annual approval from the Board of Education before any moneys can be collected or disbursed in the name of the said activity.

B. The Board authorizes the maintenance of the following athletic funds to be known as and to be located at: Athletic Account.

C. The athletic fund shall be the responsibility of the building principal and shall be administered by the Business Administrator.

D. The Board will provide sufficient funds to overcome any deficit encountered at the end of the year.

E. In order to comply with the legal requirement of the annual audit and to further comply with all state statutes the Board requires that adequate financial and bookkeeping controls be established to include the following:

1. The books of account shall reflect the income of each approved sport.

2. All payments for supplies, equipment, and services shall be made through the regular purchasing procedures of the district, except for ticket takers' fees, police fees, and athletic officials’ fees, but no such fees shall be paid in cash.

3. A checking account shall be established for disbursements from the athletic fund. Each such disbursement must be approved by the School Vice Principal in charge of Athletics. All checks must be signed by the Board Secretary.

4. All gate receipts shall be turned in to the designated person or the School Vice Principal in charge of athletics on the date of collection, so they can be safeguarded.

5. At the conclusion of the respective athletic program, the athletic coach
shall submit a complete inventory of all equipment and supplies in writing to the School Vice Principal in charge of Athletics. The said list shall be submitted no later than one month after the conclusion of the program.

6. A financial report of the athletic fund shall be submitted to the Board monthly.


PAY PROCEDURES

Procedure:

1. Regular Pay:
   A. Employees will be paid on the 15th and the 30th of each month as per contract. When this is a school holiday or an employee is scheduled to be off or out of the district, then he/she may receive his/her pay on the working day prior to the pay day after 3:00 PM.
   B. All ten month employees will receive equal payments that total their contract salary, from September to June inclusive.
   C. All twelve month employees will receive their contract salary, in equal payments, from July through June inclusive.
   D. Beginning with the 2008-2009 school year, at least every three years, during the first pay in September each employee will be required to provide to the payroll department in the Business Office, a picture identification and sign for release of his or her check or direct deposit voucher.
   E. Picture identification shall be in the form of a district issued identification card, valid drivers’ license, official passport or other picture identification issued by a state, county or other local government agency.
   F. Where no appropriate identification can be produced, the School Business Administrator shall withhold paychecks or stop direct deposits until such time that the payee/district employee can produce appropriate identification or until an investigation and corrective action is concluded.
   G. Upon completion of the payroll check distribution verification procedures, the Superintendent shall submit a certification of compliance, to the Executive County Superintendent.

2. Substitutes and Hourly Paid Employees:
   A. All daily and hourly paid individuals will receive pay for the time worked as of the prior pay date.
   B. An Employee Individual Time Record form is used to report hours and/or days worked for this classification of employees.

3. Overtime:
   A. Overtime is also reported on the Individual Time Record form and is paid when reported. Payment of overtime will be based on negotiated contract provisions.

4. 403(b) /457 Salary Reduction Plans
   In order to take advantage of the 403(b)/457 Salary Reduction Plans, an employee must
agree not to contribute, more than the **Maximum Exclusion Allowance (MEA)**, the total amount of contribution to the plan allowed by Internal Revenue Service code each year. The plan administrator for the 403(b) plans will do the MEA calculation for each employee. By the **first day of school** for ten month employees and by **June 20th** for twelve month employees the payroll office must receive from the employee a 403(b) **Salary Reduction Agreement Form** before deductions for the Salary Reduction Plan for the new school year will begin. In order to make changes the employee must fill out updated 403(b) Salary Reduction Agreement.

5. All other changes to be made for tax or voluntary deductions must be forwarded to the Payroll Department “In Writing” two weeks prior to the pay period that these changes are to take effect.

**References**
6A:23A-5.7 Verification of payroll check distribution
*Form* - Employee Individual Time Record Form
*Form* – 403(b) Salary Reduction Agreement

**BUDGET ACCOUNT NUMBER CODING**

**Procedure:**
When completing purchase orders for materials, supplies, equipment and /or services, it is important to use the correct Budget account number as outlined by the Rockaway, New Jersey Chart of Accounts. To assist administrators, supervisors and staff members who complete purchase orders an example of how accounts are displayed has been developed. The GAAP accounts are broken down into 13 digits as follows:

11-190-100-610-01

**Fund-** an accounting entity with a self-balancing set of accounts.
- 11 General Fund (instruction);
- 12 Capital Outlay Fund (assets over $2,000)/acquiring fixed assets
- 13 Special Schools;
- 20 Special Revenue

**Program-** activities and procedures to accomplish an objective.
- 105 – Pre-K,
- 110- K,
- 120- 1-5;
- 130- 6-8;
- 140-9-12;
- 150-Home Instruction;
- 190-Undistributed
- 200- **Special Programs**(Special Education);
- 000- **Undistributed Expenditures**- charged indirectly to a program
**Standard Operating Procedures and Internal Controls**

**Function** - describes the activity for which a service/material is acquired.

- **100 - Instruction** - activities dealing directly with instruction
- **200 - Support Services** - provide administrative, technical support to enhance instruction.

Examples: **211** - Attendance/Social Services **213** - Health Services **240** - Support-Sch. Admin.

**Object** - the service obtained as a result of a specific expenditure.

- **320 Purchased Professional Services** - Consultants, Assembly speakers
- **420 Cleaning, repair and Maintenance Services** - Equipment and repair contracts
- **500 Repair and maintenance of Instructional Equipment**
- **580 Travel-Staff Conferences** - staff mileage
- **590 Miscellaneous Purchased Services** - Printing costs-student publications, booklets,
- **610 General Supplies** - A.V. supplies, furniture under $2,000, workbooks, classroom/off. supplies
- **640 Textbooks**
- **730 Equipment** - Capital Outlay Fund - each unit must exceed $2,000 & last more than a year.
- **800 Miscellaneous Expenditures** - Awards, graduation expenses, registration-conferences

**Location** - School Buildings/ Departments

10 - Birchwood
15 - Copeland
19 - Dwyer
25 - O’Brien
30 - Malone
44 - Curriculum Office
45 – Maintenance
46 – Transportation
47 – Superintendent
48 - Business Office
49 – Technology
50 - Special Services
55 – District – Home Instruction
60 - Guidance
65 – Personnel
80 - Stony Brook
99 – Nursing
00 - Salaries Other
07 - Summer Salaries
08 - Overtime Salary Pay
09 - Substitute Salary Pay
BUDGET PROCESS
BUDGET DEVELOPMENT PROCESS

Procedure: School Budgets – Site Based Management
School Budgets are the responsibility of the Building Principal. It is also the responsibility of the Principal to justify proposed expenditures in each of the line item accounts. Building Principals track their school accounts during the year making the necessary transfers needed to ensure no accounts are over-expended. If during the budget development process there is a need to reduce the school budgets, the Building Principal will be notified of the amount and is responsible for re-submitting the changes to the revised school budget. Below is a breakdown of the budget process.

October
1. Distribution of individual school/department line item budget
2. Distribution of personnel request form; for additions and/or reductions of staff.

November
1. Beginning of November, meeting with the Superintendent of Schools, School Business Administrator, and individual School Principal or Supervisor to review additional needs for the following year.
2. November 15th - return of the individual school/department line item Budget, along with the Personnel Request Form.
3. November 20th - Teachers may begin inputting orders through Ed Data system for next year.

December
1. Verification from principals/supervisors of approval of all school purchase orders. All changes to the submitted budgets will be at the direction of the Superintendent of Schools.

BUDGET TRANSFER PROCEDURES
1. Each Administrator completes the “Budget Transfer Form.”
2. Send the Budget Transfer Form to Supervisor of Accounts and Business Administrator.
3. Upon completion of transfer the Supervisor of Accounts or Business Administrator will mail the requestor that the transfer is completed.
4. Enter appropriate Purchase Order Requisition.

GRANT APPLICATION PROCEDURE
Procedure:
1. All grant applications must be submitted for approval prior to submission to the Granting Authority to the School Business Administrator then to the Superintendent. All grants require approval from the Superintendent and action from the Board of Education.
2. All other procedures as described in this handbook will apply to transactions involving grant funds.
POSITION CONTROL

STANDARD OPERATING PROCEDURE
Position control is a process to measure the current status of positions for personal services within the district in order to analyze their fiscal impact on the whole budget year. The impact of a position is determined by actual expenditures from the beginning of a fiscal year plus amounts set aside to cover appointments to the position for the remainder of the fiscal year.

The concept of position control implies that each position must be defined in specific terms and that the hiring procedure may not be completed until a specifically defined position exists for the applicant. Budget Status is determined by combining elements from the Position File, the Payroll Distribution File, and the Employee Data Base.

The base line year to use for position control is the snapshot date of December 1 of the pre-budget year. Grouping should be established by budgetary function and object at a minimum.

According to 6A:23A-6.8, districts shall maintain an accurate, complete, and up-to-date automated position control roster in order to track the actual number of employees, as well as, the category of employees in detail.

The position control roster shall:
1. Share a common database and be integrated with the district’s payroll system;
2. Agree to the account codes in the budget software.
3. Ensure that the data within the position control roster system includes:
   i. The employee name
   ii. The date of hire
   iii. A permanent position tracking number for each employee including:
      (1) An accurate expenditure account code(s)
      (2) The building the position is assigned
      (3) The certification title and endorsement held, as applicable
      (4) The assignment position title as follows:
         (A) Superintendent or Chief School Administrator
         (B) Assistant Superintendent (if applicable)
         (C) School Business Administrator
         (D) Board Secretary (when other than I, II or III above)
         (E) Principal
         (F) Vice Principal
         (G) Director
         (H) Supervisor
         (I) Facilitator
         (J) Instructional Coach by Subject Area
         (K) Department Chairperson by Subject Area
         (L) Certificated Administrator – Other
         (M) Guidance
         (N) Media Specialist/Librarian
         (O) School Nurse
iv. A budgetary control number for substitute teachers
v. A budgetary control number for overtime
vi. A budgetary control number for extra pay
vii The status of the position (filled, vacant, abolished, etc.)
viii. An indication, when available, of whether the employee is retiring in the budget year or not being renewed including associated costs such as contractual buyouts, severance pay, paid vacation or sick days, etc;
ix. Each of the following:
   1. base salary
   2. step
   3. longevity
   4. guide
   5. stipends by type
   6. overtime
   7. other extra compensation
x. The benefits paid by the district, net of employee reimbursements or co-pays, by type of benefit and for FICA and Medicare;
xi. The position’s full-time equivalent value by location;
xii. The date the position was filled; and
xiii. The date the position was originally created by the board. If the date the position was originally created is not available, this item shall represent the date the person currently filling that position was approved by the board.

PURPOSE
The purpose of this Standard Operating Procedure is to describe forms and procedures needed to assign position control numbers and create, or abolish positions.
SCOPE
These procedures cover all positions and all employees of the district.

AUTHORITY
The assignment of PCN’s should be initiated by the CSA. Human Resources in conjunction with the SBA should maintain a list available to the CSA when hiring or transferring employees for the district. It is recommended that the PCN number be referenced in the resolution approved by the Board of Education.

POSITION
A position is a set of duties and responsibilities specified in a specific job description assigned to be performed by an employee of the district. A position may be full-time, part-time, stipend, permanent/non-permanent, seasonal (summer school, after school, athletics, etc…) and either filled or vacant. A permanent position does not exist until it has been authorized and established by the Board of Education, Personnel and the Office of Business Administration.

POSITION CONTROL NUMBER – CREATING AND MAINTAINING
Position Control data is maintained in the Office of Superintendent. (See attached sample for creating) It is recommended that monthly or semi-monthly before the payroll is processed a report or review be done of all employees being paid. This report or review should indicate at a minimum the individuals PCN and linked budgetary account to be charged. Individuals not assigned a PCN must be assigned one and any vacant PCN should be noted for future reference.

POSITION CONTROL NUMBER (PCN)
A position control number (PCN) is created to represent each board approved contracted position within a district. These control numbers are attached to the budget spread, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding control number is linked to the employee who is currently filling the position. Control numbers that are not linked to any employees represent vacant positions. An example: if your district has five board approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate position within the district, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs can provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. An assigned PCN will forward a calculated salary into the budget projection. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

REQUEST FOR PCN FOR A NEW POSITION
Departments request for the use of PCNs for new positions or to reactivate an abolished position shall include detailed justification and a cost benefit analysis. The Superintendent will determine if the new
position is justified, needed and that adequate funds are or have been budgeted. Based on this determination, the Superintendent will decide if they will make a recommendation to the Board of Education. Upon approval from the Board of Education, the Office of Superintendent will create a new PCN.

OTHER

Each PCN shall be integrated with the payroll system to ensure that the correct budgetary account is charged. The PCN system should be able to track through payroll and the personnel system the position by account number, individual, PCN and the history of the use of the PCN.

SAMPLE REPORTS

The attached sample reports are to give the SBA information on the actual full function of the use of an integrated and non-integrated PCN system and suggestions for creating actual position control numbers for staff within their particular district.

- Personnel to Payroll Spread – This report compare personnel information to payroll.
- History Report-This report shows reflects who has been assigned to a specific PCN.
- PCN by alpha-A simple alphabetical list indicating FTE, PCN, budgetary account charged, percent charged and salary charged.
- PCN by budgetary account- A list of all staff by budgetary account code with PCN, FTE, and budgetary account charged, percent charged and salary charged.
- Recommendation for Formation of Position Control Numbers – Examples for PCN segments.

RECOMMENDED FORMAT FOR MEANINGFUL PCNS

Each individual district must develop a PCN format that represents their board-approved positions. If broken down into segments, PCNs are easily identifiable.

The chart below displays a recommended format that is consistent with other districts maintaining PCNs. This format can be implemented as is, or it can be used to assist your district in developing your own PCN format.
### RECOMMENDED FORMAT FOR PCN SEGMENTS

<table>
<thead>
<tr>
<th>General Category</th>
<th>District Location</th>
<th>Dept / Position</th>
<th>Specific Grade</th>
<th>Total # of Positions Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>3 char</td>
<td>2 chars or digits</td>
<td>4 char</td>
<td>2 chars or digits</td>
<td>2 digits</td>
</tr>
<tr>
<td>ADM</td>
<td>BO</td>
<td>SUPT</td>
<td>NA</td>
<td>01</td>
</tr>
<tr>
<td>ADM</td>
<td>BO</td>
<td>BADM</td>
<td>NA</td>
<td>01</td>
</tr>
<tr>
<td>SEC</td>
<td>BO</td>
<td>BADM</td>
<td>NA</td>
<td>01</td>
</tr>
<tr>
<td>TCH</td>
<td>HS</td>
<td>MATH</td>
<td>09</td>
<td>01</td>
</tr>
<tr>
<td>TCH</td>
<td>HS</td>
<td>MATH</td>
<td>09</td>
<td>02</td>
</tr>
<tr>
<td>TCH</td>
<td>MS</td>
<td>MATH</td>
<td>07</td>
<td>01</td>
</tr>
<tr>
<td>Category Description</td>
<td>Code</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>---------------------------</td>
<td>------</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Administrators</td>
<td>ADM</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Aides</td>
<td>AID</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Bus Drivers/Transp.</td>
<td>BUS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Child Study Team</td>
<td>CST</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Clerical</td>
<td>CLR</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Custodians</td>
<td>CUS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Food Service Workers</td>
<td>FSW</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Maintenance</td>
<td>MNT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Nurses</td>
<td>NRS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Secretarial</td>
<td>SEC</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Special Services</td>
<td>SPS</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Supervisors</td>
<td>SUP</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Support Staff</td>
<td>SPT</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Teachers</td>
<td>TCH</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Technology</td>
<td>TCN</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Suggested Department/Position Codes

<table>
<thead>
<tr>
<th>Department/Position</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Superintendent</td>
<td>SUPT</td>
</tr>
<tr>
<td>Business Admin.</td>
<td>BADM</td>
</tr>
<tr>
<td>Assistant BA</td>
<td>ABA</td>
</tr>
<tr>
<td>Principal</td>
<td>PRIN</td>
</tr>
<tr>
<td>Director</td>
<td>DIR</td>
</tr>
<tr>
<td>Supervisor</td>
<td>SUPV</td>
</tr>
<tr>
<td>Payroll</td>
<td>PYRL</td>
</tr>
<tr>
<td>Bookkeeper</td>
<td>BKPR</td>
</tr>
<tr>
<td>Accounts Payable</td>
<td>APAY</td>
</tr>
<tr>
<td>Accounts Receivable</td>
<td>AREC</td>
</tr>
<tr>
<td>School Secretary</td>
<td>SCHS</td>
</tr>
<tr>
<td>Psychologist</td>
<td>PSYC</td>
</tr>
<tr>
<td>Clerk</td>
<td>CLRK</td>
</tr>
<tr>
<td>Math</td>
<td>MATH</td>
</tr>
<tr>
<td>History</td>
<td>HIST</td>
</tr>
<tr>
<td>English</td>
<td>ENGL</td>
</tr>
<tr>
<td>Science</td>
<td>SCNC</td>
</tr>
<tr>
<td>Instructional Aide</td>
<td>INST</td>
</tr>
<tr>
<td>Special Ed Aide</td>
<td>SPEC</td>
</tr>
<tr>
<td>Cafeteria Aide</td>
<td>CAFT</td>
</tr>
</tbody>
</table>
### SUGGESTED GRADE CODES

<table>
<thead>
<tr>
<th>Grade Level</th>
<th>Code</th>
</tr>
</thead>
<tbody>
<tr>
<td>Kindergarten</td>
<td>KD</td>
</tr>
<tr>
<td>Grade 1</td>
<td>01</td>
</tr>
<tr>
<td>Grade 2</td>
<td>02</td>
</tr>
<tr>
<td>Grade 3</td>
<td>03</td>
</tr>
<tr>
<td>Grade 4</td>
<td>04</td>
</tr>
<tr>
<td>Grade 5</td>
<td>05</td>
</tr>
<tr>
<td>Grade 6</td>
<td>06</td>
</tr>
<tr>
<td>Grade 7</td>
<td>07</td>
</tr>
<tr>
<td>Grade 8</td>
<td>08</td>
</tr>
<tr>
<td>Grade 9</td>
<td>09</td>
</tr>
<tr>
<td>Grade 10</td>
<td>10</td>
</tr>
<tr>
<td>Grade 11</td>
<td>11</td>
</tr>
<tr>
<td>Grade 12</td>
<td>12</td>
</tr>
<tr>
<td>Floating/Multiple Grades</td>
<td>FL</td>
</tr>
<tr>
<td>Grade Not Applicable</td>
<td>NA</td>
</tr>
</tbody>
</table>
INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees’ duties sheet.

LIST OF DUTIES BY EMPLOYEES

<table>
<thead>
<tr>
<th></th>
<th>Asst BA</th>
<th>Bus Adm</th>
<th>Treasurer</th>
<th>A/P</th>
<th>A/P</th>
<th>Payroll</th>
<th>Chief School Administrator</th>
<th>Individual School</th>
<th>Prin. and/or Dept Heads</th>
<th>Board of Education</th>
<th>Human Resources</th>
</tr>
</thead>
<tbody>
<tr>
<td>ACCOUNTING</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Open new cycle</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Set System Date</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Synchronize Remote Data Locations</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>System Settings/Status</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Billing</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget-account number edit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget-appropriation transfer</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget-disbursement adjustment</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Expense account entry</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Projection Entry Edit</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Projection Build or Refresh Account</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Projection Import Data</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget Projection Analysis</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>EOY Rollover</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>General Ledger</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Database Utilities</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P.O.Process (entering, copying)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>P.O. Process (deleting, changing, override)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
## Standard Operating Procedures and Internal Controls

### LIST OF DUTIES BY EMPLOYEES

<table>
<thead>
<tr>
<th></th>
<th>Asst BA</th>
<th>BA</th>
<th>Treasurer</th>
<th>A/P</th>
<th>A/P</th>
<th>Payroll</th>
<th>Chief School Administrator</th>
<th>Individual School</th>
<th>Principals and/or Dept Heads</th>
<th>Board President</th>
<th>Board Members</th>
<th>Human Resources</th>
</tr>
</thead>
</table>

### EXPENDITURES CYCLE

- Purchase orders approved by [ ]
- Receiving records prepared by [ ]
- Vendors’ invoices approved by [ ]
- Purchase journal prepared by – N/A
- Perpetual inventory records kept by – N/A
- Physical custody of inventory by [ ]
- Payments processed by [ ]
- Check sent by [ ]

### PAYROLL CYCLE

- Additions to payroll authorized by [ ]
- Pay rates authorized by [ ]
- Terminations authorized by [ ]
- Time approved by [ ]
- Payrolls computed by [ ]
- Payroll checks prepared by [ ]
- Payroll records prepared by [ ]
- Payroll checks signed by [ ]
- Cash payroll envelopes prepared by – N/A
- Payroll distributed by [ ]
- Payroll bank account reconciled by [ ]

### GENERAL LEDGER

[ ]

[36]
### PAYROLL CYCLE

<table>
<thead>
<tr>
<th>Additions to payroll authorized by</th>
<th>Assignments authorized by</th>
<th>Terminations authorized by</th>
<th>Leave of absences authorized by</th>
<th>Assignment of PCN by</th>
<th>Employee Certifications checked by</th>
<th>To add an employee authorization</th>
<th>Access to employee records</th>
<th>Creation of job titles, salary guides</th>
<th>Creation of PCN</th>
<th>Attendance Input/Edit Control</th>
<th>End of year roll over</th>
</tr>
</thead>
</table>

### ADDITIONAL DUTIES APPLICABLE IN THIS CASE:

The above list indicates a proper separation of duties except for those indicated at ___.
INTERNAL CONTROL QUESTIONNAIRE - EMPLOYEE DUTIES

This form is used to tabulate the separation of employee duties. It may be used by itself or in conjunction with a narrative, flowchart or other means of documentation. The name of the employee or the identification of the group performing an identical function is to be written in the space provided at the top of each column. On the applicable horizontal line, if the duty listed is a primary one for the employee, that is, one which he performs with considerable regularity, the numeral 1 should be used. If the duty listed is a secondary one, that is, one which he performs more or less infrequently as a back up for the usual performer, the numeral 2 should be used. Upon the completion of the questionnaire, a careful analysis should be made to ascertain whether or not a proper separation of duties exists. Any conflicts existing in the current division of duties should be indicated on the evaluation of employees’ duties sheet.

<table>
<thead>
<tr>
<th>LIST OF DUTIES BY EMPLOYEES</th>
<th>Asst BA</th>
<th>Bus Adm</th>
<th>Chief School Admin</th>
<th>Human Resources 1</th>
<th>Human Resources 2</th>
<th>Payroll</th>
<th>Individual School</th>
<th>Prin. and/or Dept Heads</th>
<th>Board of Education</th>
</tr>
</thead>
<tbody>
<tr>
<td>POSITION CONTROL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Determination of PCN at Budget Prep Cycle</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Creation of Position Numbers (initialization of use)</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Assignment of Position Control Numbers</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PCN assigned at Board of Education approval</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PCN are linked to appropriate budget account</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PCN are linked via personnel to payroll</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Vacant PCN are monitored for budget prep</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>New PCN is authorized</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>History of unused PCN is analyzed</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Budget account shows appropriate PCN charged</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Payroll to Budget via PCN reviewed each period</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PCN reflects correct tracking identification</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PERSONNEL</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>PCN number is attached to individual employee</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>History reflects salary, stipend, longevity etc.</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Position fill date is completed</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>History indicates certifications attained</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Certifications are appropriate to position held</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Benefit information by individual is in history</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Hire date listed, if position date unavailable</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
FACILITIES - ADMINISTRATION OF WORK, HEALTH & SAFETY

Right To Know

• The district will maintain up to date Right to Know logs and ensure that all employees are provided training at the time of initial employment.
• The district will provide training on Right to Know regulations to all new employees. Retraining will also be provided as required.

Safety/Accident Reporting

• All accidents will be reported to the central office on the appropriate district approved form. Following review by the Health and Safety Committee, the accident form will be forwarded to the district insurance carrier in accordance with the district’s risk management procedures.

Asbestos Management

• The district shall maintain its AHERA management plan and ensure that it is updated every three years.

Indoor Air Quality

• Maintained by Supervisor of Buildings and Grounds

Fire Alarm Systems

• The district shall ensure that annual inspections are performed on the fire alarm system. It shall also conduct monthly inspections of all fire extinguishers.

Drinking Water (for well systems)

• The district shall conduct all required tests and inspections to ensure that all water coming from the well is potable.

Wastewater Treatment

• The district will ensure that either a properly licensed person is on staff or that a professional firm is hired to ensure that all required DEP reports are filed as required.

Boilers

• The district will ensure that all boilers are inspected annually
• The district will ensure that a properly licensed boiler operator is on site whenever the boilers are running and buildings are occupied

Safety Inspections

• The district will ensure that all health and safety inspections are done on a regular basis, in accordance with the NJ Department of Education evaluation of school buildings checklist

Long Range Facility Plan

• The district will ensure that it submits all required documents for its Long Range Facility Plan to the Department of Education on a timely basis

Comprehensive Maintenance Plan

• The district shall annually approve its three-year comprehensive maintenance plan which shall include corrective and preventative measures for the interior and exterior of each building

OSHA/PEOSHA requirements

• The district shall comply with all OSHA and PEOSHA requirements including but not limited to lockout/tag out and confined spaces procedures
FACILITIES MAINTENANCE & REPAIR SCHEDULING AND ACCOUNTING

Purpose: To have an automated work order system for prioritizing, performing and recording all maintenance repair requests for all district buildings and grounds.

Whenever a Rockaway Township School District employee wants to request a repair or an enhancement from the Maintenance Department, they should complete a maintenance request. The maintenance request should be generated by the person making the request. Employees are encouraged to enter their request directly into the web-based work order system. The web-based system and paper form have been designed to include all information required by N.J.A.C. 6A:23A-6.9.

Prioritization The work order must first be approved by the building principal and the business administrator before any work is performed. The work orders will be performed in the following priority order:

A. Emergency – An emergency is a situation that poses an imminent threat to the health or safety of occupants of school property which requires the immediate delivery of goods or the performance of services. Normal purchasing procedures may be waived in the event of an emergency.

1. An actual or imminent emergency must exist requiring the immediate delivery of the goods or the performance of the service.
2. Within three days, the Superintendent shall inform the Executive County Superintendent of the nature of the emergency and the estimated needs to respond to it.
3. The emergency purchasing procedures may not be used unless the need for the goods or the services could not have been reasonably foreseen.
4. The contract shall only cover the necessary tasks to alleviate the emergency.

B. Safety – A safety issue exists when the issue could lead to the injury of any occupant of the building. Examples would include broken locks, water leaks, etc.

C. High – A work order should be categorized as high if the situation is in violation of laws or regulations or board of education policy. Examples would include broken heaters or air conditioners in violation of “Indoor Air Quality” rules or PEOSHA requirements.

D. Medium – A work order should be categorized as medium for general repair work of an existing system that no longer works, such as a broken sink. The Medium category also includes items included in the annual Comprehensive Maintenance Plan and the district’s Strategic Plan.

E. Low – A work order should be categorized as low for requests that are new items, such as a new shelf.

Within each priority category, work orders should be completed in chronological order. The Buildings & Grounds Supervisor may group work orders in order to complete them in an efficient manner. The superintendent may authorize the completion of a work order in a priority order other than above.
Cost Benefit Analysis
Whenever the estimated cost of completing the work order, including labor and materials, is greater than the quote threshold, a cost-benefit analysis of outsourcing the work order shall be performed.

If the results of the cost benefit analysis indicate that it would be less expensive to outsource the work, the work shall be outsourced provided the work can be contracted in accordance with the Public Schools Contracts Law and it can be completed on time.

Completion Procedures
Labor & Materials:
The technician shall record the following for each work order:

A. The actual hours worked by date.
B. Whether those hours were at regular or overtime rate.
C. The actual materials and supplies needed to complete the order.

The technician shall record these items directly into the work order software system which goes to the Maintenance Secretary for processing.

Close Out Procedures
The Business Administrator shall review all completed work orders to ensure that they are properly classified and cost out for the Comprehensive Maintenance Plan. The work order should be marked as closed.

Contracted Services:
When a work order requires the hiring of an outside contractor, it should be assigned (in the software) to the Maintenance Secretary. If a contractor must be called in when the Maintenance Secretary is unavailable, she must be informed that a contractor is called. The Maintenance Secretary must mark on her calendar the contractor and the work order number for the service. She should initiate a requisition with an estimated amount for the service call. The work order number should be entered into the control number field on the requisition.

When the service is complete, the Maintenance Secretary should mark the work order as complete. When an invoice for the work is received, the maintenance secretary should enter it as a purchase transaction into the work order. The work order should then be marked as closed.

Planning
Prior to December 1st of each year, the School Business Administrator shall conduct an analysis of the work order system to plan for the following budget year. The analysis shall include:

A. Productivity of staff as a whole and individually.
B. Variations between estimated and actual labor and materials costs.
C. Unusual trends for like projects.
D. The projected life expectancy vs. the date a building system/piece of equipment was put into place.
E. Other factors that will improve productivity and efficiency.
FACILITIES USAGE REQUEST PROCEDURES

1. All facility usage requests must be on the written Facility Use Form provided by Rockaway Township Schools with an original/electronic signature from applicant.
2. Facility Use Secretary will give Facility Usage Form an internal number and enter into SchoolDude.
3. Original Facility Request Form will be forwarded to the Building Principal or SBA for approval.
4. Original Facility Request Form will be reviewed for an original/electronic signature by the Building Principal or SBA.
5. Original Facility Request Form will be forwarded to the Facility Usage Secretary.
6. Facility request will be entered into SchoolDude (scheduling program).
7. Confirmation memorandum typed to organization/individual requesting facility usage.
8. Business Administrator/Board Secretary will sign confirmation memorandum.
9. E-mail the appropriate distribution list and mail original confirmation memorandum with copy of contract.
10. Separate procedure for billing organizations.
11. E-mail weekly calendars every Thursday by 12:00 PM.

SECURITY

Purpose: The Board of Education believes that the buildings and facilities of the district represent a substantial community investment. The Board directs the implementation of procedures to protect this investment.

BUILDINGS AND GROUNDS SECURITY

- The Building and Grounds Supervisor (or District Security Officer) and staff are responsible for buildings and grounds security.
- All exterior building doors shall be locked at all times. Doors will be unlocked for student admittance during bus arrival times only.
- Staff members shall not prop doors open for any reason.
- In the evening, all doors shall be locked except those where access is required for public meetings or facility use events.

ID Badges

- All employees shall wear district issued identification badges when school is in session.
- All visitors in the building shall wear identification badges issued by the main office.

Visitors/Deliveries

- All visitors during the school day will be permitted access to the building only through the main school office.
- Outside deliveries shall be accepted only at main school office.
- Deliveries to loading area shall be permitted only after driver has checked into the main school office and a building and grounds staff member has been assigned to oversee the delivery.

Building Keys

- Building principals are required to oversee the issuance of building keys to teaching staff members. Building keys are to be turned in to the building principal on teachers’ last day of school in June.
Parking Areas

- Staff members shall park in areas designated for staff (or in assigned parking spots).

EMERGENCY PREPAREDNESS

**Purpose:** To provide district staff with a reference document and to provide the administration with detailed information to use in the event of an unforeseen crisis.

1. The administration shall create a detailed Emergency Management Plan (N.J.A.C. 6A:16-5.1 et seq.) which will provide additional detailed information available only to the Emergency Response Team. The Emergency Management Plan has sensitive information that should not be shared with the public. The Team shall keep the Plan in a locked cabinet in their office. It will also be distributed by electronic file that each member should keep at their home.

2. The administration shall create a quick reference guide for staff to follow in the event of a crises, including but not limited to:
   a. Bomb Threats
   b. Fire
   c. Intruder with gun
   d. Weather
   e. Earthquakes
   f. Intruder/Fights
   g. Shooting
   h. Sexual Battery

   The quick reference guide shall be distributed to each staff member.

3. The administration shall create and maintain a plan in the event of a pandemic. The plan shall include the following areas:
   a. Planning and Coordination
   b. Continuity of Learning and Core Operations
   c. Infection Control Policies and Procedures
   d. Communications Planning

4. The administration shall create and maintain a Biosecurity Management Plan to keep the food products safe. The Biosecurity Management Plan shall be kept confidential except for members of the crisis management team.

5. Training on the Emergency Management Plan shall be conducted annually.
RISK MANAGEMENT

SAFETY

Purpose: It is our goal to provide a safe and healthful environment for everyone that utilizes the district’s facilities. This includes employees, students, and visitors to our district.

Providing a safe environment goes beyond the obvious of properly maintaining buildings and grounds. A safe environment entails the attitude of the people occupying that environment. Therefore, we believe that safety is an attitude which must be cultivated and reinforced.

Procedure: The Superintendent of Schools shall appoint a District Safety Coordinator with the responsibility of establishing and implementing a continuing effective safety program. The district goal is to eliminate lost time accidents. The program must involve all employees and students of the district. Employees should be involved through periodic safety meetings. Students should be involved through classroom instruction by the appropriate educators.

The Safety Coordinator shall organize a safety committee with at least the following employees involved to ensure all areas of the operation of the district are represented: Supervisor of Buildings and Grounds, Cafeteria Supervisor, Supervisor of Transportation, School Business Administrator, a school nurse, principal and other staff deemed necessary. The Safety Committee will meet periodically during the year.

The Safety Coordinator will be responsible for working with the Safety Committee to define the safety program. However, these points must be covered:

1. Accident investigation and accident trend analysis.
2. Safety themes identified for use at meetings.
3. Remediation of hazards.
4. Modification to improper work methods.
5. Safety guidelines and specific rules for each area of each building in the district.
6. Proper PEOSH- 300 log maintenance.

Each employee and student will be responsible for obeying the safety rules established. Disregard of these rules will automatically cause a progressive disciplinary system to be enforced, which ultimately could lead to termination from the district.

LITIGATION/LIABILITY

Any incidents having the slightest possibility of potential litigation/liability must be reported to the Business Administrator immediately.
STAFF INJURIES

Procedure:

Accident Reporting Procedure:

Every employee is entitled to work under the safest possible conditions. In order to insure this, it is necessary that every accident/injury be reported.

1. **All incidents/accidents must be reported by the employee to their Supervisor within twenty-four (24) hours after the incident occurs.** In the case of injury an Accident Report must be filled out within twenty-four (24) hours. If there is an employee accident, the employee is to report it to the nurse/supervisor and fill out the NJSIG Report of Injury Form. If the employee needs medical treatment the School Nurse will fill out an Accident Workers' Compensation law gives a 90 day period to report. A special 48 hour hernia rule is the exception.

2. The employee will speak to a nurse who will obtain detailed information and make the arrangements for treatment. All non-emergency medical situations must be treated by a managed care physician. All injuries should be reported to the NJSIG managed care contact. The phone number listed below will access the network assigned to your district. QualLynx 1-800-425-3222. The workers' compensation act in 34:15-15, states that the employer has the right to designate the treating physician. Failure to go to the Board's doctor will result in a possible rejection of the claim. The school's workers’ compensation doctor or the referred doctor will determine when the employee may return to work. The report will be given immediately to the assigned Principal/Supervisor for review and signature and sent to the Business Office.

3. All emergency medical situations should be dealt with in the most expeditious and appropriate manner. Send injured employee to the nearest hospital. Report the accident as soon as possible to School Nurse. Employee should instruct the hospital, doctor or pharmacy to forward all bills to District’s Workers’ Compensation Insurance Carrier and Prescription Management service. It is NOT recommended that the employee use his/her personal insurance card as this will complicate and delay the prompt payment of any medical bills. Serious accidents/injuries should be telephoned in to the NJSIG Claims Department representative as soon as possible. 1-888- NJPOOL1

After examination or treatment by the workers’ compensation doctor, emergency doctor or referred doctor, the employee must report back to their Principal/Supervisor with their injury status and/or paperwork.

**IS IT REALLY AN EMERGENCY?** Below is a list of what doctors generally consider emergencies.

- Severe chest pain
- Difficulty breathing or shortness of breath
- Severe abdominal pain
- Slurring or loss of speech
Standard Operating Procedures and Internal Controls

- Convulsions
- Unconsciousness
- Uncontrollable bleeding
- Bullet or stab wounds
- Broken bones
- Head injuries
- Eye injuries, sudden loss of vision, or foreign substances in eyes
- Insect stings that cause shortness of breath

4. All deaths or accidents resulting in three or more people requiring in-patient hospitalizations must be reported immediately (within 8 hours) to the New Jersey Department of Labor, Office of Public Employee Safety, 1-800-624-1644. The oral report 24 hour hotline number is 1-800-624-1644 and the written Employer’s First Report of Accidental Injury or Occupational Disease must be faxed to the Office of Public Employees Safety at the 24 hour fax line number which is 1-609-292-4409. The NJSIG will not be able to meet this deadline. Please forward the first report directly to the fax hotline.

For additional information on Public Employee Safety and Health contact:

Safety Issues, Recordkeeping, Discrimination Complaints and Administration:
New Jersey Department of Labor
Office of PEOSH
P. O. Box 386
Trenton, NJ 08625-0386
609-292-0767 or 800-624-1644

Health Issues:
New Jersey Department of Health and Senior Services
PEOSH Program
P. O. Box 360
Trenton, NJ 08625-0360
609-984-1863

INJURIES TO VISITORS ON THE PREMISES

For injuries to visitors in the building or on the premises (day or evening), the same procedure should be followed as for injuries to pupils, except the office of the Business Administrator will be notified as to when and where the accident occurred. It is important that in the description of the accident it is clearly stated that the injuries are not a staff member or student and use the Accident Report – Other. When an injury occurs call the Business Office for more information

Form - Accident Report Form
LOSS CONTROL RECORDING OF DAYS ABSENT DUE TO INJURY/ACCIDENT

Procedure:

Days absent from work due to illness, injury or accident will be recorded as sick days initially. When the District receives a determination from the Workers’ Compensation Insurance Carrier or a Workers’ Compensation Court, that these days are designated as Workers’ Compensation Days, the employee's attendance record will be adjusted accordingly.

Legal Reference N.J.S.A. 18A:30-2.1

LOSS CONTROL-PERSONAL ITEMS

Procedure:

1. It is recommended that personal items not be brought to school or work. The district will not be responsible for any items lost or stolen. In bringing equipment or other items to school, the employee does so at his/her own risk.
2. The school also is not responsible for damage to vehicles while parking on school property. When parking on school property the employee assumes the risk for any damage that may occur.

TRANSPORTATION

The Board of Education recognizes that transportation to and from school is required for the promotion of education. The Board has the responsibility to transport eligible students to and from their homes.

NEW STUDENTS

- The Administrative Building Receptionist and/or Child Study Team shall notify the Transportation Department of registration of new students.
- Transportation Department will assign bus and stop number to new student.
- Transportation Department will communicate the bus stop information back to the school office and to the bus driver.

ALTERNATE STOP REQUEST

- Parents may request one alternate stop in accordance with Board Policy. Child Care Provider forms must be completed by the parent/guardian and submitted to the Transportation Department.

STUDENTS LEAVING DISTRICT

- School principal’s office shall notify the Transportation Department when a student withdraws from the district.
FIELD TRIP BUSES
- Requests for buses for field trips shall be submitted to the Transportation Supervisor at the earliest possible date and after approval by the Superintendent of Schools. The Transportation Supervisor will schedule all special activity buses.

CONTRACTED BUS SERVICES (IF APPLICABLE)
- Bus services provided by outside contractors will be coordinated by the Business Administrator in consultation with the Transportation Supervisor and in accordance with New Jersey Public Contracts Law.

NON PUBLIC/AID-IN-LIEU
- Transportation or aid in lieu of transportation shall be provided in accordance with N.J.S.A. 18A:39-1.
- The Transportation Supervisor or Superintendent shall supply Application for Nonpublic Transportation forms to nonpublic schools located within the district.
- The Transportation Supervisor shall determine students’ eligibility for transportation or aid in lieu of transportation, and shall notify parents and nonpublic school administrators of the determination for each application by August 1st.

PURCHASE OF SCHOOL BUSES
- School bus purchases will be coordinated by the Business Administrator in consultation with the Transportation Supervisor. Buses shall be replaced on a rotating basis.
  - 12th year replacement – car, van, minivan(non-yellow school bus)
  - 15th year replacement – Type B school van, type C conventional bus
  - 20th year replacement – Type D transit

DRTRS
- The annual District Report of Transported Resident Students will be completed by the Transportation Supervisor and submitted within the State set timeframe.

SAFETY
- School principals in cooperation with the Transportation Supervisor shall schedule and conduct bus evacuation drills at least twice during the school year for all students who are transported to and from school.
- The Transportation Supervisor shall ensure that all school bus drivers and school bus aides are properly trained for the functions of their position.
- The Transportation Supervisor shall ensure that anyone driving a school vehicle used to transport students to and from school and school related activities meet all of the requirements of N.J.S.A 18A:39-17,18,19,and 20 and all Rockaway, New Jersey Department of Transportation rules governing school bus drivers.
- The Transportation Supervisor shall ensure that anyone driving a school vehicle hold a valid Commercial Driver’s License with appropriate endorsement(s) for the class and type of vehicle operated.
- The Transportation Supervisor will file the Annual Certification of School Bus Drivers Report with the County Department of Education by August 31 each year.
• Random drug and alcohol testing of bus drivers shall be conducted in accordance with applicable regulations.

**BUS ACCIDENTS**

• In the event of a bus accident, the driver shall notify police via cell phone and request that they notify the Transportation Supervisor or Superintendent of Schools.
• The driver shall contact the Transportation Supervisor and/or agencies that can assist in promptly providing for the safety and welfare of the passengers.
• The driver shall NOT leave the students unattended under any circumstances.
• The Transportation Supervisor shall notify the Business Administrator, Building Principal and School Nurse of the accident.
• The Transportation Supervisor shall proceed to the scene of the accident as soon as possible.
• The Transportation Supervisor shall verify the accident with police, keep a written record of each accident, and report all accidents to the state.

**VEHICLE TRACKING, MAINTENANCE AND ACCOUNTING**

**Purpose:** For the management, control and regulatory supervision of Rockaway Township School District vehicles.

**Procedure:**

1. The Transportation Supervisor shall maintain a vehicle inventory control record including:
   a. The vehicle make, model and year;
   b. The vehicle identification numbers (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;
   f. The person assigned or the pool if not individually assigned;
   g. The driver license number of the person assigned and the expiration date;
   h. The insurer and policy number of person assigned, and
   i. The usage category such as regular business, maintenance, security or pupil transportation.

2. A driving record of the operators of district vehicles including:
   a. The name of the driver;
   b. The driver license number and expiration date;
   c. The insurer policy number of person assigned;
   d. Motor vehicle code violations;
   e. Incidents of improper or non-business usage;
   f. Accidents, and
   g. Other relevant information.
3. A record of maintenance, repair and body work for each district vehicle including:
   a. The vehicle make, model and year;
   b. The vehicle identification number (VIN);
   c. The original purchase price;
   d. The date purchased;
   e. The license plate number;
   f. The usage category such as regular business, maintenance, security or pupil transportation;
   g. The manufacturer’s routine maintenance schedule;
   h. The category of work performed;
   i. The mileage on the date work was performed, and
   j. The cost of the work performed.

DISTRICT VEHICLE ASSIGNMENT

Purpose: To ensure compliance for the assignment of district vehicles for the conduct of official district business.

Procedure:

1. The Board shall adopt a policy or policies regarding district vehicle assignment that will ensure compliance.
2. The Board upon the recommendation of the School Business Administrator may authorize the lease, lease-purchase or purchase and assignment of district vehicles for the conduct of official district business. The vehicles may be assigned either to individuals or to units within the Rockaway Township School District for pool use according to the following classifications:
   a. Vehicles may be assigned permanently and individually to the Superintendent, School Business Administrator, Director of Maintenance, who based on their job duties may be called on a 24 hour, seven day a week basis. No individual assignment shall be made for the primary purpose of commuting.
   b. A unit may be permanently assigned one or more district pool vehicles only if the employees of the unit will collectively use the vehicle or each vehicle for more than an average of 750 miles per month on official district business. Pool vehicles shall not be used for the purpose of commuting and shall remain at a district facility when not in official use.
3. Board members or employees may be temporarily assigned a district vehicle for travel events.
4. The Rockaway Township School District board shall ensure that an employee, such as the School Business Administrator, insurance or risk management
staff member, head of facilities or other appropriate employee is assigned the functions of district vehicle coordinator.

5. Vehicle use logs shall be maintained for all individual and pool assignments in order to accurately record all usage of each vehicle, including the driver, mileage, and starting and destination points.

6. All complaints of a potential misuse shall be investigated and appropriate disciplinary action taken.

7. All changes to vehicle assignment, whether pool or individual, shall require prior written approval of the Superintendent and the authorization of an affirmative majority vote of the full Board.

8. No luxury vehicle, one which exceeds the greater of $30,000 or any current dollar limit established in Internal Revenue Service (IRS) law or regulation, shall be purchased, lease-purchased or leased by the District. If a vehicle is assigned to the Superintendent, it may be a full-size or intermediate, four-door sedan of the non-luxury class. All other vehicles shall be compact sedans, unless special passenger, cargo, equipment, or use requirements make the standard vehicle unsuitable for documented district needs.

9. The district vehicle shall be used primarily for business purposes; however, incidental and reasonable personal use is permitted.

10. All damage to district vehicles, regardless of cause, shall be reported within 24 hours to the vehicle coordinator and the employee assigned to file insurance claims.

11. No physical alterations shall be made to a vehicle without prior board approval.

12. Drivers of district vehicles shall possess and maintain a valid driver’s license to operate a vehicle in Rockaway, New Jersey.

13. When a vehicle is due for routine maintenance in accordance with the manufacturer’s schedule, the driver of an individually assigned vehicle or, in the case of a pool vehicle, the vehicle coordinator shall be responsible for ensuring that the vehicle receives the scheduled service.

14. A driver assigned a district vehicle shall be responsible for the security of the vehicle and its contents.

15. Drivers shall be personally responsible for all fines accrued as a result of traffic violation related to operation of district vehicles.

16. The driver, or the driver’s supervisor, if the driver is incapacitated, of a district vehicle involved in an accident resulting in damage to the district vehicle or other vehicle shall file, within 24 hours of the accident, a detailed written report with the vehicle coordinator and the district staff member responsible for making insurance claims.
17. Police shall be immediately notified of an accident by the driver or vehicle coordinator, if the driver is incapacitated. A copy of the police report shall be submitted to the vehicle coordinator and the district staff member responsible for making insurance claims as soon as possible.

18. If a district vehicle is misused in any of the following ways, the driver’s driving privileges for district vehicles shall be suspended or revoked, and additional disciplinary action shall be taken as appropriate.
   a. Frequent violation of traffic laws;
   b. Flagrant violation of the traffic laws;
   c. Operation of a vehicle which the police or insurance company determined was the cause of an accident;
   d. Use of a vehicle for unauthorized use whether personal use, business use, or commuting;
   e. Violation of these rules, or district policy governing the assignment, use, operation, repair, and/or maintenance of vehicles. This includes the failure to submit a vehicle for routine maintenance as called for in the manufacturer’s routine maintenance schedule;
   f. Operation of a vehicle while impaired to any degree, or under the influence of alcohol or narcotics as defined by State statutes;
   g. Use of a district vehicle by an unauthorized individual while assigned to an employee;
   h. Use of a district vehicle to transport any person or child, other than in the course of their assigned duties and responsibilities; or
   i. Use of radar detectors in district vehicles.

19. The Board shall establish a policy for progressive, uniform, and mandatory disciplinary actions to be applied as necessary.

TECHNOLOGY SYSTEMS & INFORMATION MANAGEMENT

PHYSICAL SECURITY OVER TECHNOLOGY EQUIPMENT, PERIPHERALS AND MEDIA

Purpose: In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, and misuse and pilfering.

1. Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
   a. Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
   b. Review of the personnel who has access to these areas should be reviewed several times a year.
c. A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.

2. Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.

3. All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
   a. Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
   b. Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
   c. Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
   d. Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
   e. District should track cost of replacement on all technology equipment valued above $2,000.

4. Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.

5. A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.

6. Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

SECURITY OVER DATA – PASSWORDS AND USER ACCOUNTS

Purpose: In order to ensure the overall performance of the district via its technology systems and data.

1. Password protection should be utilized for all network logons. Individual applications should also require users to have passwords.
   a. Users should be reminded not share or write down passwords
   b. Passwords should be “hardened” passwords and should be at least eight digits long, requiring upper and lower cases, numbers, and special characters. Passwords should not be “real” words or names of family, friends, pets, etc.
   c. Passwords for network access should be forced to be changed periodically
   d. Passwords for applications should be changed periodically.
e. Passwords should be user generated and not stored whenever possible, with only reset ability housed at the technology department level
f. Passwords should not be repeated for network access and application access, particularly the student information system.

2. User accounts should only be made for network access and individual application access as required for the completion of the staff duties or learning opportunities for students.
   a. No user profiles should be created, changed or deleted without proper authorization. This should include a written (or electronic) request form that is authorized by central administration. This authorization should include the name of the individual, the applications and network services to be granted access to and the level of security in each.
   b. Systems that employ automatic account/password creation should be monitored regularly to ensure software functionality.
   c. Access to district wide public folders should be restricted based on user role.

SYSTEMS SOFTWARE AND APPLICATIONS AUTHORIZED FOR USE IN THE DISTRICT

Purpose: The number, type and scope of individual applications should be monitored to maximize the efficiency of the technology while not creating an overly complex environment.

1. Purchase and use of new applications, including those that are web hosted and not actually owned by the district should require approval of the superintendent and business administrator. Among considerations should be any licensing issues, purpose of application, and compatibility of the new application with the current infrastructure. The need to expand the infrastructure as a result of the new application (for example, video sharing software may need additional storage).
   a. Before new applications are purchased, there should be a determination of the needs of the district, a review of available solutions, a compatibility test with existing infrastructure and a determination of the needs satisfied by the application.
   b. Before implementation of new applications, timelines and deliverables should be established. The deliverables would include what is expected of the application and the time frame for each.
   c. Before installation of new applications, back-up of systems should be done in case of incompatibility and adverse reactions to the new software. Baseline information should be held.
   d. Hardware requirements for the new application should be identified and purchased well in advance of installation of new applications, if needed. This allows for the proper testing of the new hardware.

2. For existing applications and systems software, a listing should be created and maintained and submitted by the Technology Department for periodic review by central administration. The list should include:
Standard Operating Procedures and Internal Controls

- Hardware utilized, including name of server or location of software or application
- Summarized description of user
- Number of users
- Licensing information, including expiry dates
- Application owner responsible for user authorities
- Date of original purchase and dates of updated purchases
- Version information
- Vendor contact information

PROTECT THE DISTRICT’S NETWORK FROM INTERNET DANGERS

Purpose: The district needs to employ several layers of protection to ensure that unauthorized access to the network does not occur.

1. Anti-virus Application is in use and automatically updated and forced automatic rollouts to all district computers occurs on a regular basis to protect from computer virus contamination.
2. The district utilizes spam filters and anti-spyware software to minimize the potential for unsolicited and unauthorized access to the network.
3. The district utilizes an external firewall to prevent access from unauthorized sources.
   a. Any applications or web pages that will be viewable by the general public or by certain users, will be held in the “DMZ,” or that portion of the network where there is limited trust.
   b. Network resources that are relegated to the “DMZ” will be completely separated from any internal networks, thereby blocking firewall avoidance.
   c. The available and open ports should be reviewed periodically.
4. Obtain automatic updates for operating systems and common applications such as Microsoft Office.
5. The district will secure the wireless network by using WEP, WPA or other network level protective encryption to avoid access by unauthorized sources.
6. District will monitor wireless transmission to verify authentication of users.
7. Network administrators will periodically check systems ability to bind IP addresses to users on the network

PROTECT THE DISTRICT’S NETWORK FROM INTERNAL DANGERS

Purpose: Create procedures that prevent unauthorized use from within the district

1. The district utilizes “Lock Out,” where the workstations and screensavers should automatically lock the unit when not in use for several minutes.
2. Access to the network should be requested, changed, added and deleted by authorized personnel only on behalf of those staff members who need access. There should be a form that requires signatures and sign-off by the technology staff that has completed the tasks.
3. The district will maintain logs of all users and access levels for all systems applications. Application administrators will maintain logs of all user and access levels for all applications.
4. User roles should be defined that allows for many users to be grouped together. The use of profiles allows for more standardization and efficiency in administering the security access of each application.
5. All application access will be reviewed periodically for discrepancies in the user roles and the access to sensitive information.

**ELECTRONIC COMMUNICATION ARCHIVAL**

**Purpose:** Store electronic communications made within district

1. District will employ hardware solution to maintain electronic backups of all communications.
2. District will store for a period of three years, all inbound and outbound messages
3. Email archival system access will be restricted to secure district personnel
4. Periodic checks of the email archival system will be made to ensure reliability.
5. Regular password changes will be made to the archival system to limit potential security breaches.
6. The district will setup network policies to block any electronic instant messaging/chat program that cannot be monitored/archived.
7. District will archive all inbound and outbound instant messaging communications.

**VIDEO SURVEILLANCE SECURITY**

**Purpose:** To ensure a safe and secure environment for student learning

1. District will install optical cameras in key locations to record activities at all hours.
2. Surveillance cameras will interface will digital video recording system.
3. Digital recording system will provide enough storage to monitor key locations for a period of three to five days at a minimum.
4. Digital recording systems will be checked regularly to ensure recording quality, reliability, and ability to retrieve information

**WEB CONTENT FILTERING AND SUPERVISION**

**Purpose:** To ensure a safe and secure electronic environment for students.

1. District will employ tools to monitor access to web sites. Using a hardware or software “proxy” solution, the district will put into place a method to filter web sites containing content that is against the district’s acceptable use policy.
2. “Proxy” system will filter web sites that contain viruses, spyware, malware, unsecure connections and improper certificates.
3. District will develop a system to log attempts at blocked web sites
4. Technology staff will conduct regular maintenance of the “proxy” filter.

**NETWORK STORAGE AVAILABILITY**

**Purpose:** To provide users with a secure area on the network to store files.

1. District will employ tools to allow users to save files on a secure server.
2. Systematic and regular backups will be made of network-stored data.
3. Access to individual network space will be restricted to individual users and network administrators.
   a. Network administrators will create space limitations so as to not exceed the capacity of the server space
   b. Users of the network storage system will agree to store content that is in agreement with the district’s acceptable use policy.
4. Shared network storage will be monitored to ensure proper access based on security groups.
5. Network administrators will periodically check backups of the system.

**MAINTENANCE AND COMPUTER WORK ORDER SYSTEM**

**Procedure:** Maintenance Work Order System

In order to ensure that building maintenance projects are done in a timely fashion, the School Dude.com work order system must be followed. Work orders may generated by the teachers or other school personnel but must be forwarded and approved by the building Principal. The Principal’s office will log in the work order request through the School Dude program. The program will ask for specific information regarding the exact location and the extent of the work. By logging in at your school location, you are logging into the Maintenance Department’s Web Site therefore the work order is automatically sent to the Maintenance Office. No maintenance projects will be started without a work order request. The work orders will be processed in the order they are received. The Supervisor of Buildings and Grounds will prioritize the work orders according to the date needed and the severity of the work that needs to be done. The Supervisor of Buildings and Grounds will send a notice upon completion of the project.

**Computer Repair**

In order to ensure that computer repairs are done in a timely fashion, the following procedure must be followed:

- Send an email to the appropriate Educational Technologist. If the Educational Technologist needs further assistance, they then send an email to the M.I.S. Department.

**PHYSICAL SECURITY OVER TECHNOLOGY EQUIPMENT, PERIPHERALS AND MEDIA**

**Purpose:** In order to ensure the overall performance of the technology systems, the equipment must be protected from harm, abuse, and misuse and pilfering.

- Rooms or areas that house servers will be secured either by electronic door entry systems (card swipes or proximity cards) or by mechanical means (locks). Access to these areas should be restricted to authorized personnel only.
• Keys or cards that allow access to the areas should be limited in number and accounted for regularly.
• Review of the personnel who has access to these areas should be reviewed several times a year.
• A log should be kept of any visitors to the secure area with name, date, time entered, time exited and purpose of visit.
• Rooms or areas that house large amounts of computer or technology equipment (including server rooms, switch closets and computer labs) should have environmental controls to ensure the proper heating, cooling, ventilation, and dehumidification is provided. Environmental controls should be monitored with a system to report environmental alarms.
• All computer and technology equipment should be tagged and inventoried. Annually the equipment should be physically verified against the inventory log for existence and location verification.
• Verification should be made periodically to ensure that equipment is still located where the inventory record states. When equipment is moved, the inventory record should be updated.
• Laptops and other portable pieces of equipment should be accounted for periodically by requiring the users to provide the piece for physical inspection.
• Software clients can be used to track inventory of computer-based assets. Updates of software clients should be made on a regular basis.
• Inventory should be kept of computer related parts, supplies, consumables, and peripherals.
• District should track cost of replacement on all technology equipment valued above $2,000.
• Cables and other locking mechanisms should be utilized when appropriate to secure individual pieces of equipment.
• A master set of user manuals should be maintained and secured to ensure continuity of operations should other versions be destroyed. A master set of manuals should be held in another area, building, in a fire-rated cabinet or scanned and stored electronically in multiple locations.
• Media, such as disks, tape and other output should be protected in locked areas or cabinets. Media that is utilized for back-up of information, applications or systems should be held in another area, building or in a fire-rated cabinet. Aging media should be transferred to a current technology.

INFORMATION MANAGEMENT-ACCEPTABLE USE OF DISTRICTS TECHNOLOGY AND INFORMATION

Purpose: To ensure that anyone who has access to district electronic resources understand what is acceptable use of the technology and information and ensure that anyone who has access to sensitive information understands the acceptable uses of that information.
Procedure:

1. The board will establish a policy that informs all users of the districts’ data, systems and information of the acceptable and non-acceptable uses of those district assets. The policy should identify students, staff, parents and guardians, and other users who may have access to the district’s data, systems and information.
   a. The students and staff should be required to sign an acknowledgment of the policy and return that form to the district. Forms should be updated at least annually.
   b. Parents who utilize information of the district via the internet (student’s grades, lunch accounts, library information, etc) should have an electronic acceptance on the web pages before data is displayed. This acceptance of assurances should include non-disclosure of information that is displayed and other assurances that would appear in a written acceptable use policy.
   c. Other web users of information should be required to have an electronic acceptance on the web pages before data is displayed. These may include calendars, or web requests for use of facilities, these instances may require additional assurances as well.
   d. All persons with sign-on to the district’s network or to district data, i.e. parent portals, should be required to agree to the acceptable use policy, which should be listed.

2. The board will adopt an acceptable use policy that at a minimum should prohibit the following regarding electronic systems conduct that interferes with or stops district activities, including but not limited to excess download, uploads, printing, copying, bandwidth usage, etc.
   a. conduct any activity not related to the district's operation, including, but not limited to, advertising, soliciting business, or political lobbying
   b. Involvement in the violation of, or conviction for violation of, federal, state, or local statutes or regulations regarding computers, electronic communications, interstate commerce and/or security regulations. This includes, but is not limited to, material protected by copyright, trade secret, obscenity and related laws.
   c. Threats, harassment, libel or slander.

3. This policy should be reviewed annually for changes in the types of information used and in the types of technology used

4. Information as referred to in the policy should not be limited to electronic information or simply the use of electronic systems. Controls need to exist over written information and paper files.
   a. Individuals who have access to district records should not the information for personal reasons
   b. Sensitive information should be stored in a manner that does not allow for easy access. In the case of electronic information, passwords and restrictions based on user should be employed. For written and paper files, information should be secured by locking cabinets, drawers and doors to offices that hold such information.
c. Copies of sensitive material should only be made in cases where it is necessary. Any copies of information that is sensitive in nature should be destroyed in appropriate manner, such as shredding.

5. All users of technology and all those who have access to sensitive district information, should be required to sign an acceptable use form that states the person signing has read and agrees to uphold the policies set forth.
   a. Forms should be signed at least annually and for any major change in position that allows access to additional information.

6. Violations of AUP should be spelled out in student and staff code of conduct.

SECURING OF SENSITIVE MANUAL (WRITTEN OR PAPER) INFORMATION

Purpose: To ensure that sensitive information is properly handled and limit the potential exposure of information from being obtained through the district

Procedure:
1. All employees who have access to any of the following information, will be required to sign an acceptable use form at least annually on the proper methods of use, compilation, dissemination and destruction, when appropriate, and safe-guarding of that information.
2. The superintendent and business administrator or designees will determine those records of a sensitive nature held in the district. The records include, but are not limited to staff, student, volunteer and board member personal information such as address, unlisted phone number, social security number, marital or guardian status, garnishment information, health related information, free and reduced lunch status and disciplinary information.
3. Sensitive information should be housed in a locked cabinet or behind locked doors.
   a. Access to keys are restricted to personnel authorized to view the information
      i. Keys should have “do not duplicate” on them and copies should be prohibited, except as needed
   b. Areas housing sensitive information should be locked whenever the areas are not staffed
   c. Wherever possible, sensitive information should be stored away from high traffic areas.
4. Original sensitive information files, should be housed in a fire rated cabinet, where possible.
5. Backups of paper documents should be treated as sensitive. Electronic documents should be backed up daily and paper documents should be housed in locked areas.

RETENTION OF RECORDS

Procedure:
1. No material which qualifies as a record or document may be destroyed without the prior approval of the Department of Education.
2. All requests for document disposal must be submitted to the Business Administrator.
3. The Business Administrator will forward all requests to the State for approval.
4. Questions concerning the disposition of records should be directed to the Business Administrator.

Legal Reference: Chapter 410 47:3-15 et seq. Public Records Account
FINANCIAL AND PERSONNEL MANAGEMENT SYSTEMS

Directive
Pursuant to 6A:23A-6.7 School Districts and county vocational School Districts with budgets in excess of $25,000,000 or with more than 300 employees shall maintain an enterprise resource planning (ERP) system which integrates all data and processes of an organization into a unified system. An ERP system uses multiple components of computer software and hardware and a unified database to store data for the various system modules to achieve the integration. NOTE: This system does not include student, transportation or food service databases or modules.

ERP System Integration Features
Three applications – comprise an ERP; accounting, payroll, and human resources system. System integration permits data sharing among the three applications, therefore eliminating any duplication of data entry. System integration features facilitate data sharing not only among the applications, but may also with third-party payroll, substitute placement/absence tracking, and bidding applications. Integration between these applications allows for the automation of many functions, enabling:

ACCOUNTING
System-generation of the payroll purchase order and encumbrances at the start of each new fiscal year (salary amounts and expense account information from Payroll is used to create the file needed to generate the payroll PO encumbrances in Accounting). Update/adjust payroll PO encumbrances throughout the year to reflect any staff/budget changes (updated salary/expense account information from Payroll is used update payroll PO encumbrances in Accounting). Automatically reduce payroll PO encumbrances to expenditures each pay period (transfer of payroll expenditure data from Payroll, or a third-party application such as ADP, to Accounting). Import next year’s budget preparation data directly into a Budget Projection Module (transfer of salary data either from Personnel, or a third-party application such as Microsoft Excel, into Accounting). Import purchase order data from third-party bidding applications (such as Educational Data) to Accounting, automating purchase order entry.

PAYROLL
Automatically update new fiscal year payroll salaries for all employees (transfer of contracted salary data from Personnel to Payroll). Or synchronize remaining contract days that can be printed on employees’ payroll check stubs (transfer of remaining sick/personal/vacation day balances from Personnel to Payroll).

PERSONNEL
Import attendance information (automatically generating employee attendance records within Personnel from your AESOP or SUBFINDER system). Implement position control codes (transfer of employee budget spread data from Payroll via alpha/numeric position control code for each employee record within Personnel). Automatically update position control budget spread information (based on payroll budget spread changes – transfer of updated budget spread data from Payroll updates Position Control Code budget spread data in Personnel). Generate projected salary data, by expense account, for budget preparation (transfer of employee salary...
data and Position Control Code budget spread information from Personnel to an Accounting’s Budget Projection Module).

Payroll budget spread information can also be imported into Accounting from third-party applications such as ADP. Those not utilizing system integration will obtain the payroll budget spread database file from their individual payroll provider instead. If utilizing an outside provider, districts should ensure that the expense account structure for the employee’s budget spread in the third-party application is consistent with the expense account structure established within Accounting.

Import Budget Preparation Data into a Budget Projection Module (Personnel to Accounting)
Accounting may include a budget projection module designed specifically to assist Rockaway Township School District with next year’s budget preparation. This module includes a function allowing for the import of data (either from Personnel or a third-party application such as Microsoft Excel). This Projected Salary Data File (with the use of unique position codes, the system will automatically project, based on your district’s settled contract information, the total amount needed for each salary expense account).

Additional Benefit:
• Import the Projected Salary Data into the Accounting’s Budget Projection Module (all employee names and salaries that comprise the projected total will be detailed for each expense account).

BIDDING TO BUDGET TRANSFER
(Third-Party Bidding Software to Accounting)
Many districts utilize outside bidding companies (such as Educational Data) to assist with the process of procuring needed supplies for the upcoming year. These bidding companies deal with the individual vendors and award the bids based on district criteria. The data received from the third-party bidding application then needs to be entered into the district’s accounting software application to generate the purchase order encumbrances. Entering these purchase orders can be time consuming and labor intensive. To expedite this process, the Accounting system should be able to provide a “Bidding to Budget Transfer” function.

Automatically Update New Fiscal Year Payroll Salaries for all Employees (Personnel to Payroll)
At the beginning of each new fiscal year, salary information can be updated for all employees automatically. Districts who utilize third-party payroll applications (such as ADP) may have to manually enter in each new salary amount for every single employee. If system integration is used this should be an automated process for those districts that utilize both Payroll and Personnel applications. Personnel provides the ability to maintain historic, current and future year salary information, allowing Payroll to access this data when it is time to update individual employee salaries.

SYNCHRONIZE CONTRACTED SALARIES
This function would update the “Salary” field with employees’ total calculated salary amounts from Personnel.

Print Sick/Personal/Vacation Day Balances on Employee Check Stubs (Personnel to Payroll)
Districts routinely provide employees with their balance of contract days throughout the year. One method to provide this information is to generate a hard copy report (which can take some time to print and distribute to each and every employee). Districts that utilize system integration have the ability to streamline this process by synchronizing this information between the two applications, allowing the balance of contract days to be printed directly on the employee’s check stub in Payroll.

SYNCHRONIZE CONTRACT DAYS REMAINING
AESOP Systems to Personnel

Many districts take advantage of utilizing outside automated substitute placement systems such as AESOP. These systems provide on-line solutions for absence tracking and substitute placement. Entering the district’s daily attendance and substitute information can be time consuming and labor intensive. System integration should be able to import attendance records, which automatically generates employee attendance records within Personnel from your AESOP file, reducing the need to manually enter this information in. This function is available to all districts who utilize either the AESOP systems.

- Key benefits include increasing the district’s efficiency in:
  1.) Filling teacher absences with substitute teachers, and
  2.) Automating the attendance data entry process. For those districts whose attendance is not entered on a daily basis, integration between the two applications aides districts with keeping their attendance current and up-to-date, providing school administrators access to accurate and reliable absence information on a timely basis.

- Implement Position Control Codes or Numbers (PCN), and Automatically Update Position Control Budget Spread Information (Payroll to Personnel)

- Utilizing a synchronized Personnel and Payroll applications give the ability to implement position control codes, as well as automatically update position control budget spread information as necessary. Position Control Codes or Numbers (PCNs) represent distinct, board-approved, contracted job positions. The budget spread for each position is defined, providing a powerful in-house management and budgeting tool.

- Key benefits of utilizing PCNs include features that allow your district to:
  1. Validate current year budget appropriations against Personnel contracted salaries, by account.
  2. Present salary projection analysis to the board to assist with budget projection for the next fiscal year.
  3. Track and project the district’s vacant positions, allowing for more accurate budget projections.
  4. Import future year salary data directly into Accounting’s Budget Projection Module.
  5. Utilize employee budget spread information from Payroll to generate PCN in Personnel.

In short, a unique code is created to represent each board-approved contracted position within your district. These codes are referred to PCNs. The budget spread is attached to these codes, telling the system which account(s) the position is to be paid from. As the positions are filled, the corresponding PCN is linked to the employee who is currently filling the position. PCNs that are not linked to any employees represent vacant positions. For example, if your district has five
board-approved positions for high school math teachers, you would establish five PCNs to represent the five separate positions.

PCNs are independent of employee records. Each PCN represents a separate position within the district, not the employee who fills it at any particular time. Thus, if an employee leaves a position and the position remains open, the PCN remains active in the system representing a vacant position to be filled. Once an employee is hired for that position, the vacant PCN is then assigned to that person.

Vacant PCNs provide an area where a projected estimated salary amount may be entered, providing the district with the ability to budget for positions that are expected to be filled. When a PCN is linked to an employee record, the calculated salary for that employee overrides the vacant salary amount entered for the PCN. As PCNs represent positions within the district, they are only added or deleted when a job position itself is either created or phased out.

MEANINGFUL VS. NON-MEANINGFUL PCNS

Each PCN must be unique and can be up to 20 characters or digits. A PCN can either be a random string of numbers with no meaning attached to it – like a PO number – or it can be a string containing meaningful segments – like an expense account number.

Meaningful PCNs are critical for position control, as they allow the positions they represent to be more easily identified. They are also easier to relate to when using the PCN associated reports. Non-meaningful PCNs are a random string of numbers with no meaning attached to it. Position control is more difficult, as is using the related reports.

- Generate Annual Contract Letters/Create Mailing Labels, etc.
- Export Employee Data from Personnel
- Generate Letters or Labels using Microsoft Word
- Export Employee Data from Personnel
- Generate Letters/Labels from Microsoft Word
- Export Employee Salary Data from Personnel

FOOD SERVICE

Purpose:
The Board of Education recognizes that Food Service is required for the promotion of education. The Board has the responsibility to provide food services to all students.

APPLICATION FOR PARTICIPATION IN CHILD NUTRITION PROGRAM

- Before the beginning of each school year, Supervisor of Accounts/School Business Administrator files the appropriate paperwork with the Bureau of Child Nutrition to participate in the Free and Reduced Meal Program.

DIRECT CERTIFICATION

- Students eligible for TANF and/or Food Stamps may be directly certified by the State. In these cases, the district sends a letter to the household and notifies them of their child’s lunch status before school even begins. In these instances, no lunch applications need to be filled out.
NEW STUDENTS
• Upon registration, new students are given applications for free and reduced meals.

DETERMINING ELIGIBILITY FOR PARTICIPATION IN THE CHILD NUTRITION PROGRAM
• Supervisor of Accounts determines eligibility in accordance with applicable regulations established by the Department of Agriculture. After determination, letters are sent to all applicants advising them of their status (i.e. free, reduced or denied). All applications are maintained in the central office as required by the State.

MASTER ELIGIBILITY LIST
• A master eligibility must be completed and is maintained by Supervisor of Accounts. This is a comprehensive list of all students who filed an application and indicates their status as free, reduced or denied. The master eligibility list is maintained for each school (location) as well as district-wide as required per regulations.

CIVIL RIGHTS COMPLIANCE
• Per regulation, a Civil Rights Compliance is completed each year. Using the October 15th student data, lists are maintained by school, broken down by ethnic group and further broken down by status of free, reduced and denied.

VERIFICATION
• By November 15th, the required percentage of applications deemed eligible for free and reduced are verified. These applications are chosen at random and applicants are asked to provide name and social security number for each adult listed on the application as well as proof of income.

BIDDING
• Milk and other food items are subject to the bidding requirement of the New Jersey State Contract Law. The Food Service Management Company contract will be renewed and/or re-bid in accordance with applicable law.

DAILY DEPOSITS
• Deposits are prepared daily, by school and reconciled to the register tapes by food service management company personnel. They are then put into a locked bank bag and picked up by district courier and brought to the bank. Deposit totals are reconciled to the bank statement by Supervisor of Accounts.

SETTING PRICES
• Each year, the Board of Education sets prices for food services. Every effort is made to set prices that are affordable for students but enable the food services to operate without contribution from board funds.
VOUCHER CERTIFICATION/SUBMISSION

- Each month, Supervisor of Accounts enters meal counts into the Department of Agriculture meal reimbursement system in SNEARS (School Nutrition Electronic Application System). These meal counts are then verified by the Business office and then Certified so that State reimbursement can be made.

COMMODITIES

- The district shall participate in the commodities program offered by the New Jersey Department of Agriculture.

FREE AND REDUCED MEAL APPLICATIONS

- Supervisor of Accounts provides Applications for free and reduced meals to each school before the opening of school. The applications are disseminated by the school to students and then returned to school upon completion. Completed applications are then forwarded to the Supervisor of Accounts in the Business Office.

Procedure:
The Free and Reduced Meal Application Forms are sent to us electronically by the state. It is mandated that we use this form without change. The Business Office is responsible for getting the forms copied and distributed to the schools. All students receive the application in their first day of school packet. Once completed by the parent all applications returned are sent to the Supervisor of Accounts/Determining Official in the Business Office for processing. The Supervisor of Accounts/Determining Official sends home a meal status notification letter to all applicants. Applications are kept in the Business Office throughout the school year. Using software for processing the application, the eligibility determination is documented on School Rosters which are forwarded to the School Secretary and School Cashier. The cashier makes sure the student is in the Point of Sale System. Verification of qualification for free and reduced meals is the responsibility of the Supervisor of Accounts/Determining Official. Verification of applications must be completed by November 15th.

Elementary Schools Procedures

The cafeterias have computerized point of sale cash registers. After the student identifies himself with a Pin number, the picture of the student comes up on the screen along with the meal status code and any balance the student may have.

All money for meals is collected by the cashiers. At lunch time the student put their PIN number into pin pad and the cashier notes the purchase. At the end of each day the cafeteria worker counts out all money received and posts it to the point of sale. The physical cash received should match the money posted to student’s accounts. Deposit slips are created to match the cash and checks received. The deposit figure is double checked. At the end of each day the cafeteria worker prints out a daily sales report and sends it to the Food Service Director’s office. Any problems or questions during the course of the day are to go to the Food Service
Director. Any discrepancies are to be called into the Food Service Director prior to closing out for the day.

**Middle School**
In the Middle School the students deposit money directly with the cashier while they are purchasing meals. The meal eligibility status is on the point of sale screen, reducing overt identification. All meal statuses are shown by a symbol. Students have the option of depositing as much money as they wish in their account. All deposits and purchases go through the cashier during lunch time. Deposit slips are created to match the cash and checks received. The deposit figure is double checked.

At the end of the day the cashiers and/or the Food Service Director prints out the daily sales reports. The cashiers can view these numbers prior to printing to verify cash received against sales. Any problems are referred to the Food Service Director. The cashiers need to advise their managers of any money discrepancies.

**Electronic Meal Pay**
Parents have the option of Electronic Meal Pay. The money through an ACH wire transfer is directly deposited into the Rockaway Township’s Cafeteria Account. The Supervisor of Accounts documents all of the money received.

**END OF YEAR PROCEDURE**

**Purpose:** To assure delivery and acceptance prior to June 30 for budgeted goods and services.

**Procedure:**

The deadline for ordering items from the current operating budget is **March 1**, unless an earlier date is set by the Superintendent. Exceptions to this will be as follows:

A. Miscellaneous Principals/Supervisors Account
B. Emergency end of the year supplies
C. End of year activities such as field days, graduation, after school programs, assemblies and workshop / in services
D. Contractual responsibilities
E. Special State and Federally Funded Programs
APPLICATION FOR STATE AID (ASSA) PROCEDURES
The following procedures have been established as guidelines to follow during the October 15th count process in preparation to complete the ASSA summary forms.

STUDENTS ON ROLL - FULL TIME, SHARED TIME

1. On or about October 15th, the building Principals will generate workpapers for each school net classified children.
2. The final count will be established and workpapers will be downloaded from the state site. The worksheet should include the appropriate enrollment category.
3. The Child Study Team will generate a worksheet for each tier category. The tier categories are: Elementary and Middle School.
4. The Building Principals/ School Secretaries will complete an enrollment summary on or about October 15th.
5. The Board Secretary will verify and submit the counts on the ASSA.

STUDENTS SENT TO NEW JERSEY PUBLIC SCHOOLS

1. The Business Administrator will complete the work paper for Students Sent to New Jersey Public Schools for non-classified students.
2. The Child Study Team will complete the work paper for Students Sent to New Jersey Public Schools.
3. The Board Secretary will cross check the names on this list with tuition contracts in place to verify the actual count.
4. The Board Secretary will verify and type the counts on the ASSA.

STUDENTS RECEIVED FROM NEW JERSEY PUBLIC SCHOOLS

1. The Child Study Team will complete the work paper for Students Received from New Jersey Public Schools.
2. The Board Secretary will cross check the names on this list with tuition contracts in place to verify the actual count.
3. The Board Secretary will verify and type the counts on the ASSA.

STUDENTS ATTENDING REGIONAL DAY SCHOOLS

1. The Child Study Team will complete the work paper for Students Attending Regional Day Schools.
2. The Board Secretary will cross check the names on this list with tuition contracts in place to verify the actual count.
3. The Board Secretary will verify and type the counts on the ASSA.

STUDENTS ATTENDING PRIVATE SCHOOLS FOR THE HANDICAPPED
1. The Child Study Team will complete the workpaper for students Attending Private Schools for the Handicapped.
2. The Board Secretary will crosscheck the names on this list with tuition contracts in place to verify the actual count.
3. The Board Secretary will type the count on the ASSA form in the appropriate place.

RELATED SERVICES STUDENTS

1. The Child Study Team will generate the workpaper for each related service category (Counseling, Occupational Therapy, Physical Therapy, and Speech Language Therapy) on or about October 15th.
2. A listing of the resident classified students who are classified for other than speech correction services must support the number of related services students. Students must be listed in the appropriate related service category based upon the student’s IEP. Classified students are eligible to receive aid for up to four related services categories. A student cannot be counted more than once in any single related service category.

LOW INCOME STUDENTS

1. The Board Secretary will complete the workpaper for Low Income Students on or about October 15th.
2. The Board Secretary will verify the list against copies of approved Free and Reduced Price and type the count on the ASSA form.

STUDENTS ATTENDING COUNTY SPECIAL SERVICES SCHOOLS DISTRICTS

1. The Child Study Team will complete the work paper for Students Attending County Special Services School Districts.
2. The Board Secretary will crosscheck the names on this list with tuition contracts in place to verify the actual count.
3. The Board Secretary will type the count on the ASSA form in the appropriate place.

LEP STUDENTS – APPROVED BILINGUAL, ESL OR ESL PROGRAM

1. The building principals will complete the worksheet for LEP Students – Approved bilingual, ESL or ESL Program.
2. The Board Secretary will review the worksheet and type the count on the ASSA form.

LEARNING DISABLED/PI STUDENTS

1. The Child Study Team will complete the worksheet for the Specific Learning Disabled/PI Students.
2. The Board Secretary will review the worksheet and type the count on the ASSA form.

GLOSSARY OF COMMON SCHOOL ACCOUNTING TERMS

ACCOUNT - A descriptive heading under which are recorded financial transactions that are similar
in terms of a given frame of reference, such as purpose, object, or source.

**APPROPRIATION** - An authorization granted by a legislative body to make expenditures and to incur obligations for specific purposes.

**AUDIT** - The examination of records and documents and the securing of other evidence for one or more of the following purposes:
- A. Determining the propriety, legality and mathematical accuracy of proposed or completed transactions.
- B. Ascertaining whether all transactions have been recorded.
- C. Determining whether transactions are accurately recorded in the accounts and in the statement drawn from the accounts.
- D. To determine whether the statements prepared present fairly the financial position of the Rockaway Township School District.

**AVERAGE DAILY ATTENDANCE, ADA** - The aggregate days; attendance of a given school during a reporting period divided by the number of days school is in session during this period. Only days on which the pupils are under the guidance and direction of teachers should be considered as days in session.

**BID** - The process which includes legal advertising and direct contact, sought from appropriate vendors for goods and services individually or in the aggregate, whose cost is above the mandated bid threshold.

**BUDGET** - A plan of financial operation embodying an estimate of proposed expenditures for a given period or purpose and the proposed means of financing them.

**CAPITAL OUTLAY** - An expenditure which results in the acquisition of fixed assets or additions to fixed assets. It is an expenditure for land or existing buildings, improvements of grounds, construction of buildings, additions to buildings and the remodeling of buildings, with the life expectancy of at least ten years.

**CASH** - Currency, checks, postal and express money orders, and bankers' drafts on hand on deposit with an official or agent designated as custodian of cash, and bank deposits.

**CHART OF ACCOUNTS** - A list of all accounts generally used in an individual accounting system. In addition to account title, the chart includes an account number which has been assigned to each account. Accounts in the chart are arranged by Fund, Program, Function and Object.

**CONTRACTED SERVICES** - Services rendered by personnel who are not on the payroll of the Board of Education including all related expense covered by the contract. Also see Purchased Services.

**CURRENT** - The term refers to the fiscal year in progress.

**DEFICIT** - The excess of the obligations of a fund over the fund's resources.
DISBURSEMENTS - Payment in cash.

ENCUMBRANCES - Purchase orders, contracts, and salary or other commitments which are chargeable to an appropriation and for which a part of the appropriation is reserved. They cease to be encumbrances when paid.

EQUIPMENT - An instrument, machine, apparatus, or set of articles with a value of at least $500 which retains its original shape and appearance with use and/or is nonexpendable; i.e., if the article is damaged or some of its parts are lost or worn out, it is usually more feasible to repair than to replace it with an entirely new unit.

EXPENDITURES - Charges incurred, whether paid or unpaid, which are presumed to benefit the current fiscal year.

FISCAL YEAR - The twelve-month period from July 1, through June 30, during which the financial transactions of the school system are conducted.

FIXED ASSETS - Land, buildings, machinery, furniture, and other equipment which the Board of Education intends to hold or continue to use over a long period of time and costs over $2,000.00 when purchased. "Fixed" denotes probability or intent to continue use or possession, and does not indicate immobility of an asset.

FUNCTION - A group of related activities which are aimed at accomplishing a major service for which the school system is responsible.

FUND - All accounts necessary to set forth the financial position, the financial operations, the changes in residual equities or balances, and the changes in financial position of a fund.

GENERAL FUND - Used to account for all transactions in the ordinary operations of the Board of Education.

INVENTORY - A detailed list or record showing quantities, descriptions, values, and frequently, units of measure and unit prices of property on hand at a given time. Also, the cost of supplies and equipment on hand not yet distributed to requisitioning units.

INVOICE - An itemized list of merchandise purchased from a particular vendor from which payment is made. The list includes quantity, description, price, terms, date and the like, and is matched with the signed receiving copy.

OBJECT - The commodity or service obtained from a specific expenditure.

OBLIGATIONS - Amounts which the Board of Education will be required to meet out of its resources, including both liabilities and encumbrances.

PETTY CASH - A sum of money set aside for the purpose of paying small obligations for which
the issuance of a formal voucher and check would be too expensive and time-consuming. Also, a sum of money, in the form of a special bank deposit, set aside for the purpose of making immediate payments of comparatively small amounts.

**PROGRAM** - A plan of activities and procedures designed to accomplish a predetermined objective or set of allied objectives.

**PROGRAM MANAGER** - The individual responsible for monitoring the expenditures within a particular program of the budget. This person usually determines what to purchase, originates purchase orders and receives goods and/or services.

**PRORATING** - The allocation of parts of a single expenditure to two or more different accounts. The allocation is made in proportion to the benefits which the expenditure provides for the respective purposes or programs for which the accounts were established.

**PURCHASE ORDER** - A written request to a vendor to provide materials or services at a price set forth in the order and is used as an encumbrance document.

**PURCHASED SERVICES** - Personal services rendered by personnel who are not on the payroll of the Board of Education, and other services which may be purchased by the Board of Education.

**REFUND** - A return of an overpayment or over collection. The return may be either in the form of cash or a credit to an account.

**REIMBURSEMENT** - The return of an overpayment or over collection in cash.

**REPLACEMENT OF EQUIPMENT** - A complete unit of equipment purchased to take the place of another complete unit of equipment which is to be sold, scrapped or written off the record and serving the same purpose as the replaced unit in the same way.

**REQUISITION** - A written request to a school official for specified articles or services. It is a request from one school official to another school official, whereas a purchase order is from a school official to a vendor.

**STUDENT ACTIVITY FUND** - Financial transactions related to school-sponsored student activities and interscholastic activities. These activities are supported in whole or in part by income from students, gate receipts, and other fund-raising activities.

**SUPPLY** - A material item of an inexpensive, expendable nature that is consumed, worn out or deteriorated in use; loses its identity through fabrication or incorporation into a different or more complex unit or substance. Is expendable or subject to replace rather than repair if damaged or if some of its parts are lost or worn out.

**TRAVEL** - Costs for transportation, meals, hotel and other expenses associated with traveling on business for the Board of Education.
**UNIT COST** - Expenditures for a function, activity, or service divided by the total number of units for which the function activity or service was provided.

**VOUCHER** - A document which authorizes the payment of money and usually indicates the accounts to be charged.


---

**APPENDIX – FORMS**

403(b) Salary Reduction Agreement

Individual Time Record Form

Accident Report Form
RTBOE

Po Box 500
Hibernia, N.J. 07842-0500

Part 1. Employee Information:
Name: __________________________________________ SS#: ____________________________
Address: _______________________________________________________________________

Part 2. Agreement
The above named Employee elects to become a participant of the Employer’s 403(b) Plan and agrees to be bound by all the terms and conditions of the plan. By executing this agreement, Employee authorizes Employer to reduce his or her compensation and have that amount contributed as an elective deferral and/or as a salary reduction contribution to the Roth 403(b) option if permitted in the plan, on his or her behalf into the annuity or custodial accounts as selected by Employee. It is intended that the requirements of all applicable state or federal income tax rules and regulations (Applicable Law) will be met.
Employee understands and agrees to the following:

1) This Salary Reduction Agreement is legally binding and irrevocable with respect to amounts paid or available while this agreement is in effect;
2) This Salary Reduction Agreement may be terminated at any time for amounts not yet paid or available, and that a termination request is permanent and remains in effect until a new Salary Reduction Agreement is submitted; and
3) This Salary Reduction Agreement may be changed with respect to amounts not yet paid or available in accordance with Employer’s administrative procedures.

Employee is responsible for providing the necessary information at the time of initial enrollment and later if there are any changes in any information necessary or advisable for Employer to administer the plan. Employee is responsible for determining that the salary reduction amount does not exceed the limits set forth in applicable law. Furthermore, Employee agrees to indemnify and hold Employer harmless against any and all actions, claims, and demands whatsoever that may arise from the purchase of annuities or custodial accounts. Employee acknowledges that Employer has made no representation to Employee regarding the advisability, appropriateness, or tax consequences of the purchase of the annuity and/or custodial account described herein. Employee agrees Employer shall have no liability whatsoever for any and all losses suffered by Employee with regard to his/her selection of the annuity and/or custodial account. Nothing herein shall affect the terms of employment between Employer and Employee. This agreement supersedes all prior salary reduction agreements and shall automatically terminate if Employee’s employment is terminated.

Employee is responsible for setting up and signing the legal documents to establish an annuity contract or custodial account. However, in certain group annuity contracts, Employer is required to establish the contract.

Employee is responsible for naming a death beneficiary under annuity contracts or custodial accounts. Employee acknowledges that this is normally done at the time the contract or account is established and reviewed periodically.

Employee is responsible for all distributions and any other transactions with Vendor. All rights under contracts or accounts are enforceable solely by Employee, Employee beneficiary, or Employee’s authorized representative. Employee must deal directly with Vendor to make loans, transfers, apply for hardship distributions, begin regular distributions, or any other transactions.
Part 3. Representation by Employee for Calendar Year:

A. Participation in other employer plans: (you must check only one)
   _____ I do not and will not have any other elective deferrals, voluntary salary reduction
       contributions, or non-elective contributions with any other employer.
   _____ I do participate in another employer’s 403(b), 401(k), SIMPLE IRA/401(k), or Salary
       Reduction SEP. The following information pertains to all of my other employers for
       the current calendar year:
       I have not received a Hardship Distribution from a plan of this Employer within the
       last six months. I further agree to provide notification to Employer prior to initiating a
       request if I plan to elect a hardship distribution during the term of this agreement.

B. Maximum Elective Deferral 403(b) salary reduction contribution: (you must check only one)
   _____ My elective deferral/salary reduction contribution does not exceed the Basic Limit (the
       lesser of my includible compensation or $18,000).
   _____ My elective deferral exceeds the Basic Limit, however; the attached worksheets
       support the additional “Age 50 Catch-up provision” of $6,000. I do not qualify for the
       special increased limit under the “15-year rule.”
   _____ My elective deferral exceeds the Basic Limit, however; the attached worksheets
       support the additional Catch-up provision for the “15-year rule” and the “Age 50
       Catch-up provision” for this calendar year only. I understand that amounts in excess
       of the basic limit shall be allocated first to the “15-year rule” and next to the “Age 50
       Catch-up provision.”

Part 4. Voluntary Salary Reduction Information: (Check all that apply)

☐ Initiate new salary reduction Please complete Part 5.

☐ Change salary reduction This is notification to change the amount of my elective deferral
   to the new amount listed in Part 5.

☐ Change Funding Vehicle Provider This is notification to change my Funding Vehicle – Complete Part 5.

☐ Discontinue salary reduction Vehicle:
   Please discontinue my elective deferral to the following Funding
   ________________________________________________________________

Implementation Date (next available pay on or after): ____________________________
Part 5. Funding Vehicle & Amount of Pre-Tax Elective Deferrals:

<table>
<thead>
<tr>
<th>Contribution Per Pay Period (select one) *</th>
<th>Funding Vehicles (Annuity Contracts or Custodial Accounts)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. □ _____ % or □ $ __________</td>
<td></td>
</tr>
<tr>
<td>2. □ _____ % or □ $ __________</td>
<td></td>
</tr>
<tr>
<td>3. □ _____ % or □ $ __________</td>
<td></td>
</tr>
</tbody>
</table>

* NOTE: Any employee who works variable hours or who does not have a regular bi-weekly paycheck must select “% of pay.”

Part 5a. Funding Vehicle & Amount of After-Tax Salary Reduction Contributions to the Roth 403(b):

<table>
<thead>
<tr>
<th>Amount Per Pay (select one)</th>
<th>Funding Vehicles (Annuity Contracts or Custodial Accounts)</th>
</tr>
</thead>
<tbody>
<tr>
<td>1. □ _____ % or □ $ __________</td>
<td></td>
</tr>
<tr>
<td>2. □ _____ % or □ $ __________</td>
<td></td>
</tr>
<tr>
<td>3. □ _____ % or □ $ __________</td>
<td></td>
</tr>
</tbody>
</table>

Part 6. Employee Signature

I certify that I have read this complete agreement and provided the information necessary for Employer to administer the Plan and that my salary reductions will not exceed the elective deferral or contribution limits as determined by Applicable Law. I understand my responsibilities as an Employee under this Program, and I request that Employer take the action specified in this agreement. I understand that all rights under the annuity or custodial account established by me under the Program are enforceable solely by my beneficiary, my authorized representative or me.

Employee Signature: ____________________________ Date: ______________

TSA Representative Signature: ____________________________ Date: ______________

Part 7. Employer Signature

Employer hereby agrees to this Salary Reduction Agreement:

Employer Signature: ____________________________ Title: ___________ Date: ______________

Revision 1/1/2015
INDIVIDUAL TIME RECORD FORM

<table>
<thead>
<tr>
<th>Date</th>
<th>Description of Work Performed</th>
<th>Hours</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td>From</td>
<td>To</td>
</tr>
</tbody>
</table>

Approved By __________________________ Signed __________________________

FOR OFFICE USE ONLY

COMMUNITY USE OF BUILDINGS:

Organization __________________________

Straight Time _______ Hours @ $______ p/hour = $______

Time & One Half _______ Hours @ $______ p/hour = $______

Total Overtime $_______
ACCIDENT REPORT FORM

Rockaway Township Board of Education Accident Report Form

☐ Student ☐ Employee ☐ Other (Check one)
☐ BW ☐ CAD ☐ CMS ☐ DBO ☐ KDM ☐ SB ☐ Maintenance ☐ Transportation ☐ Board Office ☐ Other

Name: ____________________________

Date of Incident: ____________ Time of Incident: ____________ Date of Report: ____________

Exact Location of Incident: ________________________________________________________________

Description of Incident: ___________________________________________________________________

_______________________________________________________________________________________

Witness(es) see reverse __________________________ Signature: ____________________________

Workers Comp. claim? ☐ Yes ☐ No

Job title at time of incident: __________________________

Bollinger Form given? ☐ Yes ☐ No

Signature: __________________________

Nature of injury:
☐ Abrasion, scrapes
☐ Ache
☐ Broken bone
☐ Bite
☐ Bruise
☐ Burn
☐ Concussion
☐ Crushing Injury
☐ Cut, laceration, puncture
☐ Foreign body in the eye
☐ Illness
☐ Itch
☐ Nosebleed
☐ Sprain, strain
☐ Sting
☐ Tooth Injury
☐ Other

Nurse’s Comments: First Aid/Treatment ____________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

____________________________________________________________________________________

Additional Treatment: ☐ Doctor ☐ Hospital __________________________

Workers Comp. only

Job title at time of incident: __________________________

Address ___________________________________________ DOB: ____________

Bollinger Form given? ☐ Yes ☐ No

Nurse’s Signature __________________________

Sent to Board Office? ☐ Yes ☐ No

Recommended Corrective Action: __________________________

Nurse’s Signature __________________________

Witness Description of Incident: __________________________

Witness Signature: __________________________

Witness Description of Incident: __________________________

78
SCHOOL BUSINESS TRAVEL MANUAL

Administrative Rules

Prepared by
Mr. James Shoop

January 2017

ADMINISTRATIVE RULES
The Administrative Rules for School Business Travel have been reviewed and approved by the Superintendent of Schools. These rules pertain to employees who are authorized to receive reimbursement for using their personal vehicles to travel to various events while conducting board business or to attend regularly scheduled events.
RECOGNIZED TYPES OF SCHOOL BUSINESS TRAVEL

1. **Visitations**
   This business travel requires the employee to use his/her personal vehicle for the following out of district visits to conduct school business:

   *Examples:*
   - Department of Education offices, e.g., Trenton, Paterson;
   - Other school districts, e.g., Child Study Team, Official Capacity Visits;
   - Local, County, State, Federal Offices; and
   - Court visits out of district, e.g., Newark, Paterson.

   Employees seeking to be reimbursed for using their personal vehicles for this travel must complete the request form and obtain the Superintendent’s permission *prior* to the travel.

ATTENDANCE AT REGULARLY SCHEDULED EVENTS

*Examples*
- Attendance at regularly scheduled county meetings;
- Professional association regularly sponsored events – In-State – No Costs;
- Department of Education sponsored events – In-State – No Costs; and
- Professional development activities – Regular School District Business travel also includes regularly scheduled in-state professional development activities with a registration fee that does not exceed $150.00 per employee or board member.

Employees seeking to be reimbursed for using their personal vehicles for this travel must complete the request form and obtain the Superintendent’s permission *prior* to the travel. 
*Ref. N.J.A.C. 6A:23A-7.3(b)(3)*

Further Explanation of School Business Travel -- $150.00 Registration Fee

The following travel events are recognized as School Business Travel:
- **Department of Education Events—DOE**
  The Department of Education (DOE) sponsors a number of regularly scheduled professional development activities that involve registration costs. A registration fee to a DOE event that does not exceed $150.00 per individual is considered to be Regular School Business Travel.
- **Professional Association Events**
  Professional associations sponsor a number of in-state regularly scheduled professional development activities that involve registration costs. A registration fee to a professional association in-state professional development activity that does not exceed $150.00 per individual is considered to be Regular School Business Travel.

MAXIMUM TRAVEL AMOUNT – PER EMPLOYEE—$1,500.00 Limit

Pursuant to N.J.S.A. 18A:11-12(f) and N.J.A.C. 6A:23A-7.3(b)(1) The Board of Education authorizes an annual maximum amount per employee for regular business travel not to exceed $1,500.00. Any additional travel amount beyond the maximum amount requires Board of Education approval.
Employees are notified that they are to carefully monitor their costs for Regular School Business Travel costs to ensure it does not exceed the $1,500.00 per employee maximum.

REGULAR SCHOOL BUSINESS TRAVEL PROCEDURES

1. **Approval Process**
   Regular School Business Travel Form
   All employees requesting to be absent from school duties are to complete the form
   
   **Regular School District Business Travel**
   
   and submit the form to the Office of the Superintendent of Schools at least ten (10) days prior to the travel.

   Approval from the Superintendent is required prior to travel. N.J.S.A. 18A:11-12 (f)
   
   **Board of Education approval is not required by School Business Travel.**

2. **Attachments to Request Form**
   a. **Justification Statement** (Not required for visitations)
      Employee shall provide a brief statement that includes the primary purpose of the travel and the key issues that will be addressed at the event. *Ref. N.J.A.C. 6A:23A-7.5(b)*

   b. **Insurance Identification Card** – Required Submission
      All employees using privately-owned cars in the performance of their duties for the school district shall present a New Jersey Insurance Identification Card indicating that insurance coverage is in full force and effect with companies approved by the State Department of Banking and Insurance. The insurance ID card is to be submitted to the Superintendent’s Office with the travel request form. Reference N.J.A.C. 6A:23A-7.9(c)(4v)
      
      For each travel request the employee shall submit the current insurance identification card.

TRAVEL ACTIVITIES—School Business Travel

1. **Activity Registration – Purchase Order**
   Registration for professional development activities shall be made by preparing a purchase order to the vendor. Purchase orders should be prepared well in advance for the vendor to receive the registration.

   Some professional associations require the registration to be pre-paid. If this is the case then a Request for Vendor Check form shall be completed and attached to the purchase order and submitted to the Assistant Superintendent before the purchase order deadline.

   *Please note: IMPORTANT! – Purchase Order Attachments*
   No purchase orders will be signed or processed unless the following are attached:
2. **Automobile Vehicles**

Use of a school district-owned or leased vehicle shall be the first means of ground transportation. Use of a personally owned vehicle on a mileage basis shall not be permitted for official business where a school district-owned or leased vehicle is available.

- **Mileage Computation** – *Mileage from school to site and back to school.*
- **Mileage Rate** – Annual NJ State Appropriations Act

Mileage allowance in lieu of actual expenses of transportation shall be allowed at the rate authorized by the annual New Jersey State Appropriations Act, or a lesser rate at the board’s discretion for an employee or board member traveling by his personally-owned vehicle on official business. *Ref. N.J.A.C. 6A:23A-7.9(c)(4i)*

- Parking and toll charges shall be allowed in addition to mileage allowance.
- **Insurance Identification Card – Required Submission** – With Request Form

All employees using privately owned vehicles in the performance of their duties for the school district shall present a New Jersey Insurance Identification Card for their vehicle indicating that insurance coverage is in full force and effect with companies approved by the State Department of Banking and Insurance. The card shall be made available to the Superintendent before authorization to use privately-owned cars. *Ref. N.J.A.C. 6A:23A-7.9(c)(4v)*

- Employees who are out-of-state residents must provide appropriate insurance identification in lieu of the New Jersey Insurance Identification Card.
- **Vehicle Registration – Required Submission** – With Reimbursement Purchase Order

All individuals using personal vehicles on a travel event must submit a copy of the vehicle registration with the purchase order for travel reimbursement. *Ref. N.J.A.C. 6A:23A-7.13(e)(9)*

All travel by automobile must be done by the most direct, economical and usually traveled route. *Travel miles will be the actual mileage traveled from school to site and back to school.* The Business Office will use [www.mapquest.com](http://www.mapquest.com) as a verifying guide, if necessary.

- **Carpooling**

The Board encourages the use of carpooling for economical and environmental reasons. The Board will only reimburse the employee/owner of the vehicle being used. New Jersey Insurance Certificate and Vehicle Registration copies are required.

- **Tolls**

Reimbursement will be provided for the cost of all tolls. Every effort should be made to obtain receipts. EZ Pass documentation is acceptable.

- **Parking Costs**
Reimbursement will be provided for the cost of all reasonable parking costs. A receipt for parking payment is required for reimbursement.

Please Note: **One day trips are not eligible for any meal and incidental travel expense reimbursement.**

**REIMBURSEMENT PROCEDURES – School Business Travel**

1. **Travel Reimbursement Voucher**
   The travel reimbursement voucher shall be completed by the employee to document the details of the travel event. The voucher must be signed by the employee to certify as to the validity of the charges for which reimbursement is sought. The form must also bear the signatures of approval officials for processing.

   A Travel Reimbursement Voucher form for multiple travel events is available.

2. **Documentation Required – Expenditures**
   a. **Transportation – Personal Vehicle**
      - Actual mileage traveled, dates traveled – attach one of the following:
        * MapQuest
        * Google Maps
        * Yahoo Maps
      - Insurance Identification Card
      - Vehicle Registration
   
   b. **Tolls** - Toll receipts or EZ Pass documentation whenever possible.
   c. **Parking** - Receipt required except for parking meters.

3. **Documentation Required – Other**
   a. **Purchase Order**
   b. **Travel Request Form – copy**
   d. **Envelope for Receipts**

4. **Miscellaneous Provisions**
   - **Attachments to Purchase Order**
   
   All required documents shall be attached to the purchase order requesting reimbursement.

   **Receipts**
   Actual and original receipts are required. Credit card statements shall not be accepted as documentation of expenses.

   **Reimbursement Payment**
The School Business Administrator shall not approve or issue payment until all required documentation and information has been submitted and verified.

**Deadline to Submit Reimbursement – July 30th Deadline**
- All outstanding travel vouchers for the school year ending June 30th shall be submitted as soon as possible after June 30th regardless of amount, notwithstanding. *N.J.A.C. 6A:23A-7.13(f)*
- Travel mileage reimbursement requests of the just completed school year, that are not submitted by July 30th or the date approved by the district for the closing of books, whichever is earlier, for the just completed school year shall not be approved or paid. *Ref. N.J.A.C. 6A:23A-7.13(g)*

**TRAVEL VIOLATIONS—Monitoring/Compliance**

All travel will be monitored to ensure compliance as follows:

**Office of the Superintendent**

The Office of the Superintendent, in conjunction with the Assistant Superintendent shall review all requests for travel to ensure compliance with the law, code, policy and administrative rules. Any employee who violates the law, code, policy or rules shall be subject to the penalties assigned in N.J.S.A. 18A:11-12(s).

**Office of the School Business Administrator**

The Office of the School Business Administrator shall review all requests for travel reimbursement to ensure compliance with the law, code, policy and administrative rules in accordance with N.J.A.C. 6A:23A-7.6(c).

**Board of Education**

If, on occasion, there is a Board of Education member who violates the school district’s travel policy, law, or code, it shall be reported to the full Board of Education, who shall by board resolution, initiate sanctions outlined in N.J.A.C. 6A:23A-7.7(c) against said Board Members.

**SANCTIONS FOR VIOLATIONS OF TRAVEL REQUIREMENTS**

**Maximum Travel Violations**

Any board that violates its established maximum travel expenditure as set forth in N.J.A.C. 6A:23A-7.3 above, or that otherwise is not compliance with the travel limitations set forth in this section may be subject to sanctions by the Commissioner as authorized pursuant to N.J.S.A. 18A:4-23 and N.J.S.A. 18A:4-24, including reduction of State aid in an amount equal to any excess expenditure pursuant to N.J.S.A. 18A:11-12 and N.J.S.A. 18A:7F-60.

**Travel Approval Violations; Approval Authority – Superintendent of Schools**

A person who approves any travel request or reimbursement in violation of the district’s policy or these rules shall be required to reimburse the school district in an amount equal to three (3) times the cost associated with attending the event pursuant to N.J.S.A. 18A:11-12. In accordance with N.J.A.C. 6A:23A-7.7(b)(1) the approval authority for travel for the Rockaway
Township Public School District is the Superintendent of Schools. In case of absence of the Superintendent.  
Ref. N.J.A.C. 6A:23A-7.4(a)(1)

They shall be subject to all penalties as outlined in this section.

**Travel Reimbursement Approval Authority – School Business Administrator**
The School Business Administrator (SBA) is designated as the travel reimbursement approval authority. The SBA shall review and approve all requests for travel expenditure reimbursements pursuant to N.J.A.C. 6A:23A-7.6(c) and shall be subject to all penalties as outlined in N.J.A.C. 6A:23A-7.7(b).

**Travel Violations - Employees**
An employee or board member who violates the school district’s travel policy or these rules shall be required to reimburse the school district in amount equal to three (3) times the cost associated with attending the event pursuant to N.J.S.A. 18A:11-12.  
Ref. N.J.S.A. 18A:11-12(s), N.J.A.C. 6A:23A-7.7(c)

**Violations of Administrative Code – Loss of State Aid**
Any Board of Education that violates its established maximum travel expenditure or that otherwise is not in compliance with the travel limitations set forth in this section may be subject to sanctions by the Commissioner including reduction of State aid in an amount equal to any excess expenditure.  
Ref. N.J.S.A. 18A:11-12(r)

---

**SCHOOL BUSINESS TRAVEL**
Standard Operating Procedures and Internal Controls

APPENDIX

- Request Form – School Business Travel
- Checklist for Superintendent Review
- Request Form - Returned
- Travel Reimbursement Voucher
- Travel Reimbursement Voucher (Multiple Trips)
- Travel Reimbursement Checklist
- Return of Purchase Order Reimbursement of Travel Expenses
- Conference Report Form

ROCKAWAY TOWNSHIP BOARD OF EDUCATION, NEW JERSEY

REQUEST FOR REGULAR SCHOOL BUSINESS TRAVEL

This form is to be submitted to the Office of the Superintendent at least ten (10) days prior to the event.
**Standard Operating Procedures and Internal Controls**

<table>
<thead>
<tr>
<th>From:</th>
<th>Name of Principal or Administrator/Supervisor</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>Name of Employee (Please Print) Location of Employment Grade/Subject</td>
</tr>
</tbody>
</table>

I hereby request permission for:
- [ ] Visitation
- [✓] Attendance at Regularly Scheduled Event – In-State

Name of Event, School or Office:

Location of Event
- Street Address
- City, State, Zip

Name of Sponsor Group:

Dates of Event –
Please include days of the week.

A substitute will be necessary.

<table>
<thead>
<tr>
<th>Reimbursable Expenses (Estimated)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration Fee (Not to Exceed $150.00 per individual)</td>
</tr>
<tr>
<td>Transportation (Mileage) -- Own Car miles @ Cents per mile</td>
</tr>
<tr>
<td>Tolls (receipt preferred)</td>
</tr>
<tr>
<td>Parking (receipt required)</td>
</tr>
</tbody>
</table>

**TOTAL ESTIMATED COSTS** $  

**Budget Account Number**

*Travel mileage is calculated from the school to site of event and back to the school. Mileage cannot be calculated from home.* *One day trips – Meals not reimbursable – Total Maximum Travel Amount $1,500.00 Per Year Per Individual*

**Documentation/Justification – Separate Paper Attachment**

- Pursuant to N.J.A.C. 6A:23A-7.5, you shall provide a brief statement that includes the primary purpose of the travel and key issues that will be addressed at the event.
- A copy of the travel event agenda, itinerary shall be attached to the request form.
- Insurance ID Card - Copy

<table>
<thead>
<tr>
<th>Approvals</th>
<th>Please circle</th>
<th>Initials</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Principal</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
<tr>
<td>Administrator/Supervisor</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
<tr>
<td>Assistant Superintendent of Schools</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
<tr>
<td>Superintendent of Schools</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
</tbody>
</table>

Board of Education approval is not required for Regular School District Business Travel.

**Certification by Employee**

I certify that the information provided in this document is accurate to the best of my knowledge. I have also read and understood the *Administrative Rules for Regular School District Business Travel* issued by the school district.

<table>
<thead>
<tr>
<th>Employee Signature</th>
<th>Date</th>
</tr>
</thead>
</table>

Rockaway Township Board of Education
# Request for School Business Travel

**CHECKLIST FOR SUPERINTENDENT REVIEW**

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Request Form – School Business Travel – Completed with signatures</td>
</tr>
<tr>
<td>2.</td>
<td>Attachment – Justification Statement (not required for visitations)</td>
</tr>
<tr>
<td>3.</td>
<td>Attachment – New Jersey Insurance Identification Card (If Applicable)</td>
</tr>
</tbody>
</table>

All requests for travel are to be submitted to the Office of the Superintendent at least ten (10) days before the scheduled travel event.
NEW JERSEY

MEMORANDUM

To: _________________________________
From: Superintendent of Schools
Date: ________________________________
Re: RETURN OF SCHOOL BUSINESS TRAVEL FORM(S)

☐ School Business Travel – Request Form – Return

☐ Approval Needed Prior to Travel – The request form was received after the travel date.

☐ Insurance Card – New Jersey Insurance Identification Card (when applicable) – not attached.

☐ Justification Statement: _______ Missing _______ Not Adequate – Please resubmit

☐ Signatures Missing: _______ Administrator/Supervisor _______ Employee

☐ Other _____________________________________________________________

☐ Approval Denied -- It is the determination of this office that the Travel Event requested does not meet the criteria as noted in N.J.A.C. 6A:23A-7.2(c).

Superintendent of Schools

______________________________________________

Rockaway Township Board of Education
New Jersey
SCHOOL BUSINESS TRAVEL REIMBURSEMENT VOUCHER
N.J.A.C. 6A:23A-7.13(b)

Travel Event

Name of Travel Event: __________________________________________________
Destination: ___________________________________________________________
City / State
Date(s) of Travel:_____________________________________________________
Day of Week / Date

Approval Date
Superintendent of Schools ______________________________________________

Expenditures
Transportation – Personal Vehicle $ _______________
__________ miles @ __________ cents per mile $ _______________
Tolls $ _______________
Parking $ _______________

Total Reimbursement  $ _______________

Employee Certification
I hereby certify that all expenses noted represent “actual and reasonable” expenditures incurred by me on the approved travel event.

___________________________________   ____________________________
Employee        Date

Approval Authority

___________________________________   _____________________________
Superintendent of Schools     School Business Administrator

MULTIPLE TRAVEL EVENTS FORM

___________________________________  Regular School Business Travel--Reimbursement Voucher
<table>
<thead>
<tr>
<th>Travel Date</th>
<th>Destination</th>
<th>Event</th>
<th>Supt. Approval</th>
<th>Miles</th>
<th>Rate</th>
<th>Cost</th>
<th>Tolls</th>
<th>Parking</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**Employee Certification**

I hereby certify that all expenses noted represent "actual and reasonable" expenditures incurred by me on the approved travel event.

_______________________________________________   ____________________
Employee                                                                                                                                                   Date

Approval Authority:

_______________________________________________                                       ______________________
Superintendent of Schools                                                                                                                       School
Business Administrator

*Please Note:* Documentation for each travel event shall be attached to the voucher form.

**Rockaway Township Board of Education**
**Business Office**
**New Jersey**
SCHOOL BUSINESS TRAVEL CHECKLIST

The following items must be attached to all purchase orders for School Business Travel reimbursement. The School Business Administrator shall not approve or issue payment until all required documentation and information has been submitted and verified.

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
</table>
|   | **A.** Purchase Order  
The purchase order for reimbursement shall be duly signed by the appropriate administrator and the Assistant Superintendent of Schools. |
|   | **B.** Travel Request Form – Copy  
The Travel Request Form shall be completed and signed noting prior approval dates. Attached must be a copy of the itinerary and/or agenda of the travel event. |
|   | **C.** Travel Voucher Form – Original  
The Travel Voucher Form submitted shall document all expenses and be signed with original signatures of the employee and Superintendent. The School Business Administrator shall sign the document upon review of all expenditures. |
|   | **D.** Envelope -- Receipts  
All original receipts with date and time of expense incurred shall be placed in an envelope and attached to the Travel Voucher. |
|   | **E.** Copy of Report  
All persons authorized to travel shall prepare and submit a brief report explaining the travel event. A copy of the travel report shall be submitted with the purchase order for reimbursement. (Not required for visitations) |
|   | **F.** Personal Vehicle Documentation (If applicable)  
Copy of the Vehicle Registration  
Copy of the Insurance Identification Card |
|   | **G.** Travel Mileage Commute Deduction Worksheet |
|   | **H.** Miles Traveled – Supporting Documentation – attach one of the following:  
  - Map Quest  
  - Google Maps  
  - Yahoo Maps |

Rockaway Township Board of Education  
Business Office
MEMORANDUM

SCHOOL BUSINESS TRAVEL

TO: ________________________________
FROM: ____________________, School Business Administrator,
       Board Secretary
DATE: __________________________________________

RETURN OF PURCHASE ORDER(S) – REIMBURSEMENT OF TRAVEL EXPENSES – ITEMS NOT SUBMITTED

_______ Approval Documentation
        ________ Regular School Business Travel Request Form— Not Attached
        __________ Missing -- Superintendent Approval Signature

_______ Transportation – Personal Vehicle
        _______ Actual Miles Traveled/Dates of Travel – Attach one of the following:
                   *Map Quest
                   *Google Maps
                   *Yahoo Maps
        _______ Mileage Rate – Incorrect Rate _______________ per mile
        _______ Mileage Commute Deduction Worksheet
        _______ Insurance Identification Card
        _______ Vehicle Registration
        _______ Parking Receipts

_______ Travel Voucher Form
        _______ Signatures Missing
        _______ Form Not Attached

_______ Travel Report – Not Attached

_______ Other ___________________________________________________________

Please submit all items with the form attached to the Business Office.

ROCKAWAY TOWNSHIP BOARD OF EDUCATION
CONFERENCE/WORKSHOP REPORTING FORM

Staff Member: ____________________________ School: ____________________________
Standard Operating Procedures and Internal Controls

Principal’s Signature: ____________________________________________________________

Conference Attended: __________________________________________________________

Date of Conference: __________ Subject of Conference: _____________________________

Please complete the questions below and submit this completed form to your building principal.
This form should be returned within 1 week of your attendance at the workshop along with the Administrative Day/Authorized Travel Reimbursement Form.

This form is to be submitted to the Administrator who approved the workshop. Include any copies of documentation received from the conference for professional development credit of hours. The approving Administrator will issue documentation of professional development hours.

1. Main thrust/idea: ____________________________________________________________

____________________________________________________________________________

____________________________________________________________________________

____________________________________________________________________________

2. Recommendations for follow-up activities (example, District-wide or school workshops, in-district demonstrations, purchase of materials, etc.)

____________________________________________________________________________

____________________________________________________________________________

____________________________________________________________________________

3. Contact name for organization:

   Name: _____________________________________________
   Address: _____________________________________________

WHEN COMPLETE APPROVING ADMINISTRATOR PLEASE FORWARD TO THE BUSINESS OFFICE
CONFERENCES AND WORKSHOPS TRAVEL MANUAL

Administrative Rules

Prepared by
Mr. James Shoop

January 2017

CONFERENCES ADMINISTRATIVE RULES

The Administrative Rules for travel (September, 2013 Revision) have been approved and comply with:
Standard Operating Procedures and Internal Controls

- N.J.A.C. 6A:23A-5.9, 6.13, and 7.1 et seq.
- Commissioner’s Regulatory Letter – March 17, 2008
- NJ Department of Treasury Circular 16-11 OMB, 11-09 OMB
- Federal OMB Circular A-87
- Board Policy 3240
- Board Regulation R3240
- Board Regulation R0147
- Travel Guidelines—January 1, 2009—NJ DOE

These rules pertain to employee travel, board member travel and for the types of travel listed below.

- Types of Travel
  1. Training/Seminars/Workshops
  2. Conventions and Conferences
  3. Retreats
  4. School District Sponsored Events

Other Types of Travel
- Regular School District Business Travel
- Travel Allowance

- Regular School District Business Travel -- Separate Administrative Rules
  The Board of Education, in conjunction with the Superintendent of Schools, recognizes certain regular school district business travel that occurs within the normal operation of the district. A separate set of administrative rules for regular school district business travel will govern the travel.

- Travel Allowance – Separate Administrative Rules
  Travel allowance is a defined payment amount made through the payroll process to an authorized employee for using his/her vehicle while traveling on school district business. A separate set of administrative rules for travel allowance has been prepared.

PROCEDURES - ATTENDANCE AT CONFERENCE

A. Request to Attend Conference – Complete Request Form
All employees requesting to attend a conference must complete and submit the Request for Attendance at Conference Form to the Office of the Superintendent of Schools.
The Superintendent, in conjunction with the Assistant Superintendent, will review the request to determine whether the travel is:

- Educationally necessary;
- Fiscally prudent;
- Directly related to and within the scope of the employee’s current responsibilities and/or the school district’s professional development plan; and/or
Critical to the instructional or operational needs of the district.

All request forms are to be submitted at least six to eight (6-8) weeks prior to the travel date. This will allow time for administrative review, Board of Education approval and Executive County Superintendent approval, if necessary.

ATTACHMENTS TO REQUEST FORM

All requests for attendance at conference must have the following items attached to the request form:

1. Justification Statement
   Employee shall provide a brief statement that includes the primary purpose of the travel and the key issues that will be addressed at the event. Ref. N.J.A.C. 6A:23A-7.5(b)(4)

2. Board Resolution
   The approving administrator shall prepare the appropriate travel resolution (see sample) and attach the resolution to the request form. Resolutions should also be sent electronically to the Superintendent’s Office.

3. Insurance Identification Card – Required Submission
   All employees and board members using privately-owned cars in the performance of their duties for the school district shall present a New Jersey Insurance Identification Card indicating that insurance coverage is in full force and effect with companies approved by the State Department of Banking and Insurance. The insurance ID card is to be submitted to the Superintendent’s Office with the travel request form. Ref. N.J.A.C. 6A:23A-7.9(c)(4v)

   For each travel request the employee shall submit the insurance identification card.

Checklist for Superintendent Review

A Checklist for Superintendent Review has been prepared for the employee to use a guide when submitting travel requests to the Superintendent.

APPROVALS NEEDED – PRIOR TO TRAVEL

1. Superintendent; Board Approval – Prior to Travel Event
   All travel must be approved prior to the travel date. Employees requesting to attend a conference must receive the following approvals:
   - Superintendent of Schools – Prior to the travel date; and
   - Board of Education – Prior to the travel date.

   The Board of Education is prohibited from approving a travel resolution after the travel has been completed. Ref. N.J.S.A. 18A:11-12(4)(i)

2. Executive County Superintendent Approval – Out of State Travel Only
   Pursuant to N.J.A.C. 6A:23A-5.9(c), written approval is needed from the Executive County Superintendent if:
• Out of state travel event has a total cost that exceeds $5,000 – regardless the number of attendees; or where
• Six (6) or more individuals from the district are to attend the same out of state travel event.

**Executive County Superintendent – Approval Process**

- Obtain approval of Superintendent – Conference Form
- Obtain approval of Board of Education
- Complete Travel Request Form – Executive County Superintendent
  Obtain Superintendent’s signature
- Submit form with any documentation to assist the decision making process
  (one month prior to travel event)

3. **Out of Country Travel -- Approval**
   For all employee and board member travel events out of the country, regardless of cost or number of attendees, the school district shall obtain the prior written approval of the Executive County Superintendent. Such requests must be supported by detailed justification. It is expected that approvals will be rare. Ref. N.J.A.C. 6A:23A-5.9(d)

4. **Unforeseen Travel Situations – Approval**
   There may be an occasion where unforeseen situations arise wherein a travel request cannot receive prior approval of the Board of Education. A memo shall be prepared and sent to the Superintendent outlining the compelling reason(s) and justification for the employee to attend the travel event. The Superintendent, in granting approval, shall also request permission from the Executive County Superintendent or his/her designee. No travel in these types of unforeseen situations shall take place unless approval is received from the
   - Superintendent of Schools; and the
   - Executive County Superintendent of Schools or his/her designee.
   - Travel to conferences, conventions and symposiums are not considered to be emergencies and shall not be approved after the fact. Ref. N.J.A.C. 6A:23A-7.4(e)

   The Board of Education shall ratify the travel request at its next regularly scheduled meeting.

5. **Alternate Approval Authority – Assistant Superintendent of Schools.** The Assistant Superintendent of Schools has been designated as an Alternate Approval of Travel Authority and shall have the authority to approve travel requests in the absence of the Superintendent. Ref. N.J.A.C. 6A:23A-7.4(a)(1)

**TRAVEL ACTIVITIES**

The travel activities listed are to be prepared, reserved, and/or scheduled only after official approvals have been granted. Any costs for unauthorized unapproved travel will be paid by the employee. An employee who travels in violation of the school district’s policy and/or N.J.S.A. 18A:11-12(s) shall be required to reimburse the school district in the amount of three (3) times the cost associated with the event.

**CONFERENCE REGISTRATION – PURCHASE ORDER**

Registration for conferences shall be made by preparing a purchase order to the vendor. Purchase orders should be prepared well in advance for the vendor to receive the registration.
Standard Operating Procedures and Internal Controls

Some conferences require the registration to be pre-paid. If this is the case then a Request for Vendor Check form shall be completed and attached to the purchase order and submitted to the Assistant Superintendent before the purchase order deadline.

Please note: IMPORTANT! – Purchase Order Attachments
No purchase orders will be signed or processed unless the following are attached:

- Approved Request for Attendance at Conference Form;
- Approved Board Resolution;
- Executive County Superintendent Approval – if applicable; and
- Copy of the Auto Registration Form.

TRAVEL ROUTING
All travel shall be by the most direct, economical and usually-traveled route. Travel by other routes as a result of official necessity shall only be eligible for payment or reimbursement if satisfactorily established in advance of such travel.

In any case where a person travels by indirect route for personal convenience, the extra expense shall be borne by the individual.

Reimbursement for expenses shall be based only on charges that do not exceed what would have been incurred by using the most direct, economical and usually-traveled route.

TRAVEL METHODS
For the purposes of these rules, “transportation” means necessary official travel on railroads, airlines, shuttles, buses, taxicabs, school district-owned or leased vehicles and personal vehicles.

The purchase or payment of related transportation expenses shall be made by purchase order or personally by a school district employee, board of education member and reimbursed at the conclusion of the travel event. An actual invoice or receipt for each purchase or expense shall be submitted with a claim for reimbursement. Ref. N.J.A.C. 6A:23A-7.10(a)

Quotation Needed – Air Fare Only
Air and rail tickets shall be purchased via the internet if possible, using online travel services such as Travelocity, Expedia or Hotwire.

Reimbursement for air fare without documentation from at least three (3) airlines and/or services is prohibited. Ref. N.J.A.C. 6A:23A-7.8(a)(17)

a. Air Travel
Air travel shall only be authorized when determined that it is necessary and advantageous to conduct school district business.

- The most economical air travel should be used, including the use of discounted and special rates.
The following options should be considered when booking tickets:
- Connecting versus nonstop flights;
- Departing earlier or later compared to the preferred departure time;
- Utilizing alternative airports within a city, i.e., Chicago, Illinois – Midway Airport versus O’Hare Airport;
- Utilizing alternative cities, i.e., Newark versus Philadelphia;
- Utilizing “low cost” airlines; and
- Exploring alternate arrival and/or departure days.

No employee or board member can earn benefits as a result of school district funded travel. Employees and board members are prohibited from receiving “Frequent Flyer” benefits accruing from school district funded travel.

Airfare other than economy (i.e., Business or First Class) shall not be fully reimbursed by the school district except when travel in such classes:
- Is less expensive than economy;
- Avoids circuitous routings or excessive flight duration; or
- Would result in overall transportation cost savings.

All airfare other than economy and not covered by the above exceptions purchased by an employee or board member shall only be reimbursed at the economy rate for the approved destination.

Cost estimates on travel requests and associated authorizations shall be consistent with current airline tariffs, with consideration of available special fares or discounts, for the requested destination.

Airline tickets shall not be booked until all necessary approvals have been obtained.

Justification shall be required when actions by a traveler result in additional expenses over and above the authorized travel request. Sufficient justification shall be considered only for factors outside the control of the purchaser. Additional expenses without sufficient justification shall not be reimbursed.

Justification shall accompany requests for airline ticket reimbursement when purchased by employees or board members contrary to the above regulations. Sufficient justification shall be considered only for factors outside the control of the purchaser. Noncompliant purchases without sufficient justification shall not be reimbursed. Reimbursement of purchases with sufficient justification shall be otherwise permitted and reimbursed in accordance with the above procedures.

Baggage Fees – Airline
The district recognizes that airline baggage which was once checked in without cost, now has a minimum fee per bag assessed by the airlines.
The New Jersey Administrative Code is silent about reimbursement of airline baggage fees, however, it is noted in two separate citations pertaining to airline travel that additional expenses incurred by the traveler “... outside the control of the purchaser” may be considered for reimbursement.

**Baggage Fee Reimbursement – Limit One (1) Bag**
The district will consider in accordance with N.J.A.C. 6A:23A-7.9(c)(2)(viii/ix) reimbursing the employee or board members up to $25.00 for one bag checked in. Receipts must be provided for reimbursement as well as documentation from the airline that the baggage fee is a required fee. *(Ref. NJ Circular 16-11 OMB Page 12 Item C-11)*

**b. Rail Travel**
- Rail travel shall only be authorized when determined that it is necessary and advantageous to conduct school district business.
- The most economical scheduling of rail travel shall be utilized, including excursion and government discounts whenever applicable.
- When one employee or board member is traveling within the Northeast Corridor, NJ Transit shall be used as the rail option. Use of Amtrak will not be authorized unless it is the only means of travel available.
- The use of high speed rail services, such as Acela, shall not be authorized.
- When two or more employees and/or board members are traveling to the same event in the Northeast Corridor (between Boston, MA and Washington, DC), rail travel shall not be authorized. In those cases, the travelers must use a school district vehicle or, if not available, a personally-owned vehicle must be used.
- All rail travel, including rail travel in the Northeast Corridor must be processed in the same manner as prescribed for Air Travel.

**Travel Reservations – Air and Rail Travel**
- **Quotation Needed**
  Air and rail tickets shall be purchased via the internet if possible, using online travel services such as Travelocity, Expedia or Hotwire.

  Reimbursement for air fare without documentation from at least three (3) airlines and/or services is prohibited. *(Ref. N.J.A.C. 6A:23A-7.8(a)(17)*

- **Reservations – Purchase Order Process**
  Travel Reservations may be made through the purchase order process. If this is the case, then a Request for Vendor Check form shall be completed and attached to the purchase order. The purchase order shall be submitted well in advance as to prepare a check.

- **Reservations – Prepaid by Employee; Board Member**
  Travel costs may be prepaid by the employee or board member. At the conclusion of the travel, a purchase order for reimbursement may be prepared and submitted.
Please note: IMPORTANT! – Purchase Order Attachments

No purchase orders will be signed or processed unless the following is attached:

- Approved Request for Attendance at Conference Form;
- Approved Board Resolution;
- Executive County Superintendent Approval, if applicable; and
- Copy of Bills, Proposal, etc.; Receipts

**c. Automobile Vehicles**

Use of a school district-owned or leased vehicle shall be the first means of ground transportation. Use of a personally-owned vehicle on a mileage basis shall not be permitted for official business where a school district-owned or leased vehicle is available.

- **Mileage Rate** – **Travel miles will be the actual mileage traveled from school to site of the event and back to school.** Mileage allowance in lieu of actual expenses of transportation shall be allowed at the rate authorized by the annual New Jersey State Appropriations Act, or a lesser rate at the board’s discretion for an employee or board member traveling by his personally-owned vehicle on official business.

  Parking and toll charges shall be allowed in addition to mileage allowance.

  Reimbursement for travel to points outside the state by automobile shall be permitted when such arrangements prove to be more efficient and economical than other means of public transportation.

  In determining the relative costs of private and public transportation, all associated costs (i.e., tolls, taxicabs, airport or station transfers, etc.) shall be considered.

- **Insurance Identification Card – Required Submission**

  All employees and board members using privately-owned cars in the performance of their duties for the school district shall present a New Jersey Insurance Identification Card indicating that insurance coverage is in full force and effect with companies approved by the State Department of Banking and Insurance. The insurance ID card is to be submitted to the Superintendent’s Office with the travel request form. *Ref. N.J.A.C. 6A:23A-7.9(c)(4v)*

  Employees who are out-of-state residents must provide appropriate insurance identification in lieu of the New Jersey Insurance Identification Card.

- **Vehicle Registration -- Required Submission**

  All individuals using personal vehicles on a travel event must submit a copy of the vehicle registration with the purchase order for travel reimbursement. *Ref. N.J.A.C. 6A:23A-7.13(b)*

All travel by automobile must be done by the most direct, economical and usually traveled route. Travel miles will be the actual mileage traveled. **Travel miles will be the actual mileage traveled from school to site and back to school.** The Business Office will use [www.mapquest.com](http://www.mapquest.com)
Standard Operating Procedures and Internal Controls

as a verifying guide, if necessary.

Carpooling
The Board encourages the use of car pooling to conferences for economical and environmental reasons. The Board will only reimburse the employee/owner of the vehicle being used.

Tolls
Reimbursement will be provided for the cost of all tolls. Every effort should be made to obtain receipts. Copies of EZ Pass statements highlighting the tolls paid are acceptable documentation.

Limousine Services and Chauffeuring Costs – Prohibited
The Board of Education shall not be responsible, nor bear the costs for limousine services or chauffeuring costs to and from the event or during the event.

Parking Costs
Reimbursement will be provided for the cost of all reasonable parking costs. A receipt for parking payment is required for reimbursement.

• Ground Travel at the Event
  Taxicabs
  Necessary taxicab charges are permitted. However, travel to and from airports, downtown areas and between hotel and event site shall be confined to regularly scheduled shuttle service, whenever such service is complimentary or is less costly. If shuttle service is not available, taxicabs may be used—receipt is requested for reimbursement.

  Car Rentals – Prohibited; Exceptions
  Car rentals, either utilized for airport transportation or transportation at a conference, convention, etc., are prohibited unless absolutely necessary for the conduct of school district business. Justification must accompany any request for car rentals. If approved, the most economical scheduling of car rental is to be used, including the use of subcompacts, discounted and special rates. An example of the justified use of car rental is when an employee is out of state, making inspections at various locations, and the use of public transportation is impractical. When car rental is authorized, the employee shall not be issued an advance payment for the anticipated expense associated with the rental.

SUBSISTENCE ALLOWANCE
   One day trips are not eligible for subsistence (lodging, meals, incidentals) payment or reimbursement except for mileage; tolls and reasonable parking costs, exceptions are noted in NJ Circular 16-11 OMB and N.J.A.C. 6A:23A-7.11(a)

b. Overnight Travel – Within New Jersey – Prohibited
   In accordance with NJ Circular 16-11 OMB Section X-B and N.J.A.C. 6A:23A-7.11(b)
“No overnight travel is permitted within the State”.

- **Exceptions to Overnight Travel In-State Rule**
  Pursuant to the OMB Circulars, generally, overnight travel shall not be eligible for subsistence reimbursement if travel is within the State. Overnight travel is permitted if such travel is authorized or is a required component of a grant, donation or other funding agreement with the district. The specific required overnight in-state travel event must be detailed in the approved grant, donation, or other fund acceptance agreement along with number of employee(s), board member(s) and total cost. All reimbursements are subject to these rules unless the funding acceptance agreement specifies otherwise. *Ref. N.J.A.C. 6A:23A-7.*

- **Exception – Commissioner’s Waiver**
  The Commissioner shall be authorized to grant waivers for overnight travel for school board members and school district employees to attend in-state conferences. Such waivers will be granted in only extremely limited circumstances, where the sponsoring organization can demonstrate that the conference is broad and multi-disciplinary in scope, incorporates content offerings from numerous specialty areas, and includes important professional development opportunities and/or required training. In addition, the sponsoring organization must demonstrate that the conference’s content, structure and anticipated attendance necessitate that it be held on multiple consecutive days with overnight lodging.

- **Limitation – 50 Mile Commute**
  If a waiver of the prohibition on overnight travel is granted pursuant to this subsection, it shall permit reimbursement for travel expenses for only those individuals whose home to convention commute exceeds 50 miles.

- **No Reimbursement – Prior to Check-in; After Check-out**
  Overnight travel within the State shall not be eligible for subsistence reimbursement if travel is on the day prior to the start of the conference. Reimbursement shall be prohibited for lodging prior to check-in time for the first day of the event or after check-out time on the last day of the event. *Ref. N.J.A.C. 6A:23A-7.11(e)*

**c. Overnight Travel – Out of State**

  **Limitations – 50 Mile Commute**
  Out-of-State travel events shall be limited to the fewest number of board members or affected employees needed to acquire and present the content offered to all board members or staff, as applicable, at the conclusion of the event. Lodging may only be provided if the event occurs on two or more consecutive days and where home to event commute exceeds 50 miles. *Ref. N.J.A.C. 6A:23A-7.11(d)*

**d. Overnight Travel – In State/Out of State**

  **Federal GSA Per Diem Rates – Lodging, Meals and Incidental**
  The US General Services Administration publishes a schedule of federal per diem rates in the Federal Register for approved overnight travel by the event location. The latest federal per
diem rates schedule for lodging, and meals and incidental expenses by location can be found at www.gsa.gov.

Allowable per diem reimbursement for lodging, meals and incidentals shall be actual reasonable costs, not to exceed the federal per diem rates for the event location. Registration and conference fees are not subject to the federal per diem rate caps. If the event location is not listed, the maximum per diem allowance shall be $46 for meal/incidental expenses and $77 for lodging, or amounts listed in any superseding NJOMB circular.

e. Lodging
Pursuant to N.J.S.A. 18A:11-12(o), reimbursement for lodging expenses for overnight travel, out-of-state or in-state as authorized by the Commissioner, may exceed the federal per diem rates if the hotel is the site of the convention, conference, seminar or meeting and the going rate of the hotel is in excess of federal per diem rates.

Lodging Reservations (Hotel is Convention Site)
Hotel reservations may be made through the purchase order process only if the hotel is the site of the convention, conference, seminar or meeting. The reservations must be for the regular conference room rate. The district will not pay or reimburse for any room upgrades. Some hotels require prepayment. If this is the case then the Request for Vendor Check form shall be completed. The following items shall be attached to the purchase order:

1. Approved Request for Attendance at Conference Form;
2. Request for Vendor Check;
3. Approved Board Resolution; and
4. Executive County Superintendent Approval Letter (if applicable).

Please note: Hotels usually reserve a block of rooms for conference attendees at a special conference rate. Once that block has been sold out, the hotel will make rooms available at the regular hotel rate. If this is the case, the Board will only reimburse the employee or Board Member for the conference room rate. Any extra costs above the conference room rate shall be borne by the employee/Board Member.

Lodging Reservations (Hotel is NOT Convention Site)
Lodging expenses may not exceed the Federal maximum per diem rate for lodging in the designated city. All payments for lodging that is not the hotel site are to be borne by the attendee. The Board will only reimburse the maximum per diem rate.

All reservations for hotels that are not the convention site may not be made by the purchase order process; unless the costs do not exceed those listed in the federal per diem rates.

All reservations are to be made once the appropriate approvals have been received.

f. Meals and Incidental Expense (M & IE)
   • One-Day Trips
One-day trips that do not involve overnight lodging are not eligible for any meal and incidental expense reimbursement (M & IE), except as noted in NJ Circular Letter 16-11 OMB.

- **Overnight Travel – Per Diem Meal & Incidental Expense Rates**
  NJ Circular Letter 16-11 OMB notes with references to meal per diem rates will be the actual reasonable costs, however, not to exceed the federal per diem rates, as established in the Federal Register for the current year.

  The federal per diem rates may be found on [www.gsa.gov](http://www.gsa.gov).
  The meals and incidental expenses reimbursement rate (M & IE) (on travel days, GSA rates are reduced to 75% of the meal and incidental allowance rate)

  These rates include:
  - Taxes
  - Tips; Gratuities

- **GSA Meals/Incidental Expense Worksheet**
  Included with these rules and regulations is a GSA Meals/Incidental Expense Worksheet. This worksheet is to be used when visiting the Federal government website [www.gsa.gov](http://www.gsa.gov) to find out the actual rate for M & IE for the location of the event.

  The worksheet is to be attached to all purchase orders for reimbursement.

  Please note: If the employee/board member’s destination is somewhere other than the locations listed in the Federal Rates then the maximum reimbursement is $31.00 per diem for meals and incidentals.

- **Meals; Receipts Not Required**
  All meal and incidental expenses for travel shall be in accordance with NJ Circular 16-11 OMB and the per diem rates as may be found at [www.gsa.gov](http://www.gsa.gov). One day trips that do not involve lodging are not eligible for subsistence reimbursement. Meal expenses under the Federal per diem rates do not require receipts. N.J.S.A. 18A:11-12(o)(3)

- **Certification of Expenditures – Meals Reimbursement**
  All employees and board members seeking reimbursement for meals and incidentals shall sign the GSA Worksheet and certify that all expenditures were actual and reasonable and in compliance with the Travel Administrative rules of the Rockaway Township Board of Education.

- **Meals Included in Registration Fee**
  In accordance with N.J.S.A. 18A:11-12(o)(6) employees shall not request reimbursement for meals if meals are included in the conference registration fee.

  If the meal is not part of a one-sum fee for a travel event, reimbursement may be approved for the full cost of an official convention meal that the employee or board member attends, when such meal is scheduled as an integral part of the convention or conference proceedings. Receipts shall be submitted in order to obtain reimbursement in such situations. The amount of the
federal per diem rate for the corresponding meal shall be deducted from that day’s subsistence allowance.

The allowance for a meal or meals, or incidentals shall not be eligible for reimbursement when included and paid in the registration fee, the cost of lodging or transportation charge.

- **Miscellaneous Restrictions**
  In any cases in which the total per diem reimbursement is greater than the federal per diem rates, the costs shall be considered excessive in the absence of substantial justification accompanying the travel voucher submitted by the employee or board member. In such cases receipts shall be submitted for all costs including meals.

Employees and board members shall patronize hotels and motels that offer special rates to government employees unless alternative lodging offers greater cost benefits or is more advantageous to the conduct of school district business.

Actual subsistence expenses shall not be reimbursable if paid by the traveler to a member of his family, or another school district employee or to a member of the family of another school district employee.  *Ref. N.J.A.C. 6A:23A-7.11(f)*

- **Meal Allowances; Certain Situations**
  Meals for in-state travel shall not be eligible for reimbursement except as expressly authorized within these regulations.

Meals during one-day, out-of-state trips required for school business purposes may be authorized for breakfast, lunch and/or dinner in an amount permitted by NJOMB. The Commissioner shall post the most current rates on the Department website for reference.

Lunch for training sessions and retreats may be authorized for an amount up to $7 per person only when it is necessary that employees or board members remain at a site other than their school district and there are no viable options for lunch at the off-site location. If lunch is included in a one-sum registration fee for the training session, the full amount is eligible for reimbursement if reasonable. Refreshments for breaks may also be provided at training sessions and retreats held at a site other than the school district. Therefore, providing lunch for staff meetings and in-service days or for staff that come from other parts of the school district shall not be permitted. (See N.J.A.C. 6A:23A-7.12(d)). Also, per N.J.S.A. 18A:11-12a(1)(d), board retreats shall be held onsite unless there is no school district site available.

Subsistence expenses for an employee or board member shall not be allowed at the school district or within a radius of ten miles thereof, except for meals expressly authorized by and in accordance with the provisions of this section. Non-allowed expenses include, but are not limited to meals and refreshments for staff meetings and in-service days. *Ref. N.J.A.C. 6A:23A-7.12*
Standard Operating Procedures and Internal Controls

All subsistence expenses – lodging; meals; incidentals; travel previously mentioned including:

- **Telephone Calls** – The Board will reimburse the cost of all business related telephone calls. (Receipt required.) No reverse telephone charges or third party charges.

- **Internet Connection Service** - The Board will reimburse daily internet connection service fees if the internet service is used for district business. (Receipt required.)

- **Gratuities** – The Board will reimburse all gratuities for valet parking, baggage service, maid service, etc., not to exceed the published current Incidental Expense amount listed in the GSA Domestic Per Diem Rate schedule.

- **Other expenses** that are defined as essential to transacting official business and have been pre-approved.

b. **Expenses Not Allowed**
   The Board will not reimburse the following:

   - **Alcoholic Beverages** – The Board will not reimburse for alcoholic beverages. If it is part of the food bill, the employee must so notify the Board by deleting the amount from the request for reimbursement.

   - **Charges for laundry; cleaning; valet services.**

   - **Entertainment** -- Any and all entertainment including hotel in-room movies, amusement, diversion and social activities and any costs directly associated with such costs/tickets to shows or sports events, meals, lodgings, rentals, transportation and gratuities.

   - **Food for Spouse; Relatives; Friends; etc.** – The Board will not reimburse any food or beverage costs for spouses, relatives, friends, etc. Only costs incurred by the employee and in accordance with the GSA per diem rate will be considered.

   - **Gratuities in excess of the Federal Per Diem Rate.**

   - **Hospitality Rooms.**

   - **Souvenirs, memorabilia, promotional items or gifts.**

   - **Other non-conference related expenses.**

c. **Other Travel Expenditures; Expenses Not Eligible for Reimbursement**
   - Subsistence reimbursement for one-day trips, except for meals expressly authorized by and in accordance with the provisions of N.J.A.C. 6A:23A-7.12;

   - Subsistence reimbursement for overnight travel within the State, except where authorized by the Commissioner in accordance with the procedures set forth in N.J.A.C. 6A:23A-7.11;

   - Travel by board members or employees whose duties are unrelated to the purpose of the travel event or who are not required to attend to meet continuing education requirements or to comply with law or regulation;
• Travel by spouses, civil union partners, domestic partners, immediate family members and other relatives;
• Costs for employee attendance for coordinating other attendees’ accommodations at the travel event;
• Lunch or refreshments for training sessions and retreats held within the school district including in-service days and for employee participants traveling from other locations within the school district;
• Training to maintain a certification that is not required as a condition of employment (example: CPE credits to maintain a CPA license if the employee is not required to be a CPA for continued school district employment).

d. Conference Related Expenses – Prior Approval Needed
While the Board appreciates that there are many books, materials, supplies, videos and other items available for purchase in preparation for the conference, at the conference itself, and at any post-conference events, the Board cannot be expected to reimburse employees/board members for any of these items purchased, unless so previously provided by the Superintendent and/or Board resolution. These items should be ordered upon return from the conference through the purchase order process.


1. Memorandum of Expenditures
All persons authorized to travel must keep a memorandum of expenditures, noting each time the expense incurred, together with the date incurred.

2. Travel Reimbursement Voucher
The travel voucher shall be completed by the employee or board member to document the details of the travel event. The travel voucher must be signed by the employer or board member to certify to the validity of the charges for which reimbursement is sought. The form must also bear the signatures of approval officials for processing.

3. Documentation Required - Expenditures
a. Lodging - Copy of the hotel bill with all personal charges deducted from the bill. When lodging is shared jointly, the fact must be stated on the travel voucher. Credit card statements are not acceptable forms of documentation for lodging expenses.

b. Meals/Incidentals – Completed and signed GSA Meals/Incidentals Worksheet.

c. Transportation – Personal Vehicle
  • Actual mileage traveled – dates of travel
  • Insurance Identification Card
  • Vehicle Registration
  • Supporting Documentation – Miles Traveled
    • Map Quest • Google Maps • Yahoo Maps
  • Mileage Computation Worksheet

d. Tolls - Toll receipts or EZ Pass Documentation
Standard Operating Procedures and Internal Controls

e. Transportation -- Other
   Actual receipts – no credit card statements (air, rail, bus).
   Air Fare – Evidence of three (3) quotations

f. Ground Travel
   Shuttle – Actual Receipt
   Taxi – Receipt and Explanation of Use

g. Parking -- Receipt required except for parking meters.

h. Telephone/Internet Service
   Telephone receipt showing business related numbers
   Internet service – receipt required – hotel bill

4. Documentation Required – Other
   a. Purchase Order
      The purchase order shall be duly signed by the appropriate administrator and the Assistant
      Superintendent of Schools.
   b. Travel Request Form (Copy)
      The Travel Request Form shall be completed and signed by the Superintendent noting prior
      approval dates. Copies of itinerary or agenda of conference shall be attached.
   c. Board of Education Resolution (Copy).
   d. Executive County Superintendent approval (if applicable)
   e. Copy of Conference Report
      All persons authorized to travel shall prepare and submit a brief report explaining the travel
      event. A copy of the travel report shall be submitted with the purchase order for reimbursement.
   f. Envelope – Receipts
      All original receipts with the date and time of expense incurred shall be placed
      in an envelope and attached to the Travel voucher.

Attachments to Purchase Order
All required documentation required shall be attached to the purchase order requesting reimbursement.

Receipts
Actual and original receipts are required. Credit card statements shall not be accepted as documentation
of expenses.

Reimbursement Payment
The School Business Administrator shall not approve or issue payment until all required documentation
has been submitted and verified.

Deadline to Submit Reimbursement – June 30th
All outstanding travel vouchers for the school year ending June 30th shall be submitted as soon as
possible after June 30th regardless of amount, notwithstanding.
Travel mileage reimbursement requests of the just completed school year, that are not submitted by July 30th or the date approved by the district for the closing of books, whichever is earlier, for the just completed school year shall not be approved or paid. Ref. N.J.A.C. 6A:23A-7.13(g)

Travel Reimbursement Checklist
A Travel Reimbursement Checklist has been provided to assist in the reimbursement process.

MISCELLANEOUS PROVISIONS
1. Advance Payment -- Prohibited
   No employee or school board member shall receive any monies for travel in advance of the travel. The payment of travel expenses shall be made personally by a school district employee or board member and reimbursed at the conclusion of a travel event. This applies to travel-related purchases for which a purchase order is not applicable. This section does not preclude the district from paying the vendor directly with the proper use of a purchase order (e.g., for registration, airline tickets, hotel). Ref. N.J.S.A. 18A:11-12(j)

2. Exclusions from Travel Policy
   In accordance with N.J.S.A. 18A:11-12(m) the Board of Education recognizes that travel procedures may be included in some employee contracts. Furthermore, there may be statutory requirements or federal regulatory requirements that may lead to an employee’s or board member’s travel. If any condition in a negotiated contract, in any administrative regulation or in any statute is in conflict with these regulations, the provisions of the contract, regulation or statute shall prevail.

3. Report Required
   In accordance with N.J.S.A. 18A:11-12(d) every employee and board member is required to submit a brief report within at least thirty (30) days explaining the following:
   - Primary purpose for the travel;
   - Key issues addressed at the event; and the
   - Relevance to improving instruction and/or the operation of the school district.

   Board members are to provide the report at the Board meeting that follows the travel. Employees are to file the report with their immediate supervisor.

   A copy of the travel report is to be submitted to the Business Office as an attachment to any purchase order for travel reimbursement.

4. Travel Charge Cards -- Prohibited
   The use of travel charge cards are not authorized for use by school districts.

5. Travel – Paid by Employee
   All travel, where part or the entire cost is paid by the employee, requires the approval of the Superintendent of Schools and the Board of Education, prior to the travel event.
6. **One Day Trips**
   One day trips are only eligible for reimbursement for conference registration, mileage, tolls are met, and reasonable parking costs.

7. **Employee/Parent Travel – Personal Business Days**
   Employees who travel as a parent to a conference designed for parents and/or parental involvement shall apply to be absent from work using personal business days.

8. **Retreats – School District Employees with Board Members**
   Retreats are meetings with school district employees and school board members, held away from the normal work environment at which organizational goals and objectives are discussed. If available, school district facilities shall be utilized for this type of event. (N.J.S.A. 18A:11-12(a)(1)(d).
   - **Lunch or Refreshments – Onsite – Prohibited**
     Lunch or refreshments for retreats held within the school district are prohibited. (N.J.A.C. 6A:23A7-8(a)(6))
   - **Lunch and Refreshments – Offsite – Permitted**
     Lunch and refreshments for training sessions may be authorized for an amount up to $7.00 per person only when it is necessary that employees or board members remain at a site other than the school district and there are no viable options for lunch at the offsite location. (N.J.A.C. 6A:23-7.12(c)) (N.J.A.C. 6A:23A-7.12(c)(3))

**TRAVEL VIOLATIONS—Monitoring/Compliance**
All travel will be monitored to ensure compliance as follows:

**Office of the Superintendent**
The Office of the Superintendent, in conjunction with the Assistant Superintendent shall review all requests for travel to ensure compliance with the law, code, policy and administrative rules. Any employee who violates the law, code, policy or rules shall be subject to the penalties assigned in N.J.S.A. 18A:11-12(s).

**Office of the School Business Administrator**
The Office of the School Business Administrator shall review all requests for travel reimbursement to ensure compliance with the law, code, policy and administrative rules in accordance with N.J.A.C. 6A:23A-7.6(c).

**Board of Education**
If, on occasion, there is a Board of Education member who violates the school district’s travel policy, law, or code, it shall be reported to the full Board of Education, who shall by board resolution, initiate sanctions outlined in N.J.A.C. 6A:23A-7.7(c) against said board members.

**SANCTIONS FOR VIOLATIONS OF TRAVEL REQUIREMENTS**
Maximum Travel Violations
Any board that violates its established maximum travel expenditure as set forth in N.J.A.C. 6A:23A-7.3 above, or that otherwise is not compliance with the travel limitations set forth in this section may be subject to sanctions by the commissioner as authorized pursuant to N.J.S.A. 18A:4-23 and N.J.S.A. 18A:4-24, including reduction of State aid in an amount equal to any excess expenditure pursuant to N.J.S.A. 18A:11-12 and N.J.S.A. 18A:7F-60.

**Travel Approval Violations; Approval Authority** – Superintendent of Schools
A person who approves any travel request or reimbursement in violation of the district’s policy or these rules shall be required to reimburse the school district in an amount equal to three times the cost associated with attending the event pursuant to N.J.S.A. 18A:11-12. In accordance with N.J.A.C. 6A:23A-7.7(b)(1) the approval authority for travel for the Rockaway Township Public School District is the Superintendent of Schools. In case of absence of the Superintendent, the alternate approval authority to approve travel requests is the Assistant Superintendent of Schools. Ref. N.J.A.C. 6A:23A-7.4(a)(1)

They shall be subject to all penalties as outlined in this section.

**Travel Reimbursement Approval Authority** – School Business Administrator
The School Business Administrator is designated as the travel reimbursement approval authority. The SBA shall review and approve all requests for travel expenditure reimbursements pursuant to N.J.A.C. 6A:23A-7.6(c) and shall be subject to all penalties as outlined in N.J.A.C. 6A:23A-7.7(b).

**Travel Violations - Employees**
An employee or board member who violates the school district’s travel policy or these rules shall be required to reimburse the school district in amount equal to three times the cost associated with attending the event pursuant to N.J.S.A. 18A:11-12.

**Violations of Administrative Code – Loss of State Aid**
Any district Board of Education that violates its established maximum travel expenditure or that otherwise is not in compliance with the travel limitations set forth in this section may be subject to sanctions by the Commissioner including reduction of State aid in an amount equal to any excess expenditure.

---

**BOARD OF EDUCATION MEMBERS -- TRAVEL PROVISIONS** – Approval Process

All Board of Education members are subject to the terms and conditions listed in the Board policy and N.J.S.A. 18A:11-12 et seq. and N.J.A.C. 6A:23A-7.1 et. seq., with the following specifically noted:

**Approval of Travel – Prior Approval Needed** – *Ref. N.J.A.C. 6A:23A-7.4(b)*
Pursuant to N.J.A.C. 6A:23A-5.9(c), written approval is needed from the Executive County Superintendent if:
• An out of state travel event has a total cost that exceeds $5,000 – regardless the number of attendees; or where
• Six (6) or more individuals from the district are to attend the same out of state travel event.

Voting on Travel
Board members must recuse themselves from voting on travel where the board member, a member of his immediate family, or a business organization in which he has an interest, has a direct or indirect financial involvement that might be expected to impair his objectivity or independence of judgment.

No board member shall act in his official capacity in any matter where he or a member of his immediate family has a personal involvement that is or creates some benefit to the school official or member of his immediate family; or undertake any employment or service, whether compensated or not, which might reasonably be expected to prejudice his independence of judgment in the execution of his official duties. Ref. N.J.S.A. 18A:18A:11-12(k)(l)

The Board of Education is prohibited from approving any travel resolution after the travel has been completed.
ATTENDANCE AT CONFERENCE

APPENDIX

- Request for Attendance at Conference
- Checklist for Superintendent Review
- Request Form - Returned
- Travel Request Form – Executive County Superintendent Approval
- Travel Reimbursement Checklist
- GSA Meals and Incidental Expenses Worksheet
- Travel Reimbursement Voucher
- Return of Purchase Order Reimbursement of Travel Expenses
- GSA Website Documents – Per Diem Rates
- Travel Mileage Commute Deduction Worksheet
- Conference Report Form
REQUEST FOR ATTENDANCE AT CONFERENCE

This form is to be submitted to the Office of the Superintendent at least six (6) weeks prior to conference date.

<table>
<thead>
<tr>
<th>To:</th>
<th>Name of Principal or Administrator/Supervisor</th>
</tr>
</thead>
<tbody>
<tr>
<td>From:</td>
<td>Name of Employee (Please Print)</td>
</tr>
<tr>
<td>I hereby request permission to attend:</td>
<td>Name of Convention, Conference, or Meeting</td>
</tr>
<tr>
<td>Sponsored by:</td>
<td>Name of Sponsor Group</td>
</tr>
<tr>
<td>To be held at:</td>
<td>Name of Conference Site</td>
</tr>
<tr>
<td>On:</td>
<td>Dates of Conference – Please include days of week.</td>
</tr>
</tbody>
</table>

A substitute will be necessary.

<table>
<thead>
<tr>
<th>Estimated Costs (Indicate where Applicable)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Registration Fee</td>
</tr>
<tr>
<td>Lodging (hotel) – Include Tax nights @ $ per night</td>
</tr>
<tr>
<td>Is the Conference on the same site as the Hotel?</td>
</tr>
<tr>
<td>Meals / Incidents - Allowable Rates</td>
</tr>
<tr>
<td>Transportation (Mileage) – Own Car miles @ Cents per mile</td>
</tr>
<tr>
<td>Tolls (receipt required)</td>
</tr>
<tr>
<td>Parking (receipt required)</td>
</tr>
<tr>
<td>Other Transportation – Circle one Airfare Bus Taxi Train</td>
</tr>
<tr>
<td>Miscellaneous Expenses (explain)</td>
</tr>
</tbody>
</table>

**TOTAL ESTIMATED COSTS**

<table>
<thead>
<tr>
<th>Budget Account Number</th>
</tr>
</thead>
</table>

**Annual Event** -- If this conference, convention, workshop, etc. is an annual event and you attended event last year, complete the following: 6A:23A-7.5(b.9)

Date of last year’s event: ___________________ Total Cost $ ____________ □ Not Applicable

**Documentation/Justification – Separate Paper Attachment**

Pursuant to N.J.A.C. 6A:23A-7.5, you shall provide a brief statement that includes the primary purpose of the travel and key issues that will be addressed at the event. **A copy of the travel event agenda, itinerary shall be attached to the request form.**

<table>
<thead>
<tr>
<th>Approvals</th>
<th>Please circle</th>
<th>Initials</th>
<th>Date</th>
</tr>
</thead>
<tbody>
<tr>
<td>Building Principal</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
<tr>
<td>Administrator/Supervisor</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
<tr>
<td>Director of Curriculum &amp; Staff Development</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
<tr>
<td>Superintendent</td>
<td>Approved</td>
<td>Not Approved</td>
<td></td>
</tr>
</tbody>
</table>

**Board Resolution required** - Approved by Board of Education? _____ Yes _____ No Meeting Date:

**Certification by Employee**

I certify that the information provided in this document is accurate to the best of my knowledge. I have also read and understood the **Administrative Rules for Employee Travel** issued by the school district.

Employee Signature: ___________________ Date: ___________________
Rockaway Township Board of Education
New Jersey

Request for
Attendance at Conference

CHECKLIST FOR SUPERINTENDENT REVIEW

☐ 1. Request Form – Attendance at Conference – Completed with signatures
☐ 2. Attachment – Justification Statement
☐ 3. Attachment – Board Resolution
☐ 4. New Jersey Insurance Identification Card (if applicable)

All requests for travel are to be submitted to the
Office of the Superintendent
at least six (6) to eight (8) weeks before the scheduled travel event.
MEMORANDUM

To: _________________________________
From: Superintendent of Schools
Date: ________________________________
Re: RETURN OF CONFERENCE REQUEST FORM

☐ ATTENDANCE AT CONFERENCE – Request Form – Return

____ Approval Needed Prior to Travel – Board of Education – Missed Deadline
The Attendance at Conference Request form was received after the Board agenda deadline.

____ Board Resolution: _______ Missing
_______ Incomplete _________________

____ Insurance Card – New Jersey Insurance Identification Card (when applicable)

____ Justification Statement: _______ Missing _________ Not Adequate – Please resubmit

____ Memo Needed --- Explanation -- Attach memo to this request form further explaining
_______ Educational or operational need for travel.
_______ Direct relationship of travel to employee’s scope of responsibility.

____ Overnight Travel in New Jersey – Prohibited Reimbursement

____ Signatures Missing: _________ Administrator/Supervisor _________ Employee

____ Other _______________________________________________________________________
________________________________________________________________________________

____ Approval Denied -- It is the determination of this office that the Travel Event requested does
not meet the criteria as noted in N.J.A.C. 6A:23A-7.2(c).

Superintendent of Schools
Rockaway Township Board of Education
Business Office

TRAVEL REIMBURSEMENT CHECKLIST

The following items must be attached to all purchase orders for travel reimbursement. The School Business Administrator shall not approve or issue payment until all required documentation and information has been submitted and verified.

_____ A. Purchase Order
   The purchase order for reimbursement shall be duly signed by the appropriate administrator and the Assistant Superintendent of Schools.

_____ B. Travel Request Form – Copy
   The Travel Request Form shall be completed and signed noting prior approval dates. Attached must be a copy of the itinerary and/or agenda of the travel event.

_____ C. Board of Education Resolution – Copy

_____ D. Executive County Superintendent Approval document (if applicable)

_____ E. Travel Voucher Form – Original
   The Travel Voucher Form submitted shall document all expenses and be signed with original signatures of the employee and Superintendent. The School Business Administrator shall sign the document upon review of all expenditures.

_____ F. GSA Meals/Incidental Worksheet -- Certified

_____ G. Envelope -- Receipts
   All original receipts with date and time of expense incurred shall be placed in an envelope and attached to the Travel Voucher.

_____ H. Copy of Conference Report
   All persons authorized to travel shall prepare and submit a brief report explaining the travel event. A copy of the travel report shall be submitted with the purchase order for reimbursement.

_____ I. Personal Vehicle Documentation (If applicable)
   Copy of the Vehicle Registration
   Copy of the Insurance Identification Card

_____ J. Travel Mileage Commute Worksheet with documentation (If applicable)
   - Mapquest
   - Google Maps
   - Yahoo Maps
## GSA MEALS AND INCIDENTAL EXPENSE (M&IE) BREAKDOWN OVERNIGHT TRAVEL -- WORKSHEET

**Name of Employee**: __________________________________________

**Destination**: ________________________________________________

**Date(s) of Event**: ___________________________________________

### A. Date: _____________________________

<table>
<thead>
<tr>
<th>Meal/Expense</th>
<th>Allowance</th>
<th>Expenditure</th>
<th>Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incidental:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>*<em>(A) <em>Total:</em></em></td>
<td></td>
<td></td>
<td><strong>Total $</strong></td>
</tr>
</tbody>
</table>

### B. Date: _____________________________

<table>
<thead>
<tr>
<th>Meal/Expense</th>
<th>Allowance</th>
<th>Expenditure</th>
<th>Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incidental:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>*<em>(B) <em>Total:</em></em></td>
<td></td>
<td></td>
<td><strong>Total $</strong></td>
</tr>
</tbody>
</table>

### C. Date: _____________________________

<table>
<thead>
<tr>
<th>Meal/Expense</th>
<th>Allowance</th>
<th>Expenditure</th>
<th>Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Lunch:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Dinner:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Incidental:</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>*<em>(C) <em>Total:</em></em></td>
<td></td>
<td></td>
<td><strong>Total $</strong></td>
</tr>
</tbody>
</table>

**Travel Days -- 75% Rate**

*Please Note:* The GSA Meals and Incidental Expense Rates are for actual days spent at the travel event. On days traveling to the event (first day) and traveling from the event (last day), employees are to use a 75% rate of the M & IE Rates.

**Certification**

I understand that pursuant to N.J.S.A. 18A:11-12(l-o), meal expenses under the Federal per diem allowance rules do not require I certify that all expenditures for meals are "actual and reasonable" and are in compliance with the travel administrative rules of the Rockaway Township Board of Education.

____________________________

Signature

**Example:** Total M & IE Per diem Rate $64.00*(A)

<table>
<thead>
<tr>
<th>Meal/Expense</th>
<th>Allowance</th>
<th>Expenditure</th>
<th>Reimbursement</th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast:</td>
<td>$15.00</td>
<td>$12.00</td>
<td>$12.00</td>
</tr>
<tr>
<td>Lunch:</td>
<td>$16.00</td>
<td>$0.00</td>
<td>$0.00</td>
</tr>
<tr>
<td>Dinner:</td>
<td>$28.00</td>
<td>$38.00</td>
<td>$28.00</td>
</tr>
<tr>
<td>Incidental:</td>
<td>$5.00</td>
<td>$3.00</td>
<td>$3.00</td>
</tr>
</tbody>
</table>

*(A) Total: $64.00

*Total amount to be reimbursed*

*Total $43.00*
Rockaway Township Board of Education

TRAVEL REIMBURSEMENT VOUCHER

N.J.A.C. 6A:23A-7.13(b)

Travel Event:

Name of Travel Event: ________________________________
Destination: ___________________
Dates of Travel: _________________________________________
Name of Employee _________________________________________

Approval Dates:

Superintendent of Schools ____________________________
Board of Education ____________________________
Executive County Superintendent ________________________ (If Applicable)

Expenditures; Reimbursable:

Lodging: ________ nights @ $ ____________ per night $ ________
Meals/Incidentals (As per GSA Worksheet) $ ________
Transportation --Personal Vehicle: _______ miles @ _____cents per mile $ ________
Tolls $ ________
Transportation -- Other (Check one)

________ Air Travel _______ Rail Travel _______ Bus Travel $ ________
Ground Travel at Event: _______ Shuttle _______ Taxi $ ________
Parking $ ________
Telephone / Internet Connection $ ________

TOTAL REIMBURSEMENT $__________

Expenditure Log - Date & Required

In accordance with N.J.A.C. 6A:23A-7.13(a), all persons authorized to travel must note the date and time each expense is incurred. All receipts must have a date and time.

Receipts -- Attached to Voucher -- Envelope

All persons authorized to travel shall provide actual original receipts of expenditures (whenever possible) except for meals. Each receipt must have a date and time of when the expense was incurred. Credit card statements shall not be accepted.

Employee Certification

I hereby certify that all expenses noted represent "actual and reasonable" expenditures incurred by me at the approved travel event.

_________________________________        __________________________________
Employee Date

Approval Authority

_________________________________
Superintendent of Schools        H       School Business Administrator
MEMORANDUM
ATTENDANCE AT CONFERENCE

TO: _________________________________________
FROM: Donnamarie Palmiere, School Business Administrator, Board Secretary
DATE: _________________________________________

RETURN OF PURCHASE ORDER(S) – REIMBURSEMENT OF TRAVEL EXPENSES – ITEMS NOT SUBMITTED

_______ Approval Documentation
_______ Travel Request Form
_______ Board Resolution
_______ Executive County Superintendent

_______ Lodging
_______ Receipts/Hotel Bill – Proof of Payment

_______ Meals/Incidentals
_______ GSA Meals / Incidental Expenses Worksheet

Transportation – Personal Vehicle
_______ Actual Miles Traveled/Dates of Travel – Attach one of the following
   • Map Quest
   • Google Maps
   • Yahoo Maps
_______ Mileage Rate – Incorrect Rate ______________________ per mile
_______ Mileage Commute Deduction Worksheet
_______ Insurance Identification Card
_______ Vehicle Registration
_______ Parking Receipts

Transportation – Other
_______ Actual Original Receipts – No credit card statements

Ground Travel
_______ Shuttle / Taxi - Receipts

Travel Voucher Form
_______ Signatures Missing
_______ Form Not Attached

_______ Travel Report – Not Attached

Other

Please submit all items with the form attached to the Business Office.
ROCKAWAY TOWNSHIP BOARD OF EDUCATION
CONFERENCE/WORKSHOP REPORTING FORM

Staff Member: ____________________________ School: ____________________________

Principal’s Signature: _________________________________________________________

Conference Attended: _________________________________________________________

Date of Conference: ______________ Subject of Conference: _________________________

Please complete the questions below and submit this completed form to your building principal. This form should be returned within 1 week of your attendance at the workshop along with the Administrative Day/Authorized Travel Reimbursement Form.

This form is to be submitted to the Administrator who approved the workshop. Include any copies of documentation received from the conference for professional development credit of hours. The approving Administrator will issue documentation of professional development hours.

1. Main thrust/idea: _____________________________________________________________

____________________________________________________________________________

____________________________________________________________________________

____________________________________________________________________________

2. Recommendations for follow-up activities (example, District-wide or school workshops, in-district demonstrations, purchase of materials, etc.)

____________________________________________________________________________

____________________________________________________________________________

____________________________________________________________________________

3. Contact name for organization:

    Name: ____________________________

    Address: ____________________________

WHEN COMPLETE APPROVING ADMINISTRATOR PLEASE FORWARD TO THE BUSINESS OFFICE
DISTRICT PURCHASING MANUAL
Rockaway Township Board of Education
RTBOE
## INDEX

<table>
<thead>
<tr>
<th>Section</th>
<th>Page #</th>
</tr>
</thead>
<tbody>
<tr>
<td>Introduction and Purpose</td>
<td>129</td>
</tr>
<tr>
<td>Ethics and Conduct In Purchasing; Vendor Relations</td>
<td>130</td>
</tr>
<tr>
<td>Public School Purchasing – Legal Authority</td>
<td>132</td>
</tr>
<tr>
<td>Purchase Order Process</td>
<td>135</td>
</tr>
<tr>
<td>Methods of Procurement</td>
<td>140</td>
</tr>
<tr>
<td>Other Purchasing Procedures</td>
<td>145</td>
</tr>
<tr>
<td>Select Purchasing Topics</td>
<td>147</td>
</tr>
<tr>
<td>Requisition/Purchase Order Process – Receipt of Goods/Services</td>
<td>153</td>
</tr>
<tr>
<td>Gifting Procedures</td>
<td>156</td>
</tr>
<tr>
<td>Appendix List</td>
<td>157</td>
</tr>
</tbody>
</table>
INTRODUCTION AND PURPOSE

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 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 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 Purchasing Office, 973-627-8200 Extension 205

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
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.

Session II—Requisition and Purchase Order Process
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.
Reference: Board Policy 6460

D. Vendor Responsibility – Doing Business with the Board of Education
Any vendor doing business or proposing to do business with the Rockaway Township 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 Rockaway Township 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 Rockaway Township 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 Rockaway Township 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 Rockaway Township 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 encouraged 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 (School Business Administrator) 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 Rockaway Township Board of Education by board resolution has authorized Donnamarie Palmiere, School Business Administrator/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 an approved purchase order signed by the Purchasing Agent, 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 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 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.

   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 Rockaway Township 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.

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 Rockaway Township 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 Rockaway Township 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 Purchasing Agent 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).

3. **Preview of Materials--Guidance**
   All staff members must receive permission from administrators, supervisors, or principals to preview 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.
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**- Before a vendor will be entered in the system. The requisitioner must secure from the vendor a Business Registration Certificate (BRC), a W-9, Iran Financial Disclosure Form, a Political Contribution Disclosure (PCD) form is needed if the purchase is over $17,500.00.
2. **Requisitions are typed** -- All requisitions are 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.
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.
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, Types of** -- The Board of Education recognizes two (2) 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 Rockaway Township Board of Education within five (5) working days. Please ensure that all purchase orders have the correct delivery designation.
9. **Total Cost** -- Please include the words “Total Cost” on the purchase order with the actual amount of 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 Board of Education is exempt from paying New Jersey Sales Tax.

10. **Budget Account Number** -- Please be sure the correct Budget Account Number is typed on the requisition.

11. **State Contract Orders** -- When ordering through State Contract vendors (minimum order $100.00) please include on the requisition:
   
   a. State Contract Number;
   b. 1NJCP 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.

12. **Quotations** – Items totaling over $6,000 require at least two (2) quotes. 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.

13. **Bids** -- If bids are obtained, please include the following on the requisition:
   
   a. Bid Date; and
   b. Bid Number.

14. **Staple Purchase Orders**--Purchase orders are to be stapled if two or more purchase order forms are used for the same order.

15. **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.
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 Assistant Superintendent/Superintendent:

1. **Funds Available**
   They must check to determine if funds are available in their budget to cover the amount of the purchase order.

2. **Requisition Completion**
   They must check to determine that items 1-15 previously noted (Responsibilities of the Originator) have been properly completed.

3. **Electronic Signature on Purchase Order**
   By electronically approving the purchase order, the administrator/supervisor or principal is certifying that funds are available in the budget account line to cover the cost of the purchase.

4. **Purchase Order Rationale Form (Suggested not required)**
   The Purchase Order Rationale Form shall be signed and submitted with the purchase order. (Placed on top of purchase order).

5. **Approval of Principal**
   Central office administrators and supervisors have been notified that whenever they order 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. **Originator Copy(yellow)**
   The originator 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(green)**
   Once the purchase order has been posted and mailed to the vendor, the Business Office will send the Receiving Copy of the purchase order back to the school or office. If you do not receive the Receiving Copy within two (2) weeks of signing the purchase order, please contact the Business Office.

C. RESPONSIBILITIES OF THE ASSISTANT SUPERINTENDENT/SUPERINTENDENT OF SCHOOLS

Once first level approval is performed by the principal/supervisor, Superintendent’s Office reviews the purchase order electronically. The Superintendent or the Assistant Superintendent reviews and determines the educational or operational value of each purchase order. The Superintendent reviews each Purchase Order and if satisfied signs and approves the purchase order.

The requisition/purchase order is then signed by the Assistant Superintendent or Superintendent and is sent to the Business Office.
D. RESPONSIBILITIES OF BUSINESS OFFICE

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

1. **Available Funds**—The Requisition system 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.

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: $6,000.00
- The Bid Limit: $40,000.00

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) – Purchases $6,000.00 and over
- 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 returned with a memo explaining deficiencies. See copy of memo in Appendix.

If the Purchasing Agent is satisfied, he signs the purchase order and/or approves the requisition. The Business Office will then:

- Issue a purchase order number;
- Enter the purchase order in the computer; and
- Mail the purchase order to the vendor.
The purchase order process, as explained, may take 5 – 10 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 letters requesting a transfer of funds are to be sent to

   **Elizabeth Bender, Supervisor of Accounts** and then to

   **Donnamarie Palmiere, Business Administrator/Board Secretary**

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.

**E. 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 (Green) 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.

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 (purchase order). The district must have a **Business Registration Certificate**, **Disclosure of Investment Activities in Iran**, and **an IRS W-9 form** before a purchase order can be approved.

**RESPONSIBILITY OF THE BOARD OF EDUCATION**

All purchases shall be approved by resolution of the Board. The Board Finance Committee shall review and approve all vouchers for payment prior to them being presented to the full Board for approval.
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

- **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.


**Bids and Purchasing:**

1. **Bid Limit -- $40,000**

The Rockaway Township 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 Purchasing 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:

- **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.

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. **Delivery of furniture can be form 8-12 weeks after receipt of the purchase order.**

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 Purchasing Agent 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.
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 Purchasing Agent. When a quotation is deemed necessary, the Administrator or 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.

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:

<table>
<thead>
<tr>
<th>Professional Services</th>
<th>Academic/Operational Services</th>
</tr>
</thead>
<tbody>
<tr>
<td>Medical</td>
<td>(Contracts less than $40,000)</td>
</tr>
<tr>
<td>Auditing; Accounting</td>
<td>Instructional Improvement</td>
</tr>
<tr>
<td>Legal</td>
<td>Educational Consultants</td>
</tr>
<tr>
<td>Engineering, Architectural</td>
<td>Professional Development</td>
</tr>
</tbody>
</table>
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


• 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 Purchasing Agent to procure the following equipment and supplies from New Jersey State Contract vendors.

1. 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 the State Contract vendor, please follow the instructions on the memo.

2. Computers
   If you plan to purchase computers, please adhere to the following process prior to completing purchase orders for computers.
   
   - Contact the Director of Technology Information
     Please contact the Director of Technology Information at Ext. 213. 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 the Supervisor of Buildings and Grounds at 973-627-0229. The Supervisor has to be apprised of all computer purchases to properly plan for electrical hookups.

3. Copiers—Approvals Needed—Superintendent, SBA and Board of Education
   If you plan to purchase a copier, please contact the purchasing office at Ext. 207. All purchases of copiers must be pre-approved by the Purchasing Agent and the Superintendent of Schools. All purchase of copiers through the State Contract GSA pricing require board of education approval pursuant to the requirements of N.J.A.C. 5:34-9.7.

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—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 Rockaway Township Board of Education may contract with Educational Data Services of Saddle Brook, NJ, or other cooperative purchasing agencies, to purchase items such as:

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

The Purchasing Agent shall provide to all administrators, supervisors and principals specialized training on using cooperative purchasing services.

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.

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.

C. EUS—Extraordinary Unspecifiable Services
The EUS procurement method is used for the procurement of insurance and insurance consultant services. The Purchasing Agent 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
All non-federal entities (school districts) are to follow NJ Public School Contracts Law when procuring goods and services using federal funds 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.

<table>
<thead>
<tr>
<th>More Restrictive Threshold</th>
<th>Procurement Activity</th>
<th>Citation</th>
</tr>
</thead>
<tbody>
<tr>
<td>Less than $3500</td>
<td>Micro-purchase; sound business practices</td>
<td>200.320 (a); 200.67</td>
</tr>
<tr>
<td>$3500-$39,999</td>
<td>Use of Quotations; Use of RFP’s</td>
<td>18A:18A-37 (a)</td>
</tr>
<tr>
<td>$40,000 or more</td>
<td>Use of Bids; Use of Competitive Contracting Formal advertising</td>
<td>18A:18A-4 (a) 18A:18A-4.1 et seq.</td>
</tr>
</tbody>
</table>

A more comprehensive Threshold Chart will be distributed by the Purchasing Agent.
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 Purchasing Agent 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 Purchasing Agent:

1. Affirmative Action Evidence—Certificate of Employee Information Report (For contracts $40,000.00 and over.)
2. Business Registration Certificate from the State of New Jersey
3. Chapter 271 Political Contribution Disclosure form (For contracts over $17,500.00)
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
A. **Child Study Team Purchasing Requirements**
   Items required for all service providers:
   1. Fingerprinting
   2. Contract
   3. Certificate of insurance
   4. W-9
   5. Iran Investment Form
   Items that may be required based on contract amount:
   1. NJ Business Registration Certificate ($6,000)
   2. Political Contribution Disclosure ($17,500)
   3. Affirmative Action- Certificate of Employer Information ($40,000)

B. **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. Purchase order must be prepared and processed prior to the date of the field trip.
   2. Attached to the field trip transportation purchase order is a copy of the board of education resolution approving the destination of the field trip.
   3. The approved list of bus companies and corresponding prices are to be used whether the field trip is paid through board of education funds (PO) or student activity funds.
   4. All field trips using board of education 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. A board resolution approving the field trip must be attached to the purchase order.
   5. The cost of field trips may be borne by the pupils’ parents with the exception of pupils in special education classes and pupils with financial hardship. Reference—N.J.S.A. 18A:36-21

C. **Meals; Refreshments and 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:

   1. **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:

<p>| | | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Breakfast</td>
<td>$ 7.00 per person</td>
<td></td>
</tr>
<tr>
<td>Lunch</td>
<td>$ 10.00 per person</td>
<td></td>
</tr>
<tr>
<td>Dinner</td>
<td>$ 15.00 per person</td>
<td></td>
</tr>
</tbody>
</table>

(NJ OMB Circular 16-11-OMB Section XI—Letter J)

Documentation Required—Light Meals and Refreshments
Documentation must be provided to support expenditures for light meals and refreshments. The following information is to be provided on the Purchase Order Rationale Form:

- 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.

2. Prohibited Activities—Meals and Refreshments

• 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.
3. **Food Supplies**  
New Jersey Administrative Code 6A:23A-16.5(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.

D. **Miscellaneous Permitted and Non-Permitted Purchases**

1. **Permitted Purchases**
   - **Commencement; Convocation Activities**  
     All reasonable costs for commencement; convocation activities are permitted.

   - **Field Trips / Extracurricular Activities**  
     All field trips using board of education 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. A board resolution approving the field trip must be attached to the purchase order.

   - **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**  
   - **Plaques—Local Determination**
   - **Gifts for Employees**  
     Bereavement flowers; baskets
   - **Teacher appreciation gifts/activities**  
     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.

E. **Textbooks: Approval and Purchase**

1. **Approval of Textbooks**
   In accordance with state law (N.J.S.A. 18A:34-1), all textbooks must be approved by the Board of Education prior to their use in the educational program. Purchasing textbooks that have not been approved by the Board of Education is a violation of state law. The Director of Curriculum, has set up procedures to have textbooks approved by the Board of Education.

2. **Textbook Approval – Board of Education Resolution**
   The procedure for obtaining Board approval is:
   a) Complete the District Textbook Evaluation and Approval form
   b) Submit textbook and form to the Office of Curriculum and Staff Development, who will prepare the Board resolution.
3. **Purchase of Textbooks and Curriculum Department Review**

New Jersey Administrative Code 6A:23A-9.3(c) (12) requires the purchase of textbooks to meet one of the following conditions:

- a. The purchase is in accordance with a textbook replacement plan;
- b. Textbooks have been identified as stolen or destroyed; or
- c. A change in curriculum or new edition requires a new textbook.

It is important that all purchase orders for textbooks withstand any state or district audit review. The following documentation shall be attached to each purchase order for textbooks:

- **Textbook Order Rationale Form (See Appendix)**
  
  This form which must be completed and attached to the front of the purchase order requires the administrator or supervisor to
  
  - explain the reason for the purchase; and
  - provide documentation that the textbook was pre-approved.

**Budget Accounts**

As always, only textbooks and teacher editions of the textbooks may be purchased from the “640” object code. All other books and reading material must be purchased from the “600” or “610” series accounts.

**F. Books; Purchasing Procedures**

1. **Purchase Orders Processed—Once a Month**

The Purchasing Office, to ensure compliance with Public School Contracts Law and board policy, will now process all purchase orders for books and workbooks that require board of education approval, once a month.

The Purchasing Office will hold all purchase orders for books and workbooks to determine whether the total cost of the purchase orders exceed the bid threshold. If the total cost of the purchase orders exceeds the bid threshold then the Purchasing Office will prepare the appropriate board resolution.

After the board of education adopts the resolution to purchase the books/workbooks, the purchase orders will be signed and processed if all the documents required are on file.

The Purchasing Office will use the Superintendent’s deadline for agenda items for this process.

Purchase orders for books and workbooks received after the deadline will be held for the next board meeting.

2. **Purchases Must be Planned**

All schools/offices buying books and workbooks must now plan appropriately.

Administrators and supervisors are to direct teachers and staff members to have all purchase orders ready before the deadline or otherwise they will have to wait for the next board of education meeting.
3. **Online Pricing or Price Quotations**
   School principals are to ensure that purchase orders for books and workbooks be presented to the Assistant Superintendent/Superintendent with pricing that was obtained through the book company representative or by using online pricing.

4. **Purchase Order Review – Online Pricing or Price Quotations**
   Each purchase order for the purchase of books and workbooks will be reviewed by the Purchasing office. It is expected that attached to the purchase order will be either:
   - Copies of the price quotation received from the sales representative; or
   - Copies of the online pricing obtained from the company’s website.
   Shipping and handling costs must be confirmed by the sales representative or the customer service number.

   *Any book purchase order that does not have either the price quotation from the sales representative or copies of online pricing will be returned.*

   **Use of Catalog Pricing – PROHIBITED**
   Using written paper catalogue pricing is prohibited. All book prices must be obtained by contacting the sales representative or by obtaining the prices online.

F. **Travel Reimbursement—Purchase Order—Conferences and Workshops**
   The State of New Jersey, pursuant to N.J.S.A. 18A:11-12, has adopted strict travel guidelines for school districts to follow. All school officials and employees seeking travel reimbursement must adhere to the law and travel administrative code—N.J.A.C. 6A:23A-7.1 et seq. **At a minimum**, reimbursement purchase orders for travel must meet the following requirements:

   a. **Written Approval of the Superintendent—prior to travel event**
      The travel shall be approved in writing by the Superintendent prior to the travel event. Documentation shall be provided with the purchase order for reimbursement.

   b. **Board of Education Approval—prior to travel event**
      The travel shall be approved by resolution at a public board of education meeting, again, prior to the travel event. A copy of the board resolution shall be attached to the purchase order.

   c. **Reimbursement Procedures**
      Prior to being reimbursed for approved costs for the travel event, the following must be presented with the purchase order when applicable

      1. Approvals in writing;
      2. Travel Report;
      3. Receipts for hotel and meals (when applicable);
      4. Mileage Travel Form;
      5. Driver’s License; Vehicle Registration; Insurance Card; and
      6. Other documents when requested.
All public school employees are to review all board policy and school administrative procedures with the School Business Administrator prior to planning for the travel event.

**Purchase Order Deadline—Annual Notification**

The deadline for submitting purchase orders for the current operating budget is on or about the third Friday in May, unless on an earlier date set by the Superintendent. (Purchasing Freeze) Exceptions to the deadline date may be for purchases of the following:

- End of the year activities—field trips, graduation, assemblies;
- Employee contractual obligations—tuition reimbursement;
- Emergency contracts;
- State and/or federal funded program grant programs;
- Travel reimbursements; and
- Other goods, materials or services approved by the Superintendent.
A. PROCESSING THE REQUISITION/PURCHASE ORDER—DESIGN OF PURCHASE ORDER

The purchase order is made of five (5) sheets. Listed below are the names and the purpose of each sheet. (A Requisition becomes a purchase order after all required administrators have approved the requisition in the Business Office Software System).

<table>
<thead>
<tr>
<th>Copy</th>
<th>Disposition</th>
</tr>
</thead>
<tbody>
<tr>
<td>Vendor Copy</td>
<td>Sent to vendor to order items/provide services</td>
</tr>
<tr>
<td>Voucher Copy</td>
<td>Sent to vendor for signature</td>
</tr>
<tr>
<td>Receiving Copy</td>
<td>Sent to school/office; returned to Business Office upon receipt of goods/services</td>
</tr>
<tr>
<td>File Copy</td>
<td>Remains on file in Business Office</td>
</tr>
<tr>
<td>School Copy</td>
<td>Remains with office of administrator or supervisor.</td>
</tr>
</tbody>
</table>

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 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 Accounts Payable Manager, c/o Business Office

**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 the Business Office c/o Accounts Payable within seven (7) days of the receipt of goods.
ACCOUNTS PAYABLE PROCEDURES—NOTIFICATION PROCESS—UNRETURNED PAPERWORK

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

The Rockaway Township 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, do not wait for the next shipment. Please do the following:

   * Mark on your receiving copy 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 Business Office.
   * 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 Business Office.
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 and the packing slip.
* Send the original 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 receiving copy 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 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/wrong item in the next shipment, check off your copies of the receiving copy and return to Business Office.

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.
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 Rockaway Township 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:

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.

ALL OTHER “GIFTS” – must be reviewed by the Superintendent and Business Office before approval of the gift(s) can be given.

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.

All gift information should be submitted to the Business Office for review after they have been seen 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.

Computer/electronic equipment will be reviewed by the computer technologist or network manager for compatibility with district systems and equipment.

All “gifts” will be approved by the Board of Education and recorded in the Board Minutes of said Board.

UNUSUAL “GIFTS” should first be discussed with the Superintendent of Schools prior to proceeding with any of the procedures identified above.
APPENDIX

A. Formal Bid Process
B. Emergency Purchases/Contracts
C. Memorandum—Return of Purchase Order
D. Chart—Purchase Order Requirements
E. Vendor Letter—Unauthorized Purchases
F. Copy of Rationale Form
G. Federal Contracts
   1. Debarment and Suspension
   2. Federal Programs/Targeted Students
   3. Compliance with 2 CFR Part 200
H. Federal Contracts—Chart of Thresholds
I. Textbook Rationale Form
J. Request for Change Order
K. Political Contribution Disclosure Form
L. List of Agencies with Elected Officials Required for Political Contribution Disclosure
M. Iran Investment Disclosure Form
N. Transfer Program Funds Request
O. Field Trip Request Form
P. Copy of Purchase Order
Q. IRS W-9 Form
R. NJ Business Registration Certificate (sample)
S. Affirmative Action – Certificate of Employer Information Report (sample)
T. Petty Cash Request Form
U. Tax Exempt Letter
## FORMAL BID PROCESS

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

**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.
ROCKAWAY TOWNSHIP BOARD OF EDUCATION
BUSINESS OFFICE  M E M O R A N D U M

To: ________________________________

From: Donnamarie Palmiere, Business Administrator/Board Secretary

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

____ Conference Request Form—Not Attached; Not Approved

____ Description of Item(s), Service Needed

____ Funds; Federal/State—Title of Grant Program—Type on Purchase Order/Requisition

____ Minimum Order $25.00 Minimum State Contract Order $100.00

____ Proposal/Contract Missing—Attach to Purchase Order

____ Quotation Needed—Please contact me Ext____ 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 Ext.____ 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.
PURCHASE ORDER REQUIREMENTS

<table>
<thead>
<tr>
<th>CONTRACT / PURCHASE ORDER THRESHOLDS (AGGREGATE)</th>
<th>AFFIRMATIVE ACTION EVIDENCE (AA)</th>
<th>BUSINESS REGISTRATION CERTIFICATE (BRC)</th>
<th>CHAPTER 271 PCD (PAY TO PLAY) (271)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Up to $6,000</td>
<td>No</td>
<td>No</td>
<td>No</td>
</tr>
<tr>
<td>$6,000 - $17,499</td>
<td>No</td>
<td>YES</td>
<td>No</td>
</tr>
<tr>
<td>$17,500 - $39,999</td>
<td>No</td>
<td>YES</td>
<td>YES</td>
</tr>
<tr>
<td>*$40,000 – and over</td>
<td>YES</td>
<td>YES</td>
<td>YES</td>
</tr>
</tbody>
</table>

Affirmative Action Evidence Exemptions

- Contracting Units Subject to Title 40A:11
- State of New Jersey Contract Purchases
- Boards of Education including Educational Services Commissions
- Other contracting units, e.g. County and State Colleges and local authorities, boards, etc.
- Non-profit Organizations

Exempt Situations

- Emergency Purchases – No payment unless BRC is on file.
- Employee settlements paid to attorneys;
- Establishments that are out of state & business being conducted takes place out of state, e.g. hotels, band camps, seminars, theatres, etc.
- Purchase made entirely through School Student Activity Funds.

Business Registration Certificate Exemptions

- Contracting Units Subject to Title 40A:11
- State of New Jersey Contract Purchases
- Boards of Education including Educational Services Commissions
- Other contracting units, e.g. County and State Colleges and local authorities, boards, etc.

Chapter 271 (PCD) Exemptions

- Contracting Units Subject to Title 40A:11
- State of New Jersey Contract Purchases
- Boards of Education including Educational Services Commissions
- Other contracting units, e.g. County and State Colleges and local authorities, boards, etc.
- Non-profit Organizations
- New Jersey School Boards Association
- Contract Renewals
- Public Utilities, e.g. PSE&G

Exempt Situations

- Emergency purchases;
- Litigation payments to parties through court order.

*Based upon a QPA $40,000 Bid Threshold
Prepared by: Mr. James Shoop, SHOOP SBA, LLC

It is suggested that school districts request from all vendors the Iran Disclosure Form!
TO:     All Vendors       Date: _________________

UNAUTHORIZED ORDERS

Official Notification

Authorized Purchases
The Rockaway Township Board of Education only recognizes purchases made through the approved purchase order process. All purchases made by the Rockaway Township Board of Education require:

- Written Purchase Order;
- Purchase Order Number; and an
- Authorized Signature (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.

Vendors’ Responsibility
- **Do NOT Honor Requests!**
  Vendors are not to honor or accept any requests for goods or services unless the vendor receives a written purchase order with an authorized signature and a purchase order number.

- **Contact the Business Office!**
  Please alert Elaine Graham at (973)627-8200 ext. 205 if any Board employee attempts to place an order without an authorized purchase order.

- **You will NOT Get Paid!**
  The Rockaway Township Board of Education will not be held responsible for any unauthorized orders or unauthorized purchases.

Authorized Signatures
The Rockaway Township Board of Education will only recognize purchase orders signed by:

_______________________________

Donnamarie Palmiere, Business Administrator, Board Secretary
PURCHASE ORDER RATIONALE FORM

A. Educational Rationale
As a result of this purchase, please explain what will students learn or how students will benefit. Note any educational achievement or program that may be linked to this purchase.

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

B. Operational Rationale
Provide a brief explanation how this purchase is of operational value to your school/office. Note any particular benefits to the district. Explain whether any good/services are being utilized on a regular basis and whether they are useful on a long-term basis.

________________________________________________________________________

________________________________________________________________________

________________________________________________________________________

Name of School/Office
Administrator/Supervisor

Signature: ___________________________ Date: ____________

Name of Vendor: ___________________________

Amount $ ________ Account # ________

_________ Approved ___________ Not Approved

Other: ___________________________

________________________________________________________________________

_________ Date ____________ ____________ Date ______

School Business Administrator Superintendent of Schools (On Appeal Only)
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

<table>
<thead>
<tr>
<th>Description of Goods/Services</th>
<th>Amount</th>
<th>Procurement Method</th>
</tr>
</thead>
<tbody>
<tr>
<td>Goods and Services</td>
<td>Less than $3,500</td>
<td>Sound Business Practice</td>
</tr>
<tr>
<td>Goods and Services</td>
<td>$3,500-$39,999</td>
<td>Quotation or Bid</td>
</tr>
<tr>
<td>Goods and Services</td>
<td>$40,000 or more</td>
<td>Bid</td>
</tr>
<tr>
<td>Professional Services</td>
<td>Less than $3,500</td>
<td>Simple Proposal</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$3,500-$39,999</td>
<td>Request for Proposals (RFP)*</td>
</tr>
<tr>
<td>Professional Services</td>
<td>$40,000 or more</td>
<td>Competitive Contracting</td>
</tr>
<tr>
<td>Educational Consultant Services</td>
<td>Less than $3,500</td>
<td>Simple Proposal</td>
</tr>
<tr>
<td>Educational Consultant Services</td>
<td>$3,500 - $39,999</td>
<td>Request for Proposals (RFP)*</td>
</tr>
<tr>
<td>Educational Consultant Services</td>
<td>$40,000 or more</td>
<td>Competitive Contracting</td>
</tr>
<tr>
<td>Instructional Improvement Services</td>
<td>Less than $3,500</td>
<td>Simple Proposal</td>
</tr>
<tr>
<td>Instructional Improvement Services</td>
<td>$3,500 - $39,999</td>
<td>Request for Proposals (RFP)*</td>
</tr>
<tr>
<td>Instructional Improvement Services</td>
<td>$40,000 or more</td>
<td>Competitive Contracting</td>
</tr>
<tr>
<td>Professional Development Services</td>
<td>Less than $3,500</td>
<td>Simple Proposal</td>
</tr>
<tr>
<td>Professional Development Services</td>
<td>$3,500 - $39,999</td>
<td>Request for Proposals (RFP)*</td>
</tr>
<tr>
<td>Professional Development Services</td>
<td>$40,000 or more</td>
<td>Competitive Contracting</td>
</tr>
<tr>
<td>Sole Source (Proprietary) (a)</td>
<td>Less than $3,500</td>
<td>Simple Proposal</td>
</tr>
<tr>
<td>Sole Source (Proprietary) (a)</td>
<td>$3,500 - $39,999</td>
<td>Proprietary Quotation</td>
</tr>
<tr>
<td>Sole Source (Proprietary) (a)</td>
<td>$40,000 or more</td>
<td>Proprietary Bid</td>
</tr>
<tr>
<td>Services Provided by Government Units/Schools</td>
<td>Less than $3,500</td>
<td>Simple Proposal</td>
</tr>
<tr>
<td>Services Provided by Government Units/Schools</td>
<td>$3,500 - $39,999</td>
<td>Request for Proposals (RFP)*</td>
</tr>
<tr>
<td>Services Provided by Government Units/Schools</td>
<td>$40,000 or more</td>
<td>Competitive Contracting</td>
</tr>
</tbody>
</table>

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

(Appendix I)
A. Conditions of Purchase – New Jersey Administrative Code 6A:23A-9.3 (c)(12)

Please check the appropriate box(es) that apply to the purchase.

☐ Purchase is in accordance with the textbook replacement plan;
☐ Purchase is to replace lost, stolen or destroyed textbooks.
☐ Purchase of textbooks reflect a change of curriculum.
☐ Purchase reflects a new edition of textbook.

B. Documentation Requirement

The textbook(s) on this purchase order may be found on the school district website.
Curriculum Revision*
and
Textbook Review Plan

*Attach a copy of the page from this document highlighting the textbook(s) to be purchased.

Name of School/Office

Administrator/Supervisor

Signature __________________________ Date __________

Title of Textbook __________________________

________________________________________

Curriculum Department Review and Approval

Approved ________ Denied ____________

________________________________________

Curriculum Director Date
REQUEST FOR CHANGE ORDER
(Services; Work Provided)

I hereby request an increase to the total amount of the contract through the change order process for
Name of Vendor ______________________________________ PO # __________________
Address _______________________________________________________
City, State, Zip ___________________________________________________

who was awarded a contract on ___________________________ to provide the following work/services _____________________________________________.

Original Award of Contract $ ___________________
Increase Requested $ ___________________
Revised Total $ ___________________

Reason for Request to Increase ________________________________________________________________

__________________________________________ _________________________________  _____________
Name of Administrator Signature Date

A copy of the purchase order shall be attached to this form!

This form shall be submitted to: School Business Administrator/Board Secretary/Purchasing Agent

Certificate of Funds – School Business Administrator/Designee

In accordance with N.J.A.C. 6A:23-7.1 (c-3), I hereby certify that funds exist in Account # ___________________________ to support this increase.

__________________________________________  _____________
School Business Administrator/Designee

Board Approval/Denial

In accordance with N.J.A.C. 6A:23-7.1 (a-4), the Board of Education □ Approved □ Denied the request to increase the total amount of the contract at the ___________________________ Board of Education meeting.

__________________________________________  _____________
School Business Administrator/Designee Date
Chapter 271
POLITICAL CONTRIBUTION DISCLOSURE FORM
(Contracts that Exceed $17,500.00) Ref. N.J.S.A. 52:34-25

Part I – Vendor Information

<table>
<thead>
<tr>
<th>Vendor Name:</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>Address:</td>
<td></td>
</tr>
<tr>
<td>City:</td>
<td>State:</td>
</tr>
</tbody>
</table>

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.

<table>
<thead>
<tr>
<th>Contributor Name</th>
<th>Recipient Name</th>
<th>Date</th>
<th>Dollar Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

☐ 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.

(Appendix L)
LIST OF AGENCIES WITH ELECTED OFFICIALS REQUIRED FOR POLITICAL CONTRIBUTION DISCLOSURE  N.J.S.A. 52:34-25 County Name: Morris

State: Governor, and Legislative Leadership Committees  Legislative District #: 16,21,24,25 & 26 State Senator and two members of the General Assembly per district.

County: Freeholders, County Clerk, Sheriff, Surrogate, Registrar of Deeds

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

<table>
<thead>
<tr>
<th>Boonton</th>
<th>Jefferson</th>
<th>Mount Olive Township</th>
</tr>
</thead>
<tbody>
<tr>
<td>Boonton Township</td>
<td>Kinnelon</td>
<td>Mountain Lakes</td>
</tr>
<tr>
<td>Butler</td>
<td>Lincoln Park</td>
<td>Netcong</td>
</tr>
<tr>
<td>Chatham Borough</td>
<td>Long Hill Township</td>
<td>Parsippany</td>
</tr>
<tr>
<td>Chatham Township</td>
<td>Madison</td>
<td>Pequannock</td>
</tr>
<tr>
<td>Chester Borough</td>
<td>Mendham Borough</td>
<td>Randolph</td>
</tr>
<tr>
<td>Chester Township</td>
<td>Mendham Township</td>
<td>Riverdale</td>
</tr>
<tr>
<td>Denville</td>
<td>Mine Hill</td>
<td>Rockaway Borough</td>
</tr>
<tr>
<td>Dover</td>
<td>Montville</td>
<td>Rockaway Township</td>
</tr>
<tr>
<td>East Hanover</td>
<td>Morris Plains</td>
<td>Roxbury</td>
</tr>
<tr>
<td>Florham Park</td>
<td>Morris Township</td>
<td>Victory Gardens</td>
</tr>
<tr>
<td>Hanover</td>
<td>Morristown</td>
<td>Washington Township</td>
</tr>
<tr>
<td>Harding</td>
<td>Mount Arlington</td>
<td>Wharton</td>
</tr>
</tbody>
</table>

Boards of Education (Members of the Board):

| Boonton Township | Long Hill Township | Parsippany-Troy Hills |
| Butler Borough | Madison Borough | Pequannock Township |
| Chester | Mendham Borough | Randolph Township |
| Denville Township | Mendham Township | Riverdale Borough |
| Dover | Mine Hill Township | Rockaway Borough |
| East Hanover Township | Montville Township | Rockaway Township |
| Educational Services of Morris County | Morris County Vocational School District | Roxbury Township |
| Florham Park Borough | Morris Hills Regional | School District of the Chathams |
| Hanover Park Regional | Morris Plains Borough | Town of Boonton |
| Hanover Township | Morris School District | Unity Charter School |
| Harding Township | Mount Arlington Borough | Victory Gardens |
| Jefferson Township | Mount Olive Township | Washington Township |
| Kinnelon Borough | Mountain Lakes Borough | West Morris Regional |
| Lincoln Park Borough | Netcong Borough | Wharton Borough |

Fire Districts (Board of Fire commissioners):

<table>
<thead>
<tr>
<th>Hanover Township Fire District No.2</th>
<th>Parsippany-Troy Hills Township Fire District No.3</th>
</tr>
</thead>
<tbody>
<tr>
<td>Hanover Township Fire District No.3</td>
<td>Parsippany-Troy Hills Township Fire District No.4</td>
</tr>
<tr>
<td>Montville Township Fire District No.1</td>
<td>Parsippany-Troy Hills Township Fire District No.5</td>
</tr>
<tr>
<td>Montville Township Fire District No.2</td>
<td>Parsippany-Troy Hills Township Fire District No.6</td>
</tr>
<tr>
<td>Montville Township Fire District No.3</td>
<td>Parsippany-Troy Hills Township Fire District No.7</td>
</tr>
<tr>
<td>Parsippany-Troy Hills Township Fire District No.1</td>
<td>Parsippany-Troy Hills Township Fire District No.8</td>
</tr>
<tr>
<td>Parsippany-Troy Hills Township Fire District No.2</td>
<td></td>
</tr>
</tbody>
</table>
DISCLOSURE OF INVESTMENT ACTIVITIES IN IRAN

Solicitation Number: __________________________ Name of Company: __________________________

Pursuant to Public Law 2012, c.25, any person or entity that submits a bid or proposal or otherwise proposes to enter into or renew a contract must complete the certification below to attest, under penalty of perjury, that the person or entity, or one of the person or entity’s parents, subsidiaries, or affiliates, is not identified on a list created and maintained by the Department of the Treasury as a person or entity engaging investment activities in Iran. If the Director finds a person or entity to be in violation of the principles which are the subject of this law, s/he shall take action as may be appropriate and provided by law, rule or contract, including but not limited to, imposing sanctions, seeking compliance, recovering damages, declaring the party in default and seeking debarment or suspension of the person or entity.

I certify, pursuant to Public Law 2012, c.25, that the person or entity listed above for which I am authorized to bid/renew:

☐ is not providing goods or services of $20,000,000 or more in the energy sector of Iran, including a person or entity that provides oil or liquefied natural gas tankers, or products used to construct or maintain pipelines used to transport oil or liquefied natural gas for the energy sector of Iran, AND

☐ is not a financial institution that extends $20,000,000 or more in credit to another person or entity, for 45 days or more, if that person or entity will use the credit to provide goods or services in the energy sector in Iran.

In the event that a person or entity is unable to make the above certification because it or one of its parents, subsidiaries, or affiliates has engaged in the above-referenced activities, a detailed, accurate and precise description of the activities must be provided in part 2 below to the Passaic Board of Education under penalty of perjury. Failure to provide such will result in the proposal being rendered as non-responsive and appropriate penalties, fines and/or sanctions will be assessed as provided by law.

PART 2 – ONLY COMPLETE IF ENGAGING IN INVESTMENT ACTIVITIES IN IRAN

You must provide a detailed, accurate and precise description of the activities of the bidding person/entity, or one of its parents, subsidiaries or affiliates, engaging in the investment activities in Iran outlined above by completing the box below.

Name: __________________________ Relationship to Bidder/Offeror __________________________

Description of Activities

Duration of Engagement __________________________ Anticipated Cessation Date __________________________

Bidder/Offeror Contact Name __________________________ Contact Phone Number __________________________

Certification: I, being duly sworn upon my oath, hereby represent and state that the foregoing information and any attachments thereto to the best of my knowledge are true and complete. I attest that I am authorized to execute this certification on behalf of the above-referenced person or entity. I acknowledge that the State of New Jersey is relying on the information contained herein and thereby acknowledge that I am under a continuing obligation from the date of this certification through the completion of any contracts with the State to notify the State in writing of any changes to the answers of information contained herein. I acknowledge that I am aware that it is a criminal offense to make a false statement or misrepresentation in this certification, and if I do so, I recognize that I am subject to criminal prosecution under the law and that it will also constitute a material breach of my agreement(s) with the State of New Jersey and that the State at its option may declare any contract(s) resulting from this certification void and unenforceable.

Full Name (Print): __________________________ Signature __________________________ Title: __________________________

Date: ____________ Name of Company: __________________________ City/State/Zip: __________________________
To: Donnamarie Palmiere
From: [Blank]

Business Administrator/Board Secretary
(Location)

Transfer(s) of funds are requested as follows:

<table>
<thead>
<tr>
<th>No.</th>
<th>From Account Number</th>
<th>Amount</th>
<th>To Account Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

Reason or justification for transfer(s):

<table>
<thead>
<tr>
<th>No.</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td></td>
</tr>
<tr>
<td>2.</td>
<td></td>
</tr>
<tr>
<td>3.</td>
<td></td>
</tr>
<tr>
<td>4.</td>
<td></td>
</tr>
</tbody>
</table>

Date   Authorizing Signature

<table>
<thead>
<tr>
<th>No.</th>
<th>Funds Available</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Yes [] No [ ]</td>
</tr>
<tr>
<td>2.</td>
<td>Yes [] No [ ]</td>
</tr>
<tr>
<td>3.</td>
<td>Yes [] No [ ]</td>
</tr>
<tr>
<td>4.</td>
<td>Yes [] No [ ]</td>
</tr>
</tbody>
</table>

To: Superintendent

Date

Superintendent’s Signature

<table>
<thead>
<tr>
<th>No.</th>
<th>Transfers Approved</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Yes [] No [ ]</td>
</tr>
<tr>
<td>2.</td>
<td>Yes [] No [ ]</td>
</tr>
<tr>
<td>3.</td>
<td>Yes [] No [ ]</td>
</tr>
<tr>
<td>4.</td>
<td>Yes [] No [ ]</td>
</tr>
</tbody>
</table>

To: Business Administrator

Date

Business Administrator’s Signature


<table>
<thead>
<tr>
<th>Field Trip Request Form</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>School</strong></td>
</tr>
<tr>
<td>Place to be visited</td>
</tr>
<tr>
<td>Address</td>
</tr>
<tr>
<td>Date of Trip</td>
</tr>
<tr>
<td>Departure Time</td>
</tr>
<tr>
<td>Estimated Arrival Time</td>
</tr>
<tr>
<td>Return Time</td>
</tr>
<tr>
<td>Total Cost</td>
</tr>
<tr>
<td>Check Payable to:</td>
</tr>
<tr>
<td>Date Paid:</td>
</tr>
<tr>
<td>Educational Objectives:</td>
</tr>
<tr>
<td>Names and Telephone Numbers of Accompanying Adults</td>
</tr>
<tr>
<td>1.</td>
</tr>
<tr>
<td>2.</td>
</tr>
<tr>
<td>3.</td>
</tr>
<tr>
<td>Principal</td>
</tr>
<tr>
<td>Superintendent</td>
</tr>
<tr>
<td>Transportation Department</td>
</tr>
</tbody>
</table>

Instructions: Field Trip Request Form must be presented to your Principal at least fifteen (15) calendar days before the scheduled date of the trip. Forward completed form to Central Office. A fully executed copy will be returned by Central Office to: Transportation, Business Office and the School.
**BLANK PURCHASE ORDER**

**vendor:**

**prepay transportation charges & ship to:**

<table>
<thead>
<tr>
<th>QUANTITY ORDERED</th>
<th>CATALOG / UNIT</th>
<th>ITEM DESCRIPTION / ACCOUNT NUMBER</th>
<th>UNIT PRICE</th>
<th>TOTAL AMOUNT</th>
</tr>
</thead>
</table>

**INSTRUCTIONS TO VENDORS**

All shipments must be prepaid.
Voucher copy must be returned no later than the 5th of the month.
Purchaser is exempt from all Federal, State & local excise & Sales Taxes.
No order valid unless signed by Board Secretary.

**SIGN AND RETURN GOLD COPY WITH INVOICE FOR PAYMENT**

**NO ORDER VALID UNLESS SIGNED BY THE BOARD SECRETARY**
### IRS W-9 Form

<table>
<thead>
<tr>
<th><strong>Form W-9 (Rev. Dec. 2014)</strong></th>
<th><strong>Department of the Treasury Internal Revenue Service</strong></th>
</tr>
</thead>
</table>

#### Request for Taxpayer Identification Number and Certification

<table>
<thead>
<tr>
<th>Line</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.</td>
<td>Name (as shown on your income tax return), Name is required on this line; do not leave this line blank.</td>
</tr>
<tr>
<td>2.</td>
<td>Business name/disregarded entity name, if different from above</td>
</tr>
<tr>
<td>3.</td>
<td>Check appropriate box for federal tax classification; check only one of the following seven boxes: Individual/sole proprietor or single-member LLC</td>
</tr>
<tr>
<td></td>
<td>Limited liability company, Enter the tax classification (C=corporation, S=LLC, Partnership) Egyptian Egyptian Egyptian Egyptian</td>
</tr>
<tr>
<td></td>
<td>Note, For a single-member LLC that is disregarded, do not check LLC, check the appropriate box in the line above for the tax classification of the single-member entity.</td>
</tr>
<tr>
<td></td>
<td>Other (see instructions)</td>
</tr>
<tr>
<td>4.</td>
<td>Exemption codes apply only to certain entities, not individuals, see instructions on page 3</td>
</tr>
<tr>
<td></td>
<td>Exemption from FATCA reporting code (if any)</td>
</tr>
<tr>
<td></td>
<td>(Please see compatible materials online the U.S.)</td>
</tr>
<tr>
<td>5.</td>
<td>Address (number, street, and apt., or suite no.)</td>
</tr>
<tr>
<td>6.</td>
<td>City, state, and ZIP code</td>
</tr>
<tr>
<td>7.</td>
<td>Last account number(s) here (optional)</td>
</tr>
</tbody>
</table>

#### Part I: Taxpayer Identification Number (TIN)

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the Part I instructions on page 3. For others, it is your employer identification number (EIN). If you do not have a number, see how to get a TIN on page 3.

Note: If the account is in more than one name, see the instructions for line 1 and the chart on page 4 for guidelines on whose number to enter.

#### Part II: Certification

Under penalties of perjury, I certify that:

1. The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
2. I am not subject to backup withholding because: (a) I am exempt from backup withholding; or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, accrual or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions on page 3.

#### General Instructions

Section references are to the Internal Revenue Code unless otherwise noted.

Purpose of Form

An individual or entity (Form W-9 requestor) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following:

- Form 1099-INT (interest earned or paid)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-R (worker's compensation payments and other rollovers)

- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (account or abandonment of secured property)
- Form 1099-C (canceled debt)
- Form 1099-F (fee income)
- Form 1099-MISC (miscellaneous income)
- Form 1099-INT (interest on bonds)
- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (miscellaneous income)
- Form 1099-R (worker's compensation payments and other rollovers)

If you do not return Form W-9 to the requestor with a TIN, you might be subject to backup withholding. See what is backup withholding on page 2.

By signing the filled-out form, you:
1. Certify that the TIN you are giving is correct (or you are waiting for a number to be issued);
2. Certify that you are not subject to backup withholding;
3. Claim exemption from backup withholding if you are a U.S. exempt payee. If applicable, you are also certifying that as a U.S. person, your allocable share of any partnership income from a U.S. trade or business is not subject to the withholding tax on foreign partners' share of effectively connected income, and
4. Certify that FATCA code(s) entered on this form (if any) indicating that you are exempt from the FATCA reporting, is correct. See What is FATCA reporting? on page 2 for further information.

Cat. No. 10221X  
Form W-9 (Rev. Dec. 2014)
NJ BUSINESS REGISTRATION CERTIFICATE (SAMPLE)
**State of New Jersey**

**Division of Purchase & Property**

**Contract Compliance Audit Unit**

**EEO Monitoring Program**

**Employee Information Report**

**Section A - Company Identification**

1. F.T.D. No. or Social Security
   - Mfg
   - Service
   - Wholesale
   - Retail
   - Other
   - Total No. Employees in the Entire Company

4. Company Name

5. Street

6. Name of Parent or Affiliated Company (if None, so Indicate)

7. Check One: Is the Company:
   - Single-Establishment Employer
   - Multi-Establishment Employer

8. If Multi-Establishment Employer, State the Number of Establishments in NJ

9. Total Number of Employees at Establishment Which Has Been Awarded the Contract

10. Public Agency Awarding Contract

**Official Use Only**

- Date Received
- NAIC Date
- Assigned Certification Number

**Section B - Employment Data**

11. Report all permanent, temporary and part-time employees on your own Payroll. Enter the appropriate figures on all lines and in all columns. Where there are no employees in a particular category, enter zero. Include ALL employees, not just those in minority/non-minority categories, in columns 1, 2, & 3. Do not submit an EEO-1 Report.

**Job Categories**

<table>
<thead>
<tr>
<th>Job Categories</th>
<th>Total (Cols. 2 &amp; 3)</th>
<th>Male</th>
<th>Female</th>
</tr>
</thead>
<tbody>
<tr>
<td>Officials/Managers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Professionals</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Technicians</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Sales Workers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Office &amp; Clerical</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Craftworkers (Skilled)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Operatives (Semi-skilled)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Laborers (Unskilled)</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Service Workers</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

The data below shall **not** be included in the figures for the appropriate categories above.

12. How was information as to race or ethnic group in Section B obtained?
   - 1. Visual Survey
   - 2. Employment Record
   - 3. Other (Specify)

14. Is this the first Employee Information Report Submitted?

15. If No, Date Last Report Submitted

16. Name of Person Completing Form (Print or Type)

**Section C - Signature and Identification**

<table>
<thead>
<tr>
<th>Signature</th>
<th>Title</th>
<th>Date</th>
</tr>
</thead>
</table>

177 Days of Payroll Period Used

From: 

To:
PETTY CASH REQUEST FORM

Date: __________________________

Disbursed to: ____________________________

For the Following Items: ________________________________________________________
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________
______________________________________________________________________________

Amount: $ __________________________

Received by: ____________________________

Disbursed by: ____________________________

<table>
<thead>
<tr>
<th>Account #</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>#</td>
<td>$</td>
</tr>
<tr>
<td>#</td>
<td>$</td>
</tr>
<tr>
<td>#</td>
<td>$</td>
</tr>
<tr>
<td>#</td>
<td>$</td>
</tr>
</tbody>
</table>
TAX EXEMPT LETTER

ROCKAWAY TOWNSHIP PUBLIC SCHOOLS
S.T.A.R.S.
Students and Teachers Achieve Real Success

DONNAMARIE PALMIERE
Business Administrator/Board Secretary

TO: ALL SUPPLIERS

FROM: ROCKAWAY TOWNSHIP BOARD OF EDUCATION

SUBJECT: TAX EXEMPT STATUS OF LOCAL SCHOOL DISTRICTS

A local school district is an exempt organization coming under the provisions of Section 9 (A) (1) of Chapter 30, Laws of 1966 (New Jersey), as amended. Therefore, a tax-exempt permit and number is not required.

A purchase order having an official printed letterhead of the District on the purchase order or on the letter of transmittal is the only requirement for exemption.

Mrs. Donnamarie Palmier
Business Administrator/Board Secretary

Our Federal ID #22-6002268
ST-4 (2-00, R-12)  

State of New Jersey  
DIVISION OF TAXATION  
SALES TAX  
FORM ST-4  

EXEMPT USE CERTIFICATE  
To be completed by purchaser and given to and retained by seller,  
Please read and comply with the instructions given on both sides of this certificate.  

TO 
(Name of Seller)  

Date  

Address  

City  

State  

Zip  

The undersigned certifies that there is no requirement to pay the New Jersey Sales and/or Use Tax on the purchase or purchases covered by this Certificate because the tangible personal property or services purchased will be used for an exempt purpose under the Sales & Use Tax Act.  
The tangible personal property or services will be used for the following exempt purpose:  

The exemption on the sale of the tangible personal property or services to be used for the above described exempt purpose is provided in subsection N.J.S.A. 54:32B-  
(See reverse side for listing for principal exempt uses of tangible personal property or services and fill in the block with proper subsection citation).  

I, the undersigned purchaser, have read and complied with the instructions and rules promulgated pursuant to the New Jersey Sales and Use Tax Act with respect to the use of the Exempt Use Certificate, and it is my belief that the seller named herein is not required to collect the sales or use tax on the transaction or transactions covered by this Certificate. The undersigned purchaser hereby swears under the penalties for perjury and false swearing that all of the information shown in this Certificate is true.  

Rockaway Township Board of Education  
NAME OF PURCHASER (as registered with the New Jersey Division of Taxation)  
P.O. Box 500  16 School Road Hibernia, NJ 07842  
(Address of Purchaser)  

Donnamarie Palmiere  
By Donnamarie Palmiere, Business Administrator  

(Signature of owner, partner, officer of corporation, etc.)  
(Title)