



# Purchasing Manual

In accordance with Sections 103, 103-d, 104 and 104-b of the General Municipal Law, Section 163 of the State Finance Law and Section 184 of the Correction Law, the Board of Education of the Mechanicville City School District hereby affirms its intent to acquire and account for all personal property in accordance with the provisions herein.

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## **SECTION I: PURPOSE**

This Purchasing Manual has been prepared as a Regulation on which the Mechanicville City School District's purchasing practices and procedures are based. It will serve as a guide to the staff, vendors, interested citizens and the Board of Education.

The purchasing of necessary supplies, equipment and services for use in our educational program and for the many auxiliary services constitute a significant expenditure in the school budget. These items and services should be procured efficiently and economically to ensure the best value of the "education dollar".

It is the intent of this manual to assist individuals in making efficient and cost-effective purchases. Through this process, greater time, resources, and energy can be focused on providing the best education possible to our students.

Note: Public school purchasing processes are regulated by state law. This manual defines the process the District shall implement to comply with the law.

## **SECTION II: PURCHASING GENERAL**

- A. The Business Manager shall be responsible for developing and administering the purchasing program of the Mechanicville City School District.
- B. Purchasing procedures shall comply with all applicable laws and regulations of the State and Commissioner of Education.
- C. Whenever possible competitive bids or quotations shall be solicited. All purchase contracts for materials, equipment, or supplies of like items and all public work contracts which exceed the amount designated by the New York State Comptroller shall be awarded on the basis of public advertising and competitive bidding in accordance with Section 103 of the General Municipal Law.
- D. Purchases shall be made through available state and county contracts of the Division of Standards and Purchase, whenever such purchases are in the best interest of the school district.
- E. A statement of "Instruction to Bidders" shall be included with all specifications submitted to suppliers for their bids. These general conditions shall be incorporated in all contracts awarded for the purchase of materials, equipment, and supplies.
- F. Opportunity shall be provided to all responsible suppliers to do business with the District. To this end the purchasing agent shall develop and maintain lists of potential bidders for the various types of materials, equipment, and supplies. Such "bidders list" shall be used in the development of a mailing list for distribution of specifications and invitations to bid. A supplier may request to be included on the list.
- G. The purchasing agent is authorized to issue purchase orders without prior approval of the Board of Education where formal bidding procedures are not required by law, and when unencumbered budget balances are adequate to cover such obligations.
- H. Contracts shall be awarded to the lowest responsible bidder or on the basis of best value, complying with specifications and with other stipulated bidding conditions.

- I. All contracts which require public advertising and competitive bidding shall be awarded by resolution of the Board of Education. The Business Manager shall review recommendations for the award of all such contracts with the Superintendent of Schools before submission to the Board of Education.
- J. Petty cash funds of not more than one hundred dollars (\$100) shall be maintained in the District office and each building and kept in a secure location. Payments from petty cash funds may be made for materials, supplies or services only when payment is required upon delivery. At the time of reimbursement, an itemized statement of expenditures, together with substantiating receipts, shall be submitted. Such accounts shall be authorized by Board resolution at their annual meeting.
- K. Specific guidelines and practices for purchasing shall be defined in the Mechanicville City School District's Purchasing Manual. This manual will be made available to staff and vendors upon request.
- L. The Purchasing Agent is the only person who may commit the school district to a purchase.
- M. Only the Superintendent and Business Manager are authorized to sign contracts.
- N. When placing requisitions it is the responsibility of the individual generating the requisition to note the following:
  - 1. Determine if the item is available on Ed-Data or State Contract.
  - 2. Provide an adequate description of items needed, with the specifications to procure the desired items and/or service. Include make and model numbers.
  - 3. Contact vendor to determine firm prices, including shipping.
- O. The Purchasing Agent will make alternative suggestions to the requisitioner, if, in the best interest of the school district, the specification and/or item(s) requested preclude the best quality and/or value.
- P. Taxes – As a Public School we are not required to pay NYS sales taxes. A tax exempt form should be presented to the vendor as proof of the District's tax exempt status. Tax exempt forms may be requested from the District office. The District issued PO's indicate tax exempt status.

### **SECTION III: PURCHASING PROCEDURES**

- A. A purchase order (PO) must be used for all goods and services unless specifically noted below:
  - 1. A PO **must** be used for the purchase of goods and services including but not limited to:
    - a. All supplies, materials, textbooks and equipment.
    - b. Repairs for existing equipment and all service contracts.
    - c. For conferences and workshops including lodging.
    - d. Registration fees and or deposits for such conferences and workshops
  - 2. For special circumstances for purchases <\$100, prior approval from purchasing must be obtained to utilize a claim form rather than a PO. Email approval should be attached to the claim form.

B. Blanket/Open PO:

1. A blanket PO is used when:
  - a. Recurring monthly payments are anticipated (i.e. copier rental)
  - b. Periodic or multiple purchases are anticipated from one vendor for items or services that occur with such urgency that individual purchases orders for each purchase are not practical (i.e. – repair parts). These blanket PO’s should be opened only if operationally necessary to carry out the business of the District. Open PO’s of this nature should be reviewed frequently to insure the encumbered balance represents a close approximation of the actual amount expected to be spent.
  - c. Multiple purchases are expected but the aggregate total is less than \$1,000 for the year. For example, a PO may be opened for \$1,000 and small purchases are made from it throughout the year using the same PO number. This eliminates the need for multiple small dollar amount PO’s to the same vendor.
2. Blanket PO’s that are not recurring monthly payments should be opened for sixty (60) day periods and will be closed in early spring unless special circumstances support the PO being open longer. After the closure of blanket PO’s, a new PO should be processed for each new order.
3. It is the responsibility of the person placing an order via a blanket/open PO, to make purchases in accordance with this document, including but not limited to the quoting requirements.
4. Some examples of blanket PO’s include:
  - a. Regular and potentially urgent recurring maintenance or repairs
  - b. Emergency repair parts from a local hardware store
  - c. Monthly payments on leases contracts
5. A blanket PO must include a complete description of the type of service(s) or items ordered. The PO must also reference any pertinent Mechanicville, Ed-Data, County or State Contract number that the expenditure may fall in compliance with bid laws.
6. Purchases on blanket PO’s may be made by specifically authorized personnel, arranged in advance with the vendor.

C. When it is not necessary to use a PO:

1. Use a vendor claim form for the following:
  - a. Claiming mileage for travel
  - b. Request for payment for services by an individual (other than an employee) that are not routine and not recurring (i.e.- Referees, chaperones, athletic services)
  - c. Meal reimbursement as a result of approved travel & conference expenses
2. Contractual reimbursements to employees
3. Vendor claim forms are not to be used for the routine purchase of items or services

#### D. Confirming PO's

1. A verbal order, subject to subsequent confirmation by written purchase order, may be given in cases where necessity for immediate action exists. Such a deviation from the previously described purchasing process should have a very limited use.
2. The individual placing such an order should justify the need for this action. Lack of proper planning should not be considered a valid reason for this process.
3. A confirming order should be issued immediately after availability of funds is determined and approved. This order should follow the same procedures as other orders but should have priority so that the vendor will receive the order without delay. The PO should be marked "Confirmation".
4. The District will not be responsible for orders placed in this manner unless a confirming order has been cleared through the purchasing office. If a confirming order is disapproved, the materials or supplies should be returned, if possible.

#### E. When items or services are received

1. Verify all items have been received (contacting the end user if necessary):
  - a. Compare **packing slip** with the vendor name appearing on the PO.
  - b. Compare description of items received with those which appear on PO.
  - c. Verify quantity received with quantity on PO.
2. If all items have not been received, contact vendor.
3. If all items have been received, forward the signed "Receiving Copy" of the PO to the District Office. Any invoices or shipping reports received from the vendor should also be forwarded to the District Office.
4. **NOTE: Payments that exceed 10% of the original PO will not be paid without prior approval of the Business Manager. The purchasing agent should be contacted to seek approval for an increase the PO.**
5. Invoices > \$1000 (for orders that require quotes or bidding) that exceed the original PO will not be paid without prior approval of the Business Manager.
6. Note: If a blanket PO is exceeded, the Business Manager should be contacted to seek approval for payment of the excess above the original PO. A new PO should be requested to establish a blanket for the additional activity expected, if appropriate.

#### F. Payment cycle for vendors or personal reimbursements.

1. The district has established a payment cycle in order to pay vendors or staff claim reimbursements in a timely manner. This cycle assists the District in a number of ways. Efficient payment of invoices provides favorable results. Specifically:
  - a. The District's credit rating is higher.
  - b. Greater discounts are offered from vendors since these are often a result of a timely payment history.
  - c. Favorable relationships with vendors are maintained.

2. These professional business practices allow the District to be viewed as more attractive by vendors, thereby providing greater flexibility in the number of vendors with which to work and obtaining the most competitive pricing available. The payment cycle or “warrant” cycle operates on an approximate two-week schedule. This means that when invoices and receiving copies are received by the District office for payment of item(s) or service(s), a check can be mailed to the vendor within that two week period.
3. The accounts payable process includes verification of codes, encumbrances, and signatures, computer processing of the checks, treasurer authorization, and mailing. In addition, the District is required to insure review and approval of all payments by a claims auditor. It must be noted that processing for payments does not commence until all approval and certification copies have been completed.
4. This cycle is also applicable to individuals who submit proper documentation for personal reimbursement claims.

G. Use of proper budget codes.

1. It is important to use proper budget codes for the following reasons:
  - a. The State accounting structure requires compliance. Auditors verify proper use.
  - b. Accounting of expenditures in proper categories provides greater accuracy in budget forecasts.
  - c. Some purchases are state aidable and must be accounted for in specified codes in order to receive maximum state reimbursement.
  - d. In the event that insufficient funds are available in the correct code, a request for transfer of funds into the correct code needs to be made to the District Office.
  - e. Requisitions that are not properly coded will be disapproved and returned to the department for re-submittal.

H. Example of budget code

1. A typical code at Mechanicville CSD is as follows:
  - a. A2110.450-01-0000
  - b. This code is made up of five components:

FUND	FUNCTION	OBJECT	LOCATION	PROGRAM
A	2110	450	01	0000
GENERAL	INSTRUCTION	SUPPLIES	HIGH SCHOOL	N/A

2. Some of the most frequently used codes are:
  - a. Equipment Items: 200. These items are specifically budgeted and whose cost is over \$2,500 for furniture and equipment and \$1,000 for computers individually or when the aggregate total of like equipment items on the same PO is over \$2,500. For example if a purchase order contains a quantity of fifty desks, each costing \$105, the expense would be properly coded to an equipment code. Examples of equipment items include electronics, vehicles, carts, appliances etc.
  - b. Supply Items: 450. This code is used when ordering supply items such as stickers, printer toner, pens, paint, cleaning supplies, and health office supplies.

## SECTION IV - TRAVEL & CONFERENCE PROCEDURES

### A. Travel & Conference Policy

1. Requires Principal and Superintendent approval via a standard travel and conference form.
2. The travel and conference policy limits expenses incurred for each meal and in total for the day (per diem). In addition, each city has a different cost of living. The relevant per diem is located at the following website [www.gsa.gov](http://www.gsa.gov).

### B. Travel and Conference Form

1. All conference travel is required to be pre-approved prior to incurring any expenses. This form should also be used if travel and hotel expenses are to be incurred by the District as a result of accompanying students for athletic or academic purposes.
2. All approval signatures must be obtained prior to incurring any expenses.
3. The **original** signed travel and conference form along with required back up documentation (brochures) must accompany the PO documents for every registration request. **Copies** of the travel and conference form must be attached to any other PO or reimbursement request for related travel to that conference (i.e. – mileage, airfare, hotel, meals, train, etc.)
4. Purchase orders
  - a. Registration for conferences or workshops should be requested through the PO process. Most conferences will accept PO's. Please contact the Purchasing Agent for those conferences that do not accept PO's.
5. Reimbursable expenses may be made on a claim form after completion of the travel. Reimbursement for travel expenses include meals, parking, tolls, etc., only if original itemized receipts are submitted as proof of the expense incurred. Credit card receipts that only show a total charged will not be acceptable as documentation for appropriate expenses reimbursement. **Expenses must be itemized on the credit card receipt.**
6. Taxes – As a Public School we are not required to pay NYS sales taxes. A tax exempt form should be presented to the vendor as proof of the District's tax exempt status. Tax exempt forms may be requested from the District office. The District issued PO's indicate tax exempt status.
7. **ALCOHOLIC BEVERAGES ARE NOT REIMBURSABLE.**
8. The claim forms must be signed by the claimant and supervisor prior to submission to the District Office for reimbursement.



## **SECTION V - PURCHASES MADE BY BUILDINGS/GROUNDS AND TRANSPORTATION DEPARTMENTS**

- A. It is recognized that due to the nature of these departments, purchases may not be feasible as under the outline of ordinary PO's. Please follow these guidelines for desired purchases, pick-up of material(s), and supplies from local vendors. Some common purchases would include hardware, paints, parts for auto, electrical, computer repairs, etc.
- B. It is the responsibility of the person placing an order via a blanket/open PO, to make purchases in accordance with this document, including but not limited to the quoting requirements.
- C. Use a detailed description of items or service on a blanket/open PO.
- D. All copies of receipts, invoices, sales slip numbers, packing slips, etc. should be stapled to the PO.
- E. All PO's with receipts/invoices, etc. should be submitted to the District office immediately after purchase has been made.
- F. Verify that payment to the vendor for these receipts, invoices, sales slip numbers have not been covered under a previously issued PO.
- G. Purchase orders must reference any Mechanicville, Ed-Data, County or State Contract number that the item or service procured under in compliance with bid law.

## SECTION VI - PROCEDURES FOR OBTAINING QUOTES

### A. REQUIRED PROCEDURES FOR THE PURCHASE OF SUPPLIES, MATERIALS, EQUIPMENT, ETC.

<b>Dollar Limit</b>	<b>Procedure</b>
\$1-\$500	Every effort should be made to get the best price. However, no quote/bids are required.
\$501-\$2,499	Documentation of verbal or internet quotes from 2- 3 separate vendors forwarded to the District Office.
\$2,500-\$19,999	Formal written quotes from 2-3 separate vendors forwarded to the District Office.
\$20,000 and up	Sealed bids in conformance with General Municipal Law, Section 103.

### B. REQUIRED PROCEDURES FOR PUBLIC WORK PROJECTS AND SERVICE CONTRACTS.

<b>Dollar Limit</b>	<b>Procedure</b>
\$1-\$999	Every effort should be made to get the best price. However, no quote/bids are required.
\$1,000-\$4,999	2-3 verbal quotes from separate vendors forwarded to the District Office.
\$5,000-\$34,999	Formal written quotes from 2-3 separate vendors forwarded to the District office. Consideration of a formal Request For Proposals (RFP).
\$35,000 and up	Sealed bids in conformance with General Municipal Law, Section 103

\*In the event the required number of quotes is not available for a particular commodity or service, the attempt to obtain quotes must be documented. For example, a copy of a fax along with fax confirmation or a copy of an e-mail requesting quotes would suffice as proper documentation.

### C. For items not requiring a bid, informal price quotations are required to ensure best value. The Purchasing Agent can assist in developing specifications and processing the proposal or quotation.

D. Suggested information needed to develop informal quotations include:

1. A complete description of items or service, including but not limited to:
  - a. Manufacturer
  - b. Model number
  - c. Part number
  - d. Color
  - e. For a service – scope of service or statement of work
  - f. Warranties
  - g. Insurance requirements

E. Exceptions to the quoting requirements and General Municipal Law Section 103:

1. Emergencies – The emergency must affect the life, health or safety of children or adults and when immediate action cannot await competitive bidding or quotes. Emergencies due to poor planning are not an exception.
2. Preferred Sources – Some examples are: Corcraft (Department of Corrections), Industries for the Blind, Industries for the Disabled. If items are available from preferred sources, the District is required to purchase them.
3. Professional Services – For the Professional Service exception to apply, the service must involve specialized skill, training and expertise, use of professional judgment or discretion and/or a high degree of creativity. Some examples are: Attorney Services, Physicians, Architectural Services, Engineers, Occupational Therapy, Physical Therapy and Insurance.
4. NY State Office of General Services Contracts
5. Ed-Data – All items on website have been competitively bid.
6. County Contract – A contract from any County in NY State.
7. Sole Source – When there is only one possible supplier or source from which to procure goods or services.
8. Contracts from the Federal Government, other Municipalities, States and Purchasing Cooperatives. The District Office will make a determination on a case by case basis if the use of a particular contract is a permissible exception.

F. Exceptions to quoting requirements only:

G. In rare occurrences it may not be in the best interest of the District to get competitive quotes. An example of this would be the repair of a vehicle. It would not be cost effective to drive a vehicle to three separate repair shops for estimates. To avoid disapproval of any requisition in excess of \$2,500, please do one of the following:

1. Include a note on the requisition explaining that the required quotes have been obtained and have been forwarded to the District Office.
2. Include the Ed-Data, NY State or Mechanicville contract number on the requisition.
3. Call the Purchasing Agent and discuss quoting requirement prior to submitting your requisition.

Requisitions requiring quotes that do not reference a valid Ed-Data, County, State or Mechanicville contract number, or else deemed as a sole or preferred source must include documented quotes as outlined above. Quotes must be attached to the requisition in nVision. Requisitions not in compliance with the quote requirements will be disapproved and returned to the department. In all cases, should other than the lowest quote be awarded, written documentation of the rationale for the award must accompany the quotations submitted.

## **SECTION VII - PROCEDURES FOR SEALED COMPETITIVE BIDDING**

### **A. Competitive bidding and the law**

1. General Municipal Law 103 requires purchase contracts exceeding \$20,000 and public works contracts in excess of \$35,000 to be bid.
2. When the anticipated cost of an item or a group of items (i.e. supplies) is expected to exceed \$20,000 for the District within a twelve month period, bidding must take place.
3. Dividing a purchase into smaller orders to circumvent the law is prohibited.
4. Public work contracts would apply to those items or projects involving labor or both material and labor. Included in this category would be construction, paving, printing and repair contracts.

### **B. Benefits of bidding**

1. Purchasing through bidding frequently results in lower cost per unit and translates into effective use of budget allocations.
2. Usually the cost of shipping is based on weight and destination points. Bidding consolidates orders and results in one shipment in lieu of multiple deliveries. Mechanicville requires shipping, handling and insurance costs to be included in the bid price.
3. Issuing fewer PO's requires less personnel time to process paperwork.

C. The District has bid various items over many years. This has resulted in substantial savings to the department/building, district and taxpayer while retaining control over the quality of the item or service. These savings will provide additional funds to support school programs. Departments or building principals are encouraged to purchase from existing bids whenever possible.

## **SECTION VIII - TECHNOLOGY PURCHASING POLICY**

- A. Challenges facing buyers of voice, video, data hardware and software for schools include: compatibility, connectivity, planned obsolescence, maintenance, lease/purchase alternatives, and support of educational objectives. Carefully orchestrated purchasing decisions will enable Mechanicville to leverage the purchase of technology to their benefit.
- B. All information services supported technology purchases will be made by the IT Department through the information services budget. The annual Technology Review process as well as identified District annual goals will set the scope and direction for information services to make their purchases.

- C. Buildings and departments wishing to purchase stand-alone, non-networked, or peripheral technology devices must request the IT department to review and make recommendations on the purchase.

## **SECTION IX - GENERAL GUIDELINES FOR PROCESSING REQUESTS FOR PROPOSALS (RFP)**

These guidelines are designed to provide a consistent level of information, so that formal Board of Education approval can be obtained.

- A. RFP's can be used when formal competitive bidding is not required under the law, such as professional service contracts.
- B. Information to be provided to the Board of Education prior to public session:
  - 1. Copy of the RFP
  - 2. List of all vendors who received RFP
  - 3. List of vendors responding
  - 4. Overall cost of the proposals
  - 5. Identification and/or credentials of RFP
  - 6. Evaluation criteria of scoring for RFP bid review
  - 7. Executive summary articulating justification for recommended proposal

## SECTION X – FREQUENTLY ASKED QUESTIONS (FAQ’S)

1. **Question** - What do I do when I have an urgent order?

**Answer** –Prior approval is required when placing telephone orders. Under extreme circumstance when an item or service is needed immediately, contact the Purchasing Agent and obtain a PO number.

2. **Question** - I just didn’t have time to get a PO to buy some supplies I really needed. I spent \$311 of my own money to purchase them. Will I be reimbursed by the District?

**Answer** – Remember that only the Business Manager or Purchasing Agent can commit the District to a purchase. This is a violation of the Mechanicville City School District’s Purchasing Policy. By making this purchase you have put yourself and the District at risk. The District is under no obligation to reimburse you for your purchase. You may not be reimbursed! See the question above on how to handle an urgent order.

3. **Question** - What do I do when an order received is not satisfactory? For example, incomplete, damaged, items substituted, not what I ordered, etc?

**Answer** –

- If substitute is acceptable, order can be certified and receiving copy of the purchase order corrected noting this substitution.
- If order is incomplete, a partial payment should be made by notifying the District Office. Please photocopy the receiving copy, mark those items received in good order, sign the photocopy, and forward to the District office.
- Do not submit original receiving copy until entire order has been filled.
- If order is damaged or unacceptable, notify vendor and request instructions for return pickup and shipment.
- Prior authorization must be obtained from the vendor before returning items. In general a return authorization number is issued and must be used when shipping items back to the vendor. If the error was made by the vendor, the vendor should provide call tags to be used for return shipment.

4. **Question** - How do I cancel a PO or an item on a PO?

**Answer** - When sending the PO for payment, draw a line through the canceled items. If the PO is to be canceled completely; mark cancel, date, sign and send to the District office. The clerk will cancel the purchase order and the funds will be unencumbered.

5. **Question** – A vendor is telling me I need to pay for an item at time of order. How can I do this?

**Answer** – It is illegal for the District to pay for items that have not yet been received.

## **GLOSSARY OF 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 or source.

**APPROPRIATION:** An authorization to make expenditures and to incur obligations for specific purposes.

**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.

**COMPETITIVE BIDDING:** The formal process which includes legal advertising and direct contact sought from appropriate vendors for goods and services individually or in the aggregate.

**CONTRACTUAL EXPENSE:** Expenses incurred from services rendered by personnel who are not on the payroll of the Board of Education including all related expense covered by the contract. See also Purchase Contracts.

**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 which (a) retains its original shape and appearance with use and (b) 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 it than to replace it with an entirely new unit. Usual life expectancy > one year.

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

**FUNCTION:** A group of related activities which is aimed at accomplishing a major service for which the school system is responsible (i.e., instruction).

**PRICE QUOTATION:** The formal or informal process which includes obtaining prices and specifications for goods and services not through conventional bid process.

**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 certification copy of the purchase order.

**PETTY CASH:** A sum of money set aside for the purpose of paying nominal obligations requiring immediate payment.

**PROGRAM:** A plan of activities and procedures designed to accomplish a predetermined objective or a designated grade level.

**PURCHASE CONTRACTS:** Contracts entered into with personnel who are not on the payroll of the Board of Education, and other services which may be purchased by the Board of Education. See also Contractual Expenses

**PURCHASE ORDER (PO):** A written request to a vendor to provide material or services at a price set forth in the order and is used as an encumbrance document.

**OBJECT:** The commodity or service obtained from a specific expenditure (i.e., textbooks, supplies, equipment).

**REQUEST FOR PROPOSAL (RFP):** (1) All documents, whether attached or incorporated by reference, used for soliciting (competitive) proposals. The RFP procedure permits negotiation of proposals and prices as distinguished from competitive bidding and an Invitation for Bids. (2) The procedure allows changes to be made after proposals are opened and contemplates that the nature of the proposals and/or prices offered will be negotiated prior to award.



**REQUEST FOR QUOTATION (RFQ):** The written document, generally used for seeking competition on small purchases, or on any purchase lower than the amount that requires competitive sealed bidding. Can be used for obtaining price and delivery information for sole-source and emergencies.

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

# APPENDIX A

## Function Codes

Example:

Fund	<b>Function . Object - Location - Program</b>
A	<b>2110.450-01-0000 (Teaching Regular School, Supplies, HS, English)</b>

### General Support

1010 Board of Education  
 1040 District Clerk  
 1060 District Meeting  
 1240 Chief School Administrator  
 1310 Business Administration  
 1320 Auditing  
 1325 Treasurer  
 1330 Tax Collector  
 1345 Purchasing  
 1380 Other Finance (Fiscal Agent Fee)  
 1420 Legal  
 1430 Personnel  
 1460 Records Management Officer  
 1480 Public Information Services  
 1620 Operation of Plant  
 1621 Maintenance of Plant  
 1660 Central Storeroom  
 1670 Central Printing & Mailing  
 1680 Central Data Processing  
 1910 Unallocated Insurance  
 1930 Judgement & Claims  
 1981 BOCES Administrative Costs  
 1989 Unclassified

### Instruction

2010 Curriculum Development & Supervision  
 2020 Supervision - Regular School  
 2040 Supervision - Special School  
 2060 Research, Planning and Evaluation  
 2070 In-service Training - Instruction  
 2110 Teaching - Regular School  
 2250 Program for SWD School Age-School Year  
 2280 Occupation Education (Grades 9-12)  
 2330 Teaching - Special Schools  
 2610 School Library & Audiovisual  
 2620 Educational Television  
 2630 Computer Assisted Instruction  
 2805 Attendance - Regular School  
 2810 Guidance - Regular School  
 2815 Health Services - Regular School  
 2820 Psychological Services - Regular School  
 2825 Social Work Services - Regular School  
 2830 Pupil Personnel Services - Regular School  
 2850 Co-Curricular Activities - Regular School  
 2855 Interscholastic Athletics - Regular School

### Pupil Transportation

5510 District Transportation Services  
 5530 Garage Building  
 5581 Transportation from BOCES

### Community Service

7140 Recreation  
 7310 Youth Program  
 8060 Civic Activities  
 8070 Census

# APPENDIX A

## Object Codes

**Example:**

<b>Fund</b>	Function - <b>Object</b> - Location - Program
<b>A</b>	2110. <b>450</b> -01-0000 (Teaching regular school, <b>Materials &amp; Supplies</b> , High School)

120	Instructional Salaries K-6
130	Instructional Salaries 7-12
140	Instructional Substitutes
150	Instructional Additional Pay Items
160	Non-Instructional Salaries
161	Non-Instructional Overtime
162	Non-Instructional Additional Pay
168	Transportation Sports Runs
169	Non-Instructional Substitutes
200	Equipment
210	Purchase of Buses
220	State Aided Hardware
400	Contractual and Other
450	Materials And Supplies
460	Software
471	Tuition - NYS Public Schools
472	Tuition - All Others
473	Payments to Charter Schools
480	Textbooks
490	BOCES
600	Debt Service Principal Payments
700	Debt Service Interest Payments
800	Employee Benefits
930	Transfer to School Lunch
950	Transfer to Special Aid

# APPENDIX A

## Location

Example:

Fund

Function. Object - **Location** - Program

A

2110.500-**01**-0000 (Teaching Regular School, Supplies, **High School**, Program)

### Location Codes

- 1 High School
- 2 Middle School
- 3 Elementary School