

# REQUISITION RATIONALE FORM

## Educational or Operational Rationale

A Requisition Rationale Form shall be attached to each requisition created (exceptions noted) to the appropriate cabinet members. The Cabinet consists of the following personnel:

- Superintendent
- Assistant Superintendent of Schools
- Assistant Superintendent of Curriculum and Instruction
- Chief of Operations
- School Business Administrator

This form asks for a written explanation as to the **educational or operational** need for the purchase.

Administrators who submit requisitions have to put in writing why the purchase is essential to the school district. Administrators who sign off on requisitions will now have to provide explanations on the following:

- How students will learn or benefit from the purchase?
- What educational achievement or program may be linked to the purchase?
- How is the purchase of operational value to your school/office?
- Are the goods/services purchased useful for the long term rather than immediate need?
- Have inventories been checked to determine whether there is a real need for the purchase?

Administrators will now have to justify the need for the purchase and if so required, explain the need at a Board of Education meeting.

### Cabinet Review

Each cabinet member will review each requisition to ensure what is being requested is essential to the school district. They will then review the educational or operational need for each purchase and if satisfied, the requisition will be approved.

### ***Reminder!***

- The Requisition Rationale Form is to be submitted for all purchases with exceptions noted and shall be attached to the requisition form;
- A detailed explanation of the educational or operational need is required for each form;
- The form is to approved by the administrator or supervisor.

# Exceptions for Requisition Rationale Form

Requisitions for the following items do not require a Requisition Rationale form:

- **Emergency Purchases (N.J.S.A. 18A:18-7)**

Emergency purchases are regulated by state law. In order to approve an emergency purchase, rationale must be first provided thus negating the need for a requisition rationale form.

- **Field Trip Transportation**

Purchase orders for field trip transportation do not need a rationale form as long as there is a rationale form for the field trip admissions fee. If the Assistant Superintendent approves the field trip admissions fee requisition, then by default the requisition for the transportation will be approved.

*Please note:* Both the field trip transportation and the admissions fee requisitions MUST have a copy of the approved field trip resolution attached with the location highlighted.

- **Pupil Transportation; Athletic Transportation**

Transportation of students to and from school is regulated by state law, administrative code and the student's IEP. Transportation of athletes to and from events does not require a rationale form.

- **Travel Reimbursement for Employees**

Travel reimbursement costs are regulated by state law, state administrative code and board policy. All conditions and approvals for this reimbursement have been met in order for the purchase order to have been prepared.

- **Tuition Contracts—Special Education Schools**

As with pupil transportation purchase orders, tuition to special education schools are regulated by federal and state law and no further justification is needed.

- **Tuition Reimbursement for Employees**

This employee contractual benefit needs no further explanation. All conditions and approvals for tuition reimbursement have been met in order for the purchase order to have been prepared.

## MEALS; REFRESHMENTS; CATERING

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

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

### Permitted Activities for Meals; Refreshments; Catering

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

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

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

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

### Documentation Required

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

### Prohibited Activities

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

# PERMITTED AND NON-ESSENTIAL PURCHASES

## 1. Permitted Purchases

- Commencement; Convocation Activities

All reasonable costs for commencement; convocation activities are permitted.

- Field Trips / Extracurricular Activities

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

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

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

- T-Shirts

The Cabinet 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
- Retirement Plaques
- 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 Cabinet during the course of the school year.