WEYMOUTH PUBLIC SCHOOLS

FINANCIAL MANAGEMENT PROCEDURES

Updated 10-15-2026

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Financial Management Procedures

The purpose of this procedure manual is to document sound, easy to understand procedures for financial management of school department accounts including general fund accounts, special revenue accounts and student activity accounts.

Each section will include an overview of the fund type, a set of guidelines for processing transactions and the forms necessary to implement the procedures. This manual and all financial forms referenced within are available to each spending authority/designee via Google.

Should you have any questions regarding any of the procedures outlined please contact the School Business Office at (781) 335-1460 x 28372.

General Fund Accounts

Each year, prior to March 1, the School Department prepares an annual budget. Once approved by the School Committee, the budget is submitted to the Mayor who, in turn submits the Town's entire budget to the Town Council. The Town Council must adopt the budget within 90 days of the date of receipt of the budget from the Mayor.

This budget, once adopted, is an appropriation from the General Fund of the Town. The School Department budget is divided into twenty cost centers. Each school is a cost center as well as some major departments like maintenance services and athletics. Each cost center is allocated a portion of the School Department budget for payroll and a portion for expenses that is called its General Fund Operating Budget. Each cost center has a designated spending authority. In a school, the spending authority is the principal. In a department, the spending authority is the director or coordinator who manages the department. The budget is available for expenses in one fiscal year which runs from July 1 to June 30 of each fiscal year. Any unexpended funds are returned to the general fund of the Town.

The operating budget for a cost center is managed by allocating the budgeted funds among specific account lines that have been created to track particular types of expenditure as required by the Department of Elementary and Secondary Education.

A school department summary budget is provided to all cost center/department signing authority/designee at the beginning of each fiscal year. The budget shows a chart of accounts for a particular cost center, showing the individual account lines within the cost center as well as the types of supplies or services that should be expended from each line. Cost Center Managers should review these lines annually and speak with the Finance Manager should account lines need to be updated.

The following pages describe procedures for expending funds from a General Fund Operating Budget as well as all necessary record-keeping.

Expending from the General Fund Operating Budget

Expenditures Using a Purchase Order

Expenditures from the General Fund Operating Budget generally require a purchase order that will encumber (or reserve) the funds prior to purchasing. A purchase order MUST be used for all expenditures. The following procedures have been established for purchasing using a purchase order:

1. A requisition is completed in MUNIS by the spending authority. If the requisition (or combination of requisitions) exceeds $10,000 it will be placed on "hold" status until a contract is fully executed. Please submit the Contract Request Form to the School Business Office regarding any vendor that will require a contract.

2. The MUNIS requisition goes through the School Business Office and then to the town Procurement Office for approvals. Upon approvals, the requisition is converted to a purchase order in MUNIS and sent to the spending authority via email.

3. Goods and services are ordered by the spending authority/cost center manager who initiated the requisition.
    - Email, Fax or Scan the PO, order form, registration or any other documentation required directly to the vendor
    - **All orders must be placed using a purchase order**
    - Failure to adhere to this policy may result in personal liability

4. Goods are received and accepted at the school or department level. It is the responsibility of the spending authority to verify that all goods have been received and are in acceptable condition. Once confirmed the spending authority should request the invoice.

5. When the invoice is received, the spending authority must verify that the purchase order amount is sufficient to cover the invoice payment. In the event that the purchase order needs to be increased, due to an unanticipated increase in cost, contact the School Business Office by email.

    - All invoices paid by gift (5107) or SAA (8506) accounts must be sent to the Business Office for Finance Manager signature.
    - Circle the amount to be paid (exclude any sales tax or finance charge)
    - If the invoice is for the complete order, use the "PAY AND CLOSE" label. This will liquidate any remaining balance on the purchase order.
    - If the invoice is not for the complete order (particularly for blanket POs), use the "KEEP OPEN" label.

6. The spending authority must keep a copy of the invoice and purchase order.

Invoices may now be scanned to accountspayable@weymouth.ma.us

Accounts Payable is authorized to process payments on an ORIGINAL invoice only.
Do not use staples on documentation being sent for payment as it can damage the scanning equipment.

If the above process isn't followed, invoices will be returned which will cause a delay in payment to the vendor.

Each school/cost center within the school department has a budget to purchase materials, supplies, and services necessary for daily operations. In making these purchases, the District follows all Massachusetts finance state laws; Chapter 30B: Uniform Procurement Act as well as Town ordinances and School Committee policies. These various requirements affect vendor selection, contract approvals, including School Committee votes, and the overall time needed to make a particular purchase.

Responsibilities of the Spending Authority Regarding General Fund Operating Budgets

- All expenditures are made in the best interest of the Weymouth Public Schools.
- Expenditures do not violate any federal, state or local law or regulation.
- Expenses are coded to the appropriate account line to ensure proper reporting by function code as required by the Department of Elementary and Secondary Education.
- Expenses considered fixed or mandatory will be encumbered or set aside prior to any discretionary spending.
- All documents; including requisitions, purchase orders, invoices and receipts, are maintained in an orderly fashion in a file or binder.
- General fund accounts are reconciled monthly to the MUNIS Year-to-Date Budget report. Discrepancies should be reported immediately to the School Finance Manager.
- Invoices received are verified and processed for payment promptly based on the school warrant schedule.
- Open Purchase Orders should be reviewed monthly and required maintenance (increase/decrease/close) must be submitted on the PO Maintenance Request Form and emailed to: kmcculloch@weymouth.ma.us, tdonovan@weymouth.ma.us Please remember to paste the grid (example on p.7) into the body of your email. Ordered amounts (not balance amounts) are to be used for calculation.

PO #	Vendor #	Vendor Name	Current Ordered Amount (Amount of REQ)	Action to Increase/Decrease /Close	Amount	New Ordered Amount (Total New PO Amount)
20260251	313000	WB Mason	$ 500.00	Increase	$ 25.00	$ 525.00
20260250	47381	Amazon	$ 1,500.00	Decrease	$ 500.00	$ 1,000.00
20260252	40767	Staples	$ 1,000.00	Close	$ -	$ -

- If services/supplies are unable to be fulfilled in a reasonable time frame the PO should be closed and a new vendor should be contacted to fulfill the need.

Purchasing Reports

On a monthly basis the Business Office will send you via email an Open Purchase Order Report. This report will list all the items/services for which a purchase order has been created and its status. The report will include all general fund revolving, and grants (if applicable).

How to Use the Open PO Report to Manage Your Purchase Order:

- If you see a Purchase Order for supplies for materials with a date that is more than 3 months old and you have NOT received the order, contact the vendor about your order.
- If a Purchase Order for materials or services that you have received is still listed, please make sure that you follow up with the Business Office to see if the bill has been paid.
- "Closed" Purchase Orders are not included on the report. Purchase Orders for items that have been ordered, received, and paid are automatically closed when the payment fully liquidates the encumbrance.
- If a Purchase Order has been partially liquidated (a payment has been made but a balance remains), and you have received the **full** shipment, contact the Business Office to close the purchase order so that the remaining balance is returned to your budget and is available for future purchases.

End of Year Purchasing Schedule

Current year funds may not be "saved" or used to purchase supplies that will be used in a future year. It is important that you make timely purchases to ensure that you have adequate supplies to carry your school or department to the end of the fiscal year.

Important Due Dates

Late March-Mid April	End of Year Supplies & Materials	Final purchase for the fiscal year should occur Submit requisitions to Purchasing.

		If expenditures exceed $10,000 be sure to keep contract execution timelines in mind. All materials purchased must be delivered & invoiced no later than June 30th.
Late May	Summer Program Planning	Anyone requiring Summer Program materials and supplies should submit requests for supplies and services to Cost Center Managers in May to ensure all needs are met.
May		Review of all open PO reports, calls to vendors re delivery and end of year PO maintenance
By June 30th		All invoices processed

General Procurement Guidelines

Funding/Procurement/Contract

1. **Purchase Orders (PO)**
    - A purchase order is always necessary to make a purchase. Cost Centers are responsible for submitting requisitions in MUNIS to the Business Office to initiate the process of creating a PO.
    - If a purchase is made or an order submitted without a purchase order, the Cost Center Manager may be held personally liable.
    - Only Cost Center Managers and/or Signing Authority are able to sign agreements/contracts. Any agreement/contract over $10K must be signed by the Finance Manager.

2. **Contracts**
   Any purchase of $10,000 or more requires a Town of Weymouth contract. This is a cumulative requirement, which means that if collectively the Town plans to spend $10,000 or more with a single vendor during the course of the fiscal year, a contract must be in place for the expected sum total of expenditures across all departments of the District.

    - When multiple schools/departments use the same vendor and expenditures total $10,000 or more, the Business Office will execute a single contract with a value based on the overall total of estimated annual expenditures. (Examples: School Specialty, WB Mason,

Amazon). Should you have questions on available spending, please contact the Business Office.

- In some circumstances, a contract's value may increase up to 25% of the original value. A signed amendment is required

- All contracts and amendments requested must be initiated by using the Contract Request Form.

3. **Vendors**
   An acceptable vendor must accept a Purchase Order and agree to submit an invoice after delivery of the purchased materials, supplies, or services

   - **Local Vendors:** The Town encourages all departments to do business with small, local, and minority-owned firms when possible. Please contact the Business Office if you need help identifying an appropriate vendor for a particular product and/or service.

   - **State Contract Vendors** are vendors registered and approved by the state to do business with the state, cities/town, and school districts. Using state contract vendors may streamline the selection process because there are fewer bid requirements. Please contact the Business Office if you need assistance in determining if a vendor is registered.

4. **Vendor Selection Requirements**
   The **cost** of the goods or services determines which vendor selection method applies to a particular purchase. The Business Office considers the total value of purchases made from a single vendor during the fiscal year to decide which method applies to a particular purchase. There are **three cost thresholds,** each of which has increasing levels of requirements:

   1. Less Than $10,000 2. $10,000 to $99,999 3. $99,999 or More

- **Less Than $10,000; Shop Best Price:** Cost center/spending authority may select a vendor using "sound business practices." When using sound business practices to select a vendor, quality, cost, and availability of the good or service as well as vendor reputation are important considerations.

- **$10,000 to $99,999; 3 Written Quotes, solicited by the Business Office:** The following are listed in order of most common procurement methods:
  - **Request for Quote (RFQ):** The RFQ process includes a formal written solicitation detailing purchase description and specifications sent to at least three vendors. The Business Office solicits the quotes. The contract is awarded based on the lowest cost as long as the vendor meets all required qualifications (this is the "lowest, qualified bidder"). A detailed description must be provided to ensure receipt of responsive quotes that can be compared in a fair manner.

- **State Contract Vendor:** This is often the most expedient choice because it eliminates the need for a formal and sometimes lengthy Request for Quote process.
- **Sole-Source Procurement:** A vendor may be a "sole-source" for particular supplies and materials, including library and textbooks, educational software, educational programs/curriculum, and software license agreements may be "sole-source." Requests for sole-source procurement require written documentation of the steps taken to choose the product. All sole-source procurement designations must go through the MCPPO & CPO. Sole-source procurement requests should be made through the Contract Request Form process.

- **$99,999 or more:** The Business Office/MCPPO utilizes the following methods to select the vendor:
  - **State Contract Vendor:** This is often the most expedient choice because it eliminates the need for a formal and sometimes lengthy bid process.
  - **Invitation for Bid (IFB):** The Business Office prepares a detailed specification, including a purchase description or scope of services, a description of vendor qualifications, evaluation criteria including quality requirements, and a pricing sheet. The IFB is advertised in the newspaper and other publications. The vendor submits bids and the MCPPO and designated team witness and review bids. The contract is awarded to the responsive and responsible bidder *offering the lowest price* for the contract term.
  - **Request for Proposal (RFP), Price and Non Price Proposals:** The Business Office prepares a detailed specification, including a purchase description or scope of services, a description of vendor qualifications, evaluation criteria including quality requirements, comparative evaluation criteria, and a pricing sheet. RFPs are published in the school administration building, website, newspaper, and Commbuys 2 weeks prior to the proposal's due date. The contract is awarded to the vendor who submitted the most advantageous proposal after a comparison of the technical merits and the price of each proposal from a responsive and responsible proposer. Using the RFP *may not* always result in the selection of the responsive and responsible proposer offering the lowest price.

- **Exempt Purchase:** If your purchase is exempt from bid requirements you may select a vendor using sound business practice and contact the Business Office.

Please note: Only Cost Center Managers and/or Signing Authority are able to sign agreements/contracts. Any agreement/contract over $10K must be signed by the Finance Manager.

5. **Materials and Services Exempt from Vendor Selection Requirements**
   The following materials and services are exempt from bid/quote or other selection requirements:

▪ Professional Development	▪ Assessments

▪ Special Education direct services to students ▪ Special Education specialized materials for students	▪ Medical/Mental Health Services ▪ Student Photos ▪ Most Non-Profit agencies providing services to students

6. Sole-Source Procurement

A "sole-source" procurement refers to a purchase of supplies or services without advertising or completion. Under Massachusetts procurement laws, only certain types of purchases qualify for non-competitive ("sole-source") procurement.

- The following materials or services may qualify as a sole-source procurement as long as the cost is **less than $50,000:**

▪ Library Books ▪ Textbooks ▪ Educational Software ▪ Educational Programs, courses, curricula in any media ▪ Software maintenance agreements

- If you plan to request a "sole-source" designation for a purchase of one of the above eligible materials or services, you will need to submit a Sole-Source Declaration and Request Form within the Contract Request Form to the Business Office. To complete the Sole-Source Declaration and Request Form, you will need the following information:
  - Name of Vendor and name of the product you wish to purchase.
  - What process or investigation was conducted?
  - How was the decision made?
  - How will the use of this product/service align with the goals/mission of the District, and/or your department or school?
  - Do other vendors sell this product?

- The MCPPO/CPO review and approve all requests for sole-source procurement.

- Under current Massachusetts procurement laws, purchases costing more than $50,000 do not qualify for non-competitive, or sole-source, purchasing.

7. Timelines

There are several steps in the procurement process that we must take regardless of the contract amount or procurement method. In many cases, procurement may be unavoidably complex. The estimated timeline below assumes the vendor returns contracts in a timely manner.

Cost	Contract Required	Procurement Method	Vendor Selection Process	Average Turnaround time

Under $10,000	NO	Price Comparison	Sound Business Practice	1-2 weeks
$10,000-$99,999	YES	3 Quotes	State Vendor/Quotes	6-8 weeks
$100,000 +	YES	Sealed Bids	State Vendor/IFB/RFP	8-12 weeks

8. **Unallowable purchase expenses through the General Operating Fund**
   Please avoid purchasing items that are for the personal use of staff. Examples of such items include:

   - Paper Plates
   - Food
   - Staff Appreciation (When conducting professional development, you may purchase refreshments or lunch for staff)
   - Tea
   - Medicine
   - Candy
   - Greeting/Sympathy Cards
   - Funeral Flowers
   - Gifts (not to exceed yearly $50 per employee expenditure allowance)
   - Gift Certificates/Cards

If you are uncertain about funding, please contact the Business Office before making the purchase. Only Cost Center Managers and/or Signing Authority are able to sign agreements/contracts. Any agreement/contract over $10K must be signed by the Finance Manager. Unfortunately, if a purchase is made that is not permissible, the person making the purchases may be personally liable and therefore responsible for the cost of the item or service.

Contract Procedure

All cost center/departments that will be purchasing goods/services from a vendor in excess of $10,000 per fiscal year will require 3 quotes and a contract:

- Submit Contract Request Form and all required forms via email to the Business Office: alyssa.bosse@weymouthschools.org & amy.mohr@weymouthschools.org

Upon receipt of the above paperwork the Business Office will:

- Review Request & supporting documents
- Check expenditures in MUNIS
- Solicitation (RFQ/IFB/RFP)

- Gather due diligence paperwork and print the corporate status page (work with cost center/departments with any questions)

- Create contract

- Send contract & due diligence paperwork to Vendor and cc: cost center/department

- Liaise with vendor to negotiate contract (to be returned w/in 10 business days)

- Once contract is signed by vendor and the business office, forward to Town Hall for routing and contract #

- Upon return of fully executed contract; (1) to Vendor and (1) file. A copy will be sent to the cost center/department for their records.

It is the cost center's responsibility to spend <u>within</u> the contracted expenditure amount.

Direct Payments - Expenditures without a Purchase Order

The use of direct payments is prohibited. All expenditures must be entered through Munis for accurate reporting.

Please contact the Business Office with any questions regarding direct payment.

New Vendors

A vendor list including vendor numbers is available on the REQ screen in MUNIS. If a new vendor needs to be added because business has not been conducted with them previously, the following information should be emailed to: vendors@weymouth.ma.us

- W9 (2024)
- Email
- Phone Number
- Contact Name
- Description of Purchase/Reimbursement

Accounts Payable will generate a vendor number and notify the spending authority via email.

vendors@weymouth.ma.us mailbox may also be used for but not limited to: vendor updates/changes, requests to inactivate, or additional requests.

District Contracts for Online Ordering

Please note: Authorized Purchasing Guidelines; purchase orders must be received prior to ordering; no orders may be placed without a purchase order.

You may use the following online systems to order materials and supplies:

To place an order online through School Specialty, WB Mason, or Staples:

1. Contact the Business Office to obtain a username and password for School Specialty, WB Mason, and Staples.

2. You will receive an email from the vendor informing you of your username and password.

3. Log in to: School Specialty (www.schoolspecialty.com)
   WB Mason (www.wbmason.com)
   Staples (www.staples.com)
   using your username and password.

4. Using the catalog, select the items you would like to purchase.

5. When you are finished shopping, submit the order. A purchase order is required on all orders ('dummy' PO's not permitted).

6. Once approved and submitted, the order will be routed to the Business Office.

7. The Business Office reviews for accuracy of budget codes and availability of funds in the designated budget.

8. The Business Office approves the purchase, and authorizes School Specialty, WB, Staples or Amazon to fill the order.

To place an order online through Amazon:

1) Complete the Amazon Order Request Form.

The following information is required to complete the Amazon Order Request Form

- PO number ('dummy' PO #s not permitted)
- URL of item(s) to be ordered
- Quantity
- All fields of form to be completed in entirety

All Amazon invoicing will be processed through the Business Office.

For Blick art Materials please reference discount code QD20CTMA for 20% discount. Please contact Mary Cook at contracts@dickblick.com if needed.

Copiers

The photocopiers located in schools and other district buildings are leased, typically for a term of three years.

- The Business Office maintains a log of copier lease begin and end dates by location.
- The Business Office automatically creates a purchase order for the anticipated annual cost of the school/department's copier lease(s). Cost Centers do NOT need to submit a requisition for this expense.
- Each cost center/department has a point of contact for online supply orders (mykmbs.com). Please check with your cost center/spending authority.
- All questions regarding supply orders or required services should be directed to the Business Office.

Food

Schools and Departments may order food for professional development and for family and community events. Many vendors in and around Weymouth accept a PO. The Business Office is happy to provide you with a list of vendors that accept a PO. Creating an "Open PO" for food will streamline the ordering process. Rather than submitting a requisition each time, you may submit one larger requisition for the entire year. Budget codes may include general funds, gift or grant funds.

- Once you receive the PO, call the vendor and place the order.
- Obtain an invoice at the time of delivery
- Please send the invoice to the Business Office to ensure that the bill is paid in a timely manner.

Furniture

The District has a budget line which funds the purchase of furniture for new classrooms.
The Cost center/department budgets would fund replacement, and/or needs identified by staff based on their approval. If cost center/spending authorities have questions or need assistance with funding, ordering, and procurement, please contact the Business Office.

Postage

- Postage Machine: Weymouth has a leased postage machine. (managed by the Business Office).
- The Business Office automatically creates a purchase order for an anticipated annual cost of the postage machine lease.
- The Finance Manager adds postage to postage the machine when required.
- All service, supplies, and payments are handled by the Business Office.
- Please call ahead to schedule bulk mailing

Educational Technology

All Ed Tech purchases need to be vetted by the Ed Tech department. An Ed Tech Purchase Request Form must be submitted prior to purchase. Please visit the WPS EdTech Menu for appropriate form submission of your equipment or software purchase. The Ed Tech Department oversees all technology purchases, including student and staff devices, classroom technology, interactive boards, wireless and other network infrastructure, and software. The District established a five-year replacement cycle for all student and teacher devices. In FY22 the District achieved their goal of becoming a 1:1 Student Device district for grades PK-12.

Instructional Materials and Other Supplies

Schools and departments have budgets for instructional and curricular materials and supplies, as well as office and other general supplies. Orders for these materials are placed through School Specialty, WB Mason, Staples and Amazon. Please refer to page 14 for ordering instructions.

Schools are responsible for purchasing the following instructional materials and general supplies:

- Classroom supplies
- Art Supplies
- Copier Paper
- Library books
- Office Supplies
- Student Math workbooks

The following materials and supplies are purchased by **central administration** departments and/or funded through a **central** budget:

- **New Curriculum Implementation:** When the district implements a new curriculum in a particular content area, a curriculum budget funds the initial purchase of these materials. The Curriculum Coordinator/Department Head oversees the curriculum review cycle and manages the selection and purchase of the new curriculum, including ensuring that all relevant classrooms receive appropriate materials, including any special education or Sheltered English Immersion sub-separate classrooms.

- **New Classroom Set-up:** A central administration budget funds the initial purchase of instructional materials, furniture and technology.

- **Technology:** Funds for the purchase of student and teacher devices (including Chromebooks, laptops, desktops, interactive white boards, iPads, etc.) are budgeted in the Educational Technology Department's budget as is software used by multiple schools or departments. WPS has implemented a 5-year technology replacement schedule that is building-based; however, when a new classroom is added to a building, technology will be provided for the classroom that matches the school's existing structure.

- **Musical Instruments:** The Curriculum Director purchases and allocates musical instruments to schools based on program requirements.

- **Custodial Supplies**: Schools are not responsible for custodial supplies or utility costs, including phone, electricity, heating. These items are budgeted and purchased by the Maintenance cost center.

Reimbursements

All reimbursement requests require prior approval unless stated in Contract Bargaining Agreements, *Pre-Approval from the cost center manager is necessary to ensure that the reimbursement will be processed.* A purchase order is required for all reimbursements. Please complete and submit a Reimbursement Request Form.

Reimbursement for Supplies and Services

When a school department employee is authorized by a spending authority to expend their own funds for supplies or services that will benefit the school district, they may submit reimbursement for those expenditures. No reimbursement will be made unless approval has been secured from the spending authority prior to the purchase. Municipal agencies, including the Town of Weymouth, cannot reimburse for sales tax paid. If you purchased taxable items, only the cost of the items will be reimbursed less any tax paid.

Please use the following procedure:

- Attach proof of purchase. Receipts and small statements should be taped to a full sheet of paper. If there are multiple receipts, a tape (adding machine) MUST be run to indicate the total. Attach the tape to the paper along with the receipts.

Required documentation for proof of payment of purchase is as follows:

Paid by check, debit or credit card:

- An original receipt which includes the name of the vendor, the date of purchase, a description of the goods purchased and the amount expended paid in full. Each receipt must be initialed by the spending authority.
- A copy of the debit or credit card statement showing the employee's name and the expenditure being reimbursed. All other information on the statement may be blacked out prior to copying (account number, account balance, other purchases, etc.)

Paid by a check:

- An order confirmation or registration
- A copy of the front and back of the canceled check (showing the employee's name as the account holder). If your bank does not return canceled checks to you and, instead, sends you a photocopy of the canceled checks as part of your bank statement, that is sufficient.

Paid in person or online by plastic (either debit or credit card):

- A printout of the order confirmation listing the items purchased and cost of each.
- A copy of the debit or credit card statement showing the employee's name and the expenditure being reimbursed. All other information on the statement may be blacked out prior to copying (account number, account balance, other purchases, etc.)

Purchases using gift cards are not eligible for reimbursement. (Gift cards represent prepayment for goods and services, which is not allowed).

G.L. c. 41, § 56. Additionally, there is no record of what supplies are purchased once the gift card is in hand. There is serious potential for abuse (i.e. spending without appropriation).

Please note: reimbursement may *not* be processed for vendors that the District has contracts with (Amazon, WB Mason, School Specialty, Staples, etc.) Purchases where there is an accrual of program privileges or benefits (such as Amazon Reward Points) will not be reimbursed. Please contact the Business Office if further information is required.

Reimbursement for Travel

All travel reimbursement must have prior funding approval of the Superintendent and Assistant Superintendent of Finance Operations.

When an employee is authorized to expend their own funds for travel on school business, they may submit reimbursement for expenses including, but not limited to; registration, transportation, lodging, and meals. No reimbursement will be made unless prior approval has been secured. This will require completion of a Professional Development Request Form authorized through the office of the Assistant Superintendent for Curriculum and Instructional Services.

The following procedures have been established for reimbursement of travel expenses:

- Complete a Reimbursement Request Form, signed by the authorizing spending authority
- Attach proofs of payment (see below). Receipts and all statements MUST be taped to a full sheet of paper. If there are multiple receipts, a tape (adding machine) MUST be run to indicate the total. Attach the tape to the paper along with the receipts.
- **A copy of the registration form for the conference, indicating time, place and purpose, should be included with the documentation even if reimbursement for the registration fee is not being sought.**

Required documentation for proof of payment is as follows:

- **Commercial Carrier (plane, train, bus, etc.):**
  - Copy of reservation form, boarding pass, or ticket
  - Copy of the credit card statement showing the employee's name and the expenditure. All other information on the statement may be blacked out prior to copying (account number, account balance, other purchases, etc.)

Mileage for Use of Own Vehicle:

MapQuest/Waze printout indicating mileage. Mileage will be reimbursed at IRS rate or if specified in collective bargaining agreements. Complete and submit a Mileage Reimbursement Log.

Taxi, parking, tolls:

Original receipt indicating date and expense paid

Lodging (hotel, motel, inn, etc.):

- Copy of reservation confirmation or printout of hotel charges
- Copy of credit card statement showing the employee's name and the expenditure. All other information on the statement may be blacked out prior to copying (account number, account balance, other purchases, etc.)

Meals

- Copy of meal receipt indicating detail of items purchased. Credit card receipt is not sufficient. Meal tax and gratuities may be included as reimbursable. Under no circumstances is alcohol reimbursable.

Registration Fees

- Copy of registration form indicating time, place, and purpose
- Copy of credit card statement showing the employee's name and the expenditure. All other information on the statement may be blacked out prior to copying (account number, account balance, other purchases, etc.). If paid by check, copy the front and back of the canceled check (showing the employee's name as the account holder). If the bank does not return canceled checks and, instead, sends a photocopy of the canceled checks as part of the bank statement, that is sufficient.

The employee paying the original expense is the only one who may be reimbursed. There are no third-party reimbursements.

For major events when several employees will be attending and overnight travel is involved, contact the School Business Office prior to the event for detailed instructions regarding necessary receipts and proofs of payment.

Special Revenue Fund Accounts

Special Revenue Funds are established for specific purposes defined by law or legislative acts. There are three types of special revenue funds that the school district encounters; revolving funds, gift accounts, and grants.

Revolving Accounts
The District has many revolving accounts that may be established for specific purposes noted by statute. Generally, the revenue generated for these funds is derived from fees charged for a non-mandated service or activity (athletics, building usage, bus transportation*, etc.). Expenditures from these funds must be specifically related to the purpose for which the fund was established. Any money left in the fund at the end of the year carries forward into the next year and the fund remains open unless or until the revenue-generating activity ceases to exist.

*Remember to mark in the students' X2 cashiers tab that payment has been received for bus transportation.

Gift Accounts
The District has many gift accounts throughout the cost centers. Gift accounts are similar to revolving accounts except that the revenue comes from a different source. Gifts (donations) may be accepted by the School Committee from charitable foundations, private corporations, or individuals. Money from these accounts may only be expended for the intended fund purpose. The account closes when the funds are fully expended or the purpose has been fulfilled.

Donations* are accepted from parent councils, corporations, and individuals. Expenditures may be made for goods and services that will benefit the school; under the authority of the building principal.

*Donations may be received either monetarily or in kind. Be sure to include the Development Coordinator on all donations received.

Grants
The District has many grant funds/opportunities available. Grant awards can be found in the Annual Fiscal Year Budget Book under Annual Grant Awards. State and Federal grant awards are subject to legislative approval and are either competitive or entitlements. In addition, grants may be received from private sources. Either way, a grant application approved by the Superintendent must be submitted to and approved by the appropriate grant-awarding agency. Grant funds are intended to supplement funding from local appropriations for specific target areas. Because these funds are awarded on an annual basis, any funds not expended must be returned to the awarding agency unless otherwise stated at the time of the award. Please also refer to Policy DD .

Depositing Revenue to a Revolving or Gift Account

- Separate cash and checks. Bag all cash, seal, and complete a Turnover Sheet.
- Stamp the back of each check with the account stamp or write the name of the account on the back of each check (ex. MURPHY GIFT)
- Make a copy of the front of all checks.
- Run an adding machine tape on the cash and checks to verify the totals.
- Complete a separate Turnover Sheet for cash and checks including the amount of the deposit, the name of the school the deposit is from, the source (or reason) the funds were collected, and the account number to which the deposit will be credited. Attach previously run tape to turnover sheet(s).
- Bring two copies of the Turnover Sheet and the receipts (cash and checks) to the School Business Office at the Administration Building for review and Finance Manager signature.
- 2 Turnover Sheets are required for both cash and check transactions

Expenditures from a Revolving or Gift Account

Expenditures from a revolving or gift account follow the same procedures as expenditures from the General Fund Operating Budget with the additional restriction that expenses must be specifically related to the purpose for which the fund was established. See EXPENDING FROM THE GENERAL FUND OPERATING BUDGET for specific procedures regarding purchase orders and reimbursements.

Recordkeeping and Documentation

Each revolving account or gift account should have its own file or binder for documentation. The front portion of the file should include all deposit information ordered by date. The back portion of the file should contain documentation for each expense including the requisition, purchase order and invoice. An electronic record/spreadsheet of deposits and expenditures for each account should be kept. Revolving accounts and gift accounts are to be reconciled monthly to the MUNIS Year-to-Date Budget report. Discrepancies must be reported immediately to the School Finance Manager.

Student Activity Fund Accounts

A Student Activity Fund Account may be used for monies raised by student organizations and which will be expended by those students for their benefit. Revenue to support the activities may come from donations, fundraising, or fees charged for participation. Expenditures may include supplies and materials used to conduct the activities, fees to individuals who are performing a service directly associated with an activity, or contract services to provide workshops, speakers, or entertainment for students. Weymouth School Committee Policy JJF includes specific guidelines for acceptable types of expenditures.

Funds are maintained in the Student Activity Agency Account (similar to a statement savings account). All revenue from all activities must be deposited to the Student Activity Agency Account. Expenditures may be made from the Agency Account through the warrant process. In addition to the Agency Account, each school principal is authorized to maintain a Student Activity Checking Account. Such accounts may be used only for expenditures less than $500. Funds received may not be deposited directly to the Student Activity Checking Account. Periodically, the Student Activity Checking Account will be reimbursed from the Agency Account, through the warrant process, to restore the limit of the Checking Account established by the School Committee. There shall be an annual audit of the Student Activity Fund Accounts which shall be conducted in accordance with the procedures agreed upon between the Weymouth School Committee and the auditor based on guidelines issued by the Department of Elementary and Secondary Education.

Although there is only one Student Activity Fund with an Agency Account and a Checking Account, there are many different student activities that generate revenue and expend funds. Therefore, it is necessary to create internal control documents to track revenue and expenditures for each student group or activity. An electronic spreadsheet at each school is to be used, with separate tabs for each activity, to record monies received and monies expended. An opening balance for each group will be determined at the beginning of each fiscal year and each activity advisor will be required to submit a final report, with an ending balance, at the end of the fiscal year. The internal tracking document will reside on the shared Google drive to ensure transparency of operation.

Interest earned on student activity accounts will accrue and be distributed to individual school accounts every two years with distribution based upon revenue balances. Interest monies must be expended with adherence to guidelines established by Weymouth School Committee Policy JJF.

Maximum Balances for Student Activity Checking Accounts are as follows:

WHS - $75,000	Chapman - $25,000	WECC - $1,000
Academy - $3,000	Murphy - $3,000	Nash - $3,000
Pingree - $3,500	Seach - $4,000	Talbot - $3,000
Hamilton - $4,000	Wessagusset - $4,000	

An audit of all student activity accounts will be conducted annually in addition to on-going internal review.

The responsibility of safeguarding, accounting for, and managing the student activity funds rests solely with the principal. The duties that must be performed in providing proper management and security may be delegated to the degree desired by the principal, but the responsibility shall remain with the principal.

Depositing Revenue to the Student Activity Fund Account

Any student organization receiving monies from any source (fundraising, donations, class dues, etc.) shall turn over such money to the principal or principal's designee within twenty-four hours of receipt. Money shall not be kept in classrooms, file cabinets or closets.

All money turned over to the office by a student organization (class officer or advisor) shall be counted and accompanied by a Student Activity Deposit Form stating the source of the monies, the amount being deposited and signed by the person turning over the money. The advisor or student officer should keep a duplicate of the Student Activity Deposit Form for later record reconciliation.

If money is received on a weekend, it shall be secured in a locked vault or safeguarded by other means and turned into the principal's office on the next school day. No student or staff member shall take money home at any time.

The principal or principal's designee shall secure monies in the school safe and will make every effort to deposit such monies to the agency account within seventy-two hours.

Procedures for Deposit to the Agency Account

- Separate cash and checks. Bag cash, seal and complete a Turnover Sheet.
- Stamp the back of each check with the account stamp or write the name of the account on the back of each check unless you have a Panini Check Scanner (Johnson/WHS).
- Make a copy of the front of all checks (not necessary for those that scan checks).
- Run an adding machine tape on the cash and checks to verify the totals.
- Complete a separate Turnover Sheet for cash and checks including the amount of the deposit, the name of school the deposit is from, the source (or reason) the funds were collected and the account number to which the deposit will be credited. Attach previously run tape to the turnover sheet.

- Bring two copies of the Turnover Sheet and the receipts (cash and checks) to the Business Office at School Administration for review and Finance Manager signature.

Paying Expenses from the Student Activity Fund Account

Expenses to be paid from the Student Activity Fund Account do not require a purchase order regardless of the amount of the expense but are NOT exempt from the Contract and Quote process as required under Chapter 30B of the Massachusetts General Laws. Costs exceeding $10,000 to one vendor will require a Town Contract. Please reach out to the Business Office regarding the process and proper paperwork. It is essential that care is taken to ensure that the expenses being paid are allowable under the guidelines for both Student Activity Accounts and the Procurement.

There are two methods of payment for expenses appropriate to the particular student activity:

- Payment directly from the Student Activity Agency Account through the warrant process
- Payment by check from the Student Activity Checking Account

Process for Payment Directly from the Student Activity Agency Account:

NOTE: All payments for invoices over $500 must be handled by this method.

- Obtain an original invoice for expenses from the vendor.
- Circle the amount due making sure not to include any tax charged.
- Write the MUNIS Student Activity account line and the Vendor ID# on the invoice.
- Have the principal sign and date the invoice.
- Make a copy of the invoice for the Student Activity Account file.
- Record the expense on the spreadsheet for the particular student group or activity.
- Send the original invoice and quotes if necessary to the Business Office for processing in the next warrant.
- All payments utilizing payment from SAA (8506) require Finance Manager signature

Process for Payment from the Student Activity Checking Account:

NOTE: Maximum amount for a check is $500.

- The individual requesting a check must complete and sign an Expense Request Form.
- The principal signs the Expense Request Form to indicate approval of the expense.
- The signed form is submitted with an original invoice from the vendor.
- For reimbursements, the signed form must be submitted with appropriate documentation as specified under “Reimbursement for Supplies and Services” in the General Fund Operating Budget section of this manual.
- The check, signed by the principal, must contain a notation on the memo line indicating the name of the club or activity to which the expense is being charged.

- Any check issued for reimbursement to the principal must have all appropriate documentation and be countersigned by the Finance Manager or Assistant Superintendent of Finance and Operations.

At no time will a check be issued for more than $500. Invoices may not be split and paid using two checks. No tax should be included for either invoice payments or reimbursements. No stipends or fees may be paid to the advisor of an afterschool club or activity from the Student Activity Fund.

Periodically, it will be necessary to replenish the Checking Account with funds that have been deposited to the Agency Account. The process involves demonstrating that the checks written from the checking account were appropriate under the guidelines for Student Activity Accounts. Then a bill is processed and paid from the Agency Account through the warrant producing a check which is then deposited into the Checking Account restoring the original balance.

Process for Transfer of Funds from the Agency Account to the Student Activity Checking Account:

- Complete a Bill Head indicating "*School Name*/South Shore Savings Bank Student Activity Account"
- Below the line, indicate "Transfer from Bank of Canton Account (account number from deposit slip book) into South Shore Savings Bank Student Activity Account (account number from the checkbook)"
- State total amount of transfer in right column
- Include MUNIS Student Activity Account line and principal's signature near bottom of form.
- Attach to form copies of all checks and supporting invoices and receipts that have been paid out of the checking account. Each invoice total should be circled and no tax should be included.
- Run an adding machine tape of the check total and include it with documentation.
- Make a copy of the package to retain in the Student Activity Account file.
- Send the original package to the School Business Office for approval.

Once the check is issued, it will be sent to the School Business Office and deposited in the School Checking Account. The original deposit slip will be sent to the school at which time the deposit should be recorded and added to the balance in the checkbook.

Transfers from the Agency Account to the Checking Account should be made frequently to avoid a low balance in the Checking Account which can create issues when a check is needed for a time-sensitive payment.

The South Shore Savings Bank statement for the Checking Account is sent to the school and reconciled monthly to the checkbook balance.

Recordkeeping and Documentation

Separate files or binders should be kept for the Student Activity Agency Account and the Student Activity Checking Account. Paperwork should be kept in chronological order. For the Agency Account, deposit documentation should be separated from expense documentation. For the Checking Account, there should be a copy of each check written with backup documentation (invoice or receipts for reimbursement). An electronic record spreadsheet of deposits and expenditures for each student activity should be kept on Google to ensure transparency of all activity. Discrepancies found during reconciliation must be reported immediately to the School Business Office.

Guidelines for Student Activity Advisors

As an advisor to a student activity, there are very specific responsibilities regarding the collection of money, the payment of expenses and particularly, the keeping of accurate records for which you will be accountable.
Each student activity advisor shall maintain a 3-ring binder (the Activity Record Book) for documentation of deposits and expenditures. A simple spreadsheet indicating date, activity, revenue and expenditure is advised.

Collection of Money
Any student organization representative receiving monies from any source (fundraisers, donations, payment of class dues, etc.) must turn over such money to the principal or principal's designee within twenty-four hours for deposit to the student activity account. Do not leave money overnight in a drawer, file cabinet or other insecure location.

If the money is received on a week-end, it shall be secured in a locked vault or safe and turned in on the next school day. No student or employee should take money home at any time.

All money turned over to the office by a representative of a student activity shall be accompanied by a completed Student Activity Deposit Form signed by the Student Activity Advisor.

Monies being submitted for deposit will be separated and counted prior to submission. Paper money is to be banded, coins are to be rolled and checks should be totaled.

All money being deposited should be counted twice to verify accuracy.

The advisor shall make a copy of the Student Activity Deposit Form to keep in the Activity Records Book.

The money and the original deposit form shall be placed in a sealed envelope with the name of the activity, the date and the total written on the outside. The envelope should be given to the designated school office staff person responsible for student activity accounts. If that person is not available, the envelope should be placed in the office safe.

Monies collected from any source, including fundraising, donations and ticket receipts, may never be distributed directly to pay for expenses. For example: If money is collected at the door for a performance, those funds may not be used to directly reimburse individuals for out-of-pocket expenses. All monies collected must be accounted for and submitted for deposit.

Ticketed Admission for School Events
All middle and high school activities that involve students and/or faculty, use the school facility, and charge an admission fee shall be controlled by the use of serially-numbered tickets. The advisor for the student activity shall be responsible for ticket security, distribution, and management.

If tickets are to be pre-sold, beginning and ending lot numbers must be recorded before distribution for sale. Monies collected as well as returned, unsold tickets must be reconciled.

If tickets are sold at the door, initial and final ticket numbers shall be recorded and the ticket count shall be reconciled to the monies collected.
Number of tickets sold and monies collected shall be recorded on the Event Financial Report.

Request for Payment
When expenses are to be paid, a Request for Payment Form must be completed.

- If the expense is being invoiced, the original invoice must be attached to the form.
- If the expense is being reimbursed to an individual, original receipts paid by that individual must be included. If the expense was incurred in a manner that would not produce an original receipt (i.e. online order or mail order), documentation must include a copy of the order confirmation itemizing the materials purchased and proof of payment (a copy of a credit card statement or a copy of the front and back of a canceled check).

Expenses should be paid through the warrant process whenever possible and **MUST** be if the expense exceeds $500. An invoice may not be "split" into two amounts so that two checks under $500.00 can then be issued to the same vendor. If the expense is less than $500, a check may be written from the Student Activity Checking Account and documented appropriately.

A copy of the invoice (or receipts) and the form should be kept in the Activity Records Book.

No expense will be reimbursed without the prior approval of the principal.

Event Financial Report
An Event Financial Report must be completed for all fundraisers and major revenue-producing activities. The report will include an itemization of monies collected, expenses paid, and a calculation of profit or loss. Events that require an Event Financial

Report include dances, drama/musical performances, fund-raising activities (i.e. candy sale, walk-a-thon, flea market), field trips, and any event that generates revenue for the purpose of supporting student activities. Only one report is required at the completion of the fundraiser or activity. The completed report should be sent to the staff person in the school office responsible for student activity accounts and a copy should be retained for the Activity Record Book.

In addition, a list of each activity will be included similar to the example below.

A Field Trip Bus Payment Form must be completed upon field trip approval. It is the responsibility of the building principal to ensure that field trips invoices are paid in a timely manner.

Reconciliation
Prior to June 30, the student activity advisor will prepare a summary of the financial activity for the year. The report will include the following:

Beginning Balance + Total Revenues (1a) - Total Expenditures (2a) = Ending Balance

In addition, a list of each activity will be included similar to the example below:

Date	Activity	Revenue	Expenditure
10/12/20	Freshman Dance	$238	$156
11/16/20	Candy Drive	$1,589	$850
	TOTAL	_____ (1b)	_____ (2b)

Note: Revenues (1a) must equal (1b) and Expenditures (2a) must equal (2b)

The summary report will be submitted to the staff person in the school office responsible for student activity accounts to be reconciled with the bank statement. Should ending balances differ, the district business office must be contacted for account analysis.

WPS Fundraising Procedures

Athletics Gate Procedures

Purpose: To provide direction for the sale of tickets, as well as the collection of money and accounting procedures for all athletic events

Ticket Sales

- Tickets will be sold for all varsity sporting events that begin after 5pm in the sports of boys & girls soccer, rugby, and boys & girls lacrosse
- Tickets will be sold for all varsity football, boys & girls basketball, and boys & girls ice hockey
- Tickets will be sold both online at GoFan.co and in person (cash)

Starter Bank

- All games will start with a bank of $300 except for football-$900
- The starter bank will be given to the ticket seller before each game
- The start bank will be deducted from the total at the end of the event and returned to the safe in the athletic office

Selling Procedures

- All events will commence with the Athletic Director or designee starting a Weymouth Athletic Department Ticket Sellers Report
- Beginning and end numbers of tickets sold will clearly be filled out on the report
- Starting bank will be documented
- Total cash collected will be counted and documented
- Total number of tickets sold will be documented
- Sport, event, date, and opponent will be documented
- Each paying attendee will be given a ticket
- At the conclusion of the event all cash will be locked in the safe in the Athletic Office
- All revenue from the event will be turned into the High School Finance Secretary
- A general ledger will be kept with sport date and amount of each gate receipt

Online ticket sales:

- Attendees may pay online for at GoFan.co
- Season tickets will be sold for each sport online at a discounted rate, up until the first home game
- All payments received from GoFan will be deposited into the athletic revolving account
- All online tickets are subject to a fee paid to GoFan
- All online tickets will be redeemed on the day of event

Employees

- Game Administrator
- Ticket Seller
- Security

Ticket Prices Fall

All ticket prices will be set by the School Committee prior to the start of the Fall sports season of each school year

- Student
- Senior
- Adult
- Season Pass (1 free home game)

Game Worker Rates

Game worker roles of Site Administrators, Ticket taker, Announcer, Clock operator, and crowd control are paid at various rates agreed upon each fiscal year.

Grant Protocol - Application & Award

1. The Business Office will review the grant budget for the following items:
   - Grant Checklist is filled out and attachments are submitted.
   - Stipends and salaries PDF form is filled out if applicable.

2. The Assistant Superintendent of Finance & Operations or the Finance Manager will sign off on grant once the Grant Checklist is complete.

3. The Superintendent will sign off on the grant and it will be forwarded to the Federal DOE/MA DESE/MA EEC by the Business Office. A signed copy of the grant will be filed with the Business Office.

4. Notice of the grant approval will be given to the Business Office/Grant Coordinator.

5. Once the grant approval/entitlement award letter is received from the Federal DOE/MA DESE/MA EEC, the Business Office will set up the new grant in MUNIS through the Town Accountant's Office.

6. Amendments throughout the year should follow (1) grant protocol steps:
   - Grant Coordinator to the Business Office to Federal DOE/MA DESE/ MA EEC.
   - Copy of signed amendment filed with the Business Office.
   - Copy of approved amendment filed with the Business Office.
   - Last grant amendment should be filed through Grantium or GEM$ no later than April 1st.

7. Closing out grants both State, Federal and Local
   - State grants end June 30th.
   - Federal Grants end June 30th with a provision to rollover funds into Year 2. A Multi-Year Delegation Form must be filed with the DESE during March/April prior to year end.
   - Private and Local grants conclude per the date given in the Grant Award Notification.

8. The Business Office will submit the FR1 to the Federal DOE/MA DESE/ MA EEC and the Department of Early Education and Care. All other grant final reporting will be completed per instructions of the grantor.

9. An A-133 Audit of Federal grants will be performed by an independent auditing firm during November-February of each year for prior year Federal Grants. All other grants will be audited as requested or instructed by the Town Auditor.

Grant Final Reporting Protocol

1. State and Local grant expenses/stipends should be expended or encumbered by June 1st of each Fiscal year. All grant funding is subject to the same Cash Management, Procurement and sub-recipient protocols as outlined here in the Financial Management Procedures.

2. Federal grant expenses/stipends should be expended or encumbered by June 30.

3. Grant Expenditures:
   a. The Weymouth Public Schools is responsible for administering the grant consistent with the grant terms and conditions. Federal funds must be administered in a manner consistent with the cost principles contained in EDGAR and 2 CFR Part 200 – the Uniform Administrative requirements, Cost Principles and Audit requirements for Federal awards. The Assistant Superintendent of Finance & Operations is responsible for ensuring compliance with EDGAR and 2 CFR Part 200.

   b. Each grant has its own specific allowable and unallowable costs, however, Weymouth Public Schools adheres to the federal cost principles when developing and administering the individual grant budgets. Business Office Administration and staff ensure adherence to all Federal, State and Local procurement, financial and allowable cost guidelines through review and approval of all grant expenditures prior to procurement. Each Grant Coordinator must be aware of and adhere to their grant allowable cost protocol.

4. Unit Salaries will be paid until the end of the fiscal year through payroll.

5. The final grant amendment should be filed no later than April 1st or a date specified by DESE.

6. All Federal Title grants and the Special Education 240 IDEA grant conclude on June 30th with a provision to rollover funds into Year 2 (Multi-year Delegation).

7. All Federal Title grants and the Special Education 240 IDEA grant must file a Multi-Year Delegation form with the DESE during March/April, prior to year end, in order to be eligible to delegate prior year funds into the next grant cycle.

8. The Business Office will submit the FR1 to DESE/EEC by Aug. 30th for State grants; November 30th for all Federal grants. All grants must be expended or encumbered for the entire award; with the exception of Federal grant and the

Special Education 240 IDEA grant awards that are eligible for Multi-Year Delegation.

9. An A-133 Audit of Federal grants will be performed by an independent auditing firm during November-February of each year for prior year Federal Grants. All other grants will be audited as requested or instructed by the Town Auditor.

Please see Appendix A-Federal & State grant manual (p.37) for more information.

Enrichment Programs

School enrichment programs are educational and experiential activities designed to complement traditional academic curricula. Rather than replacing core schoolwork, they broaden a student's skills, foster creativity, and expose them to new interests.

1. **Funding Sources** - Enrichment programs generally rely on a blend of building funds, donations from parent councils, and family-supported revenue streams (fees)

2. **Rate of Pay -** Staff compensation follows our Hourly Rates for work beyond the Instructional Work day rate for teachers.

3. **Payments to Staf**f - **Direct Payroll (W-2):** Standard for school district employees must be followed. Includes hourly wages with the potential of built-in time for mandatory prep, training, and set up/breakdown. Payment of wages follows the District's typical process for payroll payments.

Purchasing Frequently asked Questions

Q: If you choose to use a new vendor, what information do I need to provide to the Business Office?
A: When choosing a new vendor, please verify that this vendor will accept Purchase Orders. The Business Office will assist you with this if requested. Please make sure that you provide all vendor contact information including vendor name, address, email, phone, and any contact person who might be helpful. Contact the vendor to get a W-9 form and any other information required to add the vendor to MUNIS.

Q: What is a "State Contract Vendor?"
A: A state contract vendor has been awarded a contract by the Commonwealth of Massachusetts for the commodity that it provides. The Commonwealth of Massachusetts conducts a formal bid for the commodity indicated and as a result city, towns and school districts may take advantage of favorable pricing. Please note that a vendor may only be a state contract vendor for certain items or services they provide- in other words a vendor that is a state contract vendor for some goods or services, may be required to participate in a quote or bid process for other goods or services. Please reach out to the Business Office with questions.

Q: Who should I call if I don't receive my order in a reasonable time?
A: Please contact the vendor directly

Q: When can the service provider begin to deliver the specified services?
A: Services may commence as soon as the contract is fully executed (if cost greater than $10K) and a Purchase Order has been issued. The Business Office will send you the Purchase Order once the contract is fully executed.

Q: What should I do if I receive an invoice that exceeds the amount encumbered (or available) in the PO?
A: Send an email to the Business Office requesting that the PO be increased to pay the invoice in full.

Q: Do I need to close my PO after I receive my order?
A: "Pay & Close" label should be adhered so the PO is automatically closed after the payment is made. You should always let the Accounts Payable Department know whether you have received the full order or a partial order. If the full order has been received, the PO will close at the time of payment and the remaining balance (if any) will return to your budget. If you notice a PO with a small balance on your open PO report and you have received the full order, then you should send a request to the Business

Office to close the PO. This will ensure that all of your unspent funds are available to you for future purchases.

Glossary of Terms

Catalog/Item #/ ISBN# (Textbooks) – An item is the good or service that you would like to purchase. You will need to provide the catalog or item number (if applicable) of the item you would like to purchase. For textbooks, please provide the 13-digit ISBN number.

Encumbrance: The obligated Purchase Order amount which is equal to the total cost of the goods purchased or the service contracted amount. This amount is "reserved" and deducted from the budget balance until a payment is made. The obligated or encumbered amount will decrease by the amount paid or expensed once an item is received or services provided and a payment is made to the vendor.

Estimated Cost- Provide an estimated cost of the purchase from pricing that you may have available to you from a catalog or website. The Purchasing Department will request formal quotes; you only need to provide an estimate.

Invitation for Bid (IFB): A formal competitive process for soliciting written bids from vendors to ensure that the district selects the lowest, qualified bidder. Used when purchase price $50,000 or more.

Item Description- Include a description of the item, including any size and color specifications.

Open PO Report: This report provides a list of all purchase orders currently open. The report is emailed to you on a monthly basis.

Purchase Order: A document that indicates types, quantities, and agreed prices for the products or services that you have requested and will be receiving. The purchase order acts as a legal offer (or promissory note) to buy the products or services and is sent to the vendor by the Purchasing Department.

QTY- Specify the quantity of the item you are requesting.

Reimbursement Request Form: A form used to request staff reimbursement for out-of-pocket expenses. This form is available on the WPS website.

Requester: The cost center manager who has requested the item (i.e. good or service).

Request for Proposal (RFP), Price and Non Price Proposals: Competitive sealed bid process with detailed specification, including a purchase description or scope of services, a description of vendor qualifications, evaluation criteria including quality requirements, comparative evaluation criteria, and a pricing sheet. The contract is awarded to the vendor who submitted the most advantageous proposal after a comparison of the technical merits and the price of each proposal from a responsive and responsible proposer. Using the RFP *may not* always result in the selection of the responsive and responsible proposer offering the lowest price.

Request for Quote (RFQ): A competitive process for soliciting written quotes from at least three vendors to ensure that the district selects the lowest, qualified bidder. Used when purchase price is between $10,000 and $99,999 and when a State Contract requires the solicitation of three (3) quotes.

Sound Business Practice method of selecting a vendor: The vendor is reputable, offers a fair and favorable price, accepts a purchase order, and accepts a purchase order, and accepts payment after delivery of goods.

State Contract Vendor: A state contract vendor has been awarded a contract for the commodity that it provides. The Commonwealth of Massachusetts Operational Services Division (OSD) has conducted the formal bids for the commodity indicated. The awarded vendors can be used by any public municipality to procure the items/services they provide. The state contracts are usually multi-year agreements, and they expire when the contract period ends. The contracts may be renewed. Please note that a vendor may only be a state contract vendor for certain items or services they provide-in other words a vendor that is a state contract vendor may be required to participate in a quote or bid process for other goods and services.

Unit- Specify the item's unit of measure by determining how the item is bundled or packaged.

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Julie Hurley, Executive Assistant to the Assistant Superintendent
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(781) 335-1460 x28370

Finance Procedure Forms and Links

Contract Request Form (Google Form)

Chapter 30B Uniform Procurement Act

Sole Source Declaration and Request Form

Authorized Purchase Guidelines

Amazon Request Form

PO Maintenance Request Form

Ed Tech Requests

Reimbursement Request Form

Mileage Reimbursement Log

Turnover Sheet

School Committee Policy JJF

Student Activity Deposit Form

Expense Request Form

Event Financial Report

Field Trip Bus Bus Payment Form

WPS Fundraising Approval Form PreK-8

WPS Fundraising Approval Form for High School 9-12

WPS Fundraising Procedure-Booster Clubs & Parent Councils

Game Worker Pay Rates

Request for Payment Form

Grant Checklist

School Committee Policy DD

Athletic Department Ticket Sellers Report

Stipend Pay Sheet

Payroll Q & A Timeslips must be submitted on the most recent form requiring employee and Supervisor signatures. Any incomplete or outdated timeslips will not be processed and will be returned.

X2 Bus Payment Cashier Tab Procedure

Parent Transportation Reimbursement Form

Weymouth Multi Function School Activity Bus (MFSAB) Manual

Hourly Rats for work beyond the Instructional Work day

MUNIS User Help

New Munis User

Vendor Lookup

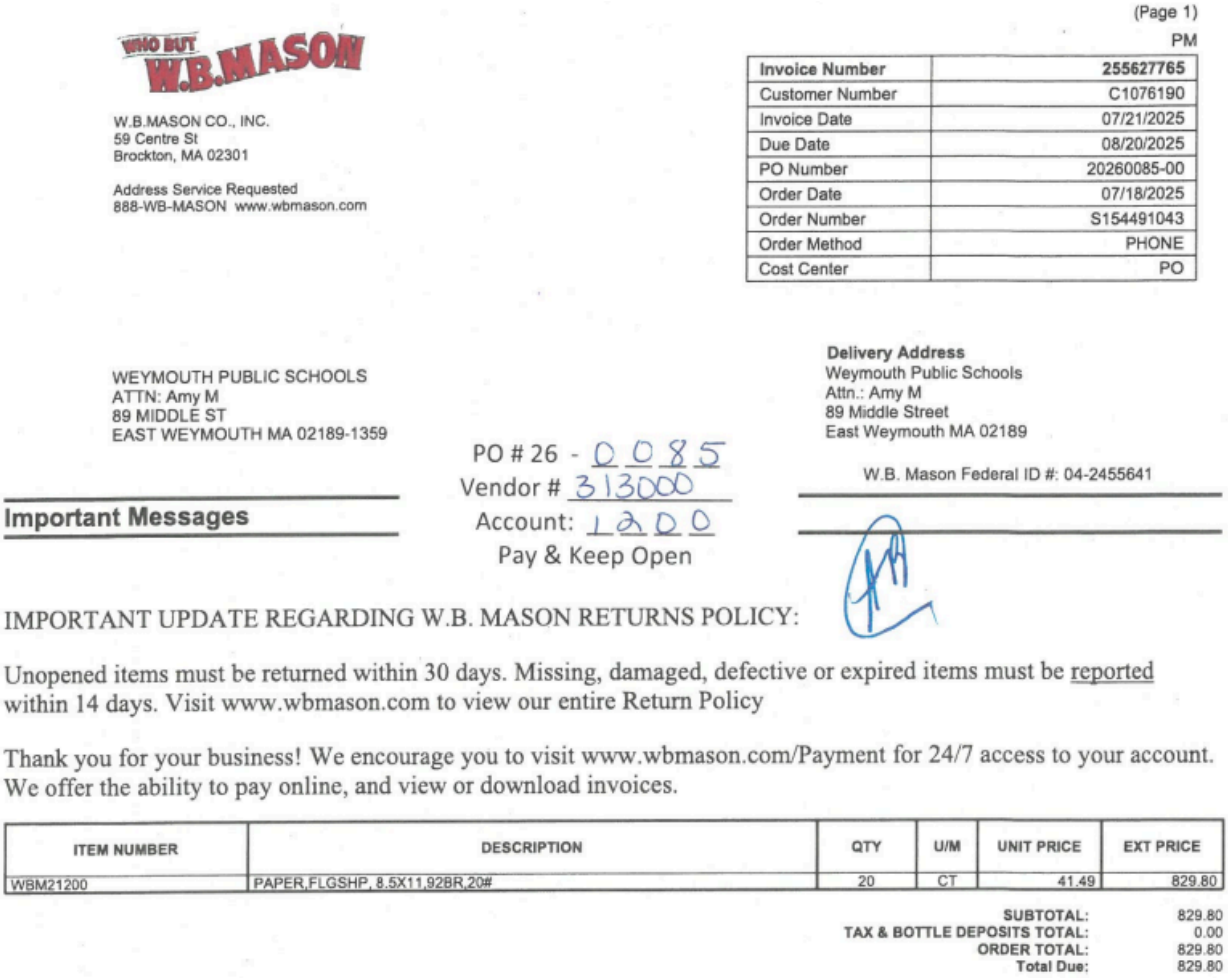
Requisition Entry

Purchase Order Balance Inquiry

To streamline invoice payment between cost centers, the Business Office, and Town accounting, invoices will be processed as follows:

- Narrative/Rationale of purchase must be included with invoice
- *Original* vendor invoices must be signed by the cost center signing authority
- Payment from SAA (8506), gift (5017), and revolving accounts (500*) require Finance Manager signature
- Verify PO Balance in Munis
- Please affix label to the invoice (example below)
- If multiple pages, use a paperclip (please do *not* use staples)
- Alphabetize invoices by vendor

Invoices may now be scanned to accountspayable@weymouth.ma.us. This mailbox should also be used for all assistance pertaining to items only to accounts payable; including, but not limited to: invoices, payment processing, payment status, additional information.



(Page 1)

PM

WHO BUT W.B.MASON

W.B.MASON CO., INC.
59 Centre St
Brockton, MA 02301

Address Service Requested
888-WB-MASON www.wbmason.com

Invoice Number	**255627765**
Customer Number	C1076190
Invoice Date	07/21/2025
Due Date	08/20/2025
PO Number	20260085-00
Order Date	07/18/2025
Order Number	S154491043
Order Method	PHONE
Cost Center	PO

WEYMOUTH PUBLIC SCHOOLS
ATTN: Amy M
89 MIDDLE ST
EAST WEYMOUTH MA 02189-1359

Delivery Address
Weymouth Public Schools
Attn.: Amy M
89 Middle Street
East Weymouth MA 02189

PO # 26 - 0085
Vendor # 313000
Account: 1200
Pay & Keep Open

W.B. Mason Federal ID #: 04-2455641

Important Messages

IMPORTANT UPDATE REGARDING W.B. MASON RETURNS POLICY:

Unopened items must be returned within 30 days. Missing, damaged, defective or expired items must be reported within 14 days. Visit www.wbmason.com to view our entire Return Policy

Thank you for your business! We encourage you to visit www.wbmason.com/Payment for 24/7 access to your account. We offer the ability to pay online, and view or download invoices.

ITEM NUMBER	DESCRIPTION	QTY	U/M	UNIT PRICE	EXT PRICE
WBM21200	PAPER,FLGSHP, 8.5X11,92BR,20#	20	CT	41.49	829.80

SUBTOTAL:	829.80
TAX & BOTTLE DEPOSITS TOTAL:	0.00
ORDER TOTAL:	829.80
Total Due:	829.80

Weymouth Public Schools

This document has been developed to ensure compliance with
the Uniform Grant Guidance 2 CFR Part 200, State and Local laws, and regulations.

Introduction

This manual sets forth the policies and procedures used by Weymouth Public School personnel to administer federal and state grant funds. The manual contains the internal controls and grant management standards used by the District to ensure that all federal funds are lawfully expended. It describes in detail the district's financial management system, including cash management procedures, procurement policies; inventory management protocols; procedures for determining the allowability of expenditures; time and effort reporting; record retention; and sub-recipient monitoring responsibilities. It is essential that new employees of the district, as well as incumbent employees who work with our federal and state grants, review and become familiar with the information contained in this manual in order to gain familiarity and an understanding of the district's practices and procedures regarding federal and state grants. This manual was created for compliance to the federal Uniform Grant Guidance regulations 2 CFR Part 200 "UNIFORM ADMINISTRATIVE REQUIREMENTS, COST PRINCIPLES, AND AUDIT REQUIREMENTS FOR FEDERAL AWARDS ".

Financial Management System

The district maintains a proper financial management system in order to receive both direct and state-administered grants and to expend funds associated with a grant award. Certain fiscal controls and procedures must be in place to ensure that all financial management system requirements are met. Failure to meet a requirement may result in return of funds or termination of the award.

Financial Management Standards

The standards for financial management systems are found at Code of Federal Regulations (2 C.F.R. § 200.302). The required standards include:

Identification

The District must identify, in its accounts, all federal awards received and expended and the federal programs under which they were received. Federal program and award identification must include, as applicable, the CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity.

Financial Reporting

Accurate, current, and complete disclosure of the financial results of each federal award or programs must be made in accordance with the financial reporting requirements set forth in the Uniform Grant Guidance (UGG) 2 CFR 200 and U.S. Education Department General Administrative Regulations (EDGAR) 34 CFR 76 State Administered Grants. eCFR: 34 CFR Part 76 -- State-Administered Programs

Accounting Records

The district must maintain records which adequately identify the source and application of funds provided for federally assisted activities. These records must contain information pertaining to grant or sub grant awards, authorizations, obligations, unobligated balances, assets, expenditures, income, and interest and be supported by source documentation. 2 CFR § 200.302 Financial management - Code of Federal Regulations (ecfr.io)

Internal Controls 2 CFR § 200.303 Internal controls - Code of Federal Regulations (ecfr.io)

Effective control and accountability must be maintained for all funds, real and personal property, and other assets. The district must adequately safeguard all such property and must assure that it is used solely for authorized purposes. "Internal controls" are tools to help program and financial managers achieve results and safeguard the integrity of their program. Internal controls should be designed to provide reasonable assurance that the following objectives are achieved:

- Effectiveness and efficiency of operations.
- Adequate safeguarding of property.
- Assurance property and money is spent in accordance with grant program and to further the selected objectives; and
- Compliance with applicable laws and regulations.

Budget Control
Actual expenditures or outlays must be compared with budgeted amounts for each federal award.

Cash Management
The District must maintain written procedures to implement the cash management requirements found in UGG 2 CFR 200.305 2 CFR § 200.305 Federal payment - Code of Federal Regulations (ecfr.io) and EDGAR 34 CFR 76.

Please see page 13 for these written cash management procedures.

Allowable Costs
The District must maintain written procedures for determining allowability of costs in accordance with UGG 2 CFR 200 Subpart E Title 2 Part 200 Subpart E - Code of Federal Regulations (ecfr.io)

Please see page 8 for these written allowability procedures.

Overview of the Financial Management/Accounting System

The Weymouth Public Schools utilizes the Enterprise ERP (MINIS) Financial system. Enterprise ERP (MINIS) is the primary system for purchasing; human resources and payroll; and budget and accounting. Separate inventory systems exist for information technology, instructional materials, and fixed assets. Fixed assets are managed by the Assistant Superintendent of Finance & Operations in conjunction with the Finance Manager. The Assistant Superintendent of Finance & Operations is responsible for the inventory of all hardware and software district wide. Inventory for instructional materials is the responsibility of the respective director, coordinator, and/or department head.

Once a grant allocation notice (GAN) is received by the district from DESE that indicates the funds allocated to the District, the Assistant Superintendent of Finance & Operations/Financial Manager and the individual responsible for the grants meet to review the planned expenditures in light of the approval from DESE. The Assistant Superintendent of Finance & Operations establishes the fund set-up sheet and assigns the appropriate account codes in Enterprise ERP (MUNIS). A copy of the GAN from the Department of Elementary and Secondary Education (DESE), and request to establish the account structure, is maintained by the Assistant Superintendent of Finance & Operations. In compliance with 2 C.F.R. 200.302, the district track's the

CFDA title and number, federal award identification number and year, name of the federal agency, and, if applicable, name of the pass-through entity in an excel schedule that is maintained for all grants.

Once the Assistant Superintendent of Finance & Operations establishes the account codes in Enterprise ERP (MUNIS), the budgeted amounts into the system. However, the final budgeted amounts will be determined once the submitted application for the funds has been approved by DESE. All grant expenditures must be within the dates of the approved grant award application submitted to and approved by DESE. The start and end dates are documented on the approved application. Budgeted amounts in Enterprise ERP (MUNIS) must match the approved budget. If changes are required, an amendment is prepared and sent to DESE for approval. Once approved, the Enterprise ERP (MUNIS) program is updated. Business Office personnel (normally The Assistant Superintendent of Finance & Operations) are responsible for submitting all grant programs' final financial reports (FR-1 filings) to DESE which are due 60 days after the grant has ended (November 30th).

Budgeting

The Planning Phase: Meetings and Discussions

Before Receiving the Grant Award Notice (GAN): Once a grant opportunity has been identified, the Superintendent is notified of the potential grant funds. The Superintendent and Assistant Superintendent of Finance & Operations are notified of the following information:

1. Source of funds
2. Purpose of grant
3. Potential benefits and pitfalls of the grant for the district
4. Benefits to the students
5. Identification of grant coordinator
6. Timeline for application and approval
7. Match requirements, if applicable and
8. Potential amount and length of funds

The Superintendent will approve all grant applications. If the Superintendent approves the concept of applying for the grant, the Grant Analyst in conjunction with the Finance Manager will review the timeline, curriculum impacts, match requirements (if any), and grant reporting requirements, budget development / projections and potential concerns. If the grant could impact other departments, the Grant Analyst schedules a meeting with appropriate school personnel. For example, if an application could result in technology purchases, the Director of Technology will be involved in the planning process.

DESE grant funds can supplement but cannot supplant budgeted funds. Therefore, when possible, it is critical that the grant application is developed in conjunction with the annual budget.

Reviewing and Approving the Budget*:* Before the grant application is completed, the Grant Analyst and Finance Manager review the items in the budget to ensure allowability. See Section I for a discussion on performing allow ability determinations. The grant budget will be revised to ensure that all items meet the allowability determination. The Superintendent is responsible for final approval and signoff of all grant applications to be submitted to DESE for approval. Copies of all approved grant applications are housed in the Business Office.

After Receiving the GAN
After receiving the GAN from DESE which states the amount of funding the district has been allocated from the grant for the year, the district will complete an application and the budget is loaded into Enterprise ERP (MUNIS). An application is prepared for submission to DESE for approval. If the application amounts vary from the approved application from DESE (whether increased or decreased), the Grant Analyst and the Finance Manager discuss the implications for the variance. A revised budget is developed based on the approved application and program objectives. The revised allocation amounts are updated and entered into Enterprise ERP (MINIS).

Preparation of Grant Approvals: After receiving a GAN, all grants are approved by the School Committee. A grant cannot be established or set-up in Enterprise ERP (MINIS) without their official approval. Expenditures cannot be charged to the grant until the application is approved by DESE. Expenditures prior to the approval date cannot be charged to the grant and should be charged to the carryforward funds of the same grant from the previous year.

Amending the Budget
The District ensures grant amendments are submitted and approved in advance of the needs. Grant amendments can be made for financial and/or programmatic purposes. The Assistant Superintendent of Finance & Operations is responsible for preparing all grant amendments. The Superintendent or his/her designee will approve all grant amendments prior to them being submitted to the Department of Elementary and Secondary Education. Approved amendments are sent back to the Assistant Superintendent of Finance & Operations, who will update the budget in Enterprise ERP (MUNIS) once approved.

Budget Control
The Chief Financial Officer/Financial Manager monitors its financial performance by comparing and analyzing actual results with budgeted results. The Financial Manager runs year-to-date reports for all grant funds on a monthly basis. These reports are used for cash drawdown purchases monthly. In addition, reports are run quarterly, and meetings are held with folks responsible with grants to ensure proper spending of the grant and spending in the appropriate time frame. The reports are used to monitor grant expenses and to plan for future purchases.

Accounting Records
Accounting records are kept in the Business Office. The Finance Manager is responsible for the maintenance of all purchase orders and related accounting records in conformance with the Municipal Records Retention Schedule. Relevant definitions in this section include the following:

- An asset is: anything owned by an individual or a business, which has commercial or exchange value. Assets may consist of specific property or claims against others, in contrast to obligations due others.
- A liability is: a loan, expense, or any other form of claim on the assets of an entity that must be paid or otherwise honored by that entity.
- Revenue is the inflows of assets from selling goods and providing services to customers, including the reduction of liabilities from selling goods and providing services to customers.
- An expense is: the amount of assets or services used during a period.

The Chart of Accounts for the grant fund organization codes was set up so that an individual could track expenses by fund, fiscal year, award year, and source of funds. Below is an outline detailing the structure of the organization codes for grant funds:

Grant Fund Code	Fiscal Year	Org Code	Object Code
4 Digits	Next available	8 Digits	6 Digits

School Grant Fund:
This four-digit code designates the account as a school grant. Since the school fund for grants is "4000—through 4999," all grant accounts begin with these numbers.

Fiscal Year:
The two-digit code designates the fiscal year representing the year the grant was awarded. All grants awarded will be given the next available XXX number.

Type of Grant
Federal/State Fund Codes:
The three-digit code designates the fund code of the grantor. There are many codes and include (but not limited to):

- 305 Title I Grant
- 400 Perkins Grant
- 240 Special Education Grant
- 262 Special Education Early Childhood Grant
- 180 English Language Acquisition and Academic Achievement
- 140 Title IIA (Educator Quality)

Object Codes:
The object codes are the same used by the general fund accounts.

Grants
As the recipient of federal funds, school personnel are responsible for administering the grant consistent with the grantor's terms and conditions. Federal funds must be administered in a manner consistent with the cost principles contained in 2 CFR Part 200 the Uniform Administrative Requirements, Cost Principles and Audit Requirements for federal awards.

Although each grant may have specific allowable and unallowable costs, our school personnel adhere to the federal cost principles when developing and administering the budget. Federal cost principles require costs to be allowable, reasonable, and allocable.

To meet the definition of "allowable," a cost must:

1. Be necessary and reasonable to carry out the grant.
2. Be consistent with the policies and procedures that apply uniformly to federal and non-federally financed expenses.

3. Not be included as part of a match of federal funds; and
4. Be adequately documented.

To meet the definition of "reasonable," the cost of the good or service does not exceed the amount a prudent person would spend on an item at the time the decision was made to incur the cost. Reasonable is further defined as:

1. Use of sound business practices, adherence to federal, state, and local laws and regulations, and the terms and conditions of the Federal award.
2. Use of market prices in the Southeastern Mass. area for comparing the costs of goods and services.

To meet the definition of "allocable," the cost of the goods or services involved are chargeable or assignable to that Federal award or cost objective in accordance with relative benefits received. Allocable is further defined as:

1. Costs are incurred specifically for the Federal award.
2. Costs can be distributed in proportions that may be approximated using reasonable methods.
3. Costs necessary to the overall operation of the non-Federal entity.

These definitions are taken from the Code of Federal Regulations (CFR).

Direct and Indirect Costs

Determining Whether a Cost is Direct or Indirect*:*

- Direct costs are those costs that can be identified specifically with a particular final cost objective, such as a federal award, or other internally or externally funded activity, or that can be directly assigned to such activities relatively easily with a high degree of accuracy. 2 C.F.R. § 200.413(a).
- Indirect costs are those that have been incurred for a common or joint purpose benefiting more than one cost objective, and not readily assignable to the cost objectives specifically benefited, without effort disproportionate to the results achieved. 2 C.F.R. § 200.56. Costs incurred for the same purpose in like circumstances must be treated consistently as either direct or indirect costs. 2 C.F.R. § 200.413(a).

Identification with the federal award rather than the nature of the goods and services involved is the determining factor in distinguishing direct from indirect costs of Federal awards. Typical costs charged directly to a Federal award are the compensation of employees who work on that award, their related fringe benefit costs, the costs of materials and other items of expense incurred for the Federal award. 2 C.F.R. § 200.413(b). The salaries of administrative and clerical staff may be treated as indirect costs. Direct charging of these costs may be appropriate only if all of the following conditions are met:

- Administrative or clerical services are integral to a project or activity.
- Individuals involved can be specifically identified with the project or activity.
- Such costs are explicitly included in the budget or have the prior written approval of the federal awarding agency; and
- The costs are not also recovered as indirect costs. 2 C.F.R. § 200.413(c).

Indirect Cost Rate:

The Massachusetts Department of Elementary and Secondary Education (MA DESE) determines an unrestricted and restricted indirect cost rate for every district in the Commonwealth. The rates are determined annually based on information submitted in the End of Year report and are the maximum allowable rate for any fiscal year. According to MA DESE, if a district utilizes an indirect cost figure, it must be equal to or less than the currently approved restricted rate. The decision to recover indirect costs using these established rates is a local option. Weymouth Public Schools does not apply an indirect cost rate to federal grants.

The MA DESE Grants Procedure Manual provides the following information on calculating the indirect cost recovery allowable for a particular grant. The grant manual, and other important information, can be found at http://www.doe.mass.edu/grants/procedure/manual.html. Indirect rates cannot be applied to capital expenditures, individual contracts in excess of $25,000 or to the indirect cost themselves.

The following formula is recommended:

1. Total entitlement.
2. Minus capital expenditures (Line 10).
3. Minus each contract in excess of $25,000, and
4. Divided by one plus the restricted rate.

The resulting amount is the amount that can be used for grant activities. When this amount is subtracted from the total entitlement the result equals the amount allowed for indirect cost. This calculation is in the grant application.

If indirect costs are recovered, they shall be returned to the general fund of the city or town in accordance with Massachusetts General Laws, Chapter 44, Section 53.

***Applying the Indirect Cost Rate**:*

Once the District has an approved indirect cost rate, the percentage is multiplied against the actual direct costs (excluding distorting items such as equipment, contracts in excess of $25,000, pass-through funds, etc.) incurred under a particular grant to produce the dollar amount of indirect costs allowable to that award. 34 C.F.R § 75.564; 34 C.F.R. § 76.569. Once the District applies the approved rate, the funds that may be claimed for indirect costs have no federal accountability and may be used as if they were non-federal funds. For Direct Grants, reimbursement of indirect costs is subject to the availability of funds and statutory or administrative restrictions. 34 C.F.R. § 75.564.

Where a federal program has a specific cap on the percentage of administrative costs that may be charged to a grant, that cap must include all direct administrative charges as well as any recovered indirect charges.

Determining Allowability of Costs

Expenditures must be aligned with approved budgeted items. Any changes or variations from the state-approved budget and grant application need prior approval from the state.

When determining how the district will spend its grant funds, the Finance Manager and Grant Analyst will review the proposed cost to determine whether it is an allowable use of federal grant funds *before* obligating and spending those funds on the proposed good or service. All costs supported by federal education funds must meet the standards outlined in 2 CFR Part 200 Subpart E, which are provided in the bulleted list below and be approved in the grant application budget. Assistant Superintendent of Finance & Operations /Financial

Manager and Grant Analyst will consider these factors when making an allowable ability determination. Additional helpful questions to ask when making allowable determinations are located on page 13 of this manual.

Be Necessary and Reasonable for the performance of the federal award. District staff must consider these elements when determining the reasonableness of a cost. A cost is reasonable if, in its nature and amount, it does not exceed that which would be incurred by a prudent person under the circumstances prevailing at the time the decision to incur the cost was made. For example, reasonable means that sound business practices were followed, and purchases were comparable to market prices.

When determining reasonableness of a cost, consideration must be given to:

- Whether the cost is a type generally recognized as ordinary and necessary for the operation of the District or the proper and efficient performance of the federal award.
- The restraints or requirements imposed by factors, such as: sound business practices; arm's-length bargaining; federal, state, and other laws and regulations; and terms and conditions of the federal award.
- Market prices for comparable goods or services for the geographic area.
- Whether the individuals concerned acted with prudence in the circumstances considering their responsibilities to the District, its employees, its students, the public at large, and the federal government.
- Whether the district significantly deviates from its established practices and policies regarding the incurrence of costs, which may unjustifiably increase the federal award's cost. 2 C.F.R. §200.404 2 CFR § 200.404 Reasonable costs - Code of Federal Regulations (ecfr.io)

While 2 C.F.R. §200.404 does not provide specific descriptions of what satisfies the "necessary" element beyond its inclusion in the reasonableness analysis above, necessary is determined based on the needs of the program. Specifically, the expenditure must be necessary to achieve an important program objective. A key aspect in determining whether a cost is necessary is whether the district can demonstrate that the cost addresses an existing need and can prove it. For example, the district may deem a language skills software program necessary for a limited English proficiency program.

When determining whether a cost is necessary, consideration may be given to

- Whether the cost is needed for the proper and efficient performance of the grant program.
- Whether the cost is identified in the approved budget or application.
- Whether there is an educational benefit associated with the cost.
- Whether the cost aligns with identified needs based on results and findings from a need assessment.
- Whether the cost addresses program goals and objectives and is based on program data.
- Allocable to the federal award: A cost is allocable to the federal award if the goods or services involved are chargeable or assignable to the federal award in accordance with the relative benefit received. This means that the federal grant program derived a benefit in proportion to the funds charged to the program. 2 C.F.R. §200.405. 2 CFR § 200.405 Allocable costs - Code of

Federal Regulations (ecfr.io) . For example, if 50% of a teacher's salary is paid with grant funds, then that teacher must spend at least 50% of his or her time on the grant program.

- Consistent with policies and procedures that apply uniformly to both federally financed and other activities of the District.
- Conform to any limitations or exclusions set forth as cost principles in Part 200 or in the terms and conditions of the federal award.
- Consistent treatment: A cost cannot be assigned to a federal award as a direct cost if any other cost incurred for the same purpose in like circumstances has been assigned as an indirect cost under another award.
- Adequately documented. All expenditures must be properly documented.
- Be determined in accordance with generally accepted accounting principles (GAAP), unless provided otherwise in 2 CFR Part 200.
- Not included as a match or cost-share unless the specific federal program authorizes federal costs to be treated as such. Some federal program statutes require the non-federal entity to contribute a certain amount of non-federal resources to be eligible for the federal program.
- Be the net of all applicable credits. The term "applicable credits" refers to those receipts or reduction of expenditures that operate to offset or reduce expense items allocable to the federal award. Typical examples of such transactions are purchase discounts; rebates or allowances; recoveries or indemnities on losses; and adjustments of overpayments or erroneous charges. To the extent that such credits accruing to or received by the state relate to the federal award, they shall be credited to the federal award, either as a cost reduction or a cash refund, as appropriate. 2 C.F.R. §200.406.
- Purchases for goods and services paid for with grant funds shall be net of all applicable credits. To avoid the earning of "credits" where the benefits are not reimbursable or credited to the federal grant, personal reimbursements are subject to the policies of the district. The district will take advantage of all prompt pay discounts. All payments from federal grants shall be processed through the district's accounting system through the invoice payment process.

2 CFR Part 200 Cost Principles in Subpart E must be considered when federal grant funds are expended. As provided above, federal rules require state- and District-level requirements and policies regarding expenditures to be followed as well. For example, state and/or District policies relating to travel or equipment may be narrower than the federal rules, and the stricter State and/or District policies must be followed. Further, certain types of incentives are allowable under federal law, but are not allowable under State law.

Selected Items of Cost

2 CFR Part 200 examines the allowability of 55 specific cost items (commonly referred to as Selected Items of Cost) at 2 C.F.R. §§ 200.420-200.475. These cost items are listed in the chart below along with the citation where it is discussed whether the item is allowable. No assumption should be made that an item is allowable because it is specifically listed in the regulation as it may be unallowable despite its inclusion in the selected items of cost section. The expenditure may be unallowable for a number of reasons, including: the express language of the regulation states the item is unallowable; the terms and conditions of the grant deem the item unallowable; or State/local restrictions dictate that the item is unallowable. The item may also be unallowable because it does not meet one of the cost principles, such as being reasonable because it is considered too expensive. If an item is unallowable for any of these reasons, federal funds cannot be used to purchase it.

District personnel responsible for spending federal grant funds and for determining allowability must be familiar with the Part 200 selected items of the cost section. The District must follow these rules when charging these specific expenditures to a federal grant. When applicable, District staff must check costs against the selected items of cost requirements to ensure the cost is allowable. In addition, State, District, and program-specific rules may deem a cost as unallowable and District personnel must follow those non-federal rules as well.

- The selected item of cost addressed in Part 200 includes the following (in alphabetical order):

Item of Cost	**Citation of Allowability Rule**
Advertising and public relations costs	2 CFR § 200.421
Advisory councils	2 CFR § 200.422
Alcoholic beverages	2 CFR § 200.423
Alumni/ae activities	2 CFR § 200.424
Audit services	2 CFR § 200.425
Bad debts	2 CFR § 200.426
Bonding costs	2 CFR § 200.427
Collection of improper payments	2 CFR § 200.428
Commencement and convocation costs	2 CFR § 200.429
Compensation — personal services	2 CFR § 200.430
Compensation — fringe benefits	2 CFR § 200.431
Conferences	2 CFR § 200.432
Contingency provisions	2 CFR § 200.433
Contributions and donations	2 CFR § 200.434

Defense and prosecution of criminal and civil proceedings, claims, appeals and patent infringements	2 CFR § 200.435
Depreciation	2 CFR § 200.436
Employee health and welfare costs	2 CFR § 200.437
Entertainment costs	2 CFR § 200.438
Equipment and other capital expenditures	2 CFR § 200.439
Exchange rates	2 CFR § 200.440
Fines, penalties, damages, and other settlements	2 CFR § 200.441
Fundraising and investment management costs	2 CFR § 200.442
Gains and losses on disposition of depreciable assets	2 CFR § 200.443
General costs of government	2 CFR § 200.444
Goods and services for personal use	2 CFR § 200.445
Idle facilities and idle capacity	2 CFR § 200.446
Insurance and indemnification	2 CFR § 200.447
Intellectual property	2 CFR § 200.448
Interest	2 CFR § 200.449
Lobbying	2 CFR § 200.450
Losses on other awards or contracts	2 CFR § 200.451
Maintenance and repair costs	2 CFR § 200.452
Materials and supplies costs, including costs of computing devices	2 CFR § 200.453
Memberships, subscriptions, and professional activity costs	2 CFR § 200.454
Organization costs	2 CFR § 200.455
Participant support costs	2 CFR § 200.456
Plant and security costs	2 CFR § 200.457

Pre-award costs	2 CFR § 200.458

Professional services costs	2 CFR § 200.459
Proposal costs	2 CFR § 200.460
Publication and printing costs	2 CFR § 200.461
Rearrangement and reconversion costs	2 CFR § 200.462
Recruiting costs	2 CFR § 200.463
Relocation costs of employees	2 CFR § 200.464
Rental costs of real property and equipment	2 CFR § 200.465
Scholarships and student aid costs	2 CFR § 200.466
Selling and marketing costs	2 CFR § 200.467
Specialized service facilities	2 CFR § 200.468
Student activity costs	2 CFR § 200.469
Taxes (including Value Added Tax)	2 CFR § 200.470
Termination costs	2 CFR § 200.471
Training and education costs	2 CFR § 200.472
Transportation costs	2 CFR § 200.473
Travel costs	2 CFR § 200.474
Trustees	2 CFR § 200.475

Likewise, it is possible for the State and/or District to put additional requirements on a specific item of cost. Under such circumstances, the stricter requirements must be met for a cost to be allowable. Accordingly, employees must consult federal, State and District requirements when spending federal funds. **Massachusetts procurement laws are more restrictive than the federal guidelines; therefore, all purchases must follow state procurement laws but adhere to federal requirements.**

In order for a cost to be allowable, the expenditure must also be allowable under the applicable program statute (e.g., Title I of the Elementary and Secondary Education Act (ESEA), or the Carl D. Perkins Career and Technical Education Act (Perkins)), along with accompanying program regulations, non-regulatory guidance and grant award notifications.

The State and/or District rules related to some specific cost items are discussed below:

- Technology purchases (hardware, software, and web-based systems) require the prior approval of the Assistant Superintendent of Finance & Operations. New purchases must be compatible with current operating, storage, and network configurations.

- Furniture (including carpet) purchases require the prior approval of the Assistant Superintendent of Finance & Operations

- Professional development (workshops, conferences, and consultants) require prior approval by the Principal/ Assistant Superintendent of Finance & Operations. All professional development must be in line with the planned district-wide professional development.

District employees must be aware of these State and District rules and ensure they are complying with these requirements.

Frequent Types of Costs

Travel: Travel costs are the expenses for conference/workshop registration, transportation, lodging, subsistence, and related items incurred by employees who are in travel status on official business of a grant recipient. Such costs may be charged on an actual cost basis in accordance with the District's written travel reimbursement policies. 2 C.F.R §200.474(a).

Costs incurred by employees for travel, including costs of lodging, other subsistence, and incidental expenses, must be considered reasonable and otherwise allowable only to the extent such costs do not exceed charges normally allowed by the District in its regular operations as the result of its written travel policy. In addition, if these costs are charged directly to the federal award, documentation must be maintained that justifies that (1) participation of the individual is necessary to the federal award; and (2)the costs are reasonable and consistent with the District's established policy. 2 C.F.R §200.474(b).

In addition to the federal guidelines regarding travel, employees and officers must adhere to school policy. The travel policy covers single day travel, overnight travel, and out-of-state travel. The policy can be found in the District's Procedure manual.

Helpful Questions for Determining Whether a Cost is Allowable

In addition to the cost principles and standards described above, the Finance Manager and Grant Analyst can refer to this section for a useful framework when performing an allow ability analysis. In order to determine whether federal funds may be used to purchase a specific cost, it is helpful to ask the following questions: Is the proposed cost allowable under the relevant program?

- Is the proposed cost consistent with an approved program plan and budget?
- Is the proposed cost consistent with program specific fiscal rules?
- For example, the District may be required to use federal funds only to supplement the amount of funds available from nonfederal (and possibly other federal) sources.
- Is the proposed cost consistent with EDGAR?
- Is the proposed cost consistent with specific conditions imposed on the grant (if applicable)?

As a practical matter, the Finance Manager and Grant Analyst should also consider whether the proposed cost is consistent with the underlying needs of the program. For example, program funds must benefit the appropriate population of students for which they are allocated. This means that, for instance, funds allocated under Title **III** of the Elementary and Secondary Education Act (ESEA) governing language instruction programs for limited English proficient (LEP) students must only be spent on LEP students and cannot be used to benefit non-LEP students. Further, under most major elementary and secondary education programs, recipients may use federal funds only to supplement the amount of funds available from non federal sources for the education of students participating in the program. The recipients cannot use federal funds to supplant non federal funds that would otherwise have been used for the expenditure in question.

Also, funds should be targeted to address areas of weakness, as necessary. To make this determination, school personnel should review data when making purchases to ensure that federal funds meet these areas of concern. This should be a collaborative effort of the Grant Analyst and the Assistant Superintendent of Finance & Operations/Finance Manager.

Federal Cash Management Policy/Procedures

The District will comply with applicable methods and procedures for payment that minimize the time elapsing between the transfer of funds and disbursement by the District, in accordance with the Cash Management Improvement Act at 31 CFR Part 205. Generally, the District receives payment from the Massachusetts Department of Elementary and Secondary Education, the Massachusetts Department on a reimbursement basis. 2 CFR § 200.305. However, if the District receives an advance in federal grant funds, the District will remit interest earned on the advanced payment quarterly to the federal agency. The District may retain interest amounts up to $500 per year for administrative expenses. 2 CFR § 200.305(b) (9).

According to guidance from the U.S. Department of Education (ED), when calculating the interest earned on ED grant funds, regardless of the date of obligation, interest is calculated from the date that the federal funds are drawn down from the G5 system until the date on which those funds are disbursed by the LEA.

Interest will not accrue if the LEA uses non federal funds to pay the vendor and/or employees prior to the funds being drawn down from the Edgrants system, commonly known as a reimbursement.

Payment Methods

***Reimbursements**:* The District will initially charge all federal grant expenditures directly to federal grant funds. The Financial Manager responsible for grant funds will request reimbursement for actual expenditures incurred under the federal grants on a monthly basis as expenditures are incurred. Attached to all monthly drawdowns is the current Enterprise ERP (MUNIS) year-to-date budget report that is the supporting documentation for the grant reimbursement request. All reimbursements are based on actual disbursements or known approved obligations. In addition, cash requests do not include the amounts paid by MA DESE to the Massachusetts Teachers' Retirement Board (MTRB).

The Massachusetts Department of Elementary and Secondary Education (MA DESE) will process reimbursement requests in a timely manner. Consistent with state and federal requirements, the District will maintain source documentation supporting the federal expenditures (invoices, time sheets, payroll stubs, etc.) and will make such documentation available for the MA DESE review upon request. Reimbursements of actual expenditures do not require interest calculations.

***Advances**:* To the extent the District receives advance payments of federal grant funds; the District will strive to expend the federal funds on allowable expenditures as expeditiously as possible.
The District will hold federal advance payments in interest-bearing accounts unless an allowable exception applies. The District will begin to calculate interest earned on cash balances once funds are deposited into the District's account.

Timely Obligation of Funds

When Obligations are Made
Obligations are orders placed for property and services, contracts and sub awards made and similar transactions during a given period that require payment by the non-Federal entity during the same or a future period. EDGAR 434 CFR 76.707 ecfr :: 34 CFR Part 76 -- State-Administered Programs

The following table illustrates when funds are determined to be obligated under federal regulations:

If the obligation is for:	**The obligation is made:**
Acquisition of property	On the date which the District makes a binding written commitment to acquire the property
Personal services by an employee of the District	When the services are performed

Personal services by a contractor who is not an employee of the District	On the date which the District makes a binding written commitment to obtain the services
Public utility services	When the District receives the services
Travel	When the travel is taken
Rental of property	When the District uses the property
A pre-agreement cost that was properly approved by the Secretary under the cost principles in 2 CFR part 200, Subpart E-Cost Principles.	On the first day of the project period.

Period of Performance of Federal Funds

All obligations must occur on or between the approved application from DESE beginning and ending dates of the grant project. 2 C.F.R. § 200.309 and EDGAR 34 CFR76.708. This period of time is known as the period of performance. 2 C.F.R. § 200.77.

State-Administered Grants*:* For subgrantees of DESE grant funds, **EDGAR 34 CFR 76.708** states that sub grantees may begin to obligate funds when:

(a) If the authorizing statute for a program requires a State to make subgrants on the basis of a formula (see § 76.5), the State may not authorize an applicant for a subgrant to obligate funds until the **later** of the following two dates:

(a) If the authorizing statute for a program requires a State to make subgrants on the basis of a formula (ex. ESSA, IDEA, PERKINS), the State may not authorize an applicant for a subgrant to obligate funds until the later of the following two dates:

(1) The date that the State may begin to obligate funds under § 76.703; or

(2) The date that the applicant submits its application to the State in substantially approvable form.

(b) Reimbursement for obligations under paragraph (a) of this section is subject to final approval of the application.

(c) If the authorizing statute for a program gives the State discretion to select subgrantees (competitive grants ex. Adult Ed), the State may not authorize an applicant for a subgrant to obligate funds until the subgrant is made. However, only the US Department of Education may approve pre-agreement costs in accordance with the cost principles in 2 CFR part 200, subpart E-Cost Principles.

For many federal education grants, the period of availability is 27 months. Federal education grant funds are typically awarded on July 1 of each year to the Department of Elementary and Secondary Education (DESE) , which is the pass-through agency for education grants in Massachusetts. While the District will always plan to spend all current grant funds within the year the grant was appropriated for, the period of obligation for any grant that is covered by the "Tydings Amendment" is 27 months, extending from the date the application for the funds is submitted and approved by DESE of the fiscal year for which the funds were appropriated through September 30 of the second following fiscal year. This maximum period includes a 15-month period of initial availability, plus a 12-month period for carryover. For example, if the application is submitted and approved by DESE on September 30,2021 for an FY22 grant, the funds would remain available for obligation through September 30, 2023 per **EDGAR 34 CFR § 76.708 "When certain subgrantees may begin to obligate funds"**

***Direct Grants**:* In general, the period of availability for funds authorized under direct grants is identified in the GAN and is governed by 34 CFR 75.

For both state-administered and direct grants, regardless of the period of availability, the District must liquidate all obligations incurred under the award not later than 90 days after the end of the funding period unless an extension is authorized. 2 C.F.R. § 200.343(b). Any funds not obligated within the period of availability or liquidated within the appropriate time frame are said to lapse and must be returned to the awarding agency. 2 C.F.R. § 200.343(d). Consequently, the District closely monitors grant spending throughout the grant cycle.

Carryover/Multi-year Delegation:
State-Administered Grants: As described above, the Tydings Amendment extends the period of availability for applicable state-administered program funds. Essentially, it permits recipients to "carryover" any funds left over at the end of the initial 15-month period into the next year. These leftover funds are typically referred to as carryover funds and continue to be available for obligation for an additional 12 months. 34 C.F.R. § 76.709. Accordingly, the District may have multiple years of grant funds available under the same program at the same time.

Once a carryover (Multi-year Delegation GAN) has been received, the Assistant Superintendent of Finance & Operations/Finance Manager, responsible for grants, documents the Grant carryover for another year. The organization code follows these conventions:

- Fund code is the grant fund code.

Direct Grants:
Grantees receiving direct grants are not covered by the 12-month Tydings period. However, under 2 C.F.R. § 200.308, direct grantees enjoy unique authority to expand the period of availability of federal funds. The District is authorized to extend a direct grant automatically for one 12-month period. Prior approval is not required in these circumstances; however, in order to obtain this extension, the District must provide written notice to the federal awarding agency at least 10 calendar days before the end of the period of performance specified in the award. This one-time extension may not be exercised merely for the purpose of using unobligated balances.

Before the grant is set to expire, the Assistant Superintendent of Finance & Operations/Finance Manager and the Grant Analyst will meet with the Financial Manager responsible for grants to review the grant closeout process. If a surplus is anticipated, the Grant Analyst will contact DESE personnel to inquire about the possibility of extending the grant period. If an extension is approved, the Grant Analyst will work with the

Administrative Assistant responsible for grants to complete the steps necessary to seek an extension and complete the grant closeout process.

The District will seek prior approval from the federal agency when the extension will not be contrary to federal statute, regulation, or grant conditions and:

- The terms and conditions of the Federal award prohibit the extension.
- The extension requires additional Federal funds; or
- The extension involves any change in the approved objectives or scope of the project. 2 C.F.R. § 200.308(d) (2).

Program income

(2 CFR Part 200.1) means gross income earned by the non-Federal entity that is directly generated by a supported activity or earned as a result of the Federal award during the period of performance except as provided in § 200.307(f). (See the definition of *period of performance* in this section.) Program income includes but is not limited to income from fees for services performed, the use or rental or real or personal property acquired under Federal awards, the sale of commodities or items fabricated under a Federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with Federal award funds. Interest earned on advances of Federal funds is not program income. Except as otherwise provided in Federal statutes, regulations, or the terms and conditions of the Federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. See also § 200.407. See also 35 U.S.C. 200-212 "Disposition of Rights in Educational Awards" applies to inventions made under Federal awards. Program income includes, but is not limited to, income from fees for services performed, the use or rental of real or personal property acquired under federal awards, the sale of commodities or items fabricated under a federal award, license fees and royalties on patents and copyrights, and principal and interest on loans made with federal award funds. Interest earned on advances of federal funds is not program income. Except as otherwise provided in federal statutes, regulations, or the terms and conditions of the federal award, program income does not include rebates, credits, discounts, and interest earned on any of them. 2 C.F.R. § 200.1 Additionally, taxes, special assessments, levies, fines, and other such revenues raised by a recipient are not program income unless the revenues are specifically identified in the federal award or federal awarding agency regulations as program income. Finally, proceeds from the sale of real property, equipment, or supplies are not program income. 2 C.F.R. § 200.307.

Use of Program Income

The default method for the use of program income for the District is the deduction method: 2 C.F.R. § 200.307(e). Under the deduction method, program income is deducted from total allowable costs to determine the net allowable costs. Program income will only be used for current costs unless the District is otherwise directed by the federal awarding agency or pass-through entity. 2 C.F.R. § 200.307(e) (1). The LEA may also request prior approval from the federal awarding agency to use the addition method. Under the additional method, program income may be added to the Federal award by the Federal agency and the non-Federal entity. The program income must then be used for the purposes and under the conditions of the Federal award. 2 C.F.R. § 200.307(e) (2).

While the deduction method is the default method, the District always refers to the GAN prior to determining the appropriate use of program income.

Procurement System

The District maintains the following purchasing procedures that are in compliance with state (MGL Chapter 30B, Chapter 149 and Chapter 30 Section 39M), local, and federal laws and regulations under 2 CFR 200.317-327.

Responsibility for Purchasing:

The Assistant Superintendent of Finance & Operations in conjunction with the School Department MCPPO acts as the purchasing agents for the school district and City and as such, retains the authority to review and approve all purchases. The Weymouth Public School District requires all requests to purchase goods or services be initiated through the Enterprise ERP (MINIS) financial system.

All requisitions are submitted to the Finance Manager. The Financial Manager processes all required sign offs on the requisitions prior to release of the purchase orders. Once released on the school side of the ledger, the appropriate approvals are done on the Town side, prior to the purchase order being released. On the Town side, approvals are required by the Treasurer/Auditor/Town Administrator and Town Purchasing Agent. The purchase order once officially approved by all parties is printed on the School side.

On an annual basis, the Finance Manager reviews the list of authorized Enterprise ERP (MINIS) users. Additions to and deletions from the list are made as employees are hired and / or terminated. All Enterprise ERP (MINIS) users are set up with controls in place to process a requisition.

The Finance Manager is responsible for monitoring purchases to ensure procurement practices are compliant with applicable laws, to develop strategies for improvement, to implement policies and procedures, and to identify potential cost-savings and efficiencies in the procurement process.

Purchase Process

All purchases require a purchase order. In addition to this procedure, sub recipients must also follow both state and local procurement rules. State and local procurement rules are often stricter than federal requirements. Accordingly, this section should be revised to account for the appropriate thresholds and purchasing procedures within each threshold amount in accordance with any state and local procurement rules.

The Weymouth Public Schools utilizes the Enterprise ERP (MINIS) financial system for the processing of all purchase orders. Enterprise ERP (MINIS) access is given to all accounts payable and analysts within the Business Office. Access is reviewed by the Assistant Superintendent of Finance & Operations in conjunction with the Finance Manager. If access is approved, the Assistant Superintendent of Finance & Operations and Finance Manager discuss the level of security appropriate for the individual. Based on the outcome of this meeting, a security profile is assigned by Town IT staff who oversee Enterprise ERP (MINIS).

Once the username and password have been assigned, the Finance Manager schedules training with other individuals within the department. Once training is completed, the individual may submit a purchase order / invoice through the following process:

1. Submit a purchase order/invoice of a good or services to the Business Office for the Finance Manager's approval. Once approved, the Grant Analyst enters the purchase order/invoice into Enterprise ERP (MINIS).
2. Each purchase order/invoice must contain the vendor name/number, ship to location, quantity, item description, unit price, freight amount, and account code to be charged. The item description must be clear so as to properly communicate to the vendor the exact item requested and/or service to be performed, and deadlines for delivery and/or completion.

Upon approval, the original purchase order is sent to the person/department initiating the order. A copy is maintained by the Business Office to await the receiving copy and invoice.

Procurement Methods:

State procurement laws (MGL Chapter 30B for Goods and Services and MGL Chapter 149 Construction) are followed however the district is aware of the federal requirements. When there are **exemptions** from state procurement laws, or when federal regulations are stricter the district will use the strictest rules, under 2 CFR 200.318-327. eCFR :: 2 CFR 200.320 -- Methods of procurement to be followed.

Purchases under $10,000 (Sound Business Practices) (State and Federal)
Procurement of supplies, services, and construction under $10,000 are governed by Massachusetts General Law, Chapter 30B for goods and services and Chapter 149 and Chapter 30 section 39 and Chapter 7 Sections 44-58 for construction. The procurement procedure for purchasing supplies and services and construction under $10,000 require sound business practices. This is defined as ensuring the receipts of favorable prices by periodically soliciting price lists or quotes. No formal advertising is required. The contract is awarded to the vendor offering the best price. A contract cannot exceed three years unless the School Committee authorizes a longer contract period. As a result of the Municipal Modernization Act, building construction procurements under $50,000 may also be made using a State Contract procured by OSD, or a Blanket Contract procured by the District.

Purchases and Construction between $10,000 and $50,000 (Solicit Quotes) (For State MGL30B goods and services procurement exemptions threshold will be $10,000-$250,000)

Procurement of supplies and services between $10,000 and $50,000 are governed by Massachusetts General Law, Chapter 30B. The procurement procedure for purchasing supplies and services between $10,000 and $50,000 requires soliciting three written or oral quotes. The contract is awarded to the responsible and responsive person offering the best price. A responsible vendor is defined as a person who has the capability to perform fully the contract requirements, and the integrity and reliability which assures good faith performance. A responsive bidder is defined as a person who has submitted a bid or proposal which conforms in all respects to the invitation for bids or requests for proposals. For construction, a public notice is required for at least 2 weeks. A written contract is required. A contract cannot exceed three years unless the School Committee authorizes a longer contract period, and a Town Council vote is taken as well. For construction, the district adheres to the requirements of Chapter 149, and Chapter 30 Section 39M, and Chapter 7 Sections 44-58 as applicable. See chart from MA OIG. Procurement Charts, July 2018 (mass.gov).

Procurement of building construction contracts estimated to cost between $10,000 and $50,000 requires the solicitation of at least three (3) written quotes from potential contractors. Quote requests must be in written form and well-communicated to each potential vendor. Documentation of quotes solicited must be included in the requisition process.

Procurements made under this section are required to have a notice posted on the District website, in COMMBUYS and in the Central Register unless procured through the use of Blanket Contracts of which the District is eligible to participate. In this case, labor costs on projects of up to $50,000 may be procured using a Blanket Contract with the solicitation of quotes using a detailed Scope of Services.

In addition, payment bonds in the amount of 50% of the contract price are required for all contracts over

$25,000. OSHA training and Prevailing Wages are also required.

Purchases of more than $50,000 (Sealed Bids or Proposals) (For State MGL30B procurement exemptions threshold will be greater than $250,000)

Sealed Bids (Formal Advertising): Purchases greater than $50,000 require publicly solicited bids. A firm fixed price contract (lump sum or unit price) is awarded to the responsible bidder whose bid, conforming to all the material terms and conditions of the invitation for bids, is the lowest in price. If a Request for Proposal is issued, the most advantageous proposal from a responsible and responsive proposer taking into consideration price and no-price proposals. The sealed bid method is the preferred method for procuring construction if the following conditions apply:

- A complete, adequate, and realistic specification or purchase description is available.
- Two or more responsible bidders are willing and able to compete effectively for the business; and
- The procurement lends itself to a firm fixed price contract and the selection of the successful bidder can be made principally on the basis of price.

If sealed bids are used, the following requirements apply:

- Bids must be solicited from an adequate number of known suppliers, providing them sufficient response time prior to the date set for opening the bids, for state, local, and tribal governments, the invitation for bids must be publicly advertised.
- The invitation for bids, which will include any specifications and pertinent attachments, must define the items or services in order for the bidder to properly respond.
- All bids will be opened at the time and place prescribed in the invitation for bids, and for local and tribal governments, the bids must be opened publicly.
- A firm fixed price contract award must be made in writing to the lowest responsive and responsible bidder.

Where specified in bidding documents, factors such as discounts, transportation cost, and life cycle costs must be considered in determining which bid is lowest. Payment discounts will only be used to determine the low bid when prior experience indicates that such discounts are usually taken advantage of. Any or all bids may be rejected if there is a sound documented reason.
Advertising is required once in a newspaper of general circulation and posted in the Purchasing Office of the Town and Business Office for the schools at least two weeks before bids or proposals are due. If goods or services amount to $100,000 or more, we advertise in the *Goods and Service Bulletin* maintained by the Massachusetts Secretary of State's Office.

Construction contracts solicitation where the estimated cost is over $150,000 must also include a requirement of DCAMM certification for the general contractor and any subcontractors. A payment bond of one hundred percent (100%), a performance bond of one hundred percent (100%) and a DCAMM evaluation for all contractors is also required. Filed sub-bids are required for any trade within the construction contract where the estimated cost will be

twenty thousand dollars ($25,000) or more. For building contracts costing over $150,000 there is also a mandatory DCAMM evaluation process that must be completed by the District at the end of the contract.

Procurements estimated to cost $10 million or more

In addition to the requirements above, a solicitation where the estimated cost is over $10 million must also include a prequalification procedure for both general contractors and sub-bidders. This process is required before the actual bidding process can take place; the bidding process is then restricted to only those who have been approved in the prequalification process.

*COMMBUYS – As a result of the Municipal Modernization Act, the Commonwealth's Operation Services Division (OSD) procures and awards a number of statewide contracts that are available to municipalities for construction projects under $50,000. Departments who wish to procure an item or services from an OSD contract may request to be identified as a user on COMMBUYS, OSD's purchasing portal. Once approved, the COMMBUYS user will have full access to all COMMBUYS contracts and will have the ability to purchase directly through the COMMBUYS portal.

COMMBUYS users will be expected to read the Contract User Guide for the purchase they are attempting to make, and shall comply with all terms of use for said contract. Remember that not all contractors listed on COMMBUYS are included on a State Contract. All purchases in COMMBUYS will be subject to confirmation by the CPO prior to approval in the Town's accounting system.

Go to www.commbuys.com to access contract information, training resources, and buyer information

Competitive Proposals*:* The process of competitive proposals is normally conducted with more than one source submitting an offer, and either a fixed price or cost-reimbursement type contract is awarded. It is generally used when conditions are not appropriate for the use of sealed bids. If this method is used, the following requirements apply:

- Requests for proposals must be publicized and identify all evaluation factors and their relative importance. Any response to publicized requests for proposals must be considered to the maximum extent practical.
- Proposals must be solicited from an adequate number of qualified sources; and
- Contracts must be awarded to the responsible firm whose proposal is most advantageous to the program, with price and other factors considered.

The District may use competitive proposal procedures for qualifications-based procurement of architectural/engineering (A/E) professional services whereby competitors' qualifications are evaluated, and the most qualified competitor is selected, subject to negotiation of fair and reasonable compensation. The method, where price is not used as a selection factor, can only be used in procurement of A/E professional services. It cannot be used to purchase other types of services though A/E firms are a potential source to perform the proposed effort.

Massachusetts General Law, Chapter 30B has additional requirements regarding Requests for Proposals (RFP). The Assistant Superintendent of Finance & Operations in conjunction with the MCPPO and Town Procurement, a certified Massachusetts Public Procurement Officer, has authority to conduct procurements. Below are the RFP requirements:

1. The MCPPO shall determine in writing that the selection of the most advantageous offer requires comparative judgment of factors in addition to price.
2. Bidders must submit separate price and non-price proposals.
3. Comparative criteria reflect those factors for which Weymouth would be willing to pay more money and are used to further evaluate the relative merits of all proposals that meet the quality requirements.
4. Quality requirements establish standards of acceptability for the supplies and services you are purchasing.
5. Comparative criteria rating factors include highly advantageous, advantageous, not advantageous, and unacceptable.

(Information copied from the Massachusetts Inspector General's Office, Chapter 30B training materials).

In addition, all Invitation for Bid (IFB) and Request for Proposal (RFP) require vendors submitting bids to sign and submit non-collusion and tax compliance forms.

For construction, the District will adhere to Chapter 149, Chapter 30 section 39 for non -labor construction materials and Chapter 7 Section 44-58. Refer to charts for process requirements Procurement Charts, July 2018 (mass.gov) and attached links to guides for detailed process. Designing and Construction Public Facilities, September 2021 (mass.gov), The Chapter 30B Manual: Procuring Supplies, Services and Real Property, November 2016 (mass.gov)

Federal guidance can be found at eCFR :: 2 CFR Part 200 Subpart D - Procurement Standards and for conditions that must be attached to contracts as applicable, eCFR :: Appendix II to Part 200, Title 2 -- Contract Provisions for Non-Federal Entity Contracts Under Federal Awards.

Contract conditions **under Uniform Grant Guidance as applicable are as follows:**

Appendix II to Part 200 - Contract Provisions for Non-Federal Entity Contracts Under Federal Awards

In addition to other provisions required by the Federal agency or non-Federal entity, all contracts made by the non-Federal entity under the Federal award must contain provisions covering the following, as applicable.

(A) Contracts for more than the simplified acquisition threshold, which is the inflation adjusted amount determined by the Civilian Agency Acquisition Council and the Defense Acquisition Regulations Council (Councils) as authorized by 41 U.S.C. 1908, must address administrative, contractual, or legal remedies in instances where contractors violate or breach contract terms, and provide for such sanctions and penalties as appropriate.

(B) All contracts in excess of $10,000 must address termination for cause and for convenience by the non-Federal entity including the manner by which it will be affected and the basis for settlement.

(C) Equal Employment Opportunity. Except as otherwise provided under 41 CFR Part 60, all contracts that meet the definition of "federally assisted construction contract" in 41 CFR Part 60-1.3 must include the equal opportunity clause provided under 41 CFR 60-1.4(b), in accordance with Executive Order 11246, "Equal Employment Opportunity" (30 FR 12319, 12935, 3 CFR Part, 1964-1965 Comp., p. 339), as amended by Executive Order 11375, "Amending Executive Order 11246 Relating to Equal Employment Opportunity," and implementing regulations at 41 CFR part 60, "Office of Federal Contract Compliance Programs, Equal Employment Opportunity, Department of Labor."

(D) Davis-Bacon Act, as amended (40 U.S.C. 3141-3148). When required by Federal program legislation, all prime construction contracts in excess of $2,000 awarded by non-Federal entities must include a provision for compliance with the Davis-Bacon Act (40 U.S.C. 3141-3144, and 3146-3148) as supplemented by Department of Labor regulations (29 CFR Part 5, "Labor Standards Provisions Applicable to Contracts Covering Federally Financed and Assisted Construction"). In accordance with the statute, contractors must be required to pay wages to laborers and mechanics at a rate not less than the prevailing wages specified in a wage determination made by the Secretary of Labor. In addition, contractors must be required to pay wages not less than once a week. The non-Federal entity must place a copy of the current prevailing wage determination issued by the Department of Labor in each solicitation. The decision to award a contract or subcontract must be conditioned upon the acceptance of the wage determination. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency. The contracts must also include a provision for compliance with the Copeland "Anti-Kickback" Act (40 U.S.C. 3145), as supplemented by Department of Labor regulations (29 CFR Part 3, "Contractors and Subcontractors on Public Building or Public Work Financed in Whole or in Part by Loans or Grants from the United States"). The Act provides that each contractor or subrecipient must be prohibited from inducing, by any means, any person employed in the construction, completion, or repair of public work, to give up any part of the compensation to which he or she is otherwise entitled. The non-Federal entity must report all suspected or reported violations to the Federal awarding agency.

(E) Contract Work Hours and Safety Standards Act (40 U.S.C. 3701-3708). Where applicable, all contracts awarded by the non-Federal entity in excess of $100,000 that involve the employment of mechanics or laborers must include a provision for compliance with 40 U.S.C. 3702 and 3704, as supplemented by Department of Labor regulations (29 CFR Part 5). Under 40 U.S.C. 3702 of the Act, each contractor must be required to compute the wages of every mechanic and laborer on the basis of a standard work week of 40 hours. Work in excess of the standard work week is permissible provided that the worker is compensated at a rate of not less than one and a half times the basic rate of pay for all hours worked in excess of 40 hours in the work week. The requirements of 40 U.S.C. 3704 are applicable to construction work and provide that no laborer or mechanic must be required to work in surroundings or under working conditions which are unsanitary, hazardous or dangerous. These requirements do not apply to the purchases of supplies or materials or articles ordinarily available on the open market, or contracts for transportation or transmission of intelligence.

(F) Rights to Inventions Made Under a Contract or Agreement. If the Federal award meets the definition of "funding agreement" under 37 CFR § 401.2 (a) and the recipient or subrecipient wishes to enter into a contract with a small business firm or nonprofit organization regarding the substitution of parties, assignment or performance of experimental, developmental, or research work under that "funding agreement," the recipient or subrecipient must comply with the requirements of 37 CFR Part 401, "Rights to Inventions Made by Nonprofit Organizations and Small Business Firms Under Government Grants, Contracts and Cooperative Agreements," and any implementing regulations issued by the awarding agency.

(G) Clean Air Act (42 U.S.C. 7401-7671q.) and the Federal Water Pollution Control Act (33 U.S.C. 1251-1387), as amended - Contracts and subgrants of amounts in excess of $150,000 must contain a provision that requires the non-Federal award to agree to comply with all applicable standards, orders or regulations issued pursuant to the Clean Air Act (42 U.S.C. 7401-7671q) and the Federal Water Pollution Control Act as amended (33 U.S.C. 1251-1387). Violations must be reported to the Federal awarding agency and the Regional Office of the Environmental Protection Agency (EPA).

(H) Debarment and Suspension (Executive Orders 12549 and 12689) - A contract award (see 2 CFR 180.220) must not be made to parties listed on the governmentwide 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.

(I) Byrd Anti-Lobbying Amendment (31 U.S.C. 1352) - Contractors that apply or bid for an award exceeding $100,000 must file the required certification. Each tier certifies to the tier above that it will not and has not used Federal appropriated funds to pay any person or organization for influencing or attempting to influence an officer or employee of any agency, a member of Congress, officer or employee of Congress, or an employee of a member of Congress in connection with obtaining any Federal contract, grant or any other award covered by 31 U.S.C. 1352. Each tier must also disclose any lobbying with non-Federal funds that takes place in connection with obtaining any Federal award. Such disclosures are forwarded from tier to tier up to the non-Federal award.

(J) See § 200.323.

(K) See § 200.216.

(L) See § 200.322.

Contract/Price Analysis*:* The District performs a cost or price analysis in connection with **every** procurement action in excess of $150,000, including contract modifications. 2 C.F.R. § 200.324(a). A cost analysis generally means evaluating the separate cost elements that make up the total price, while a price analysis means evaluating the total price, without looking at the individual cost elements.

The method and degree of analysis is dependent on the facts surrounding the particular procurement situation; however, the Chief Financial Officer must come to an independent estimate prior to receiving bids or proposals. 2 C.F.R. § 200.324(a).

When performing a cost analysis, Assistant Superintendent of Finance & Operations/Finance Manager may negotiate best pricing as a separate element of the cost. To establish a fair and reasonable profit, consideration is given to the complexity of the work to be performed, the risk borne by the contractor, the contractor's investment, the amount of subcontracting, the quality of its record of past performance, and industry profit rates in the surrounding geographical area for similar work. 2 C.F.R. § 200.324(b).

Noncompetitive Proposals (Sole Sourcing) 2 CFR 200.320
Procurement by noncompetitive proposals is procurement through solicitation of a proposal from only one source and may be used only when one or more of the following circumstances apply:

- The item is available only from a single source.
- The public exigency or emergency for the requirement will not permit a delay resulting from competitive solicitation.
- After solicitation of a number of sources, competition is determined inadequate.
- The acquisition of property or services, the aggregate dollar amount of which does not exceed the micro-purchase threshold

Under M.G.L. Chapter 30B, sole source procurements of any supply or service under $50,000 is allowable when there is only one practicable source for the required supply or service.

All sole source procurements must include a memo that details the basis for determining that there was only one practicable source for the purchase. The memo should be sent to the Finance Manager to be attached to the contract The Finance Manager/MCPPO will ensure each sole source contract is appropriate and properly documented. ***When procuring with federal funds the district will follow UGG 2 CFR 200.320(c)***

Prevailing Wages
The Massachusetts Prevailing Wage Law, and the Davis-Bacon Act, which is the federal prevailing wage law, applies to building and construction activity on public work construction contracts. These two laws require that workers be paid a minimum hourly rate set according to each government agency's assessment of an average wage rate or a predominant wage rate in the local area of the contract work.

Mass DOS determines the "Prevailing Wage Rates" for each public construction contract prior to the beginning of that contract's Bid Process.

U.S. DOL determines its prevailing wage rates for public construction contracts being bid and calls its prevailing wage rate standards "Wage Determinations." U.S. DOL develops federal Wage Determinations for the entire Commonwealth of Massachusetts in documents which contain wage rate breakdowns by work classification, and by Massachusetts county and/or city.

The Davis-Bacon and Related Acts apply to contractors and subcontractors performing on federally funded or federally assisted contracts in excess of $2,000 for the construction, alteration, or repair (including painting and decorating) of public buildings or public works. Davis-Bacon Act and Related Act contractors and subcontractors must pay their laborers and mechanics employed under the contract no less than the locally prevailing wages and fringe benefits for corresponding work on similar projects in the area.

The Davis-Bacon Act applies to contractors and subcontractors performing work on federal or partial funded contracts. The Davis-Bacon Act prevailing wage provisions apply to the "Related Acts," under which construction projects are funded through grants, loans, loan guarantees, and insurance.

If the contract is fully or partially federally funded, the General Contractor and subcontractors must comply with both the Massachusetts and the federal Davis Bacon Act prevailing wage rates.

Therefore, municipalities must pay workers at least a minimum of the higher of the Massachusetts or federal wage rates for each work classification. Some work classifications could be paid based on higher federal wage

rates while other work classifications could be paid based on higher Massachusetts wage rates, on the same contract.

Contract Types

There are numerous contract methods allowed at the federal and local levels. Below are contract types that may be used along with contracts that should be avoided.

Contract Types that may be used include *(but are not limited to):*

Lump sum	▪ Contract for work within a prescribed boundary with a clearly defined scope and total price
Unit price	▪ Work done on an item-by-item basis, with cost determined per unit (e.g., box, cubic yard, etc.)
Cost plus fixed fee	▪ Total known cost with a defined fixed fee added to the price
Inter-governmental agreements	▪ Subrecipients are encouraged to enter into State and local intergovernmental agreements for procurement or use of common goods and services. Using Statewide contracts, you must comply with the contract guide, abide by the specifications of the statewide contract and federal procurement methods thresholds. The Statewide contract price reflects the highest price an approved vendor may charge. You may still negotiate a price. You must follow the specific contract guide guidance and for contracts that require or recommend solicitation, you must follow the guidance to be in compliance with federal procurement requirements.

Contract Types that should be avoided are:

Piggyback	▪ Piggybacks are generally ineligible. ▪ However, work done using another sub-recipient's pre-existing, properly procured contract must meet strict criteria to be eligible. The existing contract must be viable (i.e., the same item must be purchased, price and vendor must be the same, and must include written mutual consent of the original contracting parties) Adopting a pre-existing contract solicited and awarded by another entity is referred to as 'piggy-backing'. These contracts should be avoided as they may not contain all required clauses, are improper in scope, or are not procured in compliance with the federal procurement standards
Time and Materials (T + M)	▪ T + M type contract means a contract whose cost to a non-Federal entity is the sum of (1) the actual cost of materials; and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit [2 CFR 200.318(j)(1)]. ▪ Use T + M type contracts only after determining that no other contract is suitable and if the contract includes a ceiling price that the contractor exceeds at its own risk. Last option not recommended by the Federal Government
Cost-plus-percentage-of- costs	▪ Strictly prohibited
Percentage-of-construction-cost	▪ Strictly prohibited

Full and Open Competition_ ecfr : 2 CFR 200.319 -- Competition.

All procurement transactions must be conducted in a manner providing full and open competition consistent with 2 C.F.R §200.319. In order to ensure objective contractor performance and eliminate unfair competitive advantage, contractors that develop or draft specifications, requirements, statements of work, or invitations for bids or requests for proposals must be excluded from competing for such procurements. Some of the situations considered to be restrictive of competition include but are not limited to:

- Placing unreasonable requirements on firms in order for them to qualify to do business.
- Requiring unnecessary experience and excessive bonding.
- Noncompetitive pricing practices between firms or between affiliated companies.
- Noncompetitive contracts to consultants that are on retainer contracts.

- Organizational conflicts of interest.
- Specifying only a "brand name" product instead of allowing "an equal" product to be offered and describing the performance or other relevant requirements of the procurement.
- Any arbitrary action in the procurement process.

The district **negotiates profit** as a separate element of the price of each contract in which there is no price competition and, in all cases, where cost analysis is performed.

Solicitation Language

The District must ensure that all solicitations incorporate a clear and accurate description of the technical requirements for the material, product, or service to be procured. Such description must not, in competitive procurements, contain features which unduly restrict competition. The description may include a statement of the qualitative nature of the material, product or service to be procured and, when necessary, must set forth those minimum essential characteristics and standards to which it must conform if it is to satisfy its intended use. Detailed product specifications should be avoided if at all possible.

When it is impractical or uneconomical to make a clear and accurate description of the technical requirements, a "brand name or equivalent" description may be used as a means to define the performance or other salient requirements of procurement. The specific features of the named brand which must be met by offers must be clearly stated; and identify all requirements which the offers must fulfill and all other factors to be used in evaluating bids or proposals. 2 C.F.R § 200.319.

Typically, construction projects are complex and require intricate details that can only be provided from an architect or engineer. Often, drawings are necessary to accompany the specifications in order for the contractor to be clear on the work to be performed.

The Department must provide, for both vertical and horizontal construction, a highly detailed description of the construction project. Not only should the scope include the specific materials and standards required, but it should also include the qualifications required of the contractor. Qualification requirements should indicate how many years' experience the contracting firm should have, what types of projects the contractor should have worked on to make them qualified to perform the work, and any certifications or licenses that should be retained either by the firm or individuals performing the work.

For all competitive procurements (quotations, bids, proposals), the Finance Manager/MCPPO and the initiating Department will work cooperatively to prepare the formal solicitation. The following section describes the procedures used by the Procurement Team, and the responsibilities of the initiating Department with respect to preparing, issuing, receiving, awarding, and administering the solicitation and subsequent contract.

It should be noted that all contract management functions are the responsibility of the initiating department(s), including issuing a notice to proceed, receipt and review of certified payroll reports, coordination of change orders, closeout and payment procedures, and subsequent contract evaluations.

Receiving and Evaluating Responses

Unless permission is otherwise granted prior to solicitation, all quotations, bids, and proposals are to be sent to/collected at the address of the Assistant Superintendent of Finance & Operations/MCPPO and will be opened in the Business or Procurement Office.

For an IFB, the MCPPO will receive all bids, and at the time of the bid opening will open, read aloud, and prepare a bid tabulation sheet with the results. The MCPPO will consider each bidder's responsiveness to the

basic requirement. Immediately following MCPPO review, the Department Head will receive the bids for evaluation.

For an RFP, the MCPPO is authorized to create an evaluation committee that has the expertise and ability to evaluate, rank, and recommend an award. The MCPPO will receive all proposals, and at the time of opening will open and prepare a register of proposals. Price proposals will remain unopened at this time. The MCPPO will then provide the proposals to members of the evaluation committee, including the Department Head. Once the evaluation committee reaches a decision, the MCPPO will open the price proposals.

The district will document in the contract file the specific methods used in evaluating the procurement and selecting the contractor. The district will use the guidance from the Massachusetts Office of Inspector General in preparing the evaluation methodology.

Handling Late Responses

A late bid or proposal is one that is delivered after the due date and time. If a bid or proposal is late, it must be rejected as non-responsive, and as such will be returned unopened to the person submitting the bid or proposal. Should a bid or proposal be received via USPS/UPS/FedEx or any other courier service, it shall be refused upon attempted delivery. If mailed, it shall be returned unopened. Corrections or modifications to responses are also not accepted beyond the due date and time.

Awarding and Executing Contracts

Once the vendor/contractor has been identified as eligible for a contract, the MCPPO or designee will draft the contract. In the rare case that the vendor/contractor supplies a contract, the MCPPO will adapt that contract to the District's format prior to distribution for signatures. There will be five (5) original contracts. The first signature on any contract shall be the vendor/contractor's signature. The MCPPO will be responsible for corresponding with the vendor/contractor to obtain the appropriate signature. "Notice of Intent to Award" will accompany the contract.

A contract packet will be considered complete when returned from the vendor/contractor with all required documents, which may include insurance certificates, bonds, guarantee, or warranty documents. If any component is missing, the MCPPO will notify the vendor/contractor.

Upon receiving the Superintendents signature, the contract is considered fully executed and ready for distribution. One fully executed copy is returned to the vendor/contractor, accompanied by a "Notice to Proceed." One contract will be retained by the Procurement Office; one is provided to the Department Head and one is provided to the Town Finance Office.
Once the contract is executed, the MCPPO will convert the existing Purchase Requisition to a Purchase Order. If there are any changes to the contract amount, the MCPPO will correct that amount.

Deciding Tie Bids

On the rare occasion of a tie bid, the District must use a tie-breaking method which is fair to all responders. It will be the policy of the MCPPO to direct the tie bidders to conduct a "second heat" whereas they will be asked to send an additional response with a new bid form on a date and time specific.

CHANGE ORDERS, AMENDMENTS AND EXTENSIONS

- **Supply and Service Contracts**
  Chapter 30B allows for an increase in the quantity of a supply or service, as long as the increase does not exceed twenty-five percent (25%) of the total contract price. Unit prices cannot be higher than the original unit prices. A contract amendment must be signed by the original signatories.

  Contracts for the purchase of heating oil, gasoline, fuel oil, road sand and salt are not subject to the percentage limit but must meet all other requirements stated above.

- **Construction Contracts**
  There is no statutory limit on change orders for construction projects; however, recent case law suggests that change orders should not exceed thirty percent (30%) of the original contract. The contractor suggesting the change order shall supply the Department Head with a written explanation of the need for a change, including a detailed cost breakdown of the proposed change.

  It is the responsibility of the Department Head to ensure that the change order is, in fact, necessary for completion of the project and that the additional work proposed was not included in the existing specifications and contract. The Department Head should also determine if the requested change is accurate and has value to the overall project.

EMERGENCY PROCUREMENTS

- **Emergency Procurements Supplies and Services**
  The MCPPO may approve an emergency procurement when the situation would "endanger the health or safety of the people or property." In an emergency situation, a procurement must comply with the law to the greatest extent possible while attending to the emergency.

  Any Department Head having an emergency procurement must document the situation and submit in writing to the MCPPO within one business day of the event. The document must contain:

  1. The basis for the emergency procurement
  2. The name(s) of the vendor/contractors used
  3. The dollar amount committed to the emergency
  4. List of supplies and/or services procured

- **Emergency Procurements Building Construction**
  Prior approval of DCAMM is required on any emergency purchase under the provisions of MGL Chapter 149. The provision states that an emergency is to "preserve the health or safety of persons or property, or to alleviate an imminent security threat."

  Any Department Head having an emergency procurement must document the situation and submit in writing to the CPO immediately in order for a DCAMM waiver to be submitted in a timely manner.

  DCAMM approval may waive public notice or bidding requirements for the work necessary. If the nature of the emergency precludes prior approval, the Town may contract for only the work that is absolutely necessary and seek subsequent approval from DCAMM. Although formal bidding may be waived, the Town should solicit more than one source if at all possible, in the time constraint.

Emergency procurements are also subject to the Prevailing Wage Law; therefore, the CPO will apply for prevailing wages as soon as notification of the emergency work is received.

Note: If DCAMM denies the Town's request, work must stop immediately.

You may not artificially create an emergency simply by putting off normal maintenance and repair work. If you knew or should have known that a repair was warranted and you had time to correct it using normal bidding procedures, DCAMM will not allow you to justify the use of emergency procedures.

Bid Splitting

Splitting purchases over several days, weeks, or months is considered "bid-splitting" when the appearance is that this is being done to avoid meeting thresholds which require a more complex procurement. Certain unexpected small expenses sometimes make good business sense and are not problematic. However, to purposely purchase items over time and under the procurement thresholds is illegal.

Geographical Preferences Prohibited

The District must conduct procurements in a manner that prohibits the use of statutorily or administratively imposed state, local, or tribal geographical preferences in the evaluation of bids or proposals, except in those cases where applicable federal statutes expressly mandate or encourage geographic preference. When contracting for architectural and engineering (A/E) services, geographic location may be a selection criterion provided its application leaves an appropriate number of qualified firms given the nature and size of the project to compete for the contract.

Avoiding Acquisition of Unnecessary or Duplicative Items

The District must avoid the acquisition of unnecessary or duplicative items. Additionally, consideration is given to consolidating or breaking out procurements to obtain a more economical purchase. And, where appropriate, an analysis must be made of leases versus purchase alternatives, and another other appropriate analysis to determine the most economical approach.

These considerations are given as part of the process to determine the allowability of each purchase made with federal funds.

Use of Intergovernmental Agreements-Statewide Contracts

To foster greater economy and efficiency, the District enters into state and local intergovernmental agreements where appropriate for procurement or use of common or shared goods and services. The district will ensure these collaborative purchases were conducted with full competition and are for the specifications and requirements determined by the district. Under MGL Chapter 30B, municipalities may use the Commonwealth of Massachusetts Statewide Contract System. In using the system, the requirements of MGL Chapter 30B are determined to be met per the MA Office of Inspector General. In using this system, the contract must abide by the Statewide contract specifications and the specific Contract Guide for that contract and use the strictest requirements, which will be the UGG 2 CFR 200.320 procurement methods and federal thresholds to determine the steps to be taken. The District will ensure that all intergovernmental agreements were procured in a competitive manner by following the Uniform Grant Guidance (UGG) 2 CFR 200.318-327 Procurement thresholds, procurements from 10,000 to $250,000 will require at least 2 quotes.

COMMBUYS - The Commonwealth's Operation Services Division (OSD) procures and awards a number of statewide

contracts that are available to municipalities. Departments who wish to procure an item or services from an OSD contract may request to be identified as a user on COMMBUYS, OSD's purchasing portal. Once approved, the COMMBUYS user will have full access to all COMMBUYS contracts and will have the ability to purchase directly through the COMMBUYS portal.

COMMBUYS users will be expected to read the Contract User Guide for the purchase they are attempting to make and shall comply with all terms of use for said contract. Remember that not all contractors listed on COMMBUYS are included on a State Contract. All purchases in COMMBUYS will be subject to confirmation by the CPO prior to approval.

When using COMMBUYS, the District will adhere to all system requirements, all required terms for specific statewide contracts, and to the terms of their respective user agreements for COMMBUY.

Go to www.commbuys.com to access contract information, training resources, and buyer information.

Use of Federal Excess and Surplus Property

If surplus property became available, the District would consider the use of federal excess and surplus property in lieu of purchasing new equipment and property whenever such use is feasible and reduces project costs.

Value engineering clauses for construction projects- "value engineering" identifies and reduces nonessential procurement costs. Value engineering enables contractors to change the plans, designs, and specifications for projects to lower their costs for goods and services and maintain necessary quality levels.

Responsible contractor's the district will only award contracts to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources. See also 2 CFR 200.214 - Suspension and debarment. (govregs.com) (MGL c 30b, MGL c 149)

Contracting with small and minority businesses, women's business enterprises, and labor surplus area firms under 2 CFR 200.321

The district will take all necessary affirmative steps to assure that minority businesses, women's business enterprises, and labor surplus area firms are used when possible. Take all necessary affirmative steps to assure the use of minority businesses, women- owned business enterprises and labor-surplus area firms. See 2 CFR 200.321(b) for what "affirmative steps" must include. Sub-recipients should maintain a list of such firms and can use the Supplier Diversity Office (SDO) | Mass.gov for assistance in complying.

Debarment and Suspension

The District awards contracts only to responsible contractors possessing the ability to perform successfully under the terms and conditions of a proposed procurement. Consideration will be given to such matters as contractor integrity, compliance with public policy, record of past performance, and financial and technical resources.

The District may not subcontract with or award sub grants to any person or company who is debarred or suspended. For all contracts over $25,000 the District verifies that the vendor with whom the District intends to do business with is not excluded or disqualified. 2 C.F.R. Part 200, Appendix **II** (1) and 2 C.F.R. §§ 180.220 and 180.300.

Domestic preferences for procurements (relates to construction) 2 CFR 200.322

(1) “Produced in the United States” means, for iron and steel products, that all manufacturing processes, from the initial melting stage through the application of coatings, occurred in the United States.
(2) “Manufactured products” means items and construction materials composed in whole or in part of non-ferrous metals such as aluminum; plastics and polymer-based products such as polyvinyl chloride pipe; aggregates such as concrete; glass, including optical fiber; and lumber.

Maintenance of Procurement Records
The District must maintain records sufficient to detail the history of all procurements. These records will include, but are not necessarily limited to the following: rationale for the method of procurement, selection of contract type, contractor selection or rejection, the basis for the contract price (including a cost or price analysis), and verification that the contractor is not suspended or debarred.

Please see page 35 for more information on the District's record policies.

Time and Materials Contracts
The District may use a time and materials type contract only (1) after a determination that no other contract is suitable; and (2) if the contract includes a ceiling price that the contractor exceeds at its own risk. Time and materials type contract mean a contract whose cost to the District is the sum of the actual costs of materials, and direct labor hours charged at fixed hourly rates that reflect wages, general and administrative expenses, and profit.

Since this formula generates an open-ended contract price, a time-and-materials contract provides no positive profit incentive to the contractor for cost control or labor efficiency. Therefore, each contract must set a ceiling price that the contractor exceeds at its own risk. Further, the District must assert a high degree of oversight in order to obtain reasonable assurance that the contractor is using efficient methods and effective cost controls.

Settlements of Issues Arising Out of Procurements
The District alone is responsible, in accordance with good administrative practice and sound business judgment, for the settlement of all contractual and administrative issues arising out of procurements. These issues include, but are not limited to, source evaluation, protests, disputes, and claims. These standards do not relieve the District of any contractual responsibilities under its contracts. Violations of law will be referred to the local, state, or federal authority having proper jurisdiction.

Protest Procedures to Resolve Disputes
The District maintains protest procedures to handle and resolve disputes relating to procurements and, in all instances, discloses information regarding the protest to the awarding agency. Contract disputes arise from a belief the procurement process was not conducted properly. A vendor has three options to seek a remedy:

1. Contact the local jurisdiction.
2. Contact the state agency in charge of enforcing the law (i.e. Inspector General's Office for Chapter 30B contracts); and/or
3. Superior Court.

If a vendor contacts the district with a complaint regarding the procurement or award of contract, the complaint should be forwarded to the Finance Manager/MCPPO. The Finance Manager/MCPPO and the individual responsible for the contract will offer to meet with the vendor. The meeting should seek all information as to the complaint of the vendor. Once the meeting has concluded, and the concerns reviewed, the Finance Manager/MCPPO will issue a written report to the complainant with a determination.

If there is a potential error in the way the procurement was conducted, or the district seeks advice on correcting the error, the MCPPO will ask the advice of the applicable state agency. If the vendor files a complaint in Superior Court, the district will seek the advice of legal counsel.

Conflict of Interest Requirements

Standards of Conduct
In accordance with 2 C.F.R. §200.18(c)(1), the District maintains the following standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of contracts.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract.

The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. Massachusetts General Law, Chapter 268A, governs the state's conflict of interest law. There are three main provisions of the law:

- Public employees are prohibited from seeking or accepting anything of substantial value for or because of their official acts or any act within their official responsibilities.
- Public employees are prohibited from using or attempting to use their position to obtain for themselves or others unwarranted privileges of substantial value that are not properly available to similarly situated individuals.
- The conflict of interest law will require public employees to disclose to their appointing authority the gift and their relationship to the giver.

The Massachusetts State Ethics Commission interprets the conflict of interest law and publishes advisories. The Ethics Commission interprets substantial value to mean anything with a value of $50 or more. Gifts less than $50 that may have an appearance of a conflict of interest should be disclosed. Disclosures should be made in writing and given to their appointing authority.
Massachusetts defines "immediate family" as spouse, parent, brother, sister, child or a spouse of your parent, brother, sister, or child. The financial disclosure law which, like the conflict of interest law, is interpreted and enforced civilly by the State Ethics Commission. Chapter 268B, of the Massachusetts General Law, is the financial disclosure law. This statute requires public officials, political candidates, and certain public employees to disclose their and their immediate family member's private business associations and other financial interests on their Statements of Financial Interests or SFIs. The law covers all elected state and county officials and candidates for these positions as well as all state and county employees who are designated as holding major policymaking positions.

Every municipal employee (with few exceptions) must complete the Ethic Commission's online training program once every two years. New employees must complete the online training program within 30 days of becoming such an employee and once every two years thereafter.

Organizational Conflicts

Weymouth Public Schools' personnel will comply with Massachusetts General Law, Chapter 268A conflict of interest law and disclosure. Additionally, the district may not be operated for the benefit of an affiliated or unaffiliated organization or an individual in his or her own private capacity or individuals related to any employee of the Weymouth Public Schools or members of its management, unless the private benefit is considered merely incidental. The private benefit preclusion will extend to the following:

- The sale, exchange or leasing of property between the district and an affiliated or unaffiliated organization or a private or related individual.
- Lending money or other extension of credit between an agency and an affiliated or unaffiliated organization or a private or related individual.
- Furnishing of goods, services, or facilities between the district and an affiliated or unaffiliated organization or a private or related individual except for the rental of district facilities as specified in the Weymouth Public Schools School Committee policy manual.
- Payment of compensation, unless authorized by the Weymouth Public Schools - School Committee, by the district to an affiliated or unaffiliated organization or a private or related individual.
- The transfer to, use by, or for the benefit of a private or related individual of the income of assets of Weymouth Public Schools unless specifically voted by the School Committee.
- The District will be guided by the principle of arms-length standards with all affiliated or unaffiliated organizations or with a private or related individual(s). Related party transactions shall include transactions between a school/district and members of the School Committee, administration, employees, related individuals, and affiliated companies. Related individuals within the scope of this definition include spouses, parents, children, spouses of children, grandchildren, siblings, fathers-in-law, mothers-in-law sisters-in-law and brothers-in-law of a school committee member or school district employee.

Disciplinary Actions

All associated entities must comply with the policies and procedures of the District, disciplinary actions will be on an individual basis and based on contract agreements and the Massachusetts State Ethics Commission.

Mandatory Disclosure

Upon discovery of any potential conflict, District personnel will disclose in writing the potential conflict to the federal awarding agency in accordance with applicable federal awarding agency policy.

Contract Administration

The District maintains the following oversights to ensure that contractors perform in accordance with the terms, conditions, and specifications of their contracts or purchase orders.

The contract manager for the Weymouth Public Schools is the Finance Manager/MCPPO. The contract manager and the individual responsible for the implementation of the contract are responsible for the following:

1. Coordinate communications with the vendor.
2. Evaluate the qualifications of contract personnel for compliance with contract requirements.

3. Determine acceptability of reports and deliverables produced by the contractor.
4. Approve or reject contractor payment requests; and
5. Ensure the contract amendments are in writing and approved by the Assistant Superintendent of Finance & Operations/Finance Manager.

The business office maintains all contract files. 2 CFR 200.318(b), (h)

Contract Management

The Department Head is responsible for monitoring the progress and performance of any contract for which they are the signatory, including reviewing certified payrolls when connected to a Prevailing Wage project.

All amendments, change orders, or extensions should be initiated by the Department Head and will be approved by the MCPPO or designee

Department Heads are responsible for tracking the expiration dates of their contracts. The Department Head will notify the MCPPO at least 90 days in advance of a contract expiration in order to facilitate a new contract, if necessary.

Department Heads are responsible for providing a copy of any performance review to the Procurement Office, wherever such a review is required by DCAMM.

Department Heads are also responsible for receiving and reviewing certified payroll reports for all projects that are subject to Prevailing Wage Laws. Department Heads should maintain a file for each project which contains the certified payrolls, which is retained for seven (7) years following the completion date of the project. Note: invoices should not be paid until certified payroll is received from the contractor.

Federal awarding agency or pass through agency review: The district will maintain procurement files for all contracts for review by either the federal awarding agency or DESE.

Credit Cards

The Weymouth Public Schools do not have a credit card that they have access to.

Property Management Systems

Property Classifications

Equipment means tangible personal property (including information technology systems) having a useful life of more than one year and a per-unit acquisition cost which equals or exceeds the lesser of the capitalization level established by the District for financial statement purposes, or $5,000. 2 C.F.R. §200.33. 2 CFR 200.313 - Equipment. (govregs.com)

Supplies means all tangible personal property other than those described in §200.33 Equipment. A computing device is a supply if the acquisition cost is less than the lesser of the capitalization level established by the District for financial statement purposes or $5,000, regardless of the length of its useful life. 2 C.F.R. §200.94. 2 CFR 200.314 - Supplies. (govregs.com)

Computing devices means machines used to acquire, store, analyze, process, and publish data and other information electronically, including accessories (or "peripherals") for printing, transmitting, and receiving, or storing electronic information. 2 C.F.R. §200.20.

Capital assets means tangible or intangible assets used in operations having a useful life of more than one year which are capitalized in accordance with GAAP. Capital assets include:

- Land, buildings (facilities), equipment, and intellectual property (including software) whether acquired by purchase, construction, manufacture, lease-purchase, exchange, or through capital leases; and
- Additions, improvements, modifications, replacements, rearrangements, reinstallations, renovations, or alterations to capital assets that materially increase their value or useful life (not ordinary repairs and maintenance). 2 C.F.R. §200.12.

Inventory Procedure
Inventory will be maintained on all information technology hardware and software; textbooks; and fixed assets. The school/department placing an order will add the appropriate ship to address. At the time of receipt, the package is inspected to ensure the ordered materials were received in good order and the items mirror the order placed through the purchase order system. Items are inventoried at the time they are unpacked. Inventory records are inputted by a member of the technology staff (hardware and software), director/department head (textbooks) and the business office (fixed assets).

All technology hardware is tagged. The tags state, "Property of Weymouth Public Schools" and include an asset number and related barcode. The technology department is responsible for configuring all computers, laptops, iPads, and chromebooks.

Inventory Records
For each equipment and computing device purchased with federal funds, the following information is maintained by the grant analyst in a spreadsheet:

- Date of purchase.
- Purchase order number.
- Serial number or other identification number.
- Source of funding for the property.
- Who holds the title?
- Acquisition date and cost of the property.
- Percentage of federal participation in the project costs for the federal award under which the property was acquired.
- Location, use and condition of the property; and
- Any ultimate disposition data including the date of disposal and sale price of the property.

On an annual basis, the grant analyst in collaboration with IT will review the inventory list and note changes. Changes to the inventory based on property being sold, lost, stolen, or broken will be noted. If the item was stolen, a copy of the police report should be included in the file. The updated inventory spreadsheet should be printed annually and provided to the Town Chief Financial Officer.

Physical Inventory
A physical inventory of the property must be taken, and the results reconciled with the property records at least once every two years.

Maintenance
In accordance with 2 C.F.R.313 (d) (4), the District maintains adequate maintenance procedures to ensure that property is kept in good condition. Weymouth Public Schools does not place restrictions on computer devices for employees. Employees who are issued a device(s) are responsible for maintaining and securing the equipment. When a device is not working properly, the employee will submit a "facilities dude ticket". A member of the technology staff will work with the employee to identify and repair the computer as quickly as possible. A loaner computer is available for faculty upon request.

Damaged, Lost, or Stolen Items
The District maintains a control system that ensures adequate safeguards are in place to prevent loss, damage, or theft of the property. Employees issued computer devices are responsible for abiding by our Employee Technology Use Policy that is in our district's Employee Handbook Employees. Staff members are to report missing, damaged or stolen equipment to their supervisor without delay.

Use of Equipment
Equipment must be used in the program or project for which it was acquired as long as needed, whether or not the project or program continues to be supported by the federal award. The District will not encumber the property without prior approval of the federal awarding agency and the pass-through entity.

During the time equipment is used on the project or program for which it was acquired, the equipment will also be made available for use on other projects or programs currently or previously supported by the federal government, provided that such use will not interfere with the work on the projects or program for which it was originally acquired. First preference for other use must be given to other programs or projects supported by the federal awarding agency that financed the equipment. Second preference is given to programs or projects under federal awards from other federal awarding agencies. Use for non-federally funded programs or projects is also permissible. When no longer needed for the original program or project, the equipment may be used in other activities supported by the federal awarding agency in the following order of priority: (1) activities under a federal award from the federal awarding agency which funded the original program or project; then (2) activities under federal awards from other federal awarding agencies.

Disposal of Equipment
When it is determined that original or replacement equipment acquired under a federal award is no longer needed for the original project or program or for other activities currently or previously supported by a federal awarding agency, the Assistant Superintendent of Finance & Operations/Finance Manager will contact the awarding agency (or pass-through for a state-administered grant) for disposition instructions. Generally, disposition of equipment is dependent on its fair market value (FMV) at the time of disposition. If the item has a current FMV of $5,000 or less, it may be retained, sold, or otherwise disposed of with no further obligation to the federal awarding agency. If the item has a current FMV of more than $5,000, the federal awarding agency is entitled to the federal share of the current market value or sales proceeds.

If acquiring replacement equipment, the District may use the equipment to be replaced as a trade-in or sell the property and use the proceeds to offset the cost of the replacement property.

Written Compensation Policies
Time and Effort 2 CFR 200.430 - Compensation - personal services. (govregs.com)

Time and Effort Standards

All employees who are paid in full or in part with federal funds must keep specific documents to demonstrate the amount of time they spend on grant activities. This includes an employee whose salary is paid with state or local funds but is used to meet a required "match" in a federal program. These documents known as time and effort records are maintained in order to charge the costs of personnel compensation to federal grants.

Charges to federal awards for salaries and wages must be based on records that accurately reflect the work performed. These records must:

- Be supported by a system of internal controls which provides reasonable assurance that the charges are accurate, allowable, and properly allocated.
- Be incorporated into official records.
- Reasonably reflect total activity for which the employee is compensated, not exceeding 100% of compensated activities.
- Encompass both federally assisted, and all other activities compensated by the District on an integrated basis.
- Comply with the established accounting policies and practices of the District
- Support the distribution of the employee's salary or wages among specific activities or costs objectives.

Time and Effort Procedures

The time and effort after-the-fact certification statement is included on the personnel activity report. The certification must be signed and dated by the employee or supervisor with first-hand knowledge of the employee's work after the work has been completed on a monthly basis. The report includes:

1. Employer's name.
2. Employee's name and identification number.
3. Federal program account number.
4. Reporting period.
5. 100% of work activities; and
6. Employee's signature.

For salaried employees funded through a federal grant, the business office generates a semi-annual personnel activity report. The report includes:

7. Employer's name.
8. Employee's name and identification number.
9. Federal program account number.
10. Employee's position.
11. Reporting period.
12. 100% of work activities; and
13. Employee's and supervisor's signature.

Reconciliation and Closeout Procedures

It is critical for payroll charges to match the actual distribution of time recorded on the monthly certification documents. Budget estimates or other distribution percentages determined before the services are performed do not qualify as support for charges to federal awards, but may be used for interim accounting purposes provided that the system for establishing the estimates produces reasonable approximations of the activity actually performed.

The entire Grant reconciliation process is conducted by the Assistant Superintendent of Finance & Operations in conjunction with the Finance Manager. At the beginning of each grant year, the budget is established that is submitted to the State for approval. This budget tracks each position to be funded by the grants. This sheet is used to track positions being funded. Any variations to this are as the result of the Comparability requirement in the Title I grant. This will create some changes from the initial application submitted to ensure that all schools are comparable across the District for the Weymouth Public Schools. In addition, for multi-year grants, we close salary accounts over multiple years depending on the funding within the grant.

All necessary adjustments must be made such that the final amount charged to the federal award is accurate, allowable, and properly allocated.

Human Resources Policies

The District School Committee policies ensure that personnel compensation costs are spent in accordance with written policies and procedures. Refer to the School Committee policy manual, collective bargaining unit contracts and personnel handbook.

Record Keeping

Record Retention

The District maintains in Enterprise ERP (MUNIS) all records that fully show (1) the amount of funds under the grant or subgrant; (2) how the subgrantee uses those funds; (3) the total cost of each project; (4) the share of the total cost of each project provided from other sources; (5) other records to facilitate an effective audit; and (6) other records to show compliance with federal program requirements. 34 C.F.R. §§ 76.730-.731 and §§ 75.730-.731. The District also maintains records of significant project experiences and results. These records and accounts must be retained and made available for programmatic or financial audit.

The District will retain records for a minimum of five (5) years from the date on which the final Financial Status Report is submitted, unless otherwise notified in writing to extend the retention period by the awarding agency, cognizant agency for audit, oversight agency for audit, or cognizant agency for indirect costs. However, if any litigation, claim, or audit is started before the expiration of the record retention period, the records will be retained until all litigation, claims, or audit findings involving the records have been resolved and final action taken. 2 C.F.R. § 200.334.

At the state level, records retention is overseen by the Massachusetts Secretary of State's Office. The department head of any office that creates, receives, or stores public records must designate a custodian of records. The custodian of records is the point of contact for all public records requests, ensures record security, and follows proper destruction of records protocol.

Maintaining an inventory of records will allow for the identification of records that may be at the end of the retention period. Prior to the destruction of records, a written request must be made to the Supervisor of

Records. Once the written request is approved, each district can choose a method of destruction or recycling. Districts are advised to choose the method of destruction carefully especially if employee or student records are involved. The municipal records retention schedule is available on the website at: https://www.sec.state.ma.us/divisions/archives/records-management/municipal-records.htm

Collection and Transmission of Records

Most records may be maintained in either paper or electronic form, based on the current practices in the district. Electronic storage will provide an easier means to share documents upon request i.e. auditors, records inquires, etc. In either case, care must be taken to ensure the materials chosen to create the record will last through the records retention period. Minutes of governmental bodies must be maintained in a paper format. Proper storage of the records is the responsibility of the district. The municipal records retention schedule provides recommended storage standards.

Access to Records

The District provides the awarding agency, Inspectors General, the Comptroller General of the United States, and the pass-through entity, or any of their authorized representatives the right of access to any documents, papers, or other records of the District which are pertinent to the Federal award, in order to make audits, examinations, excerpts, and transcripts. The right also includes timely and reasonable access to the District's personnel for the purpose of interview and discussion related to such documents.

Subrecipient Monitoring

In the event that the District awards sub grants to other entities, it is responsible for monitoring those grant sub recipients to ensure compliance with federal, state, and local laws. Monitoring is the regular and systematic examination of all aspects associated with the administration and implementation of a program. Each program office that awards a sub grant must have its own monitoring policy. This policy must ensure that any monitoring findings are corrected.

Legal Authorities and Helpful Resources

The following documents contain relevant grants management requirements. Staff should be familiar with these materials and consult them when making decisions related to the federal grant.

Education Department General Administrative Regulations (EDGAR)

- htttp://www2.ed.gov/policy/fund/reg/edgarReg/edgar.html

  Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards (2 CFR Part 200)
- http://www.ecfr.gov/cgi-bin/text-

2 CFR 200 "Uniform Administrative Requirements, Cost Principles and Audit Requirements for Federal Awards"

- http://www.ecfr.gov/cgi-bin/text-

Federal program statutes, regulations, and guidance

- Offices/Programs by Office – Office of Elementary and Secondary Education
- 603 CMR 10.00: School Finance – Education Laws and Regulations (mass.edu)
- Massachusetts Department of Elementary and Secondary Education, Grants Manual: http://www.doe.mass.edu/grants/procedure/manual.html
- Massachusetts Department of Early Education and Care Grants: http://www.mass.gov/edu/birth-grade-12/early-education-and-care/financial-assistance/funding-opportunities/forms-for-grant-recipients/
- Massachusetts Municipal Records Retention Schedule: Municipal Records Retention Manual.pdf
- Massachusetts Inspector General's' Office, Chapter 30B Procurement: http://www.mass.gov/ig/procurement-assistance/
- MA Attorney General FAQs on Construction

Uniform Administrative Requirements, Cost Principles, and Audit Requirements for Federal Awards | U.S. Department of Educati