

June 2003



The Council
of
The City of New
York

Hon. Gifford Miller,
Speaker

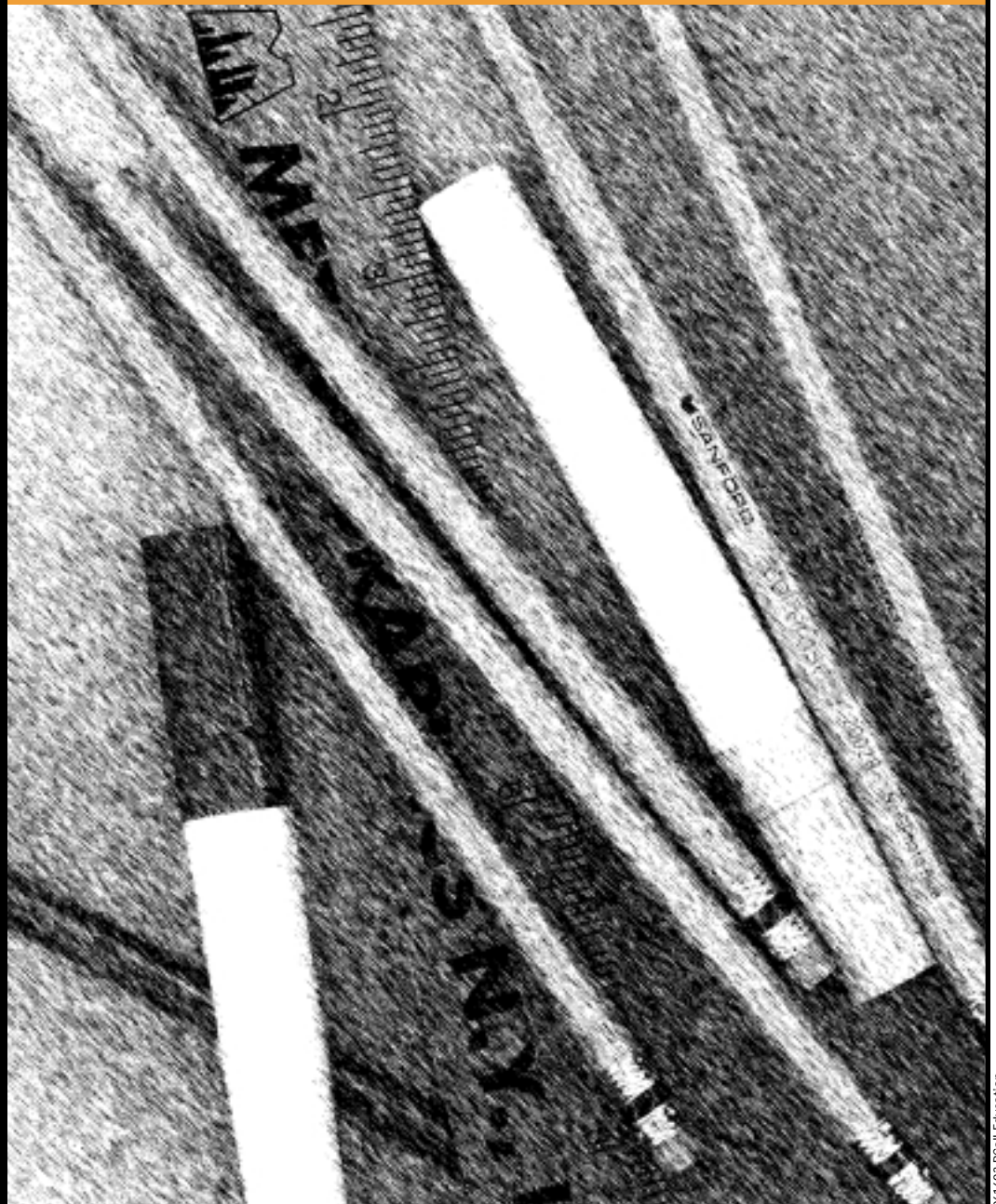
A Staff Report To:

Hon. Eric Gioia, Chair
The Committee on
Oversight and
Investigations

Hon. Eva Moskowitz, Chair
The Committee on
Education

NYC TEACHERS:

Paying for School Supplies Out of Their Own Pockets



THE COUNCIL OF THE CITY OF NEW YORK

HON. GIFFORD MILLER
SPEAKER

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Background

The Teacher's Choice Program¹ is in its 17th year of providing allocations to teachers and school personnel for classroom spending. The program is designed to allow the New York City Department of Education school staff to get reimbursed for supplies they purchase out of pocket for their classrooms. The program applies to purchases made between August 1st and March 15th. The New York City Department of Education encourages school personnel to plan ahead so that purchases do not have to be made under this program unless absolutely necessary,² but this program is also intended to allow educators to purchase materials to enhance the learning experience of the students.³

The Teacher's Choice Program allocations by job titles are as follows:

- \$200 for general education teachers, librarians, staff developers and teacher trainers in the community school districts;
- \$150 for special education teachers; general and special guidance counselors; and members of School-Based Support Teams.
- \$50 for lab specialists and for high school secretaries.

The allocations may be used on supplies and materials for use in the classrooms or for assignments. In order to get reimbursed, school personnel are required to submit a receipt to document their purchase, subject to approval by the school's principal.

¹ United Federation of Teachers (UFT) website at <http://www.uft.org/?fid=128&tf=801>.

² New York City Department of Education. 1999. "Reimbursement of Business Expenses For Board of Education Employees and School Board Members: Reimbursement for Supplies, Materials and Services Purchased." <http://www.nycenet.edu/dfo/fiscal/reimb/css/reimb_5.htm>. Last accessed 16 June 2003.

³ New York City Department of Education. 1999. <http://www.nycenet.edu/opm/opm/teacherschoice.pdf>.

Methodology

During June 2 - 11, 2003, New York City Council Investigation Division (CID) investigators, with the assistance of the United Federation of Teachers (UFT) staff members, made random blind phone calls to NYC Department of Education teachers. The phone calls were an attempt to discover the amount of money school personnel spend out of their own pockets for their classrooms annually, as well as what types of materials teachers purchased, and the awareness of this program among school personnel. There were a total of 411 surveys completed during this investigation.

Findings

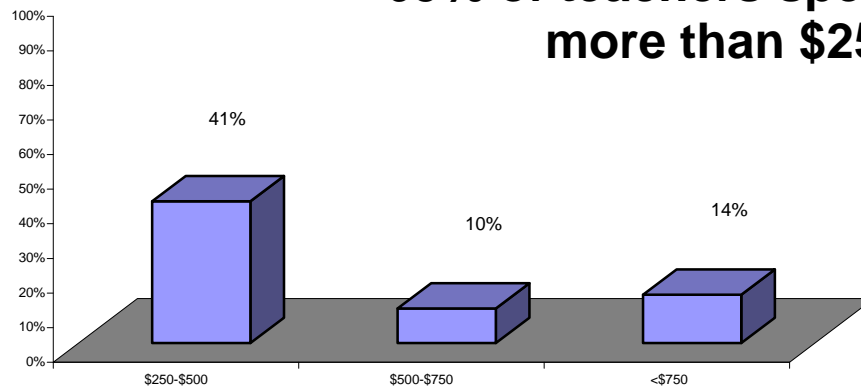
The following results were obtained:

- **During the school year 2002-2003:**

- The average amount that teachers spent out of their own pockets on school supplies was \$426.68.
- Thirty-five (9%) of the teachers surveyed said they spent less than \$100 out of their own pockets on school supplies.
- Ninety-nine (24%) of the teachers said they spent between \$100-\$250 out of their own pockets on school supplies.
- One hundred sixty-eight (41%) of teachers said they spent between \$250-500 out of their own pockets on school supplies.
- Forty-two (10%) of the teachers spent between \$500-\$750 on supplies for their classrooms.
- Fifty-seven (14%) of the teachers spent more than \$750 on supplies for their classrooms.
- Ten (2%) of the teachers couldn't provide us with a specific answer.

**Amounts Spent Out of Pocket For Classroom Supplies
by Teachers During School Year 2002-2003**

**- 65% of teachers spent
more than \$250**

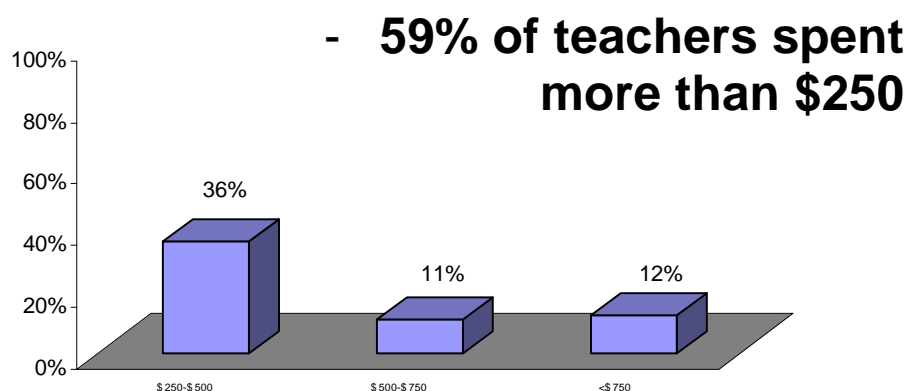


- **During the last school year 2001-2002:**

- The average amount that teachers spent out of their own pockets on school supplies was \$403.08.
- Thirty-five (9%) of the teachers surveyed said they spent less than \$100 out of their own pockets on school supplies.
- One hundred-five (26%) of the teachers said they spent between \$100-\$250 out of their own pockets on school supplies.
- One hundred forty-nine (36%) of teachers said they spent between \$250-500 out of their own pockets on school supplies.
- Forty-five (11%) of the teachers spent between \$500-\$750 on supplies for their classrooms.
- Forty-nine (12%) of the teachers spent more than \$750 on supplies for their classrooms.

- Twenty-eight (7%) of the teachers couldn't provide us with a specific answer.

**Amounts Spent Out of Pocket For Classroom Supplies by Teachers
During School Year 2001-2002**



Other findings

- Of the supplies purchased with their own funds:
 - Eighty percent (80%) of the teachers surveyed said they bought writing supplies, such as paper and pencils.
 - Seventy-three percent (73%) of the teachers said they bought arts and supplies, such as crayons and markers.
 - Sixty-three percent (63%) of the teachers said they bought books with their own money.
 - Thirty-five percent (35%) of the teachers said they bought computer-related materials.

- Forty-nine percent (49%) of the teachers said they bought charts and educational games.

- Three hundred sixty-eight (90%) of the teachers surveyed said they submitted receipts for reimbursement for this school year.

- Three hundred sixty-one (88%) of the teachers said they submitted receipts for reimbursement for last year.

- Two hundred forty-nine (61%) of the teachers said they claim an income tax deduction for money they spend on school materials.

Conclusion

A vast majority of NYC Department of Education school staff are spending more than they are being reimbursed under the Teacher's Choice program. School personnel are purchasing many daily classroom supplies with money from their own pockets. Our investigation shows that they are purchasing such basic items as paper, pencils, art supplies, books and computer software.

This program is vital because clearly the funds are going directly into the classroom. However, in most job situations it seems unusual to ask employees to purchase their own supplies in order to successfully complete their job.

RECOMMENDATION

- **Restore the full amount of funding for Teacher's Choice program.**

When initially launched 17 years ago, the clear intent of funding this program was to reimburse educators who would purchase supplies to provide an enhanced educational opportunity for their students. As this program has grown over the years, it is now clear that educators are purchasing the types of supplies that would, in most circumstances, be recognized as basic supplies to meet everyday educational needs of the students. Additionally, teachers are spending more money annually than the program allocates for these basic needs.

Funding for this very important program should be restored to its full annual amount of \$200 per teacher or \$16.3 million for the total program. Without this funding teachers are being shortchanged. This program is vital because funding from this program goes directly to the classroom and towards improving education for our young people. It also helps provide school supplies for disadvantaged students whose families may be financially unable to provide supplies for their child in school.

Additionally, the Department of Education should find a way to supply teachers with some of the basic items that teachers are purchasing and reinstate this program back to the original intention—purchases for enhanced educational opportunities for the students within the budgetary restraints.

APPENDIX A:

New York City Department of Education: *Teacher's Choice* *Program* Information Packet

INTRODUCTION

The Teacher's Choice Instructional Supplies Program was developed by the Office of Purchasing Management in concert with the United Federation of Teachers to maximize the flexibility of school based educators and support staff to purchase instructional materials and basic school supplies for use in their classroom or office assignments. Since its initiation in 1986, this unique initiative has provided educators with the opportunity to exercise their professional judgement to select materials needed to enhance the learning experiences of the students entrusted to their care.

In addition to providing a thorough explanation of the purchasing and accountability guidelines established for the expenditure of Teacher's Choice allocations, this catalog includes a section containing advertisements from vendors. This advertising segment was added to keep teachers informed about the materials and services offered by participating vendors, as well as to provide companies with a forum for relaying information regarding any promotional offers they are making specifically for the Teacher's Choice Program.

FUNDING

Funding has been identified by the Chancellor to once again provide all classroom based educators, both tax levy and reimbursable, with allocations to participate in the 2002-2003 program. Community school district and high school general education teachers will continue to receive allocations of \$200, and special education

teachers and guidance counselors will be provided with \$150. In addition, high school secretaries and assistant principals of high schools, as well as lab specialists in both community district sites and high schools, will receive allocations of \$50.

SCHOOL BASED SUPPORT TEAMS

- The SBST program (Clinician's Choice), under which members of School Based Support Teams receive allocations of \$150 for the purchase of basic supplies, as mandated by the Jose P stipulation, is incorporated into the Teacher's Choice Program.*
- The cost of checks issued to SBST members is charged to the district where they are assigned.*
- The names of school psychologists, social workers, educational evaluators, speech evaluators, special education teachers and guidance counselors are listed on the rosters of the sites where they receive their paychecks.*
- Checks issued to SBST members under the Teacher's Choice Program are sent to the sites where they receive their paychecks.*
- The principals/supervisors of the sites involved are responsible for distributing the checks, requesting allocations for eligible SBST members inadvertently left off their rosters, collecting all required documentation, and ensuring that SBST members adhere to the guidelines of the program.*

IMPORTANT NOTE:

Consistent with the Jose P stipulation, clinicians shall have unimpeded and unrestricted access to at least one designated copier and paper sufficient to meet the team's needs. No team member shall be required to seek permission from other school personnel in order to use such a machine.

Checks are scheduled for distribution prior to the December recess, however, participants may submit receipts for appropriate materials purchased anytime between August 1, 2002 and March 15, 2003 against their allocations.

Upon the completion of each year's program, all procedures are carefully evaluated to determine the overall benefits of the check distribution system. Needless to say, your support and compliance are critical to its successful implementation. We must rely on your continued dedication and cooperation in adhering to the guidelines developed to maintain the integrity of the program and ensure the continuation of the check distribution process.

The guidelines outlined in this Accountability Booklet have been developed to provide you with a thorough understanding of all aspects of the program. The instructions will assist you in utilizing your allocations and in ensuring that you are in compliance with accountability requirements as established for the expenditure of public funds.

TEACHER'S CHOICE CHECK LIST

- ☐ **ENTER THE NUMBER OF YOUR CHECK ON THE TABLE OF CONTENTS PAGE OF THIS CATALOG.**
- ☐ **TEACHER'S CHOICE CHECKS ARE VALID FOR 90 DAYS FROM DATE OF ISSUANCE. AVOID LATE CHARGES - CASH YOUR CHECK IMMEDIATELY UPON RECEIPT!**
- ☐ **IF YOU DO LOSE YOUR CHECK , PREPARE AND SUBMIT THE "STOP PAYMENT REQUEST FORM" LOCATED IN THE APPENDIX OF THIS CATALOG ACCORDING TO THE INSTRUCTIONS LISTED.**
- ☐ **UTILIZE YOUR TEACHER'S CHOICE ALLOCATION TO PURCHASE INSTRUCTIONAL MATERIALS AND BASIC CLASSROOM SUPPLIES ACCORDING TO THE PROCEDURES OUTLINED IN THIS CATALOG.**
- ☐ **COMPLETE ALL PURCHASES BY MARCH 15, 2003.**
- ☐ **SAVE ALL RECEIPTS.**
- ☐ **AFTER ALL MATERIALS ARE PURCHASED AND BROUGHT INTO SCHOOL, PREPARE AND SUBMIT THE "ACCOUNTABILITY FORM" LOCATED IN THE APPENDIX OF THIS CATALOG TOGETHER WITH ALL RECEIPTS ACCORDING TO THE INSTRUCTIONS PROVIDED.**

- IMPORTANT -

**AVOID THE RISK OF LOSING YOUR CHECK
CASH IT IMMEDIATELY UPON RECEIPT**

Participant's Name

Check Number

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DETERMINATION OF ELIGIBILITY

Business Officials of Community School Districts, the Chancellor's District and Citywide Special Education were provided with "turn around" reports for each of the sites under their jurisdictions listing staff members serving in classroom or eligible student support positions as of October 31, 2002. Superintendents of high schools received "turn around" documents based on the September 30, 2002 payroll condition with the understanding that individuals added to staff through October 31, 2002 would be eligible to receive allocations.

They were requested to work with principals/supervisors to review these reports for accuracy, confirm the educators in each category who are entitled to receive allocations, (based on the eligibility criteria outlined below) and return the reports to the Office of Purchasing Management.

The "turnaround" reports returned by District/Central Business Officials and High School Superintendents were used to develop an allocation file for the generation of Teacher's Choice checks.

ELIGIBILITY REQUIREMENTS

Community School Districts

All instructional staff (tax levy and reimbursable) and clinicians actively employed as of October 31, 2002 who provide services to children will receive allocations as follows:

<i>-General Education Teachers, (including Teacher Trainers & Staff Developers working in schools)</i>	<i>\$200</i>
<i>-Attendance Teachers</i>	<i>\$200</i>
<i>-Special Education Teachers, (including Teacher Trainers & Staff Developers working in schools)</i>	<i>\$150</i>
<i>-Guidance Counselors, (General and Special Education)</i>	<i>\$150</i>
<i>-Social Workers, (General and Special Education)</i>	<i>\$150</i>
<i>-Educational Evaluators</i>	<i>\$150</i>
<i>-School Psychologists</i>	<i>\$150</i>
<i>-Speech Therapists</i>	<i>\$150</i>
<i>-Laboratory Specialists, (General and Special Education)</i>	<i>\$ 50</i>

Citywide Special Education

All staff members actively employed as of October 31, 2002 and included in one of the categories listed below will receive allocations of \$150:

- Teacher Trainers & Staff Developers working in schools*
- Self Contained and Resource Room Teachers*
- Coverage and Crisis Intervention Teachers*
- Job Developers and Industrial Arts Teachers,*
- Home and Hospital Teachers*
- Speech Teachers and Hearing and Vision Teachers*
- Attendance Teachers*
- Social Workers*
- Educational Evaluators*
- School Psychologists*
- Speech Therapists*

High Schools

All instructional staff who are assigned to classroom duties and teach at least one class per day, clinicians and support staff actively employed as of October 31, 2002 will receive allocations as follows:

- General Education Teachers	\$200
- General Education Teacher Trainers & Staff Developers working in schools	\$200
- Attendance Teachers	\$200
- Library Teachers	\$200
- Speech Improvement Teachers	\$150
- Special Education Teachers	\$150
- Special Education Teacher Trainers & Staff Developers working in schools	\$150
- Guidance Counselors, (General and Special Education)	\$150
- Resource Room Teachers	\$150
- Social Workers	\$150
- Educational Evaluators	\$150
- School Psychologists	\$150
- Speech Therapists	\$150
- Assistant Principals, Subject Area	\$ 50
- Assistant Principals, Special Education	\$ 50
- Lab Specialists	\$ 50

High school secretaries will also receive allocations of \$50 for the purchase of basic supplies for use in their office assignments.

STAFF MEMBERS WHO WERE NOT IN ACTIVE CLASSROOM POSITIONS AS OF 10/31/02 ARE NOT ELIGIBLE TO PARTICIPATE IN THE 2002-2003 PROGRAM WITH THE EXCEPTION OF TEACHERS HIRED TO COVER NEW CLASSES FORMED BETWEEN 10/31/02 AND 12/31/02.

QUESTIONS REGARDING ELIGIBILITY

Any questions regarding the eligibility of staff members must be resolved between the Principal of the site involved, the appropriate Business Official or High School Superintendent, and the appropriate UFT Representative.

IMPORTANT NOTE

Eligible individuals located in high schools were given the option of receiving checks in the entire amount of their allocations or assigning all, or some portion of their allocations (in \$50 increments), to their schools for the purchase of supplies, equipment, or maintenance agreements.

REMINDER
TEACHER'S CHOICE CHECKS ARE VALID FOR 90 DAYS FROM THE DATE OF ISSUANCE - AVOID INCURRING LATE CHARGES – CASH YOUR CHECK IMMEDIATELY UPON RECEIPT

GUIDELINES

The following guidelines are applicable to participants located in Community District schools, Chancellor's District schools, Citywide Special Education sites and those individuals located in high schools who have opted to take all, or some portion, of their allocations in the form of checks.

PURCHASE ACCOUNTABILITY FORM

A two part Purchase Accountability Form has been included in the appendix of this booklet. The first page of the form is a "Statement of Purpose" that is divided into two separate sections.

SECTION I

If you are purchasing basic school supplies and/or instructional materials for use in your classroom or office assignment, you will only be required to fill in the first section of the form and provide a general (non-detailed, i.e. art supplies, science materials) description of the materials you intend to purchase with your allocation.

If you intend to purchase a regulated item, or any material that is not clear in its appropriateness for classroom use within the subject area you teach, or in your particular office assignment, specific details regarding the item must be included. Please refer to the Special Purchasing Procedures Section for complete details regarding the definition and purchasing of regulated items.

SECTION II

*If you intend to purchase computer software or supplies **FOR USE ON YOUR PERSONALLY OWNED COMPUTER**, you will have to complete the second section of the form. The signature of your principal confirming that the item(s) listed and their intended use are in compliance with the guidelines established for Teacher's Choice must be obtained **PRIOR TO PURCHASING**.*

The purchase/repair of printers, scanners and other types of accessories for personally owned computers is not allowable. All materials purchased for use on your home computer remain the property of the Department of Education.

Your Principal will review the form to ensure that it has been properly completed and sign off if your proposed purchase of computer related materials for use on your personally owned computer is in compliance with Teacher's Choice guidelines and will return it to you with your check. Principals should refer any issues regarding the information listed on Accountability Forms, including the general descriptions of intended purchases of basic supplies and instructional materials, to UFT chapter leaders for consultation with the staff members involved.

A listing of specific commodities and services that are inappropriate for purchase with Teacher's Choice allocations may be found on page 12 of this Catalog. Other than these materials, the final decision regarding whether an item is eligible for purchase with Teacher's Choice funding will remain with the appropriate District/Central Business Official or High School Superintendent.

The Purchase and Accountability Form is to be retained by you until all of your purchases have been completed. At that point you will be responsible for completing the Accountability Section located on the second page of the form and submitting the entire form, together with original receipts, to your Principal.

Your Principal will be responsible for keeping your Accountability Form and receipts on file and making them available, upon request, for audit.

Your Principal will also be responsible for notifying your District/Central Business Office or High School Superintendent's Office if you fail to submit the required documentation.

DISTRIBUTION

*Checks will be generated and distributed to District / Central Business Officials, and High School Superintendents for delivery to schools, and subsequent distribution to eligible participants. **Note: expenditures made between August 1, 2002 and the March 15, 2003 purchasing deadline may be applied against this allocation.***

Checks will be issued to all eligible individuals actively employed as of October 31, 2002. Staff members who were not in active classroom positions as of 10/31/02 are not eligible to participate in the 2002-2003 program with the exception of teachers hired to cover new classes formed between 10/31/02 and 12/31/02.

PROCEDURES FOR TRANSFERRED STAFF MEMBERS **INDIVIDUALS ON SABBATICAL** **OR** **SEPARATED FROM SERVICE**

In situations where an individual receives a check and subsequently goes on sabbatical, or is transferred to another location, or is separated from service, or leaves his or her school for any other reason during the term, an Accountability Form with receipts must be submitted, and all materials must be brought into the school by the last day of service.

In situations where purchases were not made, the uncashed Teacher's Choice check/or a personal check made out to the New York City Department of Education in the amount of the individual's allocation, must be submitted to the principal.

Staff members who are transferred from one site to another after receiving Teacher's Choice checks MAY NOT utilize the checks issued to them in their initial assignments to purchase materials for use in their new assignments. The uncashed checks should be remitted to the Principals in their INITIAL assignments. In situations where the individuals being transferred are eligible to receive checks for this year's program in their new assignments, the Principals at the new locations will be responsible for requesting new checks in the appropriate amounts for the individuals involved.

Staff members who made purchases and are transferred prior to the issuance of checks may either take the materials purchased to their new assignment and pay for them with the check that they receive at the new assignment; or request authorization to turn over the materials involved to the school they were initially assigned to together with an imprest fund request to receive reimbursement for the cost of the items. The imprest fund request must be accompanied by valid receipts and the school/district will be directly responsible for all costs involved.

In situations where a Principal is unable to distribute a check because a participant has left the school or refuses to accept the check, the word "VOID" should be clearly written across the check and it should be returned by the site to the appropriate District/ Central Business Office or High School Superintendency where it will be kept on file till the end of the school year.

*CHECKS WILL BE VALID FOR 90 DAYS FROM THE DATE OF ISSUANCE and are subject to standard personal check cashing arrangements. It is important to note that you may cash your Teacher's Choice allocation check at a J. P. Morgan Chase Bank branch **only** if you have an existing account with Chase.*

LOST OR STOLEN CHECKS

*If you have signed for and received your check and it is lost or stolen, **a stop payment notice must be issued before a new check can be generated.***

You must complete the "Stop Payment Request Form" located in the appendix section of this booklet and forward the form to the address indicated below with a personal check made out to the New York City Department of Education in the amount of \$10.00 to cover the cost of the transaction:

*Division of Financial Operations
Special Projects Department
65 Court Street, Rm. 1703
Brooklyn, NY 11201*

A copy of the completed form should be forwarded to your District/ Central Business Office or High School Superintendency to advise them that you requested a replacement check.

*The stop payment will be processed and a new check will be forwarded to your District/ Central Business Office or High School Superintendent's Office for redistribution to you. **Requests for replacement checks must be submitted by individuals in sufficient time to ensure that they will be received by the Office of Purchasing Management prior to the close of the purchasing period, March 15, 2003. After this date, although we will continue to place stop payments upon request, we will be unable to issue new checks through the normal procedure. Individuals requesting replacement checks after the completion of the purchasing period will be required to utilize the imprest fund procedure. Requests for imprest fund checks to replace checks issued during the 2002-2003 program will be honored through the end of December, 2003 and there will be a \$10 fee to cover processing costs.***

REMINDER

**TEACHER'S CHOICE CHECKS ARE VALID FOR 90 DAYS FROM THE
DATE OF ISSUANCE - AVOID INCURRING LATE CHARGES – CASH
YOUR CHECK IMMEDIATELY UPON RECEIPT**

REQUESTS FOR ADDITIONAL CHECKS

*Requests for additional checks must be made by the appropriate High School Superintendent, District or Central Business Officer. **All requests for additional checks must be received by Purchasing Management prior to the close of the purchasing period, March 15, 2003.***

SUPPLEMENTAL CHECKS

*Requests for supplemental checks cannot be honored. If you are a general education teacher who is entitled to receive an allocation of \$200 and you received a check in the amount of \$150 - **DO NOT CASH THE INCORRECT CHECK** – It must be returned **UNCASHED** to your Principal who will be responsible for forwarding it to your District/ Central Business Office or High School Superintendency together with a request for a replacement check in the correct amount.*

PURCHASING TIMEFRAMES

You may begin utilizing your Teacher's Choice allocation immediately upon receiving your check. All purchases must be made in accordance with the guidelines outlined in this catalog and must be completed by March 15, 2003.

Receipts for purchases made prior to August 1, 2002 may not be charged against your allocation.

PRE-AUDIT PROCEDURES

*As a result of findings from random audits, individuals who purchased inappropriate materials during last year's (2001-2002) program and did not make restitution for these purchases have been assigned to the "Pre-Audit" category. District/ Central Business Officials and High School Superintendents have been provided with the names of individuals under their jurisdiction who have been placed in this category. Individuals who have been assigned to the pre-audit category will still maintain their eligibility for a Teacher's Choice allocation but will not receive an advanced allocation check. They will be required to follow the procedures outlined below in order to receive reimbursement for their **out-of-pocket** expenses*

- ❑ *The Statement of Purpose Section of the Accountability Form must be completed and submitted to the appropriate principal for signature.*
- ❑ *Purchases in the amount of the individual's allocation must be made in compliance with guidelines included in this booklet*
 - *After purchases are made, the Accountability Form must be completed and forwarded together with the appropriate documentation to:*

*Division of Financial Operations
Special Projects Department
65 Court Street, Rm. 1703
Brooklyn, NY 11201*

- *After the form and receipts are reviewed and all purchases approved, a request will be submitted to J. P. Morgan Chase Bank to issue a reimbursement check to the individual.*
- *The check will be generated and forwarded to the appropriate Business Official for distribution to the individual.*

The deadline for submitting requests for checks to the bank is March 15, 2003. In order to ensure that this deadline can be met, all Accountability Forms and receipts being submitted by people in the "Pre-Audit" category must be received by Purchasing Management by close of business February 22, 2003.

NOTE: Individuals who made inappropriate purchases or did not submit Accountability Forms and required documentation for two consecutive years will no longer be eligible to receive their allocations in the form of personal checks. Tax levy allocations for their Teacher's Choice allotments will be provided directly to their schools and these individuals will have to place their Teacher's Choice orders through Fastrack. District/Central Business Officials and High School Superintendents have been provided with the names of individuals under their jurisdiction who fall into this category.

PURCHASING GUIDELINES

Although you may purchase your supplies from any legitimate business entity (establishments capable of providing you with appropriate documentation for record keeping purposes), we encourage you to utilize those vendors who have existing contracts with the New York City Department of Education for the items you require.

When purchasing from a contracted vendor, you can rest assured the items being purchased, that have been awarded through a competitive bidding process, are of excellent quality and meet the rigid safety specifications and standards necessary for materials intended for classroom use. In addition, you can shop with confidence knowing that contracts established by Purchasing Management offer excellent prices, extended warranties (wherever applicable) and include delivery terms and conditions geared to the needs of schools.

It is also important to note that Purchasing Management contracts for textbooks, audio visual materials and computer software include delivery to schools at no additional charge regardless of the total dollar amount of the purchase and all contracts for supplies and equipment include free delivery to schools of any individual order in excess of \$50.

The names of vendors who currently hold contracts with the Office of Purchasing Management may be found in the various instructional materials and general supplies catalogs available in the OPM website: <http://www.nycenet.edu/opm>.

SALES TAX

*Please be aware that the type of documentation required by a business to substantiate a tax exempt purchase may vary from vendor to vendor. In some cases, based upon our consultation with contracted vendors, an order on school letterhead and delivery to a school site will suffice. However, for over the counter purchases and deliveries to private homes, vendors may request additional documentation to qualify purchases as tax exempt. While we recognize the importance of maximizing the use of supply allocations, the procedures used in the Check Distribution Program create a unique situation relating to the application of Sales Tax. Although the materials purchased are the property of the Department of Education and should be tax exempt, the method of purchase, by individuals as opposed to on official Department of Education purchase orders requesting direct delivery to schools, has resulted in a situation where vendors **may be** unable to adequately distinguish a personal purchase situations where you are unable to satisfy a vendor's request for additional documentation, you should pay the tax and may apply the amount involved against your allocation.*

METHODS OF PURCHASING MATERIALS

All purchases must be made during non-classroom time and no additional time or compensation will be provided for this purpose. Materials may be purchased over the counter, or ordered through the mail, over the phone, or via the internet or fax for delivery to your school or home. In general, payment will be required with the order and deliveries should be accompanied by an invoice marked paid and/or a packing slip marked paid that the details each item purchased together with its price.

Only commercial receipts that include the name of the establishment the materials involved were purchased from will be accepted. If your receipts are not itemized, a complete list of every item purchased from each store involved together with its cost must be listed on your Accountability Form.

EXAMPLES OF MATERIALS THAT MAY BE PURCHASED

SELECTING YOUR ITEMS

This special supply allocation is primarily intended for the purchase of basic school supplies and instructional materials for use in your full time office or classroom assignment .

ALL ITEMS PURCHASED MUST BE STUDENT RELATED AND APPROPRIATE FOR USE IN YOUR CLASSROOM OR OFFICE ASSIGNMENT. ALL MATERIALS ARE THE PROPERTY OF THE BOARD OF EDUCATION AND, WITH THE EXCEPTION OF APPROVED PURCHASES OF COMPUTER RELATED SUPPLIES INTENDED FOR USE ON PERSONALLY OWNED COMPUTERS, MUST BE BROUGHT INTO SCHOOL FOR USE IN YOUR CLASSROOM OR OFFICE ASSIGNMENT. THESE MATERIALS MAY ONLY BE REMOVED FROM THE SCHOOL IN ACCORDANCE WITH THE PROCEDURES OUTLINED IN THE SOPM.

GENERAL GUIDE OF THE TYPES OF ITEMS APPROPRIATE FOR PURCHASE THROUGH TEACHER'S CHOICE

- *General classroom supplies ranging from basic art and drawing materials to paper and stationery supplies*
- *Tape recorders, phonographs, projection screens, overhead projectors and other types of audiovisual equipment geared for classroom use*
- *Fabrics, yarns and sewing notions as well as cooking, baking and general kitchen supplies required for Home Economics*
- *Library books, magazines and supplies including items such as magazine binders, bookends, visible record card materials, labels, tapewriter kits and display letters*

- *Musical instruments, accessories and supplies for classroom use*
- *Materials specific to the study of earth science, botany and physics as well as other science topics taught on the elementary, intermediate and high school level*
- *General science supplies such as microscopes, laboratory glassware, science kits, charts and posters*
- *Lumber, hand tools, automotive supplies and graphic arts materials required for various industrial arts programs*
- *Basic athletic supplies for use in physical education programs such as baseballs, basketballs, volleyballs and soccer balls, badminton supplies, punching bags, table tennis games, whistles and stopwatches*
- *Instructional computer software programs, audio and video tapes, filmstrips, records, slides and transparencies appropriate to the various subject areas taught on the elementary, intermediate and high school level*
- *Educational learning aids including bulletin board and flannelboard materials, flashcards, instructional games and activity kits, building toys, dolls and accessories, manipulatives, reproducibles, letters and numbers, puzzles, musical toys, pegboards, stamps and stickers*
- *Textbooks, study guides, teacher's manuals and student workbooks, foreign language materials, dictionaries and classroom reading programs*
- *Supplies and software for personally owned computers with prior approval from principal*

MATERIALS AND SERVICES THAT MAY NOT BE PURCHASED WITH TEACHER'S CHOICE ALLOCATIONS

This special purpose allocation may not be utilized for the purchase of:

- ☐ furniture
- ☐ any equipment that requires special wiring or installation
- ☐ fees for trips, seminars, courses, performances or any type of professional services
- ☐ subscriptions to newspapers, magazines, journals, etc unless they are being purchased for direct use by students.
- ☐ personal items including, but not limited to clothing, briefcases/backpacks, business cards, cellular phones, personal desk accessories and other than basic writing materials
- ☐ computer supplies, and software for use on personally owned computers purchased without the proper completion of Section II of the Statement of Purpose Form
- ☐ Printers, scanners and other accessories for personally owned computers
- ☐ Repair of personally owned computer hardware
- ☐ refrigerators and other appliances unless they are specifically related to the subject area/assignment the teacher is responsible for
- ☐ air conditioners, fans
- ☐ paper shredders
- ☐ gifts for students including candy or snack items and food for parties

While we are mindful of the value of these items and services, Teacher's Choice and Clinician's Choice allocations are intended for basic student related supplies and instructional materials.

SPECIAL PURCHASING PROCEDURES **REGULATED MATERIALS**

There are certain types of materials that, because they may present a threat to the health and safety of students and teachers working in a classroom environment, have been classified as "regulated" items.

Electrical items whose power requirements are greater than 110/120 volts, chemicals, paints and paint products, first aid and medical supplies all fall in the "regulated" category and must be purchased in a controlled manner. If you are planning to purchase an item that falls into any of the above listed categories the following procedures must be adhered to:

- *Make certain that the regulated item you wish to purchase is currently under contract to the New York City Department of Education.*
- *Include the Purchasing Management item number and the contract number on Your Accountability Form*

*Please remember that procedures for regulated item(s) are **mandatory** in order to ensure that the item(s) being ordered meets acceptable levels of quality and safety.*

Purchasing Management item numbers and all information necessary to place orders for regulated items may be found in the General Supplies Catalog located on the Office of Purchasing Management website: <http://www.nycenet.edu/opm>, or obtained by checking the item master feature of the Fastrack Ordering System available at your school. Consult with school officials for further instructions regarding the use of Fastrack.

POOLING FUNDS

Participants may pool their allocations to purchase supplies or instructional equipment provided that the items involved are being purchased for overall student needs.

Pooled Purchases

If you are pooling all or any portion of your allocation with colleagues to purchase an item, make multiple copies of the receipt/invoice listing the item, together with its cost, and indicating the names of the participants and the dollar amount each one contributed to the purchase. Attach a copy of the receipt/invoice to your Accountability Form and indicate the dollar amount you contributed toward the purchase on the form itself.

Pooled Purchases in Excess of \$250

If the dollar amount of a pooled purchase is in excess of \$250, the item(s) involved must be purchased from a vendor who has an existing Department of Education contract for the item(s) involved or according to the appropriate bidding procedures, as outlined in the School Purchasing Guide. This manual should be available in your school and may be accessed on line on the OPM Website. If bids are solicited, each participant involved must be certain to attach appropriate documentation to his or her Accountability Form for audit purposes.

It is important to note that all equipment purchases in excess of \$100 must be included in the school's inventory in accordance with the procedures outlined in the Purchasing Guide.

Contributing to a School Pool

If, after cashing your Teacher's Choice check, you are contributing all or any portion of your allocation to a pool to be utilized for the purchase of supplies, equipment or maintenance agreements necessary to the daily operation of your school, make out a personal check or money order payable to your school fund, in the amount you wish to contribute. A copy of the "Receipt for Contributions made to the School Fund" (located in the appendix of this booklet), signed by your principal, should be attached to your Accountability Form to substantiate the dollar amount of your contribution.

PURCHASING COPIERS

*Educators who are considering pooling their allocations to purchase a copier or other equipment items should give careful thought to the ongoing cost of maintenance, paper, and supplies necessary for its operation. Decisions regarding the responsibility for the ongoing costs associated with the copier/equipment should be made in consultation with the School Principal **prior to** the purchase. If an agreement cannot be reached regarding who will be responsible for the ongoing costs involved, the copier/equipment should not be purchased with Teacher's Choice funding.*

PURCHASING COMPUTER RELATED MATERIALS FOR USE ON A PERSONALLY OWNED COMPUTER

*In recognition of the expanded utilization of home computers for the preparation of materials for classroom use, the Teacher's Choice guidelines have been expanded to include the purchase of software and supplies for use on personally owned computers, provided that the materials involved are being purchased for student related purposes. **THE PURCHASE/REPAIR OF SCANNERS, PRINTERS OR OTHER COMPUTER ACCESSORIES FOR PERSONALLY OWNED COMPUTERS IS NOT PERMISSIBLE.** Participants who wish to purchase computer related materials for use on their personally owned computers must complete Section II of the Statement of Purpose Form and obtain the signature of their principal confirming that the items and their intended use are in compliance with the guidelines established for the Teacher's Choice Program prior to making any purchases.*

PURCHASING CURRICULUM MATERIALS (CIMS)

Requests for the New York City Department of Education Curriculum Materials may be placed in a letter and sent to the attention of the CIMS Unit, Room 608, The Office of Purchasing Management, 44-36 Vernon Blvd., Long Island City, NY 11101 together with a personal or School Fund check made out to "New York City Department of Education, CIMS". All checks should list the teacher's school name, address and school telephone number.

Unfortunately, at this time, we do not have the capability to process credit card or cash transactions. A copy of your personal check should be attached to your Accountability Form to substantiate the amount of your allocation utilized to purchase CIMS materials. For further information regarding the CIMS materials available, please contact the CIMS unit at (718) 361-3789.

PURCHASING ADMINISTRATIVE FORMS

If you wish to purchase official Department of Education administrative materials, you may place your requests in a letter and send it to the attention of Purchasing Management, Administrative Forms Section, Room 610, 44-36 Vernon Blvd., Long Island City, New York 11101 together with a personal check made out to the New York City Department of Education. A copy of your check should be attached to your Accountability Form to substantiate the amount of your allocation utilized to purchase administrative materials.

Ordering information for administrative materials may be found in the General Supplies Catalog located on the Office of Purchasing Management website: <http://www.nycenet.edu/opm> which was provided to your school in the fall (or obtained from the on-line item master feature of the Fastrack Ordering System) available at your school. Consult with a school official for further instructions regarding the use of Fastrack.

IMPORTANT

ALL MATERIALS MUST BE PURCHASED BY MARCH 15, 2003. PLEASE REMEMBER THAT ALTHOUGH THE ITEMS WERE SELECTED BY YOU THEY ARE THE PROPERTY OF THE DEPARTMENT OF EDUCATION, INTENDED SOLELY FOR USE IN YOUR CLASSROOM OR OFFICE ASSIGNMENT. ITEMS, WITH THE EXCEPTION OF PRE-AUTHORIZED COMPUTER RELATED MATERIALS INTENDED FOR USE ON PERSONALLY OWNED COMPUTERS, PURCHASED BY TEACHERS, GUIDANCE COUNSELORS, LAB SPECIALISTS OR SCHOOL SECRETARIES ASSIGNED TO A PARTICULAR SCHOOL SITE MAY NOT BE REMOVED FROM THE SCHOOL SITE. ITEMS PURCHASED BY SCHOOL BASED SUPPORT TEAM MEMBERS (SBST) WHO PROVIDE SERVICES IN MORE THAN ONE SITE MAY BE MOVED TO ANY SITE IN WHICH THEY ARE PROVIDING SERVICES TO STUDENTS.

ACCOUNTABILITY

When you have finished purchasing materials, you will be responsible for completing section two of the Accountability Form and submitting it together with original copies of valid commercial invoices/receipts to your Principal.

If your invoices/receipts detail the items purchased you will only be required to list a general description, e.g.: art supplies, on your form. If they do not, you must list each individual item purchased. You may also provide this information next to each item listed on the receipt. Generic cash register receipts will only be acceptable if the name and address of the vendor is stamped on the front or back.

If you have purchased a regulated item, the OPM item number and the contract number must be indicated on your Accountability Form.

WE STRONGLY RECOMMEND THAT YOU KEEP COPIES OF YOUR ACCOUNTABILITY FORM AND ALL RECEIPTS SUBMITTED. ALL DOCUMENTATION IS TO BE SUBMITTED TO YOUR PRINCIPAL BY MARCH 19, 2003.

PROCEDURES FOR RETURNING UNSPENT BALANCES

Any unspent portion of your allocation totaling less than \$5 can be deposited into your school's student activity fund. These residual balances may be spent by the school, for student purposes, in accordance with standard procedures. If your Principal does not authorize the deposit of your unspent balance of less than \$5 into this fund, or if your school does not have an established account, follow the procedures outlined below for unspent balances in excess of \$5.

Any unspent portion in excess of \$5 should be submitted to your principal in the form of a check made out to the New York City Department of Education. Principals will be responsible for forwarding all checks for unspent balances in excess of \$5 to your District / Central Business Office or The High School Payables Office.

In situations where you have cashed your check but did not use any portion of it, a personal check in the entire amount of your allocation should be made out to the New York City Department of Education and submitted to your Principal who will be responsible for forwarding it to your District/Central Business Office or The High School Payables Office.

Business Offices will be responsible for remitting all checks to the Division of Financial Operations, Special Projects Department, 65 Court Street, Rm. 1703, Brooklyn, NY 11201.

A copy of your canceled check should be attached to your Accountability Form to substantiate the amount of unspent money you are returning to the Board.

Principals will be responsible for collecting Accountability Forms, maintaining a file of all documentation submitted for inventory and audit purposes, and providing their District/ Central Business Offices or High School Superintendencies with the names of participants who did not submit forms by April 2, 2003.

District/Central Business Managers and High School Superintendents will provide The Office of Purchasing Management with the name(s) of individual(s) who did not submit any documentation by April 16, 2003. In addition, they, or school officials, may forward to Purchasing Management any incomplete or questionable Accountability Forms, for immediate review and appropriate action.

A participant who received an allocation, but did not submit an Accountability Form and appropriate documentation, or bring the materials purchased into the school, will be subject to a salary deduction in the amount of his or her individual allocation.

A participant who submits an incomplete Accountability Form or who made purchases not in compliance with the guidelines established for the Teacher's Choice Program, as outlined in this booklet, will be required to make personal restitution to the Department of Education. If restitution is not made, the participant will be subject to a salary deduction in the amount involved.

A participant who makes purchases that are not in compliance with the guidelines established for the program or does not submit an Accountability Form and receipts and does not make restitution for two consecutive years will no longer be eligible to receive a Teacher's Choice Check. Tax levy funding in the amount of the participant's allocation will be provided to the school the participant is assigned to and he or she will have to order through Fastrack.

All school based employees have an obligation to report information regarding the possible misuse of Teacher's Choice Allocations to the Special Commissioner of Investigation for the New York City School District, (212) 510-1400.