

ATTACHMENT A

Housing Authority of Gloucester County Operational Procedures

A. PERCEPTION OF NEED

An employee perceives a need for items such as the following:

1. authorized goods or materials;
2. equipment, tools, or services to conduct a repair, a replacement, or a betterment;
3. an addition to stock;
4. tooling equipment or furnishings; or
5. professional, personnel, maintenance, or construction service.

B. SPECIFYING GOODS OR SERVICES

The authorized employee, as specified in Section C, develops the specifications for the goods, materials, equipment, tools, or services when they are needed. The quantity, where needed and the conditions of procurement, delivery location, date, and time are also determined by the authorized employee. The item is to be specifically described using a picture, sketch, print, price sheet, or other material; the location or place of delivery or use is to be established.

C. REQUESTING THE PURCHASE

Once the authorized employee, as specified in Section C has clearly established the need to be fulfilled and has carefully specified the goods or services needed, the employee must prepare a “**Purchase Requisition**” form. If required, the employee must obtain approval from his or her supervisor prior to submitting this form to the Finance Department.

The authorized employee, as specified in Section C, may purchase items or services consistent with the goals of the Authority and in accordance with its budgets. Employees authorized to purchase shall be knowledgeable of procedures, needs, budgets, and the Authority’s procurement policy prior to making the purchase. Those authorized to procure goods and services on behalf of the Authority include the following officials and employees listed below. Additionally, the authorized employees may delegate the authority to purchase routine items. However, the authorized employees are ultimately responsible and must approve purchases in accordance with this policy.

1. **Board of Commissioners by Board Resolution**

All purchases in excess of the State of New Jersey’s current bid threshold, in accordance with the Local Public Contracts Law as contained in N.J.S.A 40A:11-1et seq., which is usually amended every other year, shall be generally by Resolution of the Board of Commissioners.

2. Executive Director

Executive Director is the Contracting Officer for the Authority. The Executive Director may delegate specific procurement functions for the efficient operations of the Authority. The Executive Director administers all major construction contracts, procurement over \$5,000 and signs off all purchase orders.

3. Affordable Housing Operations Director

As an agent for the Executive Director, the Affordable Housing Operations Director oversees all purchases made by the Property Manager.

4. Property Manager

As an agent for the Executive Director, the Property Manager prepares newspaper advertisements, prepares bid specifications, procures quotes and completes related tabulation sheets, obtains detail information needed for purchase orders for all maintenance materials, maintenance equipment, maintenance repairs, building service (i.e. washers and dryers) and maintenance contracts (i.e. elevator, trash removal, exterminations and grounds service contracts) for the Authority.

5. MIS Director

As an agent for the Executive Director, the MIS Director procures the Authority's telephone and voice mail systems, all computer hardware and printers, all computer software, and related items. The MIS Director also oversees the procurement of service/maintenance agreements related to the above items.

6. Human Resources Administrator

As an agent for the Executive Director, the Human Resources Administrator administers routine payables that are related to the Authority's payroll, and employee training and related travel arrangements. Such items include Federal Withholding Tax, State Withholding Tax, Social Security Withholding and Employer Tax, State Unemployment & Disability Tax, New Jersey Pension, health and other related insurances, and union dues. All expenditures related to personnel, personnel training and related services are at the discretion of the Executive Director.

7. Finance Manager

As an agent for the Executive Director, the Finance Manager procures accounting materials, miscellaneous office machines and related items, and oversees purchases initiated by the Purchasing Technician.

8. Administrative Assistant

As an agent for the Executive Director, the Administrative Assistant oversees procurement of insurance contracts, fee accounting contracts, auditing contracts, legal service contracts, and other similar administrative needs. The Administrative Assistant maintains files on the aforesaid contracts and conducts other specialty procurements as directed by the Executive Director.

9. Congregate Services Coordinator

As an agent for the Executive Director, the Congregate Services Coordinator procures food and non-food disposable items for the Congregate Services Program and, with prior approval of the Executive Director, procures equipment items for the Program. See also, Section Q, Congregate Services Purchases.

10. Purchasing Technician

As an agent for the Executive Director, the Purchasing Technician procures office supplies, office equipment, service contracts; processes purchase orders, quotation sheets, purchase requisitions, receiving slips, and related documentation. The Purchasing Technician also procures any specialty items at the direction of the Finance Manager and prepares purchase orders.

D. SECURING THE PRICE AND DELIVERY

1. An authorized employee, or their designee, may place orders for items that are regularly authorized, cost between \$50 and \$2,625 and are generally consumable (i.e. maintenance materials, office supplies, food), without a purchase order. However, an authorized employee must sign the **Purchase Requisition** form, which indicates that the purchase is necessary and the cost is reasonable, for all purchases under \$300. Prior approval, of the Director of Finance, as evidenced by signature on the Purchase Requisition Form is required for all purchases \$300 and over. Prior approval, as evidence by signature on the Purchase Requisition Form, of the Executive Director (Contracting Officer) is required for all purchases \$2,625 and over. Splitting order of goods/services in order to circumvent obtaining the required signatures on the Purchase Requisition Form or obtaining a purchase order is strictly prohibited.

Price or rate quotations must be obtained and documented in writing, for all purchases \$2,625 and over, on the Quotation Sheet. The department head may, at his/her discretion, require a Quotation Sheet for purchases less than \$2,625.

In the cases where a Quotation Sheet is not required, the Purchase Requisition must contain the appropriate vendor information that is contained on the Quotation Sheet.

2. **Small purchases under \$50** which can be satisfied by a local source may be purchased through an impress petty cash fund. The purchase must be authorized and consistent with all policy and administrative rules and regulations and receipts must be obtained.
3. Orders for items that are **regularly authorized, cost between \$50 and \$2,625, and are generally consumable** (i.e. maintenance materials, office supplies, food) may be ordered by an authorized employee without a purchase order. However, an authorized employee must prepare a **Purchase Requisition** form. Splitting orders of goods in order to circumvent obtaining a written purchase order is strictly prohibited. Price or rate

quotations (in no case shall less than one) must be obtained and documented in writing on the **Quotation Sheet**.

Acceptable forms of quotations include verbal quotations (received in person or by telephone) and written quotations (received directly from a vendor or excerpts from one or more catalogs). A **Quotation Sheet**, must be completed to document all quotations obtained. Award to the lowest responsible quoting vendor is recommended. An explanation must be provided on the Quotation Sheet should the award be to other than the lowest quoting vendor. If non-price factors are used, they shall also be disclosed to all those solicited.

4. If the purchase is expected to be **greater than \$2,625 but not to exceed the State of New Jersey bid threshold** (in accordance with Local Public Contracts Law as contained in N.J.S.A. 40A:11-1 et seq. and the rules promulgated pursuant thereto as provided in N.J.A.C. 5:34-1 et seq.) which is amended from time to time, the authorized purchaser must prepare a **Purchase Requisition** form, prepare written specifications, and secure **at least three quotations**.

Acceptable forms of quotations include written quotations (received directly from a vendor or excerpts from one or more catalogs). A **Quotation Sheet** must be completed to document all quotations obtained. Award to the lowest responsible quoting vendor is recommended. An explanation must be provided on the Quotation Sheet should the award be to other than the lowest quoting vendor. If non-price factors are used, they shall also be disclosed to all those solicited.

5. If the purchase is expected to be **greater than the State of New Jersey bid threshold** (in accordance with Local Public Contracts Law as contained in N.J.S.A. 40A:11-1 et seq. and the rules promulgated pursuant thereto as provided in N.J.A.C. 5:34-1 et seq.) which is amended from time to time, procurement must be by a **publicly advertised bid or other procurement method as outlined in the Procurement Policy**. **In all cases, the authorized purchaser must consult with the Executive Director.**

Advertisements for bids are published in a legal newspaper of general circulation (an official newspaper approved by the Board of Commissioners through Board Resolution) and in some cases, where appropriate, in industry and/or trade journals, in advance of the date fixed for receiving the bids to promote competition, but in no case less than 10 calendar days prior to the bid opening. The advertisement for bid must indicate, at a minimum, the goods/services sought, the location and hours of business of the Authority, when and where the specifications can be obtained, and the conditions, time, and place of the bid.

A file for each bid solicited, the Authority shall maintain a file which will generally include the following:

1. A form of advertisement for placement in the designated newspaper of local circulation (and an affidavit of publication with a copy of the ad for the bid file) and, where appropriate, local industry and/or trade journals;
2. Instructions to those submitting the bids;
3. General Conditions;
4. Specifications for goods and/or services;
5. Sketches or prints, if available;
6. Non-collusive affidavit;
7. Insurance certification;
8. Affirmative action statement, if applicable;
9. Qualifications and experience of those submitting the bid;
10. Bid form (with dollar amounts and signatures of those submitting the bid);
11. Bid bond or other surety as required;
12. Bid tabulation (with date, time, and employees present indicated);
13. Bid Document Submission Checklist, where required;
14. Acknowledgement of Receipt of Changes to Bid Documents Form, where required; and
15. Other documents as required by Legal Counsel or the Executive Director.

All bids are to be received and secured, publicly opened at the designated time. Also at this time they are to be read aloud and tabulated. The bid tabulation is to be reported to the Board of Commissioners for a resolution authorizing the bid award.

6. If the purchase is for **professional services or extraordinary unspecifiable services**, the procurement shall comply with the provisions of Local Public Contracts Law as contained in N.J.S.A. 40A:11-1 et seq. and the rules promulgated pursuant thereto as provided in N.J.A.C. 5:34-1 et seq. See also, the **Procurement Policy**.
7. If the purchase is through a **HUD's Consolidated Supply Contract, New Jersey Consolidated Supply Contract, or is an intergovernmental purchase** the authorized employee must prepare a **Purchase Requisition** form, and a **Purchase Order** if the items are **greater than \$2,625 or are unusual in nature**. In these cases it is not necessary to obtain quotations, nor to solicit bids or proposals.
8. If the purchase is greater than 15% of the applicable bid threshold, the authorized employee must obtain the organization's "Business Registration Certificate" issued by the NJ Division of Revenue in accordance with LFN 2004-17. Such purchases shall include formal contracts awarded by a public bid, a purchase order, or other mechanism in accordance with this policy. Vendors that refuse to provide a Business Registration Certificate cannot receive a formal contract with the Authority for purchases greater than 15% of the applicable bid threshold. (This requirement is not applicable to contracts with non-profit organizations or other government entities.

E. ENCUMBERING THE BUDGET

All purchases greater than \$2,625 or purchases that are unusual in nature shall require a Purchase Order. The Purchase Requisition, along with the Quotation Sheet and any attachments, shall be submitted to the Finance Manager for review. Prior to recommending the Purchase Order or contract for the Executive Director's signature, the Finance Manager shall be certain that the purchase is consistent with the current budgets, as approved by the appropriate cognizant agency and/or the Board of Commissioners. The Finance Manager, or his designee, shall confirm the appropriate Program/Project and general ledger account numbers that should be charged and further determine the availability of funds for the proposed purchase.

After determining if the purchase request is consistent with budgetary constraints, the Finance Manager shall either recommend the purchase or not recommend proceeding with the purchase and provide an appropriate explanation to the Executive Director.

All Purchase Orders must be approved by the Executive Director by his/her signature.

F. PREPARATION OF THE PURCHASE ORDER

The Purchase Order shall be properly completed, prior to submitting to the Executive Director for approval and shall contain, at a minimum, the following:

1. Vendor's name, address;
2. Assigned vendor number;
3. Vendor's representative;
4. Date of order;
5. Sequential purchase order number;
6. Description and quantity of items, including a verbal description and catalog number or description of services needed;
7. Unit and extended price;
8. Delivery date or service period;
9. Delivery or other special instructions;
10. General ledger project and account number(s) to be charged; and
11. Signature of the authorized employee, or the "Requisitioner".

Any relevant information, such as Requisition Forms, Quotation Sheets, copies from catalogs, etc. should be attached to the Purchase Order upon presenting such to the Executive Director for authorization. If necessary to approve by Board Resolution, a copy of the Resolution is attached to the Purchase Order.

Upon the Executive Director signing the Purchase Order and adoption by Board Resolution (when applicable), the authorized employee may proceed with the procurement action.

Copies of the Purchase Orders are distributed as follows:

1. Vendor Copy (forwarded to vendor along with a Payment Voucher, see Attachment E) – White
2. Accounting Copy (submitted to the Accounts Payable Technician when order is received) – Yellow
3. Purchase Order File – Pink
4. Requisitioner – Green
5. Receiver (with prices and quantities omitted) – Goldenrod

A Purchase Order file, organized in sequential Purchase Order Number, shall be maintained by the Purchasing Technician (pink copy).

G. CONTRACTS

Expenditures in excess of \$5000 shall be made by written contract (which may consist of a signed Purchase Order or other form of contract as required by the Contracting Officer). In most cases, as determined by the Contracting Officer, the contract documents shall consist of the following:

1. Owner Disclosure Statement
2. Certification Regarding Debarment, Suspension, and Ineligibility to Participate in a HUD Program, see
3. Affirmative Action Statement (when services are to be rendered involving employees other than business owners)
4. Certification For Contracts, Grants, Loans, and Cooperative Agreements
5. Disclosure of Lobbying Activities,
6. Non-Collusive Affidavit
7. General Terms and Conditions
8. Prevailing Wage Forms (certain construction and maintenance contracts over \$2000);
9. Workman's Compensation and Public Liability Insurance Certificate;
10. Signed IRS Form W-9, indicating a valid taxpayer identification number; and
11. Other forms as may be required by Legal Counsel, the Executive Director, or laws and regulations.

The Authority may enter into major contracts for items such as architectural, engineering, construction, etc. When such major contracts exist, at the direction of the Executive Director, the Finance Manager shall maintain a contract record on the contract and record each payment made on the contract, including the check number, date, and amount, with the declining balances indicated. This contract ledger shall also include all change orders, by order number, date, amount, and revised net balance due on the contract, and a running aggregate gross contract cost. Contract records shall be updated regularly.

H. CHANGE ORDERS

Purchase orders and/or contracts for goods or services can be changed as to price, quantity, delivery, scope of services, or other elements by **written order only and in accordance with the provisions of the Procurement Policy.**

The change order must reflect all elements of the change in detail, must reference the original Purchase Order by number, date, quantity, and price and must be authorized by signature of the original authorized employee and the Executive Director.

I. RECEIPT OF GOODS AND SERVICES, INSPECTION AND ACCEPTANCE OF THE ITEMS OR SERVICE

All goods and services must be received as ordered, employees must sign for orders received by indicating their full name, the date the items were received, and the appropriate program/project for which the items were purchased.

Whenever possible, the receiver shall be an employee other than the authorized employee who requisitioned the purchase and shall:

1. Confirm the accuracy of the item or service as listed on the delivery slip;
2. Confirm the accuracy of the count (quantity) as shown on the slip;
3. Confirm that the item(s) is (are) in acceptable condition or service was properly performed;
4. Confirm that the item(s) or service is (are) consistent with the Purchase Order and/or Requisition Form, where applicable;
5. Indicate the specific project for which the items were received or service was performed;
6. Sign the delivery slip, Purchase Order – Goldenrod Copy, and/or Requisition Form;
7. Indicate “Emergency Purchase” on the delivery slip, Purchase Order – Goldenrod Copy, and/or Requisition Form if applicable;
8. Indicate “Service Received” if purchase was for a service on the delivery slip, Purchase Order – Goldenrod Copy, and/or Requisition Form if applicable;
9. Note any shortages from the number indicated on the delivery slip, carton damages, or any other problems on the delivery slip, Purchase Order – Goldenrod Copy, and/or Requisition Form if applicable; and
10. Forward all paperwork to the Purchasing Technician daily.

The Purchasing Technician shall periodically review all Purchase Orders, and follow-up on Purchase Orders that have not been fulfilled. The Purchasing Technician shall, after review of the receiving documents and recording such receipt in the computer system, forward the paperwork from the receiver to the Accounts Payable Technician.

The authorized employee, Department Head, or Purchasing Technician, as applicable, shall inspect goods for conformity with items ordered, confirm count, test for proper operation, and take appropriate action to correct any problems, (i.e. if equipment does not function as required, count is in error, or any other deficiency is noted by the initial receiver).

J. RECEIPT OF CLAIMS AND PAYMENT

The Vendor must file a properly completed Payment Voucher, with an invoice attached, which is signed by the claimant prior to payment.

The Payment Voucher is stamped “received”, entered into the daily mail log and transmitted to the Accounts Payable Technician daily.

The Payment Voucher must have all supporting documents attached. Wherever possible, the Payment Voucher should indicate specifically where the item/service was used/performed.

The Accounts Payable Technician must review the Payment Voucher, invoice and related information, including the receiving documents for general accuracy, completeness, and agreement with one another. Additionally, the authorized employee, as defined in Section C, who was responsible for procuring the items/service must review the Payment Voucher and all related attachments and indicate so by signing the Payment Voucher in the section indicated “Received and Checked,” as fully described in Section I. All payment vouchers are reviewed and approved by the Finance Manager or his designee.

A properly completed and approved Payment Voucher represents a valid claim for payment. Valid claims are processed for payment by the Accounts Payable Technician. The information for the claim entered into the system at this time includes the following:

1. Vendor Number, which accesses vendor information;
2. Purchase Order Number, if applicable;
3. Description of goods/services;
4. General ledger account number; and
5. Amount of claim/payment.

On a weekly basis, usually every Wednesday, checks are printed by the Accounts Payable Technician. The checks, accompanied by the Payment Voucher and all attached information are presented to the Executive Director for final review and approval. The Executive Director indicates approval of each claim by manually signing the Payment Voucher.

After signing each payment voucher, the checks are signed in accordance with the Authority’s Check Signing Policy.

K. BILL LIST

The Accounts Payables Technician prepares, on a monthly basis, an Interim Bill List, Special Bill List, and a Regular Bill List for presentation and approval at the Meetings of the Board of Commissioners of the Authority. Preliminary Bill Lists are prepared approximately one week prior to the meeting and are circulated to the Commissioners prior to the meeting. Final Bill Lists are prepared the day of the meeting and are presented to the Commissioners at the meeting. At a minimum, the final bill lists must contain the following:

1. Program;
2. Check number;
3. Payee;
4. Description of goods/services; and
5. Amount of claim/payment.

L. PAYMENTS ON INTERIM BILL LIST

The payments of certain claims may be paid without delay or prior approval of the Board of Commissioners following the approval of a properly prepared, completed, and authorized (through the Executive Director's signature) Payment Voucher. Such payments include the following types of bills:

- a. Utilities – including water, sewer; electric, gas, oil, etc.
- b. Pre-approved telecommunication services – including telephone, beeper, cellular phones, data lines, internet, and cable services;
- c. Pre-approved insurance premiums;
- d. Payments in lieu of taxes and taxes;
- e. Reimbursements to tenants/estates for out-of-pocket costs or refunds of security deposits or credit balances;
- f. Funding for various escrow accounts;
- g. Disbursements of client escrow accounts;
- h. Replenishment of petty cash funds;
- i. Inter-fund payments;
- j. Authorized management and administrative fees;
- k. Mortgage payments;
- l. Emergency repair/replacement costs;
- m. Weekly payroll withholdings and related expenses;
- n. Governmental agency fees and charges (i.e. inspection fees);
- o. Fees for training seminars and travel expenses;
- p. Incidental repair/equipment costs under \$200; and
- q. Other items as specified in writing by the Executive Director.

M. RELEASE OF PAYMENT

The Finance Manager, or his designee, releases the checks by mail only after final review and approval of the Executive Director and at the time designated by the Executive Director, subject to the availability of funds.

N. CAPITALIZATION OF EQUIPMENT & INVENTORY LISTS

All tools, furnishings, office machines, and free-standing equipment with a cost of \$300 or more shall be listed in the Equipment List maintained by the Purchasing Technician.

All refrigerators, ranges and freezers must be capitalized and listed in the asset/equipment ledger regardless of price.

All tools, furnishings, office machines, and free standing equipment with a cost of \$1000 or more shall be listed in the Fixed Asset/Equipment Ledger and are to be capitalized for accounting purposes.

The Equipment Inventory Ledger is for inventory control purposes only and should be updated on a monthly basis by the Purchasing Technician. The Finance Director is responsible for capitalizing required items in the general ledger. Additionally, a separate Fixed Asset/Equipment Ledger is to be maintained which supports the capitalization of all items in the general ledger.

Upon authorization by Board Resolution, equipment may be disposed of in accordance with the Authority's "Disposition Policy".

At least annually, under the direction of the Finance Manager, or his designee, an inventory of all equipment and fixed assets shall be performed. The annual inventory must be reconciled to the Fixed Asset/Equipment Ledger and the Equipment Inventory Ledger, as appropriate. The Executive Director may also require, from time to time, special inventory lists to be prepared, which may include:

1. Agency owned vehicles – prepared by the Administrative Assistant, Administration;
2. Computer equipment, printers, and software – prepared by the MIS Director; and
3. General office equipment – prepared by the Purchasing Technician.

O. PROCESSING UTILITY BILLS

The utility bills paid by the Authority shall generally include natural gas, electric, water, sewer, telephone service, beeper service, and cellular phone service.

Most utility bills have the N.J. State mandated claimant's certification printed on the bill. If so, simply attach this certification to the Payment Voucher and indicate "see attached" in the appropriate section of the Payment Voucher.

The Payment Vouchers for utility bills should include the type of utility, the project name, the period covered by the bill, the invoice number/account number, and any adjustments.

If the utility bill is a telephone bill, the voucher must include:

1. Payee;
2. Project name & number;
3. Telephone number;
4. Purpose of bill (i.e. office telephone, entry system, fire alarm, elevator leased line to automatic dialer, security office line, fire alarm leased line, leased phone equipment);
5. Period covered by the bill; and

6. Description of any adjustments.

P. DEFINITION OF EMERGENCY PURCHASE

Emergency purchases or costs are permitted when an actual or imminent emergency affecting the public health, safety or welfare requires the immediate delivery of goods or the performance of services. Emergencies are not frequent occurrences and are generally described as follows:

1. **Fire** or the imminent presence of fire in a project area or similar major occurrence.
2. **Security breach** that could expose tenants or the Authority to injury or loss, i.e.
 - a) Failure of locks on buildings;
 - b) Failure of fire alarm system; or
 - c) Broken ground floor windows.
3. **Plumbing failure** of significant proportions, i.e.
 - a) Major pipe leak; or
 - b) Major sewer stoppage.
4. **Electrical failure** such as major failure that interrupts principal building systems.
5. **Heating failure** in the winter or an **air conditioning failure** in the summer.
6. **Domestic hot water failure.**
7. **Elevator system failure.**
8. **Personnel deficiency** (no staff at the Project).
9. **Civil disorder**, such as the presence of a circumstance that could lead to personal injury or loss of property.
10. **No prepared meal** for contracted clients.

The most important factor in dealing with emergencies is to resolve the situation without injury to persons or damage to property. Costs incurred are subject to purchase orders, in accordance with the Policy, the next working day after said emergency. The following **actions** should be taken with respect to emergencies:

1. Take immediate action to stop the cause of the problem.
2. Notify superior by telephone.
3. Take preventive measures to contain damage or problem.
4. Recommend a permanent repair/action with supervisor.
5. The emergency shall be reported on an Incident Report.

In addition, the provisions of the Local Public Contracts Law as contained in N.J.S.A. 40A:11-1 et seq. and the rules promulgated pursuant thereto provided in N.J.A.C. 5:34-1 et seq. shall be followed with respect to documentation of emergency purchases. See also the provisions of the **Procurement Policy**.

Q. CONGREGATE SERVICES PURCHASES

Unique conditions are noted in purchasing for Congregate Services. Accordingly, the following provisions should be established.

1. **Milk** – One purchase order is prepared for 12 months.
2. **Canned goods, miscellaneous supplies, and meats** – The order is prepared and placed with an approved vendor. Within one working day after placing the order, a Purchase Requisition will be presented to the Finance Department. Purchase Requisitions and Purchase Orders will be supported with a tabulation of competitive quotations on items in accordance with the Purchasing Policy.
3. **Substitutions** – It is recognized that orders placed for perishable goods may be accepted by vendors and not filled with items ordered; however, filled with a comparable substitution. The substitution of one perishable item for another is acceptable without a written change order. Comparability of quantity and quality of substitution must be maintained.

R. PRINCIPAL SCHEDULES AND LISTS

The following schedules and lists shall be maintained and updated as data changes, but not less than monthly. The employee responsible for maintaining the list is also indicated.

1. Authority Fixed Asset/Equipment Ledger - Finance Manager/Purchasing Technician
2. Colonial Park Fixed Asset/Equipment Ledger - Finance Manager/Purchasing Technician
3. Authority Equipment List - Finance Manager/Purchasing Technician
4. Colonial Park Equipment List - Finance Manager/Purchasing Technician
5. Vehicle Inventory – Administrative Assistant, Administration
6. Insurance Register - Administrative Assistant, Administration
7. Computer Equipment – Finance Manager/Purchasing Technician
8. Software Inventory – MIS Director/MIS Specialist
9. Utility Consumption Register – Finance Manager/Accounts Receivable Clerk
10. Gasoline Expense Report – Finance Manager/Accounts Payable Technician
11. Others as determined by the Executive Director

S. COST DISTRIBUTION

Cost distribution is critical to sound management. The purchase will generally reflect the cost when assigned to a particular project, work project or account.

When the cost apportionment is not known, the Finance Manager should consult with the Executive Director before charging the expenditure to specific projects.

For expenditures that are equally shared among all of projects administered/managed by the Authority, the Finance Manager should utilize a standard cost apportionment schedule, which is updated and approved by the Executive Director at least annually.

T. DISPOSAL OF REMAINING PERSONAL PROPERTY ABANDONED BY TENANT

In disposing of remaining personal property abandoned by tenants residing in Authority owned or managed property, the Authority will act in accordance with N.J.S.A 2A:18-72 et. seq. and N.J.S.A. 40A:11-36 et. seq. When a tenant vacates a unit, the Building Superintendent will generate a Move-Out Inspection Report which includes a list of property abandoned by the tenant. The AHO Director will review the Move-Out Inspection Report and prepare and serve a proper notice to the tenant regarding any abandoned property. The AHO Director will also make an assessment of the value of the property to assess whether the value of the property is so low that the cost of storage and conducting a public sale would not probably exceed the amount that would be realized from the sale. If the value is determined to be so low, as stated above, the property will be destroyed or disposed of through donation to _____. The AHO director will be responsible for conducting the disposal of the property. If the AHO director determines that the value of the property warrants a sale, a sale will be conducted in accordance N.J.S.A. 40A:11-36 et. seq. and HAGC's Procurement Policy. The Purchasing Technician will be responsible for advertising and organizing the sale, including conducting requested reviews of the property if appropriate. If the Authority sells the property, the Authority will remit to the tenant the remaining proceeds as described in N.J.S.A. 2A:18-80.

ATTACHMENT B

Housing Authority of Gloucester County
Check Signing Authorization Policy
Revised: 07/15/16; 11/23/98
Originally Adopted: 12/18/95

The Housing Authority of Gloucester County (HAGC) hereby establishes this policy that identifies those people who are authorized to sign and issue checks on its behalf, and the manner in which those checks will be issued.

1. All persons submitting a claim for payment from HAGC moneys shall present a detailed bill of items or demand, specifying how the bill or demand is made up, with the certification of the party claiming payment that it is correct.
2. All claims shall carry a certification of an official or designated employee of the authority having knowledge of the facts that the goods have been received by, or the services rendered to the authority.
3. All Housing Assistance Payments (HAP) checks for the Section 8 Certificate, Voucher and Moderate Rehabilitation Program will be signed by the computer generated automated signatures of HAGC's Executive Director and Board of Commissioners Chairman.
4. All non HAP checks of \$500 or less will be signed by the computer generated automated signatures of HAGC's Executive Director and Board of Commissioners Chairman.
5. All non HAP checks greater than \$500 will be signed manually by two authorized signatories.
6. HAGC shall designate by resolution the individuals whose signatures shall appear on check drawn upon the Treasury of HAGC.
7. Payments on invoices should not be split into less than \$500 increments for the sole purpose of utilizing the computer rather than manually signing said checks.
8. The supporting data for each check shall be available for the signer to review at the time of signing.

9. With the exception of HAP checks and bills paid on the interim, The Board of Commissioners must approve all payments through the monthly bill lists presented at the Board Meeting.
10. All claims approved for payment by the governing body shall be recorded in the minutes of the authority meetings and shall, upon approval of the minutes, be open to the public.
11. The payments of certain claims may be paid without delay or prior approval of the Board of Commissioners following the approval of a properly prepared, completed, and authorized (through the Executive Director's signature) Payment Voucher. These payments are considered "payments on the interim" Such payments include the following types of bills:
 - a. Utilities – including water, sewer; electric, gas, oil, etc.
 - b. Pre-approved telecommunication services – including telephone, beeper, cellular phones, data lines, internet, and cable services;
 - c. Pre-approved insurance premiums;
 - d. Payments in lieu of taxes and taxes;
 - e. Reimbursements to tenants/estates for out-of-pocket costs or refunds of security deposits or credit balances;
 - f. Funding for various escrow accounts;
 - g. Disbursements of client escrow accounts;
 - h. Replenishment of petty cash funds;
 - i. Inter-fund payments;
 - j. Authorized management and administrative fees;
 - k. Mortgage payments;
 - l. Emergency repair/replacement costs;
 - m. Weekly payroll withholdings and related expenses;
 - n. Governmental agency fees and charges (i.e. inspection fees);
 - o. Fees for training seminars and travel expenses;
 - p. Incidental repair/equipment costs under \$200; and
 - q. Other items as specified in writing by the Executive Director
12. The governing body shall by resolution, passed by not less than a majority of the full membership, designate the manner in which and the time in which salaries, wages or other compensation for services shall be paid.

Source: N.J.A.C. 5:31-4.1 & 4.2