

Dilley ISD



Fiscal Manual **(Fiscal Guide for District Staff)** **2014-2015**

Table of Contents

Introduction	2
Business Office Staff	3
Business Office Mission Statement	3
Account Codes	3
Activity Funds (Campus or Department)	3
Activity Accounts (Student Organizations)	4
Audits	5
Budget Adoption	6
Budget Amendments	6
Budget Transfers	6
Cash/Check Handling	7
Check Processing	7
Consultants or Contracted Services	8
Copiers	9
Credit Cards	9
Donations and Gifts	9
Field Trips, Co-Curricular and Extra-Curricular Travel	9
Fiscal Year	10
Fixed Assets & Inventory	10
Fundraising Activities	11
Fraudulent or Other Dishonest Acts	12
Gift Cards	12
Grants Management (State, Federal or Other Grants)	13
Hotel Occupancy Tax Exemption Form	13
Long Distance Calls	13
On-Line Purchasing	14
Payroll Procedures	14
Petty Cash Account	15
Purchasing Deadlines	15
Purchase of Food and Non-Food Items	15
Purchase Requisition and Order Forms	16
Purchasing Card –Procurement Card Program	Error! Bookmark not defined.
Receiving of Goods	17
Records Management and Retention	17
Rental of facilities	18
Sale of Personal Property – Surplus	18
Sales Tax Exemption Form	18
Travel Expense – Advances & Settlements	19
Vendors	20

Introduction

This Fiscal Manual has been prepared to provide general information about several Dilley ISD business functions. Additional information may be available within the district's Board Policies, Administrative Procedures, or other web resources.

If assistance is needed in any area of our business operations, please contact any of the staff members listed below.

Business Office Staff

The Business Department staff shall perform multiple roles; however, adequate controls of separation of duties shall be maintained at all times. The staff consists of:

Pamela Bendele, Business Manager, (830) 965-1912 ext 4022

Leticia Flores, Payroll, (830) 965-1912 ext 4010

Payroll

TRS Reporting

Benefits

Nancy Hardy, Accounts Payable, (830) 965-1912 ext. 4001,

Accounts Payable

Workers' Compensation

Rose Valenzuela, A/P, Payroll, and Activity Funds, (830) 965-1912 ext 4005

Activity Funds

Payroll

Benefits

Accounts Payable

Business Office Mission Statement

[Insert District and Department Mission Statements]

Samples below:

The Mission of the _____ Independent School District Business Office is to provide support to all District students, staff, parents, and the community and to ensure that all business operations are supportive of the instructional goals and objectives of the district.

The Business Division's primary goal is to protect the assets of the district and to ensure that all financial transactions are performed in accordance with generally accepted accounting practices.

Account Codes

All school districts are mandated to use the account code structure as defined in the Financial Accounting and Reporting (FAR) module of the Financial Accountability Resource Guide (FASRG). The appropriate fund, function, object, organization, fiscal year, and program intent code must be used for all financial transactions. Local use codes, such as the sub-object, shall be in accordance with district procedures.

The account code used for all financial transactions must match the intended expenditure. If funds do not exist in the appropriate account code, a budget amendment and/or transfer shall be submitted to appropriate the necessary funds in the appropriate account.

Failure to adhere to the required account code structure may result data quality errors in PEIMS reporting and the district's financial statements. Additional consequences may be the loss of funds due to non-compliance with audit or grant requirements. Incorrect code structure may delay the approval of purchase orders, etc.

Campus Activity Funds (CAF - Campus or Department)

Campus and department activity funds (under the control of the principal or administrator) shall be collected, receipted, and deposited to the district's depository bank on a daily basis by the campus and/or finance secretary. If there is an adequate secure storage, then the funds may be held overnight. Refer to cash/check handling procedures.

Campus activity funds are managed using a centralized system. All deposits and expenditures under the centralized system shall be made through the district finance software (TxEIS). All deposits are entered in the business office and all requisitions will be entered at the campus level. The business office will approve all requisitions and any purchase \$1,000 will require the Superintendent approval.

Checks for activity fund disbursements shall be generated once a week on Thursdays. All supporting documentation shall be submitted by NOON on Wednesday prior to the check processing day. Requests for emergency checks shall be kept to a minimum and shall be subject to approval only for extenuating circumstances.

Campus activity funds shall be primarily used to benefit students and the district in accordance with School Board Policy CFD Local. Typical uses include student incentives, field trip fees, student awards, supplies, etc. These funds shall not be used for “gifts” to students and/or staff. Budgeted funds shall not be used to generate activity funds, nor shall staff (administrative or support) earn wages while generating activity funds. Giving of staff time to generate activity funds shall be voluntary.

Generating activity funds shall not in any way compete with the district’s National School Lunch Program (NSLP). Activity funds generation shall be a passive activity and shall not detract from the district’s overall primary educational purpose. The generation and expenditure of campus activity funds shall be held to the same standard and scrutiny as that of appropriated funds. Activity funds shall be audited and must adhere to accepted business practices.

Sales tax generated through fundraising activities shall be recorded and paid to the Texas Comptroller of Public Accounts on a quarterly basis. Two tax-free sales per district, campus, and bona fide clubs or organizations shall be allowed each *calendar* year. The tax free days must occur on a single day (defined as a 24-hour period) or over a period of time as pre-sales with a single delivery date. A fundraising calendar should be maintained to ensure compliance with the limitation of two sales per calendar year.

Campuses may establish a faculty account as a hospitality or courtesy fund with voluntary donations from staff. These funds are not district funds and may be used in any manner. Purchases with these funds are subject to sales taxes as they represent personal purchases and not district purchases. Purchases typically include flowers for ill staff members, employee recognition awards, etc. These funds shall be deposited and expended from an Agency Fund (Fund 890).

Please refer to the district Activity Manual for more detailed information.

Student Activity Accounts (SAF - Student Organizations)

A Student Activity account shall be defined as a trust account for a bona fide student group as evidenced by a Constitution, By-Laws and elected officers. Student activity funds (under the control of the campus principal) shall be collected, receipted, and deposited on a daily basis. Refer to cash/check handling procedures. All monies collected should be receipted in a receipt book [bound and pre-numbered receipts] or on the Sales Receipt excel spreadsheet when issuing individual receipts is not feasible.

Student activity funds are managed using a centralized system. All deposits and expenditures under the centralized system shall be made through the district finance software (TxEIS). All deposits are entered in the business office and requisitions will be entered at the campus level. The business office will approve all requisitions and any purchase \$1,000 will require the Superintendent approval.

Checks for activity fund disbursements shall be generated once a week on Thursdays. All supporting documentation shall be submitted by NOON on Wednesday prior to the check processing day. Requests for emergency checks shall be kept to a minimum and shall be subject to approval only for extenuating circumstances.

Student activity funds shall be used exclusively for the benefit of students. Typical uses include travel, awards, banquets and supplies. These funds shall be used at the discretion of the student organization through designation of one or more of its officers.

Generation of student activity funds shall not in any way compete with the district’s National School Lunch Program (NSLP). An Authorization to Conduct to a Fund Raiser should be submitted to the campus principal in advance of the scheduled activity. The campus principal will submit to the Superintendent for board approval. In addition, at the end of the fund raising activity, a profit loss statement should be filed with the campus finance secretary. Activity funds shall be audited and must adhere to accepted business practices.

Sales tax generated through fundraising activities shall be recorded and paid to the Texas Comptroller of Public Accounts on a quarterly basis. Two tax-free sales per bona fide club or organization shall be allowed each *calendar* year. The tax free days must occur on a single day (defined as a 24-hour period) or over a period of time as pre-sales with a single delivery date. A fundraising calendar should be maintained to ensure compliance with the limitation of two sales per calendar year.

Merchandise ordered for resale should be distributed to students on a written distribution log ([refer to Fundraising Documentation Forms](#)). A merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

The assigned organization sponsor (professional staff member) shall be responsible for the proper management of the student activity accounts. Annual training should be scheduled to assist the organization sponsors in managing their respective student activity account(s). Every sponsor should complete and submit an Activity Fund Sponsor Responsibility Affidavit to the Business Manager. The treasurer and/or president of the organization shall sign-off on all purchases and/or all purchases shall be supported by club meeting minutes indicating approval of the expenditure.

Since Student Activity Accounts are trust funds that the campus manages on behalf of the students, accountability for these funds is extremely high. All Activity Account records must be maintained for a period of 7 years or refer to the TSLAC guidelines. This includes merchandise logs, receipt logs/books, profit/loss statements, etc. At the end of every school year, the Principal, as part of the closeout procedures, shall collect all club records for storage on the campus for 5 year(s), then at the designated District retention site for the rest of the archival period of time. New receipt books should be issued to staff members for each fiscal year.

[Authorization to Conduct a Fund Raiser](#)
[Fund Raiser Profit/Loss Statement](#)
[Fundraising Documentation Forms](#)
[Student Activity Account Manual](#)

Audits

Audits may be conducted throughout the fiscal year by business office staff and/or regulatory agencies. Audits may include the annual financial audit, the Single Audit (federal grant funds), activity accounts, petty cash, payroll, attendance accounting, PEIMS, drop-out, state compensatory education, or other audits as deemed appropriate. The two most comprehensive audits are noted below:

Annual Financial Audit

An annual financial audit must be conducted by an independent CPA firm selected by the district Board of Trustees and reviewed by the TEA Division of Financial Audits. The annual financial audit must be submitted to the TEA Division of Financial Audits by the established deadline of 150 days after the end of the fiscal year, specifically for the district's fiscal year ending August 31st, the report shall be filed by January 28th. In addition, the audit report should be filed with the following any regulatory agency such as, but not limited to: Dun & Bradstreet, Municipal Advisory Council, bond debt issuers, depository bank.

The district has engaged the CPA firm of Coleman, Horton and Company, LLC to conduct the annual financial audit for fiscal year(s) through 2015. The role of the CPA firm is to conduct a district-wide audit of the district's financial statements, internal control procedures, and to test transactions to determine compliance with local, state and federal regulations.

All financial transactions shall be in accordance with local, state and federal audit guidelines. The Financial Accountability System Resource Guide (FASRG) posted on the TEA website shall be utilized to ensure awareness of audit compliance areas. In addition, the OMB Circular A-133 shall be utilized to ensure awareness of audit compliance areas for all state and federal grant funds.

The Business Manager is responsible for coordinating and overseeing the annual financial audit.

Single Audit

The Single Audit Act and OMB Circular A-133 require school districts that expend total federal financial assistance (FFA) equal to or in excess of \$500,000 in a fiscal year to have an audit performed in

accordance with the Act. School districts expending less than \$500,000 in federal financial assistance in a fiscal year are not required to have either an audit under the Single Audit Act and OMB Circular A-133 or a *program audit*, however, they must maintain records to support federal financial assistance programs and must have a financial audit performed under generally accepted auditing standards (GAAS) and *Government Auditing Standards* (GAS), also referred to as the Yellow Book. The single audit must be conducted in accordance with United States Office of Management and Budget, OMB Circular A-133 and the OMB A-133 Compliance Supplement. [Excerpt from TEA FASRG Audit Module]

The district has engaged the CPA firm of Coleman, Horton and Company, LLC to conduct the single audit for fiscal year(s) 2015. The role of the CPA firm is to determine the major program(s) for the fiscal year and to issue an opinion on the federal statements for the federal program(s) and test transactions to determine compliance with internal controls and federal program guidelines.

The Business Manager is responsible for coordinating and overseeing the single audit.

Budget Adoption

The district must adopt a budget not later than August 31st of each year. The Board of Trustees shall publish a notice and conduct a public hearing regarding the budget prior to adoption of the budget. The district must also publish a notice regarding the proposed budget on the district website.

At a minimum, the Board of Trustees shall adopt a budget that includes the General Fund, Food Service Fund and Debt Service, if any. The budget shall be adopted at the function code level; therefore, any changes to the budget at the functional level, shall be approved by the Board of Trustees prior to exceeding a functional expenditure category.

The adopted budget shall be reported to TEA on an annual basis through the fall PEIMS submission.

The Business Manager and Superintendent shall be responsible to coordinate the development and adoption of the district budget.

Every campus and department shall be responsible for monitoring and amending their respective budget to ensure that it meets the identified needs of the campus or department. The adopted budget shall correlate directly and/or indirectly to the District Improvement Plan and Campus Improvement Plans.

Budget Amendments

A budget amendment is defined as a transfer of funds across different functions. For example: a budget amendment would result if instructional funds (function 11) were requested to be transferred to the library (function 12). Budget amendment line items should exceed at least \$100 to minimize the number of small amendments, and be stated in whole dollars only.

Budget amendments must be approved by the School Board prior to exceeding the budget in any functional level. Requests should be submitted in accordance with agenda deadlines posted by the Superintendent. Remember that if a purchase order is pending the outcome of a budget amendment, the purchase order will not be processed until after the School Board has approved the request.

[Budget Amendment-Transfer Form](#)

Budget Transfers

A budget transfer is defined as a transfer of funds which is not across different functions. The Business Manager and/or shall approve all budget transfers. Budget transfer line items should be stated in whole dollars only.

To keep budget transfers to a minimum, each budget manager should review his/her budget on at least a monthly basis to determine if any budget transfers are necessary. Each budget manager is encouraged to limit budget transfers, if possible. Numerous transfers may substantially change the budget document that was presented to the School Board during the budget adoption process.

Campus, Finance, and Director's Secretaries have the ability to enter budget transfers within the TxEIS Finance System. The budget transfer will be approved and updated by the business office.

[Budget Amendment-Transfer Form](#)

Cash/Check Handling

All cash and checks shall be deposited to the appropriate secretary or bookkeeper on a daily basis. No post-dated checks will be accepted. Funds should not be kept in classrooms, personal wallets or purses, or at home for extended periods of time. No cash purchases should be made – every dollar collected should be receipted and deposited to the campus secretary/bookkeeper. All district funds shall be deposited to the appropriate district and/or campus account at the district's depository bank, Dilley State Bank.

Decentralized - The secretary/bookkeeper shall receipt [in a bound, pre-numbered receipt book] and deposit all funds to the depository bank, or secure overnight in a locked campus safe if the deposit cannot be made the same day. The yellow receipt and/or the deposit worksheet (activity accounts) should be included with all deposits.

Athletic event gate receipts (admission fees) shall be recorded on an [redacted] [Athletic Gate Receipts or similar form] and submitted by the Ticket Taker to the Business Office. Funds shall be deposited to the appropriate athletic events revenue account.

Personal employee checks shall not be cashed from monies collected at the campus or district level to ensure an adequate audit trail of all funds collected by the district.

All district and activity account bank statements shall be reconciled within 10 days after the end of each month. The individual responsible for reconciling a bank account shall not receive and open the bank statement. TEA strongly recommends separation of duties as they relate to the initial review and reconciliation of bank statements. Fraud, if any, shall be reported immediately to the Superintendent and/or Business Manager. Adjustments to the general ledger, if any, shall be posted as soon as possible, but not later than 30 days after the end of each month.

[Athletic Gate Receipts Form](#)

Check Processing

Business Office checks will be printed, endorsed, and released on a weekly basis. Generally, checks will be generated on Thursdays and not released until 3 pm. At times checks may be processed earlier or later, due to holidays, staff work schedules or unforeseen events. All check requests, including supporting documentation, such as travel advances/reimbursements, construction, etc. shall be approved by the appropriate principal or administrator and submitted to Accounts Payable by NOON on Tuesdays. Requests received after this time will be processed the following week. Check requests without all of the supporting documentation will not be accepted, nor processed. The Business Office shall determine the date that vendors will be paid, so employees should not make prior commitments to vendors about check disbursements.

The appropriate forms shall be used for travel, registrations, all other non-purchase order disbursements and/or reimbursements shall be submitted on a [redacted] [Payment Authorization or similar form]. State law generally requires that the district pay all invoices within 30 days to avoid penalty and interest charges, so all invoices should be submitted to Accounts Payable on a timely basis for payment. Specifically, the Government Code (Section 2251.021) states:

TIME FOR PAYMENT BY GOVERNMENTAL ENTITY. (a) Except as provided by Subsection (b), a payment by a governmental entity under a contract executed on or after September 1, 1987, is overdue on the 31st day after the later of:

- (1) the date the governmental entity receives the goods under the contract;*
- (2) the date the performance of the service under the contract is completed; or*
- (3) the date the governmental entity receives an invoice for the goods or service.*

(b) A payment under a contract executed on or after September 1, 1993, owed by a political subdivision whose governing body meets only once a month or less frequently is overdue on the 46th day after the later event described by Subsections (a)(1) through (3).

[Payment Authorization Form](#)

Consultants or Contracted Services

Consultants and contracted vendors are non-employees who are contracted to perform a personal or professional service such as staff development, medical services, repairs, etc. that cannot be performed by a school district employee. A [redacted] [Consultant Service Contract or similar form] is required for every consultant and contracted vendor. The Superintendent is the only individual authorized to sign contracts on behalf of the district. **No other employee is authorized to sign a contract or agreement on behalf of the district.** An employee who signs a contract or agreement, without proper authorization, will be personally liable for the terms of the contract or agreement.

Contracts that exceed \$50,000 are allowable by state law – refer to School Board Policy CH Local shall be approved by the Superintendent and the School Board.

The selection criteria of a consultant or contracted vendor may include the following:

- Vendor credentials, including license, education level, or specialized skills
- Vendor reputation, as evidenced by references from past clients
- Past experience with the school district
- Cost of service(s)
- Other criteria selected by the district

Consultants and contracted vendors shall be selected through a competitive procurement process in accordance with the state purchasing laws and School Board Policy. [Refer to Board Policy CH Legal and Local] According to Board Policy CH Legal, the purchasing requirements of Education Code 44.031 do not apply to a contract for professional services rendered, including the services of an architect, attorney, certified public accountant, engineer, or fiscal agent.

There shall be a separation of the solicitation and evaluation functions from the contract award function. The Business Manager shall be responsible for oversight of the solicitation and evaluation of all competitive bids and/or proposals. Superintendent or designee and/or School Board shall be responsible for approval or award of contracts.

Please follow these procedures when submitting a [redacted] [Consultant Service Contract or similar document]:

- Submit a completed [redacted] [Consultant Service Contract or similar document] to the Business Manager for review. The Business Manager shall forward the contract to the Superintendent, or designee for final approval.
- Obtain the following documents from the consultant or contracted vendor:
 - A completed W-9 form
 - Conflict of Interest Questionnaire
 - A Felony Conviction Form
 - If the consultant will work directly with students, a Criminal Check Authorization form and State Board of Educator Certification fingerprinting documentation.

Contracted services include services such as repairs, maintenance, technical support, and related services. Documentation of insurance, such as general liability, workers compensation, and auto liability, shall be submitted to the business office with the purchase order. The Certificate of Insurance shall name Dilley ISD” as additional insured. No work shall be performed by the consultant or contracted vendor until *all* required documents, especially proof of insurance, are received by the business office.

Payments to consultants and contracted service vendors will not be made until the person responsible for monitoring and/or accepting contract performance has approved a detailed invoice. The detailed invoice must include the date(s) of service, service(s) performed, and the negotiated rate of pay.

Prepayments and/or deposits are not customary. If the service or project is large, the district will review and approve on a case by case basis.

[Consultant Service Contract Forms](#)

[W-9 Form](#)

[Felony Conviction Form](#)

[Criminal Check Authorization form](#)

Copiers

The district leases several copiers that are strategically placed on different campuses or departments. The copiers are for district business use only. All district staff shall comply with the acceptable use guidelines related to the use of district copiers, especially as it relates to the avoidance of copyright infringement.

Credit Cards

Currently the district does not utilize credit cards or a P-card program. The district does have fuel cards to issue out for travel with a district owned vehicle. Under no circumstances should the district fuel cards be used to fuel your personal vehicle. If you are utilizing your personal vehicle for approved travel, you will receive a mileage reimbursement with properly completed paperwork.

Donations and Gifts

Donations or gifts of cash or cash equivalents (gift cards), equipment, or materials to individual schools or to the district by individuals or organizations shall become property of the district. The [Donation Form or similar form] shall be completed by the donor. District employees are prohibited by law from intentionally or knowingly offering, conferring, agreeing to confer on another, soliciting, accepting, or agreeing to accept a personal gift or benefit.

Cash donations shall be deposited to the appropriate account in accordance with the cash/check handling procedures. Gift card donations are not prohibited, but require a very detailed record keeping. Gift card donations from external sources shall be recorded on a [Gift Card Register or similar form] and maintained in the Administration offices until utilized by the appropriate individual(s).

Donated equipment shall have an inventory tag affixed to it if the unit value is greater than \$5,000 [Board Policy CFB – local for capitalization threshold]. In addition, the equipment shall be added to the district inventory.

All donations with a value equal to or greater than \$1,000 [Board Policy CDC - local] shall be approved by the School Board; donations of a lesser value shall be approved by the Superintendent. All donations for technology equipment shall be approved by the Technology Director prior to the Superintendent and/or School Board approval. Technology equipment will be tagged and added to the inventory system in the same manner as if purchased.

[Donation Form](#)
[Gift Card Register](#)

Field Trips, Co-Curricular and Extra-Curricular Travel

All field trips shall be submitted [method: paper or electronic approval path] at least [days or weeks] prior to a field trip. The field trip request should be forwarded to the appropriate administrator for approval. The final approval will rest with the Superintendent. A purchase order shall be submitted for admission fees, meals, etc., if any. In addition, a [Field Trip Lunch Request or similar form] shall be completed and submitted [days or weeks] prior to the field trip to the [Position – typically the Food Service Director].

Overnight and out-of-state student trips shall be subject to the guidelines as stated in School Board Policy FMG Local. Approvals from the parents, campus principal, and Superintendent or designee must be obtained prior to the student trip. If School Board approval is also required for an overnight or out-of-state trip, an action item must be placed on a School Board meeting agenda.

If a district-owned vehicle or school bus is requested, specific details regarding the destination, type of vehicle, departure and return times shall be submitted [method: paper or electronic approval path] at least [days or weeks] prior to the field trip. If the requestor will be driving a district-owned vehicle, he/she must be listed on the Authorized Driver List. [Note: An Authorized Driver

List is highly recommended. **Best Practice:** Conduct a driving record verification of all staff requesting to use a district-owned vehicle, if the driving record meets the minimum guidelines set by the district, the staff member should be placed on the Authorized Driver List. The maximum penalty point system used for bus drivers (refer to the Transportation Code 521.022(d), or a more restrictive penalty point system should be used for non-school bus drivers].

Educational field trips funded with state or federal grants shall adhere to the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, the following documentation must be submitted to support the expenditures with grant funds:

- Destination of each field trip
- Costs associated with each field trip
- Objectives to be accomplished from conducting the field trip
- Teacher's lesson plan and follow-up activities

State or federal grant funds will not be utilized for field trips that are for social, entertainment, or recreational purposes or are not properly documented in accordance with the guidelines. A [redacted] **[Educational Field Trip Authorization form or similar form]** shall be submitted with the supporting documentation to the business office.

[Field Trip Lunch Request form](#)

Fiscal Year

The fiscal year begins on September 1st and ends on August 31st. All goods and/or services received and invoiced during these dates must be paid from current fiscal year funds.

All invoices for goods received before August 31st, shall be submitted to the Business Office by September 15th for processing and payment.

Fixed Assets & Inventory

Fixed assets are defined as equipment with a unit value over \$5000 – Board Policy CFB Local. These assets are tracked and recorded on the district's financial general ledger. Fixed assets that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Manager for removal from the district's financial records. All fixed assets must be purchased through the use of an Object Code 66XX. Fixed assets are subject to audit on an annual basis. Documentation shall be maintained to support all additions, deletions, or changes to the fixed asset balances.

Inventory items are defined as equipment with a unit value over \$500, but less than \$5000. **Note:** Replace with district's inventory values. Other items with a unit value under \$500 are also tracked and tagged such as:

- TVs
- VCRs,
- digital cameras,
- camcorders,
- e-Readers,
- I-Pads,
- PDAs, and
- Other items that may have a personal use.

Note: It is a best practice to tag and track selected items of lesser value that may be susceptible to personal use or theft.

Inventory items are tracked and recorded on the district's inventory tracking system. Inventory items that are stolen, obsolete, damaged beyond repair, etc. should be reported to the Business Manager for removal from the district's inventory tracking system. Inventory items are also tracked for insurance purposes. Inventory items (with a unit value between \$500 and \$4999) must be purchased through the use of an Object Code 6649. Inventory items (with a unit value less than \$500) must be purchased through the use of an Object Code 6399. **Note:** Replace dollar limits and object codes used by school district.

A [redacted] **[Fixed Assets Transfer Form, or similar document]** should be utilized to transfer equipment from one room to another, one campus/dept. to another, or to transfer obsolete equipment to the

Warehouse storage area. The loss or theft of inventory and fixed asset items should be reported immediately to the Accounts Payable, Business Manager and/or Superintendent.

All staff will be provided an inventory list for their respective classroom, office, or work area at the beginning of the school year. After verifying the list, each employee shall return the verified list to his/her immediate supervisor. At the end of the school year, the same process will occur. The end-of-the-year list should include all items that were assigned at the beginning of the year, plus any items purchased throughout the school year. Staff will not be released for the summer until their inventory list has been verified and submitted to the immediate supervisor. Missing items, if any, must be indicated on the inventory list. In addition, an explanation regarding why the item(s) is missing shall also be submitted with the list.

Items lost due to theft or vandalism must be reported immediately to Accounts Payable, Business Manager, Facilities Director and/or Superintendent for police report and insurance claim purposes.

The [Receipt and Use of District Property Form or similar form] will be used to assign district property, such as cell phones, cameras, PDAs, laptops, etc. to district staff for business purposes. The receiver should read the form carefully due to the potential tax and financial impact of using the assigned property for personal benefit.

[Fixed Assets Transfer Form](#)

[Receipt and Use of District Property Form](#)

[Fixed Assets Transfer Procedures](#)

Fundraising Activities

Fundraising activities by student groups and/or for school sponsored projects shall be allowed, with prior administration approval and under the supervision of the project sponsor, for students in all grades.

All fund-raising projects shall be subject to the approval of the campus administrator, Superintendent and School Board. The Fund Raising Sales Approval/Sales Record Form and submitted to the Campus Principal for approval prior to forwarding to the Superintendent for Board Approval. The A/P, Payroll, and Activity Funds position shall keep a copy of all approved fundraiser forms to ensure that funds are deposited on a timely basis.

Student participation in approved fund-raising activities shall not interfere with the regular instructional program.

Merchandise ordered for resale should be distributed to students on a written distribution log (refer to Fundraising Documentation Forms). The merchandise distribution log should reconcile with the corresponding invoice and/or packing list.

At the conclusion of all fundraisers, the Club Sponsor and/or Campus Administrator (for Campus Fundraisers) shall complete a Fund Raising Sales Approval/Sales Record Form and submit to the Campus Principal for approval and review by the Business Office.

All fundraising documentation shall be subject to audit and must be kept on file for 7 years, or board policy on record retention, from the date of the fundraising event.

Money raised by student clubs shall be used to benefit the group as a whole rather than being credited to student individual accounts. According to the IRS Publication 557, if individual accounts are used to accumulate fundraising profits for individuals, then a) the money becomes taxable to the student; and b) the people who donate in good faith are not allowed to deduct their contributions.

For example, if students are raising money for their club to pay for an out-of-town trip, the entire amount collected should be divided by the students participating in the trip regardless of the amount that each individual student raised through fundraising activities.

Fundraising revenues may be subject to sales tax. Refer to the Activity Fund Manual for specific information related to taxable sales, non-taxable sales, tax-free sales, etc.

[Authorization to Conduct a Fund Raiser](#)

[Fund Raiser Profit/Loss Statement](#)

[Fundraising Documentation Forms](#)

Fraudulent or Other Dishonest Acts

All Board of Trustees, employees, vendors, contractors, consultants, volunteers and other parties involved with the district shall act with integrity and diligence in duties involving the District's financial resources. Fraud and other dishonest acts will not be tolerated by the district. Violators shall be disciplined, may be terminated and may be reported to the appropriate authorities

Any and all concerns about potential fraudulent activities should be reported to any supervisor, the Superintendent or designee, the Board President, or local law enforcement. [Policy CAA Local]. Neither the Board, nor any district employee, shall unlawfully retaliate against a person who in good faith perceived fraud or financial impropriety.

Fraudulent acts may include, but are not limited to the following:

- Forgery or unauthorized alteration of any document or account belonging to the district.
- Forgery or unauthorized alteration of a check, bank draft, or other financial document.
- Misappropriation of funds, securities, supplies, or other district assets, including employee work time.
- Impropriety in the handling of money or reporting of district financial transactions.
- Profiteering as a result of insider knowledge of district information to outside parties.
- Unauthorized disclosure of confidential or proprietary information.
- Unauthorized disclosure of investment activities engaged in or contemplated by the district
- Accepting or seeking anything material value from contractors, vendors, or other persons providing services or materials to the district, except as otherwise permitted by law or district policy.
- Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
- Failure to provide financial records required by state or local entities.
- Failure to disclose conflicts of interest as required by law or district policy.
- Any other dishonest act regarding the finances of the district.

In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board President, or a designee shall be responsible for conducting all fraud investigations. If an investigation substantiates fraud, the report shall be provided to the Superintendent and the Board of Trustees. The report shall include the findings, action(s) taken and/or recommendation(s) for action. If any employee is found to have committed fraud, they shall be subject to disciplinary action, up to and including termination of employment and referral to law enforcement or regulatory agencies, as appropriate.

The district contracts with The Lighthouse Services as an outside reporting service. The Lighthouse Service is confidential. The district will never know the name of the person reporting information unless the person reporting gives the Lighthouse Service authorization to release that information. They may be contacted by calling toll free 1-855-400-6002 or visiting their website at www.lighthouse-services.com/dilleyisd.

Gift Cards

District funds shall not be used to purchase gift cards. According to the Internal Revenue Service (IRS), gift cards in any amount are taxable to the employee and must be reported as taxable wages. Gift cards, if any, issued to employees should be processed through the employee's paycheck.

According to IRS regulations, gift cards donated to the district by outside sources are also taxable to the employee if awarded to the employee by the district. Gift cards shall not be issued to staff without prior approval from the Superintendent.

Gift cards for merchandise received from an outside source must be tracked on a [redacted] [Gift Card Register Form or similar form]. All receipts for purchases with the gift card should be attached to the form. The purchases must be for the benefit of the district or a campus/department.

Grants Management (State, Federal or Other Grants)

Seeking grant funds such as state, federal or from other sources is very desirable. It is recommended that grant applications be developed through a team approach to ensure that all stakeholders develop the grant goals, strategies and activities. Campus-based grant applications should be incorporated into the Campus Improvement Plan (CIP). All grant applications shall be reviewed and approved by the Federal Programs Director, Business Manager and Superintendent prior to submission to the granting agency. Some granting agencies require matching funds, in-kind funds, or other specific requirements that may pose a financial liability to the school district.

After the school district has received confirmation that a grant application has been approved, typically through a Notice of Grant Award (NOGA), the program contact on the grant shall prepare and the Business Office will enter the grant budget on the general ledger. No funds may be expended until the grant approval has been received from the granting agency. The only exception is if pre-award costs were requested.

The Director of Federal Programs shall serve as the district's grants management administrator(s).

Insert: List of grant administrators and respective grant(s)

The grants management administrator(s) shall work cooperatively with the Campus Administration and the Business Manager to ensure compliance with all grant requirements as they relate to grant activities, expending of funds, supplement versus supplant, submitting reimbursement requests, financial reports, and evaluation reports.

Hotel Occupancy Tax Exemption Form

This form shall be used for in-state school-related travel to conferences, workshops, etc. Copies may be obtained from the business office webpage or via the web at the Texas Comptroller of Public Accounts website: <http://www.window.state.tx.us/taxinfo/taxforms/01-forms.html>. Lodging taxes, which should have been exempt, will be unauthorized for reimbursement if the traveler fails to present the certificate to the hotel. The traveler will be held responsible for such charges, if any.

This form is not applicable to out-of-state travel.

[Hotel Occupancy Tax Exemption Form](#)

Invoices

Vendors are required to submit all invoices to the business office, yet occasionally an invoice will be mailed directly to a campus or department. If any invoices are received at the campus or department, they should be signed (if the goods/services were received), and forwarded to the business office.

Texas law requires that all invoices be paid to vendors within 30 days of receipt of the goods/services. If the district fails to pay promptly, the vendor can assess penalty interest charges. If a staff member neglects to submit an invoice on a timely basis, he/she may be held personally liable for the penalty interest charges.

Requests for reimbursement from other entities shall be processed through a district invoice. Campuses and departments shall submit their reimbursement documentation to the business office for preparation of the district invoice. The Business office issues invoices for reimbursement requests from outside entities as needed. The invoices are tracked so that funds are collected on a timely basis. Business Manager is responsible for preparing district invoices.

Long Distance Calls

A **[Long Distance Phone Call Form or similar form]** shall be completed for all long distance calls. The forms should be submitted to the business office **within 5 days** of the phone call for reconciliation with monthly long distance phone bills.

Personal long distance calls are strongly discouraged. In the event of an “emergency” personal long distance call, the long distance phone call form shall be submitted with the notation of PERSONAL on the face of the form. A request for reimbursement will be forwarded to the individual by the business office after reconciliation with the monthly bill. Payment for the personal call shall be made to the business office within five (5) days of receipt of the request for reimbursement. **Note: If personal calls are not allowed, delete this paragraph.**

All district phone sets are long-distance capable. All professional and office staff will be assigned a pin number that will be used to make long distance calls. Pin numbers should not be shared with others or posted by phone sets to ensure that the appropriate staff member is held accountable for long distance charges. Monthly long distance phone charges, if any, shall be reconciled by each staff member and submitted to the Business Office for payment. **Note: Delete this section if not applicable.**

Long Distance Phone Call Form

On-Line Purchasing

Since external vendor on-line purchasing generally does not have internal controls which include verification of available budgeted funds, use of on-line purchasing will be limited to specific vendors and authorized users. The district will utilize on-line purchasing through the following vendors: _____ [List such as: Office Depot, Nolan’s Office Supplies and School Specialty]. The _____, _____, _____, and _____ [Positions] are the only authorized users at this time. On-line purchases will be subject to e-approvals through the same approval paths for requisitions. Training for this type of purchasing will occur on an as-needed basis.

A requisition must be entered for all on-line purchases immediately after submitting the on-line order. On-line orders will not be released by the final approver, _____ [Position], until the requisition is approved and a purchase order issued for the total amount of the on-line purchase.

Note: delete this section if not applicable.

Payroll Procedures

Every employee shall record *all of their own* work hours through the TxEIS Time Clock. Failure to clock-in or out may result in non-payment of unverified work time and disciplinary action. Falsification of payroll records such as reporting excessive work hours or participating in a practice of clocking in/out for other employees constitutes fraud. Violators will be subject to disciplinary action, up to and including termination of employment.

All administrative supervisors shall electronically approve the TxEIS Time Clock timesheets for their respective hourly, paraprofessional, professional and support employees and submit the timesheets by Monday by 4:00 p.m. All corrections to “punch times” in the timekeeping system should be submitted via a Time Clock Plus Correction Form with the administrative supervisor’s signature of approval prior to the change being entered into the TxEIS Time Clock System.

All non-exempt employees shall comply with the work schedule assigned by their respective supervisor. All overtime shall be pre-approved by the immediate campus or department supervisor. All overtime will be compensated **via compensatory time** (paid overtime approved on an individual basis) – in accordance with the FLSA requirement to enter into a prior agreement, unless prior approval has been obtained from the supervisor. An employee who repeatedly works in excess of his/her assigned work schedule, without authorization, will be subject to disciplinary action, up to and including termination.

All employees shall complete an electronic time off request via Employee Access when absent from work to ensure that the time off is recorded in their respective leave record. Staff members shall report all absences and leave requests to their immediate supervisor. All electronic request should be submitted prior to the absence, unless the absence is due to an illness or emergency. All employees shall report absences through the Employee Access system.

In addition, every campus/department shall submit an approved _____ [Payroll Detail Report or similar form] to the _____ department by _____ [Deadline such as 4:00 p.m. every Monday]. These reports will be used to reconcile all employee absences.

Supplemental payment forms shall be generated by the respective employee, approved by the immediate supervisor and submitted to the payroll department by the date listed on the Schedule of Pay Dates. The supplemental payments will be processed for the next pay period. Supplemental payments should include the following: employee name, reason for pay, payment amount, budget code(s), and date worked, and be supported by sign-in sheets (attached to payment form). Depending on fund source, there could be additional documentation required.

All payroll disbursements shall be coded to the appropriate account code in compliance with the Financial Accountability System Resource Guide (FASRG). Disbursements from state or federal grant funds shall also comply with the OMB Circular A-87, especially in the following areas:

- All state and federal grant funded staff must sign a job description that includes their respective position, job duties, funding source(s), etc.
- Time and effort documentation shall be created by every staff member paid from state or federal grants and approved by the immediate supervisor on the following schedule:
 - List schedule for annual and/or semi-annual certifications
 - List due dates for monthly certifications, if applicable
- All time and effort documentation shall be submitted to your Campus Administrator and/or Director and the grant administrator for the respective funding source.
- All time and effort documentation shall be submitted to the Business Manager for reconciliation of the budgeted salary expenditures and the actual time worked on each state or federal grant.

[TimeClock Plus Time & Attendance Correction Form](#)
[Employee Absence From Duty Form](#)
[Supplemental Payment Form](#)

Petty Cash Account

The district business office is authorized to manage a petty cash account. Petty cash checks shall be issued to the appropriate administrator. Petty cash accounts are provided for convenience when making small cash purchases and/or emergency purchases. The maximum authorized expense is \$200.00 [Amount such as \$50]. The principal or department administrator shall be responsible to ensure that funds exist in the account(s), which will be utilized to pay for the petty cash expenditures. Only general fund (Fund 199) and campus activity fund (Fund 461) accounts may be expensed via a petty cash voucher. Note: District decision to limit fund codes – suggest that petty cash purchases with state or federal grant funds be excluded to ensure full compliance with grant guidelines.

Petty cash requests for reimbursement shall be submitted by campuses or departments to the business office as needed to replenish the cash balance. At all times, the petty cash account shall be balance – the sum of purchase receipts + cash shall = the authorized amount. Petty cash accounts shall be subject to random audits throughout the fiscal year and as part of the annual financial audit.

Petty Cash Voucher

[Petty Cash Reimbursement Request Form](#)

Purchasing Deadlines

In an effort to maximize the use of budgeted funds during the current fiscal year, the purchasing deadline shall be the **last Friday in March**. Summer needs for staff development and summer school should be anticipated and ordered prior to the deadline. At times, the purchasing deadlines for state or federal grants may be earlier than the deadlines stated above due to grant ending dates. The specific purchasing deadlines for state and federal grants will be distributed on an annual basis by the [Position].

Purchase of Food and Non-Food Items

Food and non-food items (such as paper plates, cups, silverware, etc) shall be for instructional purposes (Food Science & Nutrition, science projects, etc), for meetings/training sessions, or other approved functions. These food and non-food items may not be consumed or used for personal use. Excess prepared food items may be consumed or disposed of as appropriate. Food purchases for the Child Nutrition Program shall be subject to the U.S. Department of Agriculture guidelines.

Generally, snacks, food, and non-food supplies for staff development purposes shall be charged to a staff development account code (function 13). Use of district funds for food or snacks shall be allowed only during a “working lunch”. Documentation to support the “working lunch” shall include a meeting agenda with the inclusion of a “working lunch”. If state or federal grants are used for food, all purchases shall be in compliance with the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, at no time shall state or federal funds be used to purchase breakfast or other non-allowable food items.

If food or non-food supplies are utilized for faculty, site-based meetings, etc., the expense shall be code to the Campus Activity Account (fund 461). All other uses should be coded to the appropriate account code.

Purchase Requisition and Order Forms

A purchase order form is used to purchase supplies, equipment, or services from an external vendor. Requisition forms should be created in the TxEIS Finance System by the requesting campus or department and submitted following the routing setup in the TxEIS Finance System. The requisition is not converted to an approved purchase order until the Business Manager and/or Superintendent has approved the requisition in the TxEIS Finance System. Any purchase in the amount of \$1,000 or more will require the Superintendent approvals. The electronic system allows users to enter purchase requests electronically, verify account balances, select pre-approved vendors, etc. at the point of data entry. The CIP goal or objective should be listed on the purchase requisition. Budget codes must be entered on all requisitions in order for the requisition to start the approval process. Supporting documentation such as order forms, graphics, etc. shall be attached to the electronic requisition. After the requisitions pass all electronic approvals, the purchase order form is generated. Each purchase order is uniquely numbered for audit tracking purposes. No employee shall order or receive goods without an approved purchase order. A requisition cannot be used to place an order. All purchase orders should be mailed, emailed or faxed to vendors by the ordering campus or department, exceptions if any, should be approved by the Business Manager. **Best Practice:** A Purchasing Flowchart added in this section may be helpful to district staff, especially the staff responsible for initiating and/or tracking purchases.

Insert Flowchart:

According to Board Policy CH (Local), employees who violate the district purchasing procedures shall be held personally liable for the debt incurred.

Purchases for goods or services from state or federal grant funds shall comply with the TEA Guidelines for Related Costs (located under Grant Management Resources on the TEA website). Specifically, all non-allowable expenditures shall not be funded from state or federal grant funds. The respective grant administrator for the state or federal grant funding sources shall approve all requisitions from the funding source(s) they oversee. All purchases with state and federal grant funds shall include the respective District Improvement or Campus Improvement Plan (DIP & CIP) strategy related to the need for the goods or services.

[Purchase Requisition Form – Sample template](#)

Purchasing Laws

The Texas Education Code (TEC) addresses the requirement to competitively bid purchases that exceed \$50,000 [Board Policy CH Local] in the aggregate, over a 12-month period. Since non-compliance may result in criminal penalties, this requirement will be strictly enforced.

The district has implemented an administrative procedure to solicit quotes for purchases, which exceed [Amount such as \$10,000], in the aggregate, over a 12-month period. District policy recommends a minimum of three (3) quotes for all individual purchases exceeding [Amount such as \$10,000]; the written (faxed or emailed) quotes should be attached to the purchase requisition.

Anticipated purchases, which may exceed these limits, should be brought to the attention of the Business Manager well in advance of the need for the goods or services. The bidding process may take approximately 2 to 3 months, from bid specification development to School Board approval.

According to Board Policy CH Legal, a board member, employee, or agent shall not, with criminal negligence, make or authorize separate, sequential, or component purchases to avoid the purchasing requirements set out in Education Code 44.031. An officer or employee shall not knowingly violate Education Code 44.031 in any other manner. "Component purchases" means purchases of the component parts of an item that in normal purchasing practices would be made in one purchase. "Separate purchases" means purchases, made separately, of items that in normal purchasing practices would be made in one purchase. "Sequential purchases" means purchases, over a period, of items that in normal purchasing practices would be made in one purchase. Violation of this provision is a Class B misdemeanor and an offense involving moral turpitude, conviction of which shall result in removal from office or dismissal from employment.

Receiving of Goods

The district utilizes a centralized receiving system – all goods are delivered to the Central Administrative Office located at 245 Highway 117, Dilley, Texas 78017. The Receiving/IT Tech will receive all merchandise in the TxEIS Finance System. Upon receipt of the goods, all items that require an inventory or fixed asset tag will be tagged by the Receiving/IT Tech. All orders will be delivered to the respective campus or department with a packing list for "check-off" and verification of receipt. Discrepancies, if any, should be reported to the receiving clerk. Upon receipt of the receiving report and the invoice, the vendor will be paid for the order. Staff members that receive authorization to pick-up goods directly from a vendor shall submit written confirmation of receipt to the receiving clerk.

Shortages, damaged goods, or other receiving deficiencies shall be reported immediately to the _____ department. The _____ department shall contact the appropriate vendor to address the deficiencies. At no time shall a campus or department return merchandise to a vendor or request replacement merchandise. Failure to comply with this procedure may result in overpayments to the vendor.

Records Management and Retention

The Local Government Records Act of 1989 [and changes that were enacted by the 74th Legislature in 1995], requires all local governments to establish a records management program by ordinance, order or resolution and filed with the Texas State Library and Archives Commission (TSLAC). All local governments must file records control schedules or a written declaration of adoption of the State schedules. The deadline for compliance was January 4, 1999.

The TSLAC is responsible for the development of record retention schedules for governmental agencies. Various retention schedules address the types of records created and maintained by school districts such as GR – Government Records, EL – Election Records, TX – Tax Records, and especially, SD – School District Records. These schedules reflect the minimum retention period for each type of record.

The district has implemented a Local Records Retention Schedule that includes the types of records created and maintained by the district. This schedule also includes the minimum retention period for each type of record. The local retention period may be greater, but not less than the retention period set by the state.

Board Policy CPC Legal defines a record as noted below:

A "local government record" means any document, paper, letter, book, map, photograph, sound or video recording, microfilm, magnetic tape, electronic medium, or other information-recording medium, regardless of physical form or characteristic and regardless of whether public access to it is open or restricted under the laws of the state, created or received by the District or any of its officers or employees, pursuant to law or in the transaction of public business.

Records of the district may not be destroyed except as prescribed by law and district procedures. The district's Records Management Officer, [redacted] [Position] shall be responsible for overseeing the records management program to include collecting, archiving, and destroying records as appropriate. The unauthorized destruction of local government records is a Class A misdemeanor and, under certain circumstances, a third degree felony (Penal Code, Section 37.10). Anyone destroying local government records without legal authorization may also be subject to criminal penalties and fines under the Public Information Act (Government Code, Chapter 552).

All requests for district records, under the Public Information Act, shall be directed to [redacted] [Position].

Rental of facilities

The [redacted] shall coordinate the rental of district facilities. This individual shall approve the rental agreements and coordinate with all related campuses and departments, especially as it relates to the availability of specialized facilities, electrical, cooling/heating, etc. A [redacted] [Rental Agreement or similar document] is required for all rentals of facilities by outside organizations. All contracts shall include a cleaning fee of [redacted] [Amount such as \$50] unless waived. In addition, all direct expenses for district staff such as custodial, food service or police shall be included in the agreement. All cleaning fees and direct expenses shall be paid to the district and deposited to the appropriate revenue account. At no time shall an outside entity pay a school district employee directly for work performed within the scope of their employment with the district.

District-related entities such as Boy or Girl Scouts, PTA, Boosters, 4-H will not be charged a facility usage fee. Other fees, if any, will be negotiated with the lessee at the time that the rental agreement is executed.

Refunds, if any, to the lessee shall be processed for payment through the district's on-line requisition system to the appropriate vendor.

[Rental Agreement \(sample form\)](#)

Returned Checks

All makers of returned checks will be charged \$25.00. The fee is subject to increase based on the district's depository bank service fee schedule for returned checks. The district shall reserve the right to reject future checks from makers of returned checks.

Sale of Personal Property – Surplus

All supplies and equipment which are deemed to be surplus [not of any use to the district], will be recommended to the Board of Trustees – [refer to Board Policy CI Local] for sale via a Surplus Sale. [redacted] [Number] surplus sale(s) may be scheduled per year.

Surplus sales shall be advertised in a local newspaper, on the district's website, or other method as appropriate. Items shall be sold through marked pricing, sealed bids, auction, or other acceptable method that results in the best return for the district.

Neither district supplies, nor equipment, shall be sold or conveyed other than through a surplus sale, unless authorized by the Superintendent or the School Board, as appropriate.

Sales Tax Exemption Form

The sales tax exemption form shall be used for school-related purchases only. Misuse of the exemption form for personal purchases constitutes a misdemeanor.

Copies of the exemption form may be obtained from the business office or from the Texas Comptroller for Public Accounts website: <http://www.window.state.tx.us/taxinfo/taxforms/01-forms.html> .

Taxes, which should have been exempt, will not be authorized for reimbursement. It is the purchasers' responsibility to present the exemption form to the vendor at the time of the purchase.

Purchase of personal items for staff or students are not eligible for the sales tax exemption.

[Sales Tax Exemption Form](#)

Travel Expense – Advances & Settlements

All travel requests shall be submitted at least 10 days prior to the travel event (meeting, conference, workshop, athletic event, etc). The travel request shall be forwarded to the appropriate campus administrator and/or program director. The final approval shall rest with the Superintendent. After the final approval, the travel advance request will be submitted to the Business Office for processing.

The documentation for travel expenses is a **three-part process**. The Travel Authorization form acts as approval to attend the event, an estimate of travel expenses and request for advancement of estimated travel expenses. The Travel Settle Up Form acts as the certification that the employee traveled and reconciles actual travel expenses. The Internal Revenue Service (IRS) requires a settlement of advanced business expenses and it dictates that if a settlement is not received within a reasonable time period, that the amount of the advance be deducted from the wages of the employee and properly taxed on the next paycheck.

The travel rates for meals, lodging, mileage, and airline are limited to the rates and amounts stated in the administrative procedures and subject to state or federal limits. Refer to the Dilley ISD Travel Guidelines for Employees for current policies, procedures and reimbursement rates.

Part 1. The Travel Authorization form shall be utilized by all staff to request travel funds for travel expenses such as registration, meals, transportation, lodging, etc. The immediate supervisor, program director, and the Superintendent approve all travel requests.

The current staff travel rates shall be in accordance with the rates set by the district and the Current Mileage and Travel Reimbursement Rates Applicable to State and Federal Grants as published by TEA. Specifically, the domestic maximum per diem rates for travel with state and federal grants shall be limited to the rates as listed on the General Services Administration (GSA) website: <http://www.gsa.gov/portal/category/21287>. If the local rates set by the district exceed the state and federal grant per diems, the excess travel costs shall be paid from local funds. The local staff travel rates are: \$36.00 per day for meals and \$85.00 per day or actual costs for lodging.

Part 2. Typically, several requisitions would be entered to encumber funds for lodging, registration, transportation and other expenses to the respective payee.

Part 3. The Travel Settle Up Form shall be submitted within 10 business days after the return of the traveler. All actual travel expenses shall be recorded on the settlement form, with receipts for all expenses except mileage. Itemized meal receipts are required if Federal or State Funds are being used. The district will not reimburse the expense if only the credit card charge ticket is turned in. Receipts must be itemized and the district will not reimburse the expense if there is alcohol listed on the receipt.

If travel funds were advanced through an accounts payable check, all travel monies due to the district shall be submitted to the Business Office once the reimbursement section has been completed. All monies due to the traveler will be paid upon approval of the Business Manager and availability of budgeted funds.

The TEA Travel Guidelines for state and federal funds shall be utilized to ensure that all travel expenditures are in compliance with state and federal guidelines. The guidelines may be found at the TEA website: <http://ritter.tea.state.tx.us/taa/plangranel013111.html>

[Travel Authorization Form](#)

[Travel Settlement Form](#)

[Travel Coding Sheet](#)

[ISD Travel Guidelines for Employees](#)

[Travel Card Program Guidelines](#)

Vendors

Purchases from vendors that operate on a cash basis (do not accept purchase orders) or cash on delivery (COD) will not be allowed. The district participates in several cooperative purchasing programs. A list of these programs is available from the Business Office. Priority should be given to these vendors since the goods and/or services have been subjected to the rigor of a competitive bid process.

Requests to add new vendors shall be accompanied with a New Vendor Packet. The packet shall include the following. Other documents may be required based on the services to be performed by the vendor.

- W-9 form,
- Conflict of Interest Questionnaire (CIQ), and
- Felony Conviction Notice
- Other documents may include a Criminal History check and fingerprinting if the vendor will work directly with students, and/or a Certificate of Insurance if the vendor will perform services on district property. The Certificate of Insurance shall include the minimum level of insurance in the areas of auto liability, general liability, and workers compensation.

The W-9 Form is essential to add the business or contractor to the vendor database. The name of the vendor, as stated on the W-9 Form, shall be entered on the vendor database. Payments will not be made to vendors without a W-9 Form on file.

As a matter of law, all existing and new vendors shall be required to complete and file a CIQ. The governing body (School Board) and the Superintendent shall complete and file Local Government Officer Conflicts Disclosure Statement (CIS) with the business office.

The [Felony Conviction Notice or similar form] shall be collected from all vendors that enter into a contract with the school district. The Texas Education Code, Section 44.034(a) states that a person or business entity that enters into a contract with a school district must give advance notice to the district if the person or an owner or operator of the business entity has been convicted of a felony. The notice must include a general description of the conduct resulting in the conviction of the felony.

Furthermore, Section 44.034(b) states that a school district may terminate a contract with a person or business entity if the district determines that the person or business entity failed to give notice as required by Subsection (a) or misrepresented the conduct resulting in the conviction. The district must compensate the person or business entity for services performed before the termination of the contract.

Lastly, Section 44.034 (c) states that this section does not apply to a publicly held corporation.

In addition to the felony conviction verification, the district shall obtain a criminal history background check and/or fingerprinting verification for all vendors that will work directly with students.

Note: Add any other district requirements.

[Vendor Conflict of Interest Questionnaire](#)
[Local Government Officer Conflicts Disclosure Statement](#)