Goal: To ensure a systematic process to review and approve the purchase of goods and services in compliance with federal grants requirements, state law, Board Policy and local procedures.

**Purchase Order Approval Authority:**

* The Superintendent and Business Manager approve all purchases that are less than $50,000.
* The Board of Trustees retains the authority to approve all contracts for the purchase of goods or services for any single purchase that exceeds $50,000.

**On-Line Requisition System:**

* The District shall use an on-line requisition system for all purchases, except for activity fund purchases, large volume purchases, or other purchases approved by the Superintendent or Business Manager.
* The Business Manager shall create all requisition system users and assign the appropriate account code(s).
* The Business Manager shall create all of the requisition approval paths in accordance with the District’s Purchasing Flow Chart (refer to Exhibits).

**Purchase Requisitions:**

* Requisitions are internal documents and should not be forwarded to a vendor to place an order.
* All requisitions from grant funds (state/federal) shall comply with the **TEA Guidelines for Related Costs** and the **State & Federal Grants Handbook**.
* The requestor (and/or the campus secretary/bookkeeper) shall “submit” a purchase requisition using the on-line requisition system.
	+ If the vendor that the requestor intends to purchase from does not exist in the vendor database, the requestor shall get approval from the Superintendent or Business Manager to have vendor added.
	+ If the account code(s) that the requestor intends to purchase with do not have sufficient funds, the requestors shall prepare a written request that a budget amendment be made.
* The requestor shall forward all attachments for requisitions such as order forms, registration forms, supply quotes, or other special instructions via email or fax. The attachment(s) shall include the system-generated requisition number.
* The requestor’s supervisor (campus principal or department head) should receive an email notifying him/her that a requisition(s) are pending approval.
* The campus principal or department head shall review and approve all requisitions.
* The Business Manager shall review all requisitions prior to releasing the requisition for approval by the Superintendent.
* The review shall include the following:
	+ Requestor name
	+ Shipping address
	+ Vendor name and number
	+ Reason - Verify that the reason matches the purchase and is properly spelled out
	+ Reference – Name of person (and room number if classroom teacher) that goods should be delivered to
	+ Attachment - If box is checked, the requisition should not be released until the attachment is received and reviewed
	+ Bid Number – Bid, quote, or Co-Op contract number, as appropriate. NOTE. If the requisition is for goods or services that were competitively procured, a copy of all bid/proposals shall be on file in the purchasing department.
	+ Catalog number
	+ Description – Detailed description of item or service (exceptions may include: Web Order, Order List attached, Contract/Scope of Services attached, etc.
	+ Unit of measure
	+ Unit price -- If equipment with a unit cost equal to or over $5,000, the object code must be 663X.
	+ Account code(s) – the account code(s) must match the purchase and location/department
* If any deficiencies are noted with a requisition, the Business Manager shall contact the requestor to resolve the discrepancies.
	+ If the discrepancies cannot be remedied, the Business Manager shall “return” the requisition to the requestor.
* The Business Manager shall “approve” all requisitions that meet the required review.
* The Business Manager shall notify Superintendent if any requisitions are pending final approval or are time sensitive.

**Purchase Orders:**

* Purchase Orders are similar to a “promissory note” in the sense that it conveys to the vendor that if they provide the goods or services, the District promises to promptly pay for the goods or services.
* The Superintendent shall serve as the final approver of all requisitions. Upon approval by the Superintendent, the requisition becomes a purchase order and is assigned a system-generated number.
* The Business Manager shall print one copy of all purchase orders to return to the originator. The original purchase order is filed numerically in the business office and maintained by the Accounts Payable Clerk.

**Petty Cash:**

* The Food Service Department and the Business Office are authorized to have a petty cash account. Petty cash held at each cafeteria is used for change only. The change is kept in the business office vault during the summer. Petty cash kept at the Business Office is used for change and is kept in the vault at all times.

**PURCHASE ORDERS**

All supplies must be purchased with an approved purchase order (PO) prior to ordering.

Use vendors from Buyboard, TIPS, TCPN, TexBuy, PACE or Region 16 ESC (Purchasing Coops) if possible. Check with your principal or athletic director for access to any of these. (Please note on PO which purchasing coop the vendor is on) Buyboard’s general access code is: username 038-901 password 038-901.

Select items to be purchased, get quote from vendor, and submit information to your campus secretary for entry into the TxEIS requisition system. Student Activity Fund POs must be prepared manually and submitted to your campus principal for approval. (PO templates are available—check with your principal)

Requisitions are submitted to your campus principal or athletic director for first approval, then to the business manager and superintendent for final approval. Once the approval process is completed, the requisition automatically becomes a PO.

The PO will be faxed/mailed by Central Office and two yellow copies of the PO returned to the purchaser.

When you receive your completed order, sign and date one yellow copy of the PO in the bottom right corner, attach packing slips, and return to Central Office. Once returned, Central Office knows the order is complete and can be paid. Do not sign and turn in the PO until you have received all items and are satisfied. The second yellow copy may be retained by the purchaser.

Please be prompt in checking orders and turning in paperwork. We cannot pay vendors until our paperwork is complete, and vendors do like their money promptly.

**AUTHORIZATION TO PAY**

An Authorization to Pay Form must be completed for any expenditure that does not require a purchase order or travel request form, as previously noted.

All Authorization to Pay Forms should be completed, with the supporting detailed invoice attached, and submitted to the campus principal or supervisor. The approved form is forwarded to Central Office for final approval and payment.