

LACKLAND ISD

PROCEDURES: PURCHASING

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.

Section 1. Purchasing Ethics:

- ❑ In accordance with Board Policy CAA Local – Financial Ethics, all Trustees, employees, vendors, contractors, agents, consultants, volunteers, and any other parties who are involved in the District’s financial transactions shall act with integrity and diligence in duties involving the District’s fiscal resources.
- ❑ Fraud and financial impropriety shall include but not be limited to:
 - Forgery or unauthorized alteration of any document or account belonging to the District.
 - Forgery or unauthorized alteration of a check, bank draft, or any other financial document.
 - Misappropriation of funds, securities, supplies, or other District assets, including employee time.
 - Impropriety in the handling of money or reporting of District financial transactions.
 - Profiteering as a result of insider knowledge of District information or activities.
 - Unauthorized disclosure of confidential or proprietary information to outside parties.
 - Unauthorized disclosure of investment activities engaged in or contemplated by the District.
 - **Accepting or seeking anything of material value from contractors, vendors, or other persons providing services or materials to the District, except as otherwise permitted by law or District policy. [See CB, DBD]**
 - Inappropriately destroying, removing, or using records, furniture, fixtures, or equipment.
 - Failure to provide financial records required by federal, 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.**
 - Failure to comply with requirements imposed by law, the awarding agency, or a pass-through entity for state and federal awards.
- ❑ In coordination with legal counsel and other internal or external departments or agencies, as appropriate, the Superintendent, Board President, or Chief Financial Officer shall promptly investigate reports of potential fraud or financial impropriety.

Section 2. Purchase Order Approval Authority:

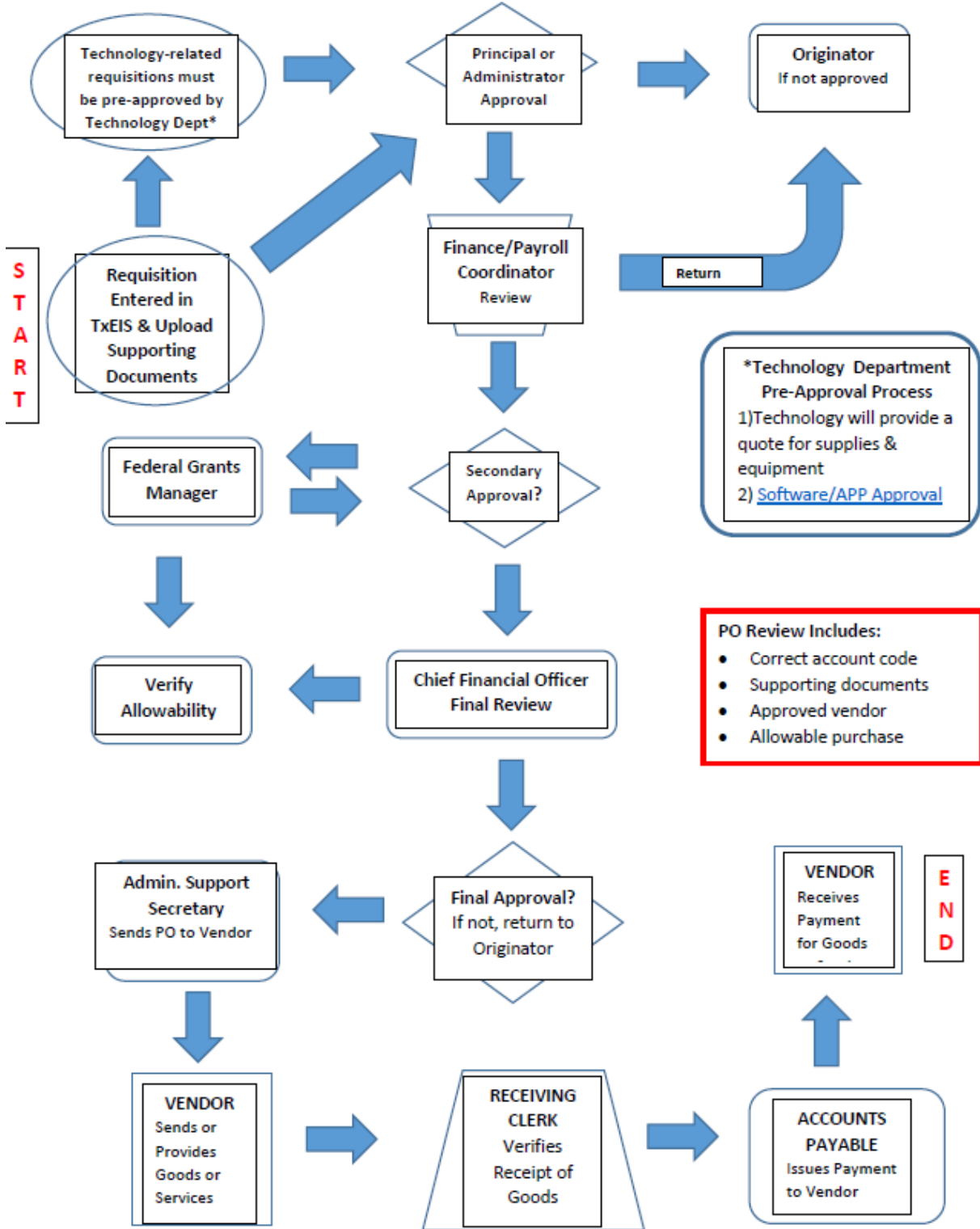
- ❑ The Purchasing Flowchart depicts the path of a PO from origination to final approval and payment:

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- ❑ The Superintendent has delegated the Chief Financial Officer to 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 before the transaction or commitment is made. [Source: Board Policy CH Local].
- ❑ No District employee shall order and secure goods or services without an approved purchase order. Violators may be held personally responsible for the debt incurred and may be subject to disciplinary employment action.

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Lackland ISD – Purchase Order Flowchart (All Funds)



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Section 3. Statutes, Regulations and Board Policies Applicable to Purchasing

- ❑ The district shall comply with all Texas laws, regulations and Attorney General Opinions related to the purchasing of goods and services.
- ❑ The district shall comply with all local policies and procedures, such as School Board Policy CH Local and these written purchasing procedures.
- ❑ **For all purchases with federal grant funds, the district shall comply with the federal regulations, EDGAR related to the purchasing of goods and services. [2 CFR 200.317-200.326] effective July 1, 2018.**
- ❑ All relevant statutes, regulations, board policies and procedures are available to all purchasing stakeholders at the links below:
 - Texas Education Code – Chapter 48 Fiscal Management:
<http://www.statutes.legis.state.tx.us>
 - EDGAR Regulation – [2 CFR Part 200](#)

Section 4. Requisition and Purchase Order Processing

On-Line Requisition System:

- ❑ The district shall use an on-line requisition system (TxEIS) for all purchases, except for non-purchase order purchases such as petty cash and *selected* Procurement Card (PCard) transactions (Refer to PCard Section).
- ❑ The Chief Financial Officer shall create all requisition system users/approvers and assign the appropriate account code(s).
- ❑ The Chief Financial Officer shall create all of the requisition approval paths in accordance with the district's **Purchasing Flow Chart** (refer to Exhibits).

Purchase & Travel Requisitions:

- Requisitions are internal documents and should not be forwarded to a vendor to place an order. **If an employee forwards a requisition to a vendor to place an order, the employee shall be held personally responsible for the debt and may be subject to disciplinary action.**
- All requisitions from grant funds (state/federal) shall comply with the state and federal regulations and the district's **State & Federal Grants Handbook**.
- The approval path of requisitions shall be as noted in the district's **Purchasing Flowchart**.
- ❑ The requestor (and/or the campus secretary/bookkeeper) shall "submit" a purchase requisition using the on-line requisition system (TxEIS).
 - If the vendor that the requestor intends to purchase from does not exist in the vendor database, the requestor shall follow the **Adding and/or Renewing Vendors Procedures**.
 - If the account code(s) that the requestor intends to purchase with do not have sufficient funds, the requestors shall follow the **Budget Change/Amendment Procedures**.

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- The requestor shall **attach** all attachments for requisitions such as order forms, registration forms, fully-executed contracts, quotes, etc. using the TxEIS Documents feature.

Document Options

Document List

Application: PURCHASING Folder: Requisition

Delete	Type	Description	Upload Date/Time	Upload User
	SUPPORTING FORMS	Contract	Sep 12 2019 10:41AM	JONESR
	VENDOR DOCUMENTS	Invoice	Sep 12 2019 10:39AM	JONESR

Document Upload

Select File to Upload: No file selected

Select Type: ▼

Description:

- Other guidelines related to particular types of purchases and/or departments are noted below:
 - If the requisition is for travel, follow the **Travel Procedures**.
 - If the requisition is for a field trip, Co-Curricular, or Extra-Curricular trip, follow the **Student Travel Procedures**.
 - If the requisition is for the purchase or technology supplies and/or services, follow the **Technology Purchase Procedures**.
 - If the requisition is for the purchase or food and non-food items, follow the **Food and Non-Food Purchase Procedures**.
 - If the requisition is for the purchase or maintenance supplies and/or services, follow the **Maintenance Purchasing Procedures**.
 - If the requisition is for the purchase or custodial supplies, follow the **Custodial Purchasing Procedures**.
 - If the requisition is for the purchase or transportation supplies and/or services, follow the **Transportation Purchasing Procedures**.
 - If the requisition is for professional services, follow the **Contract Management Procedures**.
 - If the requisition is for incentives and/or awards for staff or students, follow the **Staff and Student Incentive & Award Procedures**.
 - If the requisition exceeds \$10,000 and is from federal grant funds, follow the **Quotation Procedures**. [Note. These procedures shall apply to all purchases as of July 1, 2018.]
 - If the requisition exceeds \$20,000 and is not from federal grant funds, follow the **Quotation Procedures**.

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- If the requisition is for a purchase that exceeds the aggregate competitive procurement threshold (\$50,000), follow the **Competitive Procurement Procedures**. [Note. The EDGAR-related competitive procurement procedures shall apply to all purchases with federal grant funds as of July 1, 2018.]
- 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 initiated from their campus and/or department.
- All requisitions from federal grant funds shall be reviewed and approved by the appropriate grants manager in accordance with **the State and Federal Grants Manual**.
- The Accounting/Purchasing Specialist shall review all requisitions prior to forwarding the requisition to the Chief Financial Officer for review.
 - The Accounting/Purchasing Specialist shall review the pending requisitions at 8:00 am in the morning, throughout the day, and at the end of each day.
 - The Chief Financial Officer shall review and approve the pending requisitions at least once a day, but throughout the day as time allows.
- 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 \$1,000, the object code must be 6398; 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 Accounting/Purchasing Specialist shall contact the requestor to resolve the discrepancies.

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- If the discrepancies cannot be remedied, the Accounting/Purchasing Specialist shall “return” the requisition to the requestor.
- The Accounting/Purchasing Specialist shall “approve” all requisitions that meet the required review.
- The Accounting/Purchasing Specialist shall notify the Chief Financial Officer if any requisitions are pending final approval or are time sensitive.

Purchase Orders:

- The Chief Financial Officer shall serve as the final approver of all requisitions. Upon approval by the Chief Financial Officer, the requisition becomes a purchase order and is assigned a system-generated number.
- 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 Accounting/Purchasing Specialist shall print 3 copies of all purchase orders.
 - The Accounting/Purchasing Specialist shall print purchase orders at 8:00 am in the morning, throughout the day, and at the end of each day, as appropriate.
- The Administrative Support Secretary shall distribute the purchase orders as noted below:
 - 2 District copies – 1 for Receiving Clerk (Administrative Support Secretary) and 1 for Accounts Payable files
 - 1 Vendor copy – Distribute to the vendor via fax or email
- The Accounting/Purchasing Specialist shall file a district copy of all purchase orders in an alphabetic file pending receipt of the invoice, packing list, and receiving confirmation.
- The Accounting/Purchasing Specialist shall generate an Aged Purchase Order Report on a monthly basis (at the end of the month) and research all aged purchase order. The research shall entail a review with the Receiving Clerk of all purchase orders pending receipt.
 - All purchase orders that are pending receipt after 60 days shall be cancelled unless there is clear documentation that the order for goods or services will be filled within a reasonable amount of time.
- At the end of the fiscal year, all purchase orders shall be either cancelled or carried forward to the following fiscal year.
 - If the purchase order is carried forward to the following fiscal year, the Chief Financial Officer shall record the aggregate amount in the respective fund group as Reserved for Encumbrances.

Section 5. Non-Purchase Order Purchases

Petty Cash:

- Each campus, the Food Service Department and the Business Office are authorized to have a petty cash account. The petty cash accounts shall be in the following amounts and time periods:

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- Elementary \$500 August 15th through June 15th
 - Secondary \$500 August 15th through June 15th
 - Food Service \$450 August 15th through June 15th
 - Business Office \$350 Year-round
- **Petty cash transactions are authorized with all district fund groups except for federal grant funds.**
 - Every petty cash transaction shall be supported with an original, detailed receipt and a **Petty Cash Voucher**.
 - Petty cash transactions shall not exceed \$50 per expense, **without prior approval from the Chief Financial Officer.**
 - To replenish petty cash accounts, the campus or department secretary/bookkeeper shall prepare a **Petty Cash Reimbursement Form**.
 - The campus or department secretary/bookkeeper shall ensure that the reimbursement form is supported by original, detailed receipts and shall verify the charges, add the account code(s), and forward to the campus principal or department head for review and approval.
 - Sales tax shall not be reimbursed with petty cash funds.
 - The Accounting/Purchasing Specialist shall review all Petty Cash Reimbursement Forms prior to forwarding the requisition for review by the Chief Financial Officer.
 - The review shall include the following:
 - Original, detailed receipt – the reimbursed amount must not include sales tax
 - Account code(s) for each transaction – the account code(s) must be appropriate for the purchase
 - Approval from the campus principal or department head
 - If any deficiencies are noted with a Petty Cash Reimbursement Form, the Accounting/Purchasing Specialist shall contact the requestor to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the Accounting/Purchasing Specialist shall return the **Petty Cash Reimbursement Form** to the requestor.
 - The Accounting/Purchasing Specialist shall approve all **Petty Cash Reimbursement Forms** that meet the required review and forward to the Chief Financial Officer for final review.
 - The Chief Financial Officer shall conduct the final review and approval and return the Petty Cash Reimbursement Forms to the Accounting/Purchasing Specialist for payment in accordance with the **Accounts Payable Procedures**.

Procurement Card (PCard):

- PCard transactions are authorized with all district fund groups, including federal grant funds.
 - **If a PCard purchase is made with federal grant funds, the appropriate federal grants manager shall approve the transaction in accordance with the State and Federal Grants Manual prior to the purchase.**

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- ❑ Each professional staff member and select paraprofessional staff (campus and department secretaries) shall be eligible for a PCard.
- ❑ To request a PCard, an employee shall complete an **Employee Procurement Card Agreement** and forward to his/her supervisor.
- ❑ The campus principal or department head shall review and approve all PCard requests.
- ❑ The Chief Financial Officer shall review and approve all PCard requests to include the following:
 - Credit limit
 - Merchant Code (MCC) Group
- ❑ The Chief Financial Officer shall request all new cards from the banking institution.
- ❑ The Accounting/Purchasing Specialist shall be responsible for the safekeeping of all PCards to include the issuance and collection of PCards at the start and end of the PCard time periods.
- ❑ The PCard time periods shall be as noted below:
 - 10 month staff September 1st through **May 15th**
 - 11 month staff August 15th through June 15th
 - 12 month staff Year-round
- ❑ The PCard holders shall submit a **P-Card Transaction Log** within 5 days of each purchase.
- ❑ The campus or department secretary/bookkeeper shall ensure that the log is supported by an original, detailed receipt and shall verify the charges, add the account code(s), and forward to the campus principal or department head for review and approval.
 - Sales tax charges, if any, shall be collected from the PCard holder, receipted and deposited to the expenditure account code(s).
- ❑ The campus principal or department head shall review and approve all **P-Card Transaction Logs**.
- ❑ The Accounting/Purchasing Specialist shall review all **P-Card Transaction Logs** prior to processing the PCard monthly payment.
- ❑ The review shall include the following:
 - Original, detailed receipt – the reimbursed amount must not include sales tax
 - Purchase is in compliance with **PCard Program Policies and Procedures**.
 - Account code(s) for each transaction – the account code(s) must be appropriate for the purchase
 - Approval from the campus principal or department head
- ❑ If any deficiencies are noted with a **P-Card Transaction Log**, the Accounting/Purchasing Specialist shall contact the campus or department secretary/bookkeeper to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the Accounting/Purchasing Specialist shall forward the **P-Card Transaction Log** to the Chief Financial Officer.
- ❑ The Accounting/Purchasing Specialist shall create an Excel spreadsheet of all charges by account code to facilitate reconciliation and posting of the monthly PCard statement.
- ❑ The Accounting/Purchasing Specialist shall approve all **P-Card Transaction Logs** that meet the required review and prepare for payment in accordance with the **Accounts Payable Procedures**.

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- ❑ The Chief Financial Officer shall review and approve all PCard transactions prior to issuing the payment to the credit card vendor.

Payment Authorization Form:

- ❑ A **Payment Authorization Form** shall be used for two (2) types of payments:
 - Non-purchase order payments such as unencumbered expenses such as legal fees, scholarship awards, certification fee reimbursements, etc.
 - Purchase order payments that exceed the encumbrance amount. Specifically, if an invoice for a purchase order exceeds the purchase order by 20%, the excess payment amount (over the purchase order) shall be initiated by the appropriate campus or department with the account code(s) for the excess cost.
- ❑ The Accounting/Purchasing Specialist shall review all **Payment Authorization Forms** to ensure that funds exist in the account code(s) and that the vendor exists in the Vendor database.
- ❑ The Chief Financial Officer shall approve all **Payment Authorization Forms** and forward to the Accounting/Purchasing Specialist for payment.

Section 6. Quotation Procedures

- The Chief Financial Officer (or the Superintendent) shall determine the appropriate purchasing method for each type of purchase as noted below:
 - All purchases of supplies, materials and equipment that, in the aggregate, are **less than** \$50,000 in a fiscal year, shall be made by selecting the lowest practical prices from the most qualified vendors.
- **Federal grant (EDGAR) & Child Nutrition Department Quotation Threshold:**
 - If the requisition exceeds \$10,000 **and** is from federal grant funds, the purchase must be made in accordance with the Small Purchase Procedures in accordance with EDGAR. According to EDGAR, the purchase must be supported by an adequate number of quotations. An adequate number of quotations has been defined by the district as no less than two (2) quotes.
- **Local Quotation Threshold:**
 - If the requisition exceeds \$20,000 and is not from federal grant funds, follow the **Quotation Procedures**.

Section 6. Competitive Procurement Methods and Procedures

Purchasing Methods:

- The Chief Financial Officer (or the Superintendent) shall determine the appropriate purchasing method for each type of purchase as noted below:

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- All purchases of supplies, materials and equipment that, in the aggregate, are **less than** \$50,000 in a fiscal year, shall be made by selecting the lowest practical prices from the most qualified vendors.
- Purchases of supplies, materials and equipment that, in the aggregate, are **more than** \$50,000 in a fiscal year, shall be made by one of the procurement methods allowed by state law and/or federal regulations, as appropriate based on the source of funds.
- The priority order of competitive procurement methods for the district shall be as noted below:
 - Interlocal contract or cooperative purchasing program
 - Competitive sealed proposals
 - Competitive bidding
- All purchases of professional services, such as architects, engineers, certified public accountants, etc., shall be obtained through a Request for Qualifications process
- All purchases with federal grant funds shall also adhere to the EDGAR Procurement Standards.
- When a conflict exists between the state and federal purchasing methods, the district shall adhere to the more restrictive of the purchasing methods

Competitive Procurement Procedures:

The following procurement methods and procedures shall be utilized to ensure that the district meets its purchasing goal(s).

- **Interlocal contract or cooperative purchasing program**
- **Competitive Sealed Proposals**
- **Competitive bidding**
- **Noncompetitive Proposals (such as ESCs)**

Section 7. Vendor Selection and Relations

Vendor Selection:

- The Chief Financial Officer shall oversee the selection of vendors and the maintenance of the district's approved vendor database.
- The Accounting/Purchasing Specialist shall maintain the vendor database in the TxEIS Finance System in accordance with the **Internal Control Procedures: Vendor Maintenance**.
- The **Adding/Renewing Vendors Procedures** shall be adhered to in the selection, renewal and removal of district approved vendors.

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- Vendor selection – The district shall select vendors that are qualified and capable to providing the goods and/or services to the district. The vendor selection criteria for competitively procured goods and services shall include:
 1. Purchase price.
 2. The reputation of the vendor and of the vendor’s goods and services.
 3. The quality of the vendor’s goods or services.
 4. The extent to which the goods or services meet the District’s needs.
 5. The vendor’s past relationship with the District.
 6. The impact on the ability of the District to comply with laws relating to historically underutilized businesses.
 7. The total long-term cost to the District to acquire the goods or services.
 8. For a contract that is not for goods and services related to telecommunications and information services, building construction and maintenance, or instructional materials, whether the vendor or the vendor’s ultimate parent company or majority owner has its principal place of business in this state or employs at least 500 persons in this state.
 9. Any other relevant factor specifically listed in the request for bids or proposals. *Education Code 44.031(b)*. [Examples: Vendor response time, compatibility of goods/products purchased with those already in use in the district.]
- This criteria shall also be used to select vendors for the procurement of non-competitively procured goods and services.
- This criteria shall also be used to select vendor for the procurement of goods and services paid with federal grant funds.
- In addition to the criteria list above, the district shall establish and publish in construction services specifications, the relative weights of each criteria.
- The district shall not use vendor selection criteria that restricts full and open competition among qualified vendors.
 - Specifically, the district shall not consider the following in selecting vendors for purchases or goods or services with federal grant funds (EDGAR), as this criteria may restrict full and open competition among qualified vendors:
 - Unreasonable requirements on firms for them to qualify to do business,
 - Requiring unnecessary experience and excessive bonding,
 - Noncompetitive pricing practices between firms or between affiliated companies,
 - Noncompetitive contracts to consultants that are on retainer contracts,

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- Organizational conflicts of interest
- Specifying a brand name instead of allowing an approved-equal product in specifications,
- Any arbitrary action in the procurement process.
- Vendor renewal – The district shall renew an inactive vendor using the vendor selection criteria.
- Vendor removal – The district shall investigate all vendor complaints such as non-responsiveness, poor quality of goods or services, or other documented, substandard performance. In the event that the complaint is verified and not remedied on a timely basis by the vendor, the Chief Financial Officer shall notify the vendor [in writing] that they will be removed from the district’s approval vendor database.
- Vendor inactivation – The Chief Financial Officer may inactive a vendor due to inactivity over one (1) full fiscal year, or as appropriate, if the vendor ceases to provide goods or services to the district or the general public.

Vendor Relations:

- ❑ The district operates under a centralized purchasing system; therefore, the business department is tasked with distributing the Purchase Order to the vendors and corresponding with vendors regarding pending purchase orders.
- ❑ No district employee shall forward a purchase order to a vendor, unless prior authorization has been approved by the business department.
- ❑ Purchase order initiators, such as campus-based or department-based staff, are strictly prohibited from ordering goods or services from vendors without a purchase order. Such orders, if any, shall be financial responsibility of the initiator. Furthermore, this action will be in violation of the district’s School Board Policy CH Local.
- ❑ Business department staff and purchase order initiators are strictly prohibited from establishing close, personal relationships with vendors as these types of relationships may result in a conflict of interest or a perception of improper vendor relations.

Section 8. Receiving & Distribution

- ❑ The district shall utilize a centralized receiving system for all goods ordered through the purchase order process.
- ❑ The Central Receiving Area shall be in a controlled environment to protect the goods until they can be inspected, counted and labeled for delivery.
 - No goods shall be removed from the Receiving Area without the prior approval of the Receiving Clerk and/or Accounting/Purchasing Specialist.
- ❑ Goods which are too large or on pallets shall be delivered to the Maintenance Warehouse. On at least a daily basis, the Maintenance Director shall notify the Receiving Clerk if any goods were received at the Maintenance Warehouse.

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- If goods include multiple boxes on a pallet, the Maintenance Staff shall break apart the pallet and deliver all boxes/packages to the Central Receiving Area.
 - If goods include goods that require assembly, the Maintenance Director shall open, inspect and sign-off in receipt of the goods. The packing list shall be forwarded to the Receiving Clerk within two (2) of receipt. The Maintenance Director shall assign the assembly of the goods to one of the Maintenance staff members.
 - If the goods will be delivered and/or installed directly at a campus or department, the Maintenance Director shall notify the Receiving Clerk of the receipt of the goods and shall deliver the goods directly to the campus or department.
 - In no event, shall goods received at the Maintenance Department remain in that department for more than two (2) days.
- ❑ The Accounting/Purchasing Specialist shall forward a copy of all purchase orders to the Receiving Clerk.
 - ❑ The Receiving Clerk shall file all receiving copies of purchase orders in alpha order by month. A copy of all e-purchase orders should also be maintained on file.
 - ❑ On at least a daily basis, the Receiving Clerk shall inspect all packages/boxes received for damage. If damages have occurred, the vendor should be promptly notified.
 - ❑ The Receiving Clerk shall open, count and record all goods received on the appropriate open purchase order.
 - ❑ The Receiving Clerk shall “check off” all items on the receiving report. The vendor shall be promptly notified of any discrepancies.
 - ❑ The quantity of items received shall be entered on the TXEIS receiving system.
 - ❑ If the order includes inventory or fixed asset equipment, the appropriate “tag number” should be affixed to the equipment by the Data Processing Specialist.
 - ❑ All boxes/packages should be labeled for delivery to the appropriate campus or department. The room number indicated on the purchase order should be noted on the box(es) for direct delivery to the classroom by the custodial staff.
 - ❑ The signed, receiving copy should be forwarded to the Accounting/Purchasing Specialist for payment to the vendor.
 - ❑ At the end of the month, the Data Processing Specialist shall generate and review an Aged Purchase Order report [over 60 days].
 - ❑ All orders that have been outstanding for more than 60 days should be researched and cancelled, if appropriate, by the Receiving Clerk. All order cancellations should be relayed to the campus/department and the Accounting/Purchasing Specialist.

Section 9. Disposal of Obsolete and Surplus Property

- ❑ The disposal or obsolete and surplus property shall be in accordance with the **Fixed Assets/Inventory Procedures**.

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