

CARROLL ISD PURCHASING PROCEDURES

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 has delegated the Deputy Superintendent for Financial Services to approve all purchases that are less than \$50,000.
- ❑ The Deputy Superintendent for Financial Services is responsible for approving any purchases between \$5,000 and \$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.

CARROLL ISD PURCHASING LEVELS AND REQUIREMENTS					
PURCHASE COMMITMENT AMOUNT	SUPPORT REQUIRED	ADDITIONAL REQUIREMENTS	BID/RFP/RFQ	BOARD APPROVAL	ADVERTISING
PURCHASES WITH LOCAL AND STATE FUNDS					
FOR PURCHASES LESS THAN \$10,000	1 QUOTE	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
FOR PURCHASES OF \$10,000 TO \$49,999.99	3 QUOTES (OR PURCHASING COOPERATIVE NAME/CONTRACT #)	3 QUOTES or PURCHASING COOPERATIVE NAME/CONTRACT #	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
FOR PURCHASES \$50,000 AND ABOVE	COMPETITIVE PROCUREMENT (VIA BID OR PURCHASE COOPERATIVE NAME/CONTRACT #) (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM (PURCHASE COOPERATIVE NAME/CONTRACT #) (Education Code 44.031)	REQUIRED	REQUIRED	REQUIRED (2 consecutive weeks)
SOLE SOURCE PURCHASE \$50,000 AND OVER	1 QUOTE	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	REQUIRED IF \$50,000+ NOT REQUIRED IF <\$50K	NOT REQUIRED
PURCHASES WITH FEDERAL GRANT FUNDS					
PURCHASE COMMITMENT AMOUNT	SUPPORT REQUIRED	ADDITIONAL REQUIREMENTS	BID/RFP/RFQ	BOARD APPROVAL	ADVERTISING
FOR PURCHASES LESS THAN \$10,000	1 QUOTE	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
FOR PURCHASES \$10,000 TO \$49,999.99 (MICRO PURCHASE)	3 QUOTES (OR PURCHASING COOPERATIVE NAME/CONTRACT #)	3 QUOTES (OR PURCHASING COOPERATIVE NAME/CONTRACT #)	NOT REQUIRED	NOT REQUIRED	NOT REQUIRED
FOR PURCHASES \$50,000 TO \$249,999.99	COMPETITIVE PROCUREMENT (VIA BID OR PURCHASE COOPERATIVE NAME/CONTRACT #) (Education Code 44.031)	BID OR PROPOSAL TABULATION FORM (OR PURCHASE COOPERATIVE NAME/CONTRACT #) (Education Code 44.031)	REQUIRED	REQUIRED	REQUIRED (2 consecutive weeks)
FOR PURCHASES OVER \$250,000	COMPETITIVE PROCUREMENT (Sealed Bids or Competitive Proposals)	SCORE CARD (Bid/Proposal Evaluation Form)	REQUIRED	REQUIRED	REQUIRED (2 consecutive weeks)
SOLE SOURCE PURCHASE \$50,000 AND OVER	1 QUOTE	SOLE SOURCE AFFIDAVIT	NOT REQUIRED	REQUIRED IF \$50,000+ NOT REQUIRED IF <\$50K	NOT REQUIRED

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On-Line Requisition System:

- ❑ The district shall use an on-line requisition system for all purchases.
- ❑ The Executive Director of Finance shall create all requisition system users and assign the appropriate account code(s).

- ❑ The Executive Director of Finance shall create all of the requisition approval paths in accordance with the district's Purchasing Flow Chart.

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, including EDGAR requirements.
- ❑ The requestor shall submit a purchase requisition (request) using the on-line requisition system.
 - If the vendor 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) the requestor intends to purchase with do not have sufficient funds, the requestors shall follow the Budget Change/Amendment Procedures.
- ❑ The requestor shall attachment documents for requisitions such as order forms, registration forms, or other special instructions to the requisition when they are created. Any special instructions should be added to the Notes tab. The attachment(s) shall include the system-generated requisition number.
 - 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 of food and non-food items, follow the Food and Non-Food Purchase Procedures.
- ❑ The campus principal or department head shall review and approve all requisitions.
- ❑ The Purchasing Coordinator shall review all requisitions prior to releasing the requisition for review by the Executive Director of Finance or Deputy Superintendent for Financial Services. *Some technology and facilities purchases may require additional approvals by the department executive directors prior to final issuance of the purchase order.
 - The Purchasing Coordinator shall review the pending requisitions, **at a minimum**, once per day.
- ❑ The review shall include the following:
 - Requestor name
 - Shipping address
 - Vendor name
 - 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 - such as quotes, invoices, registrations, receipts, etc.
 - 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 for all items.
 - 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 66XX

- Account code(s) – the account code(s) must match the purchase and location/department
- If any deficiencies are noted with a requisition, the Purchasing Coordinator shall contact the requestor to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the Purchasing Coordinator shall deny the requisition will be returned to the requestor.
- The Purchasing Coordinator shall “approve” all requisitions that meet the required review.
- The Purchasing shall notify the Executive Director of Finance and Deputy Superintendent for Financial Services 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 Deputy Superintendent for Financial Services or Executive Director of Finance shall serve as the final approver of all requisitions. Upon approval, the requisition becomes a purchase order and is assigned a system-generated number.
- The Purchasing Coordinator shall print copies of all purchase orders.
 - The Purchasing Coordinator shall print purchase orders, at a minimum, once per day.
- The Purchasing Coordinator shall distribute the purchase orders as noted below:
 - District copy – 1 for Accounts Payable Specialists and the appropriate vendor
- The District copy shall be filed for all purchase orders in an alphabetic file pending receipt of the invoice, packing list, and receiving confirmation, all documents will be attached to the voucher payment records.

Petty Cash:

- Each campus, the Child Nutrition Department, the Transportation Department and the Financial Services Department are authorized to have a petty cash account. The petty cash accounts shall be in the following amounts:

FUND	ORGANIZATION	BALANCE	TIME PERIOD
Child Nutrition	District Wide	\$ 3,100.00	8/15/YY - 6/15/YY
Child Nutrition	Stadium Concessions (fluctuates as needed)	\$X, XXX.XX	8/15/YY - 6/15/YY
Athletics	Dragon Stadium	\$ 2,000.00	Year Round
Aquatics	Aquatic Center	\$ 100.00	Year Round
General Fund	Financial Services	\$ 1,500.00	Year Round
General Fund	Transportation	\$ 250.00	Year Round
General Fund	Marketing	\$ 200.00	Year Round
Activity Accounts	Carroll High School	\$ 200.00	Year Round
Activity Accounts	Carroll Middle School	\$ 400.00	Year Round
Activity Accounts	Dawson Middle School	\$ 400.00	Year Round
Activity Accounts	Carroll Elementary School	\$ 200.00	Year Round
Activity Accounts	Johnson Elementary School	\$ 200.00	Year Round

Activity Accounts	Rockenbaugh Elementary School	\$ 200.00	Year Round
Activity Accounts	Old Union Elementary School	\$ 200.00	Year Round
Activity Accounts	Eubanks Intermediate School	\$ 200.00	Year Round

- ❑ Each transaction shall be supported with an original, detailed receipt and a Petty Cash Voucher.
- ❑ 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 campus principal or department head shall review and approve all Purchase Transaction Logs.
- ❑ The District Accountant shall review all Petty Cash Reimbursement Forms prior to releasing the requisition to Accounts Payable in accordance with Accounts Payable Procedures.
- ❑ 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 Executive Director of Finance shall contact the requestor to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the District Accountant shall return the Petty Cash Reimbursement Form to the requestor.

Procurement Card (PCard):

- ❑ Select professional staff member and 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 Executive Director of Finance shall review and approve all PCard requests to include the following:
 - Credit limit
- ❑ The Purchasing Coordinator shall request all new cards from the banking institution.
- ❑ The Purchasing Coordinator shall be responsible for the safekeeping of all PCards to include the issuance and collection of PCards.
- ❑ The PCard holders shall submit all original detailed receipts for purchases within 5 business days of purchase.
 - 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 are responsible for review and approval all P-Card transactions.
- ❑ The District Accountant shall review all purchase transactions prior to processing the PCard account payment.

- ❑ The review shall include the following:
 - Original, detailed receipt – the reimbursed amount must not include sales tax
 - Purchase must be 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 within the purchasing transaction documents, the District Accountant shall contact the campus or department secretary/bookkeeper to resolve the discrepancies.
 - If the discrepancies cannot be remedied, the District Accountant put the payment on hold until a resolution can be attained.
- ❑ The District Accountant shall approve all payments that meet the required review and prepare for payment in accordance with the Accounts Payable Procedures.

Travel Credit Cards:

- ❑ Most Travel Credit cards are issued by trip.
- ❑ Some Travel Credit cards are issued to specific administrators on a permanent basis.
- ❑ After all approvals have been received by the district travel coordinator, they will have a travel credit card issued for the specific individual and trip.
- ❑ The employee that the travel credit card is issued to must pick up the card in person before their trip and comply with all travel policies and procedures.
- ❑ The travel credit card shall be returned within 5 business days after the trip to the District Accountant. The District Accountant will reconcile the original detailed receipts with the original travel request form and PO, in order to verify that all policies and procedures have been followed.

Credit Card Processing:

- ❑ On a weekly basis the credit card statements are presented for automatic payment.
- ❑ Commerce Bank closes each statement on Tuesday, and drafts the funds from the CISD Independent Bank Electronic Payments Outgoing Account
- ❑ The District Accountant prints the statement, and transfers funds to cover the automatic payment.
- ❑ The District Accountant will pull the statement each week and reconcile the statement with district records.
- ❑ After each credit card statement is reconciled, the District Accountant will review and forward to Accounts Payable to issue payment within Skyward, which will update all accounts within the system.

District Purchased Employee/Coaching Attire:

All purchases for employee attire must be charged to a 461 Activity Account.