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I. Purchasing Procedures

A. Purchasing Guidelines

Our district’s objective is to purchase the best goods and services at the lowest practical prices while adhering to local, state, and federal regulations. Please follow the guidelines listed below to ensure compliance with these regulations:

- According to our District policy, all purchases using local, state, or federal funds must be approved by designated personnel prior to any purchases and before services are rendered. A District employee who purchases any goods or services in the name of the District without following purchasing procedures may be held personally responsible for payment of the goods or services. (See CH (Local))

- The account manager is responsible for verifying the accuracy and completeness of the information on the purchase requisition and ensuring that the request is in compliance with the District’s purchasing policies and procedures. By signing the requisition, the account manager is also certifying that the expenditure is necessary to the instructional program and/or the operation of the District.

- Requisitions using state and federal funds require additional approval to ensure compliance with state and federal regulations. Please follow procedures by requesting approval from the Federal/State Programs Department when required.

- Purchasing Department will review the purchase requisition and verify that the account coding and the purchase comply with the District’s Purchasing guidelines before providing final approval.

B. Competitive Purchasing Requirements

Competitive bidding is a formal process consisting of procedures that may also be referred to as competitive sealed bidding. According to the American Bar Association Model Procurement Code, “Competitive bidding...is the preferred method of procurement.”

The purpose and intent of competitive bidding is to help public schools secure the best work and materials at the lowest practical prices by stimulating competition. If a district advertises purchasing needs relating to large expenditures, or in large quantities, this method will probably result in lower costs either per unit item or in the aggregate.
Please review the following amount categories prior to making any purchases.

**Purchases $0 - $1,999**

*No quotes are required; however, quotes usually mean better prices.*

**Purchases $2,000 - $49,999**

*Three (3) written price quotes on company letterhead are required. A Written Quotation Form tabulating the three quotes must also be submitted with requisition for auditing purposes. Quotes cannot be older than thirty (30) days.*

**Purchases over $50,000**

*Formal bid/proposal will be solicited. Principal, Coordinator or Director will submit the request to the Purchasing Department. Any single contract or purchase valued at $50,000 or more must be approved by the Board of Trustees.*

**C. Purchasing Ethics**

It is the intent of PSJA ISD for all employees, officers, or agents to conduct all activities associated with procurement in compliance with the highest ethical standards, including the avoidance of any real or perceived conflict of interest. It is also the intent of the District to impose appropriate sanctions or disciplinary action, including but not limited to termination and/or prosecution, for any employees or officers who violate any of these requirements.

**State Requirements**

According to The Handbook on Purchasing for Texas Public Schools, Junior Colleges and Community Colleges (Module 3 of FASRG, Appendix 1), it is a serious breach of the public trust to subvert the public purchasing process by directing purchases to certain favored vendors, or to tamper with the purchasing process, whether it is done for kickbacks, friendship or any other reason. State law relating to violation of purchasing requirements imposes upon violators certain criminal penalties, which are found in Section 44.032, Texas Education Code, and Chapter 271.029, Local Government Code.

The following common standards of ethics shall govern the conduct of District employees involved in the purchasing function:

1. It is a breach of ethics to attempt to realize personal gain through public employment with a school district by any conduct inconsistent with the proper discharge of the employee's duties.

2. It is a breach of ethics to attempt to influence any public employee of a school district to breach the standards of ethical conduct set forth in this code.
3. It is a breach of ethics for any employee of a school district to participate directly or indirectly in a procurement when the employee knows that:
   - The employee or any member of the employee's immediate family has a financial interest pertaining to the procurement;
   - A business or organization in which the employee, or any member of the employee's immediate family, has a financial interest pertaining to the procurement; or
   - Any other person, business or organization with whom the employee or any member of the employee's immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

4. Gratuities: It is a breach of ethics to offer, give or agree to give any employee or former employee of a school district, or for any employee or former employee of a school district to solicit, demand, accept or agree to accept from another person, a gratuity or an offer of employment in connection with any decision, approval, disapproval, recommendation, preparation of any part of a program requirement or purchase request, influencing the content of any specification or procurement standard, rendering of advice, investigation, auditing, or in any other advisory capacity in any proceeding or application, request for ruling, determination, claim or controversy, or other particular matter pertaining to any program requirement or a contract or subcontract, or to any solicitation or proposal therefore pending before this government. Acceptance of gratuities may be construed as a criminal offense.

5. In addition, Texas law makes a gift (an item valued at $50 or more, cash of any amount, or a negotiable instrument of any value) to a public employee a Class A misdemeanor if the employee is someone who exercises some influence in the purchasing process of the governmental body. (Texas Penal Code, 36.09[d] and [h]). Vendor gifts are highly discouraged. Employees which accept gifts from vendors shall file Form CIS with the Director of Purchasing & Warehouse Operations as required by Texas state law in accordance to requirements listed on the Texas Ethics Commission website found at: [https://www.ethics.state.tx.us/filinginfo/conflict_forms.htm](https://www.ethics.state.tx.us/filinginfo/conflict_forms.htm)

6. Kickbacks: It is a breach of ethics for any payment, gratuity or offer of employment to be made by or on behalf of a subcontractor under a contract to the prime contractor or higher tier subcontractor for any contract of a school district, or any person associated therewith, as an inducement for the award of a subcontract or order.

7. Contract Clause: The prohibition against gratuities and kickbacks prescribed above should be conspicuously set forth in every contract and solicitation therefore.

8. It is a breach of ethics for any employee or former employee of a school district knowingly to use confidential information for actual or anticipated personal gain, or for the actual or anticipated gain of any person. Local Government Code, Chapter 176 provides information regarding conflict of interest statements to be filed by vendors and certain school district employees. Refer to the Texas Ethics Commission website for additional information and sample forms.
Federal Requirements

In addition to the state requirements pertaining to standards of conduct and avoiding conflict of interest, in accordance with 2 C.F.R. § 200.18(c)(1), the District’s standards of conduct covering conflicts of interest and governing the actions of its employees engaged in the selection, award, and administration of federal contracts include the following federal standards.

No employee, officer, or agent may participate in the selection, award, or administration of a contract supported by a federal award if he or she has a real or apparent conflict of interest. Such a conflict of interest would arise when the employee, officer, or agent, any member of his or her immediate family, his or her partner, or an organization which employs or is about to employ any of the parties indicated herein, has a financial or other interest in or a tangible personal benefit from a firm considered for a contract. The officers, employees, and agents of the District may neither solicit nor accept gratuities, favors, or anything of monetary value from contractors or parties to subcontracts, unless the gift is an unsolicited item of nominal value. (See state requirements above.) “Immediate family” means a spouse, children or parent. A “Partner” is an individual engaged in a business venture with a financial interest in such business engagement.

The competitive nature of the public purchasing arena and the expenditure of significant amounts of public funds require that ethical standards be incorporated into the foundation of all purchasing functions. In order to remain in compliance, the following unethical issues should be avoided:

• Employees, in an effort to get the job done successfully and on time, are tempted to circumvent policies, procedure and laws, or to make their own liberal legal interpretations of existing policies. Such activity, although well intentioned, will cause ethical problems.
• Sequential purchasing of the same items or type of items over the course of twelve (12) months may exceed the school district and/or state competitive quotation and procurement requirements.
• Component purchasing usually is an attempt to circumvent bid or proposal laws or other requirements by buying an item through the issuance of multiple purchase orders for the component parts of the item versus a single purchase order for the entire item. Repeated purchases of additional optional equipment or parts after an initial purchase may create the perception of component purchasing.

**NOTE:** Penalties for violating purchasing laws and ethics may include criminal prosecution and loss of employment opportunities.

D. General Ethical Standards

There are certain common standards of ethics that should govern the conduct of all district employees involved in the purchasing function:

**Personal Gain**

It is a breach of ethics to attempt to realize personal gain through public employment with the PSJA ISD by any conduct inconsistent with the proper discharge of the employee’s duties. *An employee shall not use institutional or professional privileges for personal gain.*
Direct or Indirect Involvement

It is a breach of ethics for any employee of PSJA ISD to participate directly or indirectly in procurement when the employee knows that:

• The employee or any member of the employee’s immediate family has a financial interest pertaining to the procurement;
• A business or organization in which the employee or any member of the employee’s immediate family has a financial interest pertaining to the procurement; or
• Any other person, business, or organization with which the employee or any member of the employee’s immediate family is negotiating or has an arrangement concerning prospective employment is involved in the procurement.

Standards of Conduct

1. The District subscribes to the "Code of Ethics and Standard Practices for Texas Educators," (Board Policy, DH-Exhibit) which establishes proper conduct for District staff members. Principle I, Professional Ethical Conduct, clearly applies to those individuals engaged in the purchasing process. This principle includes the following standards:

Professional Ethical Conduct, Practices, and Performance

1) The educator shall not intentionally, knowingly, or recklessly engage in deceptive practices regarding official policies of the school district, educational institution, educator preparation program, the Texas Education Agency, or the State Board for Educator Certification (SBEC) and its certification process.

2) The educator shall not knowingly misappropriate, divert, or use monies, personnel, property, or equipment committed to his or her charge for personal gain or advantage.

3) The educator shall not submit fraudulent requests for reimbursement, expenses, or pay.

4) The educator shall not use institutional or professional privileges for personal or partisan advantage.

5) The educator shall neither accept nor offer gratuities, gifts, or favors that impair professional judgment or to obtain special advantage. This standard shall not restrict the acceptance of gifts or tokens offered and accepted openly from students, parents of students, or other persons or organizations in recognition or appreciation of service.

6) The educator shall not falsify records, or direct or coerce others to do so.

7) The educator shall comply with state regulations, written local school board policies, and other state and federal laws.

8) The educator shall apply for, accept, offer, or assign a position or a responsibility on the basis of professional qualifications.

9) The educator shall not make threats of violence against school district employees, school board members, students, or parents of students.

10) The educator shall be of good moral character and be worthy to instruct or supervise the youth of this state.
11) The educator shall not intentionally or knowingly misrepresent his or her employment history, criminal history, and/or disciplinary record when applying for subsequent employment.

12) The educator shall refrain from the illegal use or distribution of controlled substances and/or abuse of prescription drugs and toxic inhalants.

13) The educator shall not be under the influence of alcohol or consume alcoholic beverages on school property or during school activities when students are present.

14) The educator shall not assist another educator, school employee, contractor, or agent in obtaining a new job as an educator or in a school, apart from the routine transmission of administrative and personnel files, if the educator knows or has probable cause to believe that such person engaged in sexual misconduct regarding a minor or student in violation of the law.

2. All District staff members are public servants and therefore subject to Title VIII of the Penal code, regarding offenses against public administration, including bribery and corrupt influence (Chapter 36), perjury and other falsification (Chapter 37), obstructing governmental operation (Chapter 38), and abuse of office (Chapter 39). All District staff members shall perform their duties in conformity with District policy, ethical standards for professional educators, and state and federal law.

Board Policies Regarding Employees Standards of Conduct

E. Sole Source

Competitive procurement is the preferred method of obtaining goods and services. If competition is too restricted, or not utilized, the facts and justification supporting this must be documented in detail. Justification must be based upon unique technical or performance characteristics. Personal preferences for certain brands or products do not adequately justify limiting competition. Purchasing Department must approve all sole source vendors.

The school district may purchase an item that is available from only one source if the purchase falls in one of the following categories:

1) An item for which competition is precluded because of the existence of a patent, copyright, secret process, or monopoly
2) A film, manuscript, or book;
3) A utility service, including electricity, gas, or water; and
4) A captive replacement part of component for equipment
Sole source purchases must be strictly controlled, since they are directly contrary to the competitive process. These vendors must be approved by the Purchasing Department. The approval must be obtained before a purchase requisition is generated. Please review the following procedures for sole source purchases if the vendor has not previously been approved.

1) The District’s Sole Source Affidavit must be completed by the company in question.
2) The department/campus must submit the completed District Sole Source forms to the Purchasing Department
3) If the Purchasing Department determines that the sole source affidavit is in compliance, the Department/campus will be advised of the approval to proceed with the purchase. If the expenditure exceeds $50,000, the purchase cannot be made until approval is obtained from the Board of Trustees.

II. Requisition/Purchase Order Process

A. Types of Requisitions

1) Standard Purchase Requisitions
   Purchases of goods and services for items not available in the Central Warehouse require this type of a purchase requisition. District must comply with purchasing procedures when making these purchases. Purchases must be made from approved vendors only and quotes must be provided when needed.

   Contracted Services: All vendors providing services on school grounds must submit their general liability insurance, auto insurance, and workers compensation (for a company with more than one employee) to the Purchasing Department to continue providing services to the District. Background checks are also required on these individuals. An example of these services include rentals for moon jumps.

   Note: Please verify with the Purchasing Department that these documents are on file for the vendor in question before creating a requisition to avoid any delays.

2) Payment Requisition
   Payment for services where an invoice has been received and a purchase order has not been previously generated. Examples include:
   • Utilities
   • Phones
   • Maintenance service contracts (non-recurring expenses)
   • Official fees for the Athletic Department

   General supplies, fixed assets or professional services must comply with the school District’s purchasing requirements and be approved prior to the purchase of goods and the services rendered.
3) “Open” Purchase Order
These purchase orders should be limited in use and care should be strictly exercised by account managers. Open purchase orders cannot exceed $300. All “open” purchase orders should include the following information or will otherwise be returned for corrections:

- Approved vendors
- Provide description of items being purchased.
  
  **Note:** *Snacks sold to students during the school day must be approved by the Child Nutrition Program*
- Use of the items – meeting (ex. Parent conference, staff development)
  - A meeting agenda must be included
- Specify time frame for purchases (not to exceed one month).
  
  **Note:** “Open” PO’s will be authorized for one month only. Accounting will not accept receipt s for PO’s that should be closed.
- One open PO at the beginning of the fiscal year will be required for recurring expenses. Example, copiers.
- Open PO’s for instructional purchases, should be limited. Please request list of purchases from teachers and submit a standard purchase requisition.

**NOTE:** *Revolving lines of credit* - When utilizing revolving lines of credit established for the District with local vendors (for example: HEB, Wal-Mart, and Sam’s Club) the requestor must submit a list of items to be purchased, a maximum amount to be expended and documentation supporting the expenditure, such as lesson plans or meeting information.

**Signatures on Invoices** - All invoices should be signed by the person receiving the merchandise. This would include invoices (receipts) from HEB, Sam’s Club, and Wal-Mart. When the items are brought to the campus, the individual at the campus receiving the merchandise should sign the receipt and submit it to accounting. Upon signing the receipt, you are verifying that the items received were for the intended purposes as approved on the purchase order.

**B. Processing Requisitions**
1) Quotes should be gathered to comply with purchasing procedures before creating a requisition.
2) Requisitions should include:
   a. Quantity
   b. Unit of measure- for example, box, each, pkg, etc.
   c. Unit price
   d. Total cost per item by extending the prices. Example, 5 boxes @ $10 = $50
   e. Account number
   f. A detailed description of item. The description must be more than the catalog number or abbreviated name given by vendor. The description must be detailed enough to be understood by the bookkeeper, purchasing accountant and auditors. If referencing a state contract, please state exact contract # on requisition and any other brief description of contract award on requisition.
3) An approved vendor should be selected and their addresses verified. If the vendor is not setup in the system, a new vendor request form and W9 must be submitted to the Business Office.

4) If campus/department is purchasing technology related equipment or software, approval must be obtained from MIS or Technology Department by completing a technology hardware/software request form prior to submitting a requisition to the Purchasing Department. Software Purchases: Site licenses and single use software that has a per-unit cost of less than $5,000 (applicable to software purchased on a CD or as a download from the internet) or web based software for a total cost of less than $5,000 (applicable to software accessed through a single website – subscription/license) should be classify under 6397. Purchases over $5,000 must be capitalized.

5) Purchase requisitions for food or snacks sold to students provided during the school day must be approved by the Child Nutrition Program. After school snacks do not require approval. Please call Child Nutrition Program for more information.

6) All fixed assets must be received by the fixed assets department to be numbered. The location code for fixed assets is 947. Fixed assets include equipment and furniture with a value greater than $500 and all chairs and tables regardless of their unit cost. Note: Description of equipment and furniture should be listed on the requisition. NO “see attached list” comments will be allowed on requisitions when purchasing furniture or equipment (fixed assets).

7) If bid item(s) are purchased, the bid number must be specified on the requisition. A copy of the tabulation page(s) that correspond to those item(s) must be included with the requisition.

8) On board approved items (i.e. consultants, out of state travel, etc.), a copy of the agenda item must be attached and board approval date must be provided on requisition.

9) A requisition is now ready to be typed.

10) The principal approves purchase requisition after verifying that the expenses are allowed as specified by local, state and federal regulations and that the correct account is listed. NO STAMPED SIGNATURES ACCEPTED.

11) The purchase requisition is forwarded to the Federal/State Programs Department and/or Area Administrator for approval.

12) Purchase requisition is then sent to the Purchasing Department for final approval (if >$2,500 it’s approved by the Director of Purchasing; <$2,500 will be approved by Purchasing Accountant). Once approved, a purchase order number is assigned. Purchase Order is then emailed.

13) Purchased supplies and materials are delivered to the campus/department by vendor or fixed assets personnel.

14) Proof of receipt is submitted to accounting along with invoice to process payment.

Note: Payment should not be processed without an invoice from a third party specifying quantity and unit price. It should also be signed by the district employee receiving the merchandise certifying that the order was complete, in good condition, that prices, extension and totals are accurate, and is ready for payment.

The purchase requisition is not a purchase order. Do not contact the vendor to place your order based on the requisition number. If you place your order, prior to the purchase order being assigned you may be held personally responsible for the payment of the merchandise, not the District.
Important: Purchasing alcoholic beverages or tobacco with local, state, or federal funds is not allowable under any circumstances.

**Requisitions Rejected**

If the requisition is not approved, it will be returned to the campus/department requesting necessary changes. Updated requisitions must be resubmitted for approval. The purpose for the re-approval is to prevent any unauthorized changes to the requisition. A requisition may be rejected (not approved) by the Purchasing Department for several reasons. The information listed below represents the most common reasons requisitions are rejected.

<table>
<thead>
<tr>
<th>Reason</th>
<th>Local, State, Federal Regulations</th>
<th>Recommendation</th>
</tr>
</thead>
<tbody>
<tr>
<td>A standard purchase requisition is attached to an invoice</td>
<td>Approval must be obtained prior to the purchase or service being rendered. District employees purchasing without prior approval may be held personally responsible for payment of the goods or services.</td>
<td>A written explanation on school/dep't letterhead and signed by principal/director as to why approval was not obtained prior to the purchase or service rendered must be submitted for auditing purposes.</td>
</tr>
<tr>
<td>Incomplete information</td>
<td>Provide detailed description of purchase on requisition</td>
<td>Describe purchase further: what, when, who. What is it? When will it be used? Who will use it?</td>
</tr>
<tr>
<td>Wrong account</td>
<td>Account is not being used in accordance with the Texas Education Agency - Resource Guide</td>
<td>Review TEA Resource Guide and correct expense object code or function as recommended.</td>
</tr>
<tr>
<td>Fixed assets are sent to campus or department</td>
<td>Fixed assets must be sent to Property Management to be tagged (location code 947)</td>
<td>Make correction as recommended</td>
</tr>
<tr>
<td>NO quotes for purchases over $2,000</td>
<td>Purchases over $2,000 must have three (3) written quotes from approved vendors</td>
<td>Local purchasing procedure applies to the total amount on requisition.</td>
</tr>
<tr>
<td>Using an unapproved vendor</td>
<td>Vendor must be approved</td>
<td>Review approved vendors list on purchasing website</td>
</tr>
</tbody>
</table>
C. Function Codes

A detailed description of the function codes can be found on the TEA Resource Guide.

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</table>

D. Expenditure Codes

The following table summarizes the major categories of operating expense object codes. A detailed description can be found on the TEA Resource Guide with the following link:

## SUMMARY EXPENSE OBJECT CODES

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<th>DESCRIPTION</th>
<th>CODE</th>
<th>DESCRIPTION</th>
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<td>6100</td>
<td>PAYROLL COST</td>
<td>6349</td>
<td>FOOD SERVICES SUPPLIES</td>
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<td>6112</td>
<td>SALARIES OR WAGES FOR SUBSTITUTE TEACHERS</td>
<td>6395</td>
<td>FURNITURE AND EQUIPMENT (LESS THAN $5000 COST)</td>
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<td>6117</td>
<td>SALARIES - PROFESSIONAL - SUMMER SCHOOL</td>
<td>6398</td>
<td>TECHNOLOGY RELATED EQUIPMENT &lt;$5,000 COST</td>
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<td>6118</td>
<td>SUPPLEMENTAL PAY - PROFESSIONAL</td>
<td>6397</td>
<td>COMPUTER SOFTWARE (Less than $5000 cost)</td>
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<td>6119</td>
<td>SALARIES/WAG - TEACHERS &amp; OTHER PROFESSIONALS</td>
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<td>GENERAL SUPPLIES</td>
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<td>6121</td>
<td>EXTRA DUTY PAY/OVERTIME - SUPPORT PERSONNEL</td>
<td>6400</td>
<td>OTHER OPERATION COSTS</td>
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<td>6122</td>
<td>SALARIES/WAGES FOR SUBSTITUTE SUPPORT PERSON</td>
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<td>TRAVEL AND SUBSISTENCE - EMPLOYEE ONLY (CONF)</td>
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<td>6125</td>
<td>STDTNT/PARENT WORKERS/PARAPRO-SUMMER SCHOOL</td>
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<td>RECLASSIFIED TRANSPORTATION EXPENSES</td>
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E. Travel

1) Travel Advance/Reimbursement

Requests for out of town travel advances must be submitted to the Business Office at least 14 days prior to the first travel day. Requests for trip reimbursements should include a copy of original travel advance with actual expenses listed and original receipts substantiating expenses incurred. The “Certification of Out-of-District Travel” form must be submitted with all reimbursements- NO exceptions made.

Always attach backup when requesting a travel advancement/reimbursement. Lack of supporting documentation will delay your advance/reimbursement. In the event, any employee receives an advance greater than the actual expense incurred; the employee must promptly reimburse the district for the difference.

All travel requests should include the following:

- Travel advance/reimbursement Form
- Conference registration
- Conference agenda
- Flight itinerary/Map Showing mileage
- Hotel reservations

While the District is not subject to the same requirements and restrictions of state agencies, the District is required to collect a certification of the amount that was spent on meals in lieu of receipts. District Employees who travel must complete and submit the “Certification of out-of-District Travel” form to Accounting after their trip to ensure compliance with this requirement.

**Mileage: Four-per-car rule:** When traveling by car, mileage will be reimbursed according to the Texas Comptroller’s Office. Currently the rate is $0.535 cents a mile as of January 1, 2017 and is subject to change. The traveler must print out the driving directions and attach them to the requisition and travel form. If several district employees are attending the same conference with the same itinerary, there must be a coordination of travel; otherwise, each employee will receive ¼ of the mileage (4 individuals per vehicle). An employee refusing to travel with others will not receive mileage.

**Parking fees:** A district employee may be reimbursed for parking expenses incurred while traveling in a personally owned, rental vehicle, or district owned vehicle if the expenses were incurred at authorized locations. The reimbursement will be issued upon return with receipts only. Valet parking will be allowed and reimbursed only when self-parking is not available.
**Lodging:** An employee is entitled to be reimbursed for lodging expenses incurred on a day that the employee conducts business outside of their designated area. The employee may only be reimbursed for the actual lodging expense not to exceed the maximum lodging reimbursement rate based on the federal rate schedule plus any local, city, and occupancy taxes. Reimbursement rates can change, so it’s important to print the page at the time the reservations are made and submit it with travel requisition and travel form. Employees from the same gender with the same itinerary are expected to share a room. Individuals not wanting to share a room will only receive half of the maximum lodging reimbursement rate or half of the actual cost per night, whichever is less.

The District is exempt from paying Texas state sales taxes (note: sales taxes on out of state travel will be paid in full by the District). It is the responsibility of the district employee to present the tax exemption form at the time of payment. Requisitions for lodging are made directly to the hotel, not the district employee.

To access the federal rate schedule go to the U.S. General Services Administration (GSA) website at [https://www.gsa.gov/](https://www.gsa.gov/)

- Place your cursor over the “travel” section on the toolbar & click on the “Featured Topics: Pre Diem Rates Look-Up” section on the left-hand side of the navigation panel.
- On the U.S. map that opens, click on the state of your destination or enter the zip code or city on the search.
- Find your destination on the list and apply the maximum lodging rates for the city or area to which you are traveling.
- If the city you are going to isn’t listed, check the county list. If the county is listed, use the county rate.
- If the County you are traveling to is not listed, use the standard maximum rate of $93 for lodging.
- If you are traveling out of State, find the city nearest to your travel destinations and apply the applicable lodging and meal rates.

Please remember we can only pay for actual cost of lodging and meals not to exceed the maximum allowed. As such, when an employee returns, they are required to submit certification that they spent the entire amount on meals excluding tips or gratuities. The district has been informed that while we are not subject to the same reporting, monitoring and approval practices required of state agencies, **we are required to obtain a certification** of the amount that was spent on meals in lieu of receipts. The “Certification of Out-of-District Travel” must be completed upon return, or a reimbursement will be requested. **Please be reminded that the district does not reimburse for meals on one day trips with no overnight stay.**
| In-State Meals and Lodging | Refer to the federal Domestic Maximum Per Diem Rates. [https://www.gsa.gov/](https://www.gsa.gov/)
For cities not listed, apply the rate for the county in which the city is located.
If the county is not listed, the rates are as follows:
- Lodging in-state: Up to $93/night
- Meals in state: Up to $36/day
must attach printout with requisition.
Receipt for hotel and certification for meals must be submitted after the trip.

Meals
The PSJA School District will continue to use the In-State Meal Rate of $36 a day for all In-State travel. |
| Out-of-State Meals and Lodging | Refer to the federal Domestic Maximum Per Diem Rates.
For areas not listed, use the rate for the nearest city. When locating the nearest city, it is permissible to cross state lines. Must attach printout with requisition. Receipt for hotel and certification for meals must be submitted after the trip. |
| Mileage | Currently rate is $.535 cents per mile as of January 1, 2017
Must attach printout with driving directions with requisition. |

**Conference registration**

Registration fees are paid directly to the organization sponsoring the conference/workshop. Fees will only be reimbursed to an individual when an original receipt is provided as proof of payment.

Registration fees to an Education Service Center, such as Region One, should be coded under 6239 (object code).
Commercial Air Transportation

A district employee is entitled to receive reimbursement for the actual cost of airfare incurred while conducting district business only if this method of transportation proves to be more economical. Such travel must be approved in advance. Proof that this method of transportation is more cost effective will be required before issuing a PO or a reimbursement. Reimbursements will be issued upon return.

The receipt or itinerary must include the following:
- The name of the employee and airline, and
- The ticket number, and
- The class of transportation, and
- The travel dates, and
- The amount of the airfare, and
- The origin and destination of each flight, and
- Proof of payment

Out of State travel

The Board of Trustees must approve all out of state travel before any reservations or payments are made. Board agenda must be submitted with each requisition to confirm approval for auditing purposes.

Rental Vehicles

A district employee can be reimbursed for renting a vehicle while conducting business if proper documentation is submitted. The reimbursement includes all applicable taxes and mandatory charges. A charge for a liability insurance supplement, personal accident insurance, safe trip insurance or personal effects insurance is not reimbursable. To receive a reimbursement, the receipt must include the following:

- The name of the rental company, and
- The name of the employee renting the vehicle, and
- The starting and ending dates of the rental, and
- An itemization of expenses incurred, and
- Proof of payment

A vehicle can only be rented if it is more economical than providing mileage.
Our district’s staff will be required to use the vendors approved on the Texas Comptroller of Public Accounts rental car contract when requesting authorization for a rental car. Currently, the State of Texas Comptroller’s Office has contracted with Avis Budget Group, Inc., Enterprise Rent-A-Car/National Car Rental and The Hertz Corporation. Reservations will be made by contacting the company directly; however, when making the reservation be sure to provide the State of Texas-Comptroller’s Co-Op contract rate identifier number TXS6080. Be sure to verify the rates when you get a confirmation number. If the rental is not booked on the state contract rate, you will not be covered under the contract provisions or with the appropriate insurance coverage. For rates in the state of Texas, out of state rates and contract exceptions, please visit the following link: https://comptroller.texas.gov/purchasing/programs/travel-management/rental/

2) **One Day Meeting/Conference Travel**

Trips in which you leave and return the same day are considered one day trips. Please follow the guidelines listed below when preparing a travel request for a one day trip:

- Complete the One Day Meeting/Conference Travel Form
- Attach conference registration

Note: Individuals can only receive advances/ reimbursement for **mileage** on one day trips. **Meals are not reimbursed.**

3) **Student Travel Guidelines**

To prevent a delay in processing the student travel requests, please follow the guidelines listed below:

- Complete a Field Trip Request Form 14 days in advance of travel
- Provide a list of the students (note: make sure number of students and sponsors on field trip request form matches the list provided).
- Field trip request form and requisition must have all required signatures (principal, area administrator, etc.)
- Meals: $6 for trips within the Rio Grande Valley; $7 for field trips outside of RGV
- Specify on requisition the number of meals and the number of students/sponsors. Do NOT provide totals only

**Chartered Vehicles**

Please select a vendor from the “Charter Bus Services Bid” in the Miscellaneous Bids section of the Purchasing Manual. These vendors are the only vendors approved for charter bus services.
4) **Employee Reimbursements**

District employees will not be reimbursed for materials purchased at a conference/training without prior approval. Purchasing procedures should be followed under all circumstances (i.e. is it an approved vendor?) to guarantee a reimbursement.

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F. **Employment Procedures for Educational Consultants**

Consultants are defined as individuals, firms, or companies who have developed recognized expertise in one or more fields and whose expertise shall be used to instruct staff and/or students.

The following criteria must be followed by District personnel when requesting the services of outside consultants:

1) The total aggregate amount for one year paid to an individual consultant requires Board approval when exceeding $25,000, including all expenses. Please note that this amount ($25,000) is not a limit by department/schools but an overall limit, regardless of how many departments/schools hire the consultant. Once this consultant reaches $100,000 yearly aggregate, it will need additional board approval.

2) At the end of the presentation or training/instruction, consultants are to be evaluated utilizing a Consultant Evaluation Form which will indicate the effectiveness of the session. The results will be shared with appropriate staff and entities and kept on file in the Staff Development Department for future reference.

3) All the following forms must be completed, signed and submitted to the Purchasing Department prior to services being rendered:
   - Administrative Consultant Approval Form
   - Consultant Packet Checklist
   - Consultant Request Memo
   - Consultant Resume
   - Consultant Payment Form
   - W-9 Form
   - Conflict of Interest Questionnaire
   - Background Check (if consultant is in direct contact with students)

   Note: These documents will be reviewed and approved by Human Resources to determine if the staff development being requested is scientifically research based and proven to be successful.

4) No district employee shall be hired as consultants.
Criminal History Background Searches

Senate Bill 9 requires school district contractors and consultants to obtain state, and national criminal background checks on all of their employees who will have direct contact with the students. Criminal history background searches may be lengthy. Please keep this in mind when submitting your requisitions. NO requisitions will be approved without the background check being completed.

G. Incentives

Incentives for District Staff

• **Gifts:** No more than $25 per person can be used as a “gift” for teachers/staff. This is in accordance with the Internal Revenue Service rule that any gift to an employee must be of minimum value. This can be one $25 value “gift” or several gifts of smaller value totaling $25. No gift cards allowed. This applies to all district funds.

• **Meals:** No more than $12 per person can be spent on a banquet. This is to include all banquet costs. Gratuity cannot be paid or reimbursed by the district. The vendor may include gratuity as part of the cost when proving a quote, but cannot be itemized.

Incentives for students

• Students cannot receive gift cards from retail stores where alcoholic beverages and/or cigars are sold.

Other Resources

A. Websites

• Federal/Domestic Per Diem Rates [http://www.gsa.gov](http://www.gsa.gov)
• Approved Vendor list: [https://tx21000459.schoolwires.net/Domain/59](https://tx21000459.schoolwires.net/Domain/59)