SUBJECT: Purchase and Expense Approval and Tracking Procedures

1. PURPOSE. This instruction describes the procedures to request and receive approval to expend TXSG funds.

2. APPLICABILITY AND SCOPE. This instruction applies to all TXSG members involved in payments, purchases, and expenses involving TXSG state general revenue budgetary funds.

3. DEFINITIONS. NA

4. POLICY. This instruction supports fiscal accountability and accuracy in the execution of appropriated funds and establishes a system to guard against fraud, waste, and abuse of those funds.

   a. Justification for Expenditure.

      (1) Individuals desiring to use TXSG funds for purchases must specifically justify the expense to allow the approval authority to make an informed decision whether to approve.

      (2) Justification must be described in terms of the impact, benefit, or risk to TXSG Mission, Personnel, or Equipment if the purchase is or is not approved.

   b. Funding Sources. TXSG program appropriated funds are broken out into four Program Cost Accounts in order to best facilitate the allocation of those funds throughout the fiscal year.

      (1) 11221 – TXSG Administration

      (2) 11223 – TXSG Training & Travel

      (3) 11205 – TXSG Operation Lone Star

      (4) 11209 – TXSG Oral Rabies Vaccination Program

   c. Methods of Purchase.
(1) Requisitions. Requisitions (purchase orders) are the primary and preferred method. They make proper use of the TMD supply channels and require planning and forethought.

(2) Credit Card. Credit card use should be reserved only for those purchases either unable to be made by purchase order, or otherwise made inefficient by use of purchase order. The credit card is not a crutch for failing to plan, nor is it a course of action to avoid using the TMD supply channels and State procurement requirements.

d. Authority and Approval. Use of each Program Cost Account (PCA) as well as purchases of specific dollar amounts require specific approval.

(1) 11221 – TXSG Administration funds require initial approval from the TXSG Deputy Chief of Staff (Operations or Support).

(2) 11223 – TXSG Training & Travel; 11205 – TXSG Operation Lone Star; and 11209 – TXSG Oral Rabies Vaccination Program funds all require initial approval from the T3, TXSG Operations Officer.

(3) All credit card and purchase order expenditures require final approval by the TXSG Chief of Staff. As an exception, credit card purchases less than $250 may be approved by the TXSG Deputy Chief of Staff (FTE).

e. Expense Tracking.

(1) All expenses will be tracked by the TXSG Logistics Technician (FTE) through entering into CAPPS the correct PCA code for the budget in use.

(2) More specific tracking of the expenses based on LBB Object Code occurs automatically based on pre-designated Object of Expense Codes per the State of Texas Legislative Budgeting Board.

5. RESPONSIBILITIES.

a. TXSG Logistics Tech.

(1) Confirms proper approval signatures obtained for all purchases.

(2) Places all requisitions and purchase orders in CAPPS in accordance with published guidelines and suspense dates.

(3) Tracks expenditure of TXSG funds (to include credit card purchases) by PCA.

(4) Produces weekly reports of TXSG expenditures by PCA and LBB Code for the T8, Deputy Chief of Staff, and Chief of Staff as required.

b. TXSG HQ Staff Section OIC/NCOIC. Reviews and approves purchases originating in their staff section.

d. T3 Operations Officer. Provides initial approval of expenditures from the 11223 – TXSG Training & Travel; 11205 – TXSG Operation Lone Star; and 11209 – TXSG Oral Rabies Vaccination Program budgets.
e. T8 Finance Officer.
   (1) Develops initial spending plan and periodic forecast for all TXSG funds.
   (2) Keeps the CG, TXSG and CoS, TXSG informed of the status of TXSG budget
       execution as required.

e. Deputy Chief of Staff.
   (1) Provides initial approval for expenditures from the 11221 – TXSG
       Administration budget.
   (2) May approve credit card purchases less than $250.

f. Chief of Staff. Approval authority for expenditure of all TXSG funds.

6. INFORMATION REQUIREMENTS. NA.

7. RELEASABILITY. Unlimited.

8. EFFECTIVE DATE. This instruction will expire 2 years from the effective date of
   publication unless sooner rescinded or superseded.

9. POINT OF CONTACT. TXSG Deputy Chief of Staff for Operations, (512)782-5720.

Enclosure

ROBERT J. BODISCH, SR.
Chief of Staff

Expense Approval Request

Major General, TXSG
Commanding

DISTRIBUTION:
A
MEMORANDUM FOR RECORD

SUBJECT: Expense Approval Request

1. **Expense Information.** Add lines to the table as needed when purchasing multiple items. A separate expense approval request is required for each funding source.

<table>
<thead>
<tr>
<th>Item / Service</th>
<th>Qty.</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
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**Total Amount:**

2. **Justification.** Explain why this purchase is necessary. Justify in terms of impact on TXSG Mission, Personnel, and Equipment.
3. **Funding Source (PCA) and Method of Purchase.**

<table>
<thead>
<tr>
<th>Funding Source (check one)</th>
<th>Method of Purchase (check one)</th>
</tr>
</thead>
<tbody>
<tr>
<td>11221 TXSG Administration</td>
<td>Credit Card</td>
</tr>
<tr>
<td>11223 TXSG Training &amp; Travel</td>
<td>Purchase Order</td>
</tr>
<tr>
<td>11205 Operation Lone Star (OLS)</td>
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<tr>
<td>11209 Oral Rabies Vaccine Program (ORVP)</td>
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</tr>
</tbody>
</table>

4. **Authority.**

Requestor

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PRINT / SIGN / DATE

Staff Section OIC/NCOIC

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PRINT / SIGN / DATE

Funding Source Approval (DCS signs for 11221; T3 signs for 11223, 11205, 11209)

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PRINT / SIGN / DATE

Purchase Approval (CoS signs; DCSOps may approve cc purchase < $250)

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