SPAJA Serving Today A STATE GUARA

Texas State Guard

INSTRUCTION

7000.01 25 September 2019

NGTX-XZ

SUBJECT: Purchase and Expense Approval and Tracking Procedures

- 1. <u>PURPOSE</u>. This instruction describes the procedures to request and receive approval to expend TXSG funds.
- 2. <u>APPLICABILITY AND SCOPE</u>. This instruction applies to all TXSG members involved in payments, purchases, and expenses involving TXSG state general revenue budgetary funds.
- 3. DEFINITIONS. NA
- 4. <u>POLICY</u>. 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 five Program Cost Accounts in order to best facilitate the allocation of those funds throughout the fiscal year.
 - (1) 11221 TXSG Administration
 - (2) 11245 TXSG Expansion Budget
 - (3) 11223 TXSG Training & Travel
 - (4) 11205 TXSG Operation Lone Star
 - (5) 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.

- (a) 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.
- (b) 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.
- (c) All credit card (Travel and Purchases Cards) purchases will complete the attached request form. An estimated cost associated with the purchase will be used for approval. When the credit card receipt is returned, it will be attached to the signed form and the form updated.
- 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; 11223 TXSG Training & Travel; and 11245 TXSG Expansion Budget funds require initial approval from the TXSG Deputy Chief of Staff.
- (2) 11205 TXSG Operation Lone Star and 11209 TXSG Oral Rabies Vaccination Program funds 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 Budget Analyst (FTE) through maintaining the "Purchase Tracking File" which is internal to TXSG.
- (2) All expenses will be tracked by the TXSG Logistics Technician (FTE) through entering into CAPPS the correct PCA code for the budget in use, which is the Texas Military Department method of tracking expendures.
- (3) 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.
 - f. Timeline for Purchases.

(1) Office Supplies 30 day notice.

(2) Rental Vehicles 60 day notice.

(3) Rental Trailers 60 day notice.

(4) Purchases using Credit Cards 5 day notice

(Purchase - Credit Cards are not to be used for normal purchases, office supplies etc...)

(5) Printing 60 day notice

(Sections will no longer print student handouts / materials / test, etc....)

(6) Purchases over \$500.00 60 day notice.

(7) Purchases over \$5,000.00 90 day notice.

(8) Emergency purchases (The Purchase Request form will be completed) must be approved by the Chief of Staff or the Deputy Chief of Staff, if the CoS is not available.

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) Works with TXSG Budget Analyst on ensuring all purchases, including credit cards are tracked.
 - (4) Tracks expenditure of TXSG funds (to include credit card purchases) by PCA.
- (5) 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 Budget Analyst
- (1) Completes and updates the "Purchase Tracking File" as necessary. This report will ensure the tracking of all GR money not associated with FTE salaries.
 - (2) Validates requisitions are in CAPPS with the correct PCA codes
 - c. TXSG HQ Staff Section OIC/NCOIC.
 - (1) Reviews and approves purchases originating in their staff section.
 - (2) Completes ICS Form 213rr for requested purchases.
 - (a) The Section OIC will sign in the "Section Chief Approval" line.
- (b) All forms not submitted and signed by the Section OIC will be returned with no action taken.
- (3) All purchase request will be submitted to the T4 for action, who will complete the request form for final approval.

- d. T3 Operations Officer. Provides initial approval of expenditures from the 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) Provides oversight of budget
- (3) Keeps the CG, TXSG and CoS, TXSG informed of the status of TXSG budget execution as required.
 - f. Deputy Chief of Staff.
- (1) Provides initial approval for expenditures from the 11221, 11245 and 11223 TXSG budgets.
 - (2) Works with T4 and T8 FTEs on tracking of expendures.
 - (3) May approve credit card purchases less than \$250.
 - (4) May approve purchases in CoS's absents.
 - g. Chief of Staff. Approval authority for expenditure of all TXSG funds.
- 6. INFORMATION REQUIREMENTS. NA.
- 7. RELEASABILITY. Unlimited.
- 8. <u>EFFECTIVE DATE</u>. 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, (512)782-5721.

Enclosure

Expense Approval Request

ROBERT J. BODISCH, SR.

Major General, TXSG

Commanding

DISTRIBUTION:

Δ



NGTX-XZ

TEXAS MILITARY DEPARTMENT POST OFFICE BOX 5218 AUSTIN, TX 78763-5218 (512) 782-5001

(insert date)

MEMORANDUM FOR	RECORD		
SUBJECT: Expense Ap	oproval Request		
1. Expense Information items. A separate expense			
Item / Service	Qty.	Unit Price	Total
		Total Amount:	
2. Justification. Expl			

3. Funding Source (PCA) and Method of Purchase.

Funding Source (check one)	Method of Purchase (check one)		
11221 TXSG Administration	Credit Card		
11245 TXSG Expansion	Purchase Order		
11223 TXSG Training & Travel			
11205 Operation Lone Star (OLS)			
11209 Oral Rabies Vaccine Program (ORVP)			

4. Authority.

. Authority.						
Requestor						
PRINT	/	SIGN	/	DATE		
Staff Section OIC/No	COIC					
PRINT		SIGN		DATE		
	/ vroyal (T2 signs t		/	DATE		
Funding Source App	orovai (13 signs i	01 11223, 11205	5, 11209)			
PRINT	/	SIGN	/	DATE		
Funding Source App	proval (DCS sign					
у эттемну от от түү	(/				
PRINT	/	SIGN	/	DATE		
Purchase Approval (Cost signs; DCS may approve cc purchase < \$250)						
	, , , , , , , , , , , , , , , , , , ,	7 11	•	, ,		
PRINT	/	SIGN	/	DATE		
Budget Analyst Signature						
DDINT		CICN		DATE		
PRINT	/	SIGN	1	DATE		