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 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 expenditures.

(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 expenditures.
   (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. 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, (512)782-5721.
NGTX-XZ (insert date)

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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</tbody>
</table>

   **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>11245 TXSG Expansion</td>
<td>Purchase Order</td>
</tr>
<tr>
<td>11223 TXSG Training &amp; Travel</td>
<td></td>
</tr>
<tr>
<td>11205 Operation Lone Star (OLS)</td>
<td></td>
</tr>
<tr>
<td>11209 Oral Rabies Vaccine Program (ORVP)</td>
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</tbody>
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4. **Authority.**

<table>
<thead>
<tr>
<th>Requestor</th>
<th>PRINT / SIGN / DATE</th>
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<tbody>
<tr>
<td>Staff Section OIC/NCOIC</td>
<td>PRINT / SIGN / DATE</td>
</tr>
<tr>
<td>Funding Source Approval (T3 signs for 11223, 11205, 11209)</td>
<td>PRINT / SIGN / DATE</td>
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<tr>
<td>Funding Source Approval (DCS signs)</td>
<td>PRINT / SIGN / DATE</td>
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<tr>
<td>Purchase Approval (Cost signs; DCS may approve cc purchase &lt; $250)</td>
<td>PRINT / SIGN / DATE</td>
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<tr>
<td>Budget Analyst Signature</td>
<td>PRINT / SIGN / DATE</td>
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