

**FIRST RULE OF PURCHASING FOR ALL  
IRVING ISD STAFF IS:**

**NEVER ORDER  
ANYTHING  
WITHOUT A  
PROPERLY DRAWN  
PURCHASE ORDER.**

**Ordering without a Purchase Order is a violation of  
district policy (CH local).**

**Violating this policy may result in severe, sometimes,  
criminal consequences. With a properly drawn Purchase  
Order this can be avoided.**

## DISTRICT POLICY [CH](#)(LOCAL)

### **PURCHASE COMMITMENTS**

All purchase commitments, other than pursuant to approved contracts and travel reimbursements, shall be made by the Superintendent or designee on a properly drawn and issued purchase order subject to the foregoing purchasing procedures. Purchase orders should comport with the applicable provisions of the Texas Business and Commerce Code.

When using petty cash for a purchase as prescribed in the District's procedures manual or when cash is advanced to District staff as permitted by District procedures, a purchase order shall not be required to be generated in advance. The requisition/purchase order may be generated when those transactions are reconciled per the business office procedures manual.

### **PURCHASE ORDERS PROCESS:**

You must request a quote from the vendor for the items you intend to purchase. Request a purchase order according to the quote. You must request a purchase order prior to any purchases. No purchases for reimbursement are to be made from a campus or a department without the prior knowledge and prior written approval of the Purchasing Director.

The Purchase Order serves as a formal order (contract offer) for goods, materials and/or services from a vendor. A PO, after the final approval process, is a binding commitment for a district to remit payment to the vendor after the district receives the goods or services listed.

It should contain information on the expenditure to be made and the account code to be charged. Once issued, the PO encumbers funds, which serves as an expenditure control mechanism. Finally, the PO is utilized in the accounts payable process as it documents that an order has been placed and is acceptable by the user, and the user can make payment to the vendor upon verified receipt. The receiving process from the user is a very important process.

### **IRVING ISD REQUISITION ENTRY**

1. **Are you using an approved vendor?**
2. **Do you have quote(s)?**
3. **Is the method of compliance listed on the quote?**
  - Cooperative
  - Contract Number
  - Bid

**All district purchases are subject to open records and/or audits.** Tyler ContentManager (TCM in MUNIS) is the official repository of all purchase orders and backup documentation of purchases.

Transactions are first initiated when the departments and campuses enter a purchase order (PO). All POs are reviewed and processed by the Purchasing Department. Once the PO is approved the funds are encumbered.

Purchase Orders are reviewed for account code accuracy then transmitted to the vendor(s).

### **Purchase Order Receiving**

1. Do not receive merchandise prior to physically receiving it.
2. All merchandise should be inspected immediately upon arrival
3. Quantity should match shipping ticket/or purchase order.
4. Any differences in count or damages should be noted on the delivery ticket.
5. Do not wait days or weeks to view and receive items in the system.
6. A cash register receipt is an invoice.
7. Your Purchase Order should be received as soon as possible after delivery or completion of services and turned into AP for prompt payment.

### **Verification for Payment:**

1. The A/P clerks receive the invoice from the vendor. The PO number related to the purchase should be included on the invoice
2. The A/P clerk verifies the items invoiced match them items ordered on the PO and have been received by the bookkeeper/user at the campus/department. Campus/departments record the receipt of items in the system.
3. If not, the campus/department is contacted to verify whether the order has been received or not and/or to determine if there is a problem. i.e. damaged during shipping.
4. If yes, the clerk enters the invoice information, including invoice number & PO in Munis. The system must match the PO to the invoice and the receiver and if all match payment will be issued and a check issued.
5. The A/P checks are written for approved invoices on \_\_\_\_\_ and mailed to vendors

## FAQ's regarding Purchase Orders

### 1.Can you purchase without a PO?

- a. No. Funds must be encumbered through the purchase order process (MUNIS) to guarantee payment of an invoice. A purchase order is also a binding agreement between the vendor and the district. It is also against district policy to place an order with an “unapproved vendor”.

### 2.Are you allowed to give a vendor a requisition number?

- a. No, because the funds are not encumbered until the requisition becomes a purchase order. *Note:* The requisition number is an internal instrument/document is not the same as the purchase order number. Requisition numbers **MUST** not be sent to vendors as authorization to order products or services.

### 3.How do I make a change on a purchase order?

- a. There should be no change on a purchase order without the authorization and approval of the Purchasing Department. Notify the Purchasing Department in writing (via email) of the necessary revisions to initiate a change order against the existing purchase order. The Purchasing Department will verify and/or clarify any changes with the requestor. Upon approval of the changes, the Purchasing Department will process the change order. **Do not order or accept delivery of products and/or services above the quantities and scope of the original purchase order without a change order being reviewed and processed first by the Purchasing Department.**

**Ordering without a Purchase Order is a violation of district policy (CH local).**

**Violating this policy may result in severe, sometimes, criminal consequences. With a properly drawn Purchase Order this can be avoided.**

Persons who violate these procedures will be reported by the Director of Purchasing to their Principal/Director Director of Business Services and the Chief Financial Officer, and Superintendent depending on the severity and frequency of violation.

## Irving ISD's Purchasing Purchase Order Policy

### **IMPORTANT MESSAGE TO VENDORS - PLEASE READ**

The letter is to inform our valued suppliers about Irving ISD's Purchasing Policy and Procedures regarding Purchase Orders.

Irving ISD's Purchasing Policy requires that all orders have a purchase order number or a valid company credit card before shipment of the product and or before rendering any services.

A packing slip is required with each shipment. Supplier packing slips and invoices must reference the purchase order number or indicate the purchase was made with a credit card.

Invoices that are received without Purchase Order information or with words "VERBAL" may NOT be paid by Irving ISD and the invoice will be returned to the supplier. Also, requisition numbers are not a valid authorization to purchase or order goods and services. The process for obtaining a Purchase Order is as follows:

1. Irving ISD employees who are authorized to order goods and services must first obtain a quote from approved/awarded vendors
2. Irving ISD employee enters a Requisition based on the quote
3. Purchasing Department issues a Purchase Order based on the Quote and Requisition
4. Purchase Order is sent to vendor (Fax)
5. Vendor delivers product or perform services – limited to scope and quantities on the Purchase Order. Prior approval required for change orders to scope and quantities. Do not deliver or perform above the PO unless you receive an official change order
6. Vendor submits Invoice, with the Purchase Order number printed on the Invoice
7. District pays the invoice (normal NET 30) if it conforms with the PO and any change orders issued.

All orders must be delivered to the appropriate Irving ISD's location on the Purchase Order and not to any other personnel or department.

If you have any questions regarding this policy, please contact the Purchasing Department at 972-600-5440.

Sincerely,

Jerome Pilgrim, Director of Purchasing  
Irving Independent School District

## PURCHASE VIOLATIONS

1. Failure of an employee to follow the above procedures constitutes a purchasing violation. Copies of documents supporting purchases found to be in violation of District Purchasing procedures are to be forwarded to the Purchasing Office Director for review, documentation and approval for processing as deemed necessary. Campus/Departments submitting a purchase requisition to the Purchasing Office for a good or service already ordered or received (after the fact) by the requesting campus/department will be subject to the following administrative actions:
  
2. **First and Second Violation** - If the purchase violation is the employee/user's first or second non-compliance notice in a fiscal year, the Director of Purchasing will issue a letter to the employee/user responsible for making the commitment and the employee's immediate supervisor/principal/director. The letter will inform the employee/user and supervisor/principal/director of the District's guidelines, the proper Purchasing procedures and any administrative actions that will be taken in the event of additional violations. Additionally, a letter will be mailed to the vendor to inform them of the District's Purchasing guidelines which require a PO prior to filling an order for delivery of goods and services; and,
  
3. **Third and Subsequent Violations** - If an employee/user has more than one two purchase violations within a fiscal year, the Director of Purchasing will issue a letter to the employee/user responsible for making the commitment and the individual's supervisor/principal/director. The letter will inform the employee / user and employee of the District's guidelines and the proper Purchasing procedures. The letter will also require the person responsible for the purchase to submit a memorandum to the Director of Business Services and the Chief Financial Officer, explaining why the proper Purchasing procedures were not followed and what actions will be taken in the future to avoid additional violations. Based upon the justification provided, the district may take any action(s) deemed appropriate for the infraction. Possible actions may include, but are not limited to the following:
  - a. Accepting the explanation and approve the purchase, thereby paying the invoice;
  - b. Issuing a warning letter;
  - c. Issuing a letter of reprimand;
  - d. Requiring the employee to pay for the goods or services; or,
  - e. Possible Termination