	ACCOUNTING PROCEDURES HARRIS COUNTY DEPARTMENT OF EDUCATION	Reference: <i>CH Local</i> <i>CH Legal</i>
DATE DEVELOPED: 06-02-08		REVISED DATE: 02-12-09
SUBJECT: Authorization for Electronic Purchasing Procedure		

Source Policies

- CH Legal
- CH Local
- Financial Guidelines


Electronic Requisitioning System

The Pentamation System is an electronic requisitioning system designed to automate the request for purchases. Levels of approval are required and act as internal controls over the purchasing requests.

Responsibilities of the Administrator in Charge

1. Receive annual training on purchasing policies and procedures by Purchasing Department and Compliance Office.
2. Provide training to internal staff as needed.
3. Accountability for purchases lies with the administrator in charge. Accountability cannot be assigned or delegated.
4. Approval for purchases can be delegated, but final responsibility still lies with the administrator in charge.
5. Any additional approval level must be communicated to the Technology Department for implementation.
6. The approval process for the following departments under this administrator can be seen on Attachment A.
7. Submit requests for purchases prior to commencing work or receiving goods. All purchases must be made via a duly authorized purchase order as per local policy.
8. Check the coding of expenditures to make sure that the Texas Education Agency's *Financial Accountability System Resource Guide* is followed.
9. Follow this principle: No funds, no purchase order.
10. Follow up with Purchasing Staff to check the status on purchases.

Received and Reviewed by: _____ Title: _____ Date: _____

	ACCOUNTING PROCEDURES HARRIS COUNTY DEPARTMENT OF EDUCATION	Reference: <i>CH Local</i> <i>CH Legal</i>
DATE DEVELOPED: 06-02-08		REVISED DATE: 02-12-09
SUBJECT: Authorization for Electronic Purchasing Procedure		

11. Follow up with Accounts Payable to make sure that payment is made on time and within contract timelines. Payments are made only on Wednesdays.
12. Check the Pentamation System for payments made to the prospective vendor and the status of encumbrances.
13. Every year, each director and administrator must identify the approval assignments for purchases and complete and submit as follows:

To be Sent to Business Office

At the beginning of the school year or when a new individual begins employment with the Department:

- ➔ The Signature Authority Form - Finance (Tab #14)
- ➔ The Signature Authority Form – Payroll (Tab #15)
- ➔ The Conflict of Interest Disclosure - Budget Managers form (Tab #16)

To be Sent to Technology Support Services


At the beginning of the fiscal year or when a new individual begins employment with the Department:

- ➔ The Authorization for Electronic Purchasing (*next page*)

14. Adhere to the state guidelines for record retention for procurement records
15. Failure to adhere to established guidelines may lead to disciplinary action in accordance with HCDE personnel Policies and Procedures.

For questions regarding this procedure, contact the Business Office or send an email to enichols@hcde-texas.org.

Received and Reviewed by: _____ Title: _____ Date: _____

	ACCOUNTING PROCEDURES HARRIS COUNTY DEPARTMENT OF EDUCATION	Reference: <i>CH Local</i> <i>CH Legal</i>
DATE DEVELOPED: 06-02-08		REVISED DATE: 02-12-09
SUBJECT: Authorization for Electronic Purchasing Procedure		

**Authorization for Electronic Purchasing Procedure
(Authorization by Administrator in Charge)**

Process A

Process B

Division:

1. Clerk-inputs Requisition
2. Budget Manager or Principal approves

Division:

1. Clerk-inputs Requisition
2. Budget Manager or Principal approval 1
3. Executive Team Member OR
Administrator in Charge approval 2

- - - -

- - - -

Outside Division:

3. Purchasing Clerk, Buyer, or Director
4. Director, Financial Services
5. Assistant Superintendent for
Business Services

Outside Division:

4. Depending on Amount of PO:
Purchasing Clerk, Buyer, or Director
5. Director, Financial Services
7. Assistant Superintendent for
Business Services

Identify the approval processes for:

Select Process	Division or Campus or Budget Manager	Signature of Administrator in Charge	Director's Signature

Received and Reviewed by: _____ Title: _____ Date: _____