	Western Technical College	SOP #:	100001
		Revision #:	2
		Implementation Date:	12/8/2011
Page #:	1 of 5	Last Reviewed/Update Date:	12/12/2014
SOP Owner:	L. Plummer	Approval:	

PURCHASING

1. Purpose

To ensure that all WTC employees are adhering to the purchasing guidelines, and therefore ensuring continuity by creating specific purchasing procedures.

2. Scope

This procedure will be used by anyone in the organization, to include both campuses, that need to make any type of purchase of services or products.

3. Prerequisites

Purchase requisition form FROM the employee's respective department;
Approval from the employee's immediate supervisor;
Approval from the School Director, as needed;
Approval from the IT Director, as needed;
Purchase Order number provided by the Accounts Payable Coordinator


4. Responsibilities

Accounts Payable Coordinator is responsible for issuing purchase order numbers. The Purchasing Coordinator will place all orders for approved and processed Purchase Orders. The Purchasing Coordinator will have authorization to make payment by company credit card when necessary. In the absence of the Accounts Payable Coordinator, the Controller may also issue purchase order numbers. In the absence of the Purchasing Coordinator, the Purchasing Assistant may place an order from an approved and processed PO.

Accounts Payable Coordinator:	SYLVIA MERCADO, Extension 8162
Purchasing Coordinator:	ANNIE RACKLEY, Extension 4913
Purchasing Assistant:	VICTOR MOLINAR, Extension 4923


5. Procedure

1) All purchases of services or products require a purchase order number and a purchase order form before any purchase can be made. Purchases on the Internet also require an approved purchase order. On the P.O. form identify the payment method as a credit card purchase. **CREDIT CARD PURCHASES GO THROUGH THE SAME**

	Western Technical College	SOP #:	100001
		Revision #:	2
		Implementation Date:	12/8/2011
Page #:	2 of 5	Last Reviewed/Update Date:	12/12/2014
SOP Owner:	L. Plummer	Approval:	

APPROVAL PROCESS. ALL PURCHASES MUST BE APPROVED BEFORE THE PURCHASE IS MADE.

- 2) Purchases of less than \$200.00 must have a purchase requisition approved by the Program Supervisor or Director. Items over \$200.00, must be approved by the **department head and campus director**. Purchases of computers, peripherals, and software also require the written approval of the IT Director.
- 3) Regardless of whether the item is approved in each of the designated department's budgets, **ALL** purchases of services or products require an approved purchase order.
- 4) All items consisting of Computer, Electronic equipment, software or related equipment regardless of whether it is student issued or not must be approved by the WTC IT Director. Guidelines are outlined in the Equipment Purchase Policy in the Employee Communications section on page 57 **OF THE EMPLOYEE HANDBOOK**.
- 5) Once the purchase requisition is completed in its entirety by the appropriate people, it is to be e-mailed to the accounting department in order to assign a purchase order number. **THE REQUESTER IS REQUIRED TO KEEP A COPY OF ALL PURCHASE REQUISITIONS.**
- 6) The approved purchase requisition will be processed by the Accounts Payable Coordinator by confirming completion, coding, and all required approvals. A numerically controlled PO Number will be assigned to the Purchase Requisition. The PO will be sent as a pdf file via email to the Purchasing Coordinator.
- 7) **The purchasing department will place the order within the specified parameters of the approved PO.** If there are discrepancies from the PO to the order in price, model/part, shipping, agreed upon discounts, or other item of significance, the order will not be placed. In the case of such an event, the Purchasing Coordinator will notify the requesting person or their supervisor.
- 8) Once the order has been placed and the necessary items completed on the PO by the Purchasing Coordinator, the finalized Purchase Order will be sent via email to the requesting person and their supervisor.
- 9) Consideration for lead time and product availability is the responsibility of the requester to submit purchase requisitions in a timely manner for the PO Process to be completed and the Purchasing Coordinator to have time to place the order.


	Western Technical College	SOP #:	100001
		Revision #:	2
		Implementation Date:	12/8/2011
Page #:	3 of 5	Last Reviewed/Update Date:	12/12/2014
SOP Owner:	L. Plummer	Approval:	

10) **Completing the Purchase Requisition:** The requester completes all information pertaining to the purchase of services or products. The required fields are listed below with explanation where necessary.

- Ship To – mark to which location the items are to be shipped. **NOTE:** All ordered products will be received by the Purchasing Coordinator or other individual as assigned by the Purchasing Coordinator and distributed accordingly
- Date – date of completing the purchase requisition
- Vendor Information
- Payment Terms – COD, Upon Receipt, Net 30, Net 10, Pre-Pay, Credit Card, etc
- Quantity – the quantity of the item listed in that line
- Stock Number - this will be important for insuring the correct item or service is ordered
- Description – provide a general description of the item listed to explain the stock number
- INV (x) – place an “X” in this column if the item needs to be entered in the property tracking system (ie – furniture, computers, other company property)
- G/L Acct Code – the applicable account number used to compare to budget line items (each Department Head will have a list of accounts to use)
- Dept – the department to be charged according to the budget line item
- Location – charged to Plaza or Diana based on use of item and the budget line item
- Unit Price
- Reason for Purchase – complete as necessary for further explanation of the purchase
- Surcharges – if charge by vendor
- Discount – if offered by vendor
- S/H – estimated charges for delivery
- Sales Tax – place an “X” in the applicable box if the purchase should be non-taxable; this is determined by Texas State Tax Regulations not by the vendor
- Print Name – Requester enters the name of each applicable person required according to the Purchasing Policy
- Authorized Signature – Electronic Signature of each person required **(to be completed by the specified person only)**
- Date – date of each signature


11) **Document Flow:**

- i. Requester completes the Purchase Requisition Form and enters their signature
- ii. Requester saves the Excel Document with the applicable Vendor’s Name as part of the file name

	Western Technical College	SOP #:	100001
		Revision #:	2
		Implementation Date:	12/8/2011
Page #:	4 of 5	Last Reviewed/Update Date:	12/12/2014
SOP Owner:	L. Plummer	Approval:	

- iii. Requester sends the file in Excel format to the next person listed in the Signature & Approval section **(do not cc: anyone else at this time)**
- iv. Recipient-1 insures that the email came from the requester's email address only
- v. Recipient-1 enters their signature on the appropriate line
- vi. Recipient-1 sends the file in Excel format to the next person listed in the Signature & Approval section **(do not cc: anyone else at this time)**
- vii. *If no other signature is required*, Recipient-1 sends the file in Excel format to the Accounts Payable Coordinator **(do not cc: anyone else at this time)**
- viii. Recipient-2 (if applicable) insures that the email came from the Recipient-1's email address only
- ix. Recipient-2 enters their signature on the appropriate line
- x. Recipient-2 sends the file in Excel format to the next person listed in the Signature & Approval section **(do not cc: anyone else at this time)**
- xi. *If no other signature is required*, Recipient-2 sends the file in Excel format to the Accounts Payable Coordinator **(do not cc: anyone else at this time)**
- xii. Recipient-3 (if applicable) insures that the email came from the Recipient-2's email address only
- xiii. Recipient-3 enters their signature on the appropriate line
- xiv. Recipient-3 sends the file in Excel format to the Accounts Payable Coordinator **(do not cc: anyone else at this time)**
- xv. Accounts Payable Coordinator insures that the email came from only the correct final approver according to the Purchasing Policy
- xvi. Upon completion of processing, the Accounts Payable Coordinator will send in pdf format to the Purchasing Coordinator and then save the processed PO in the appropriate Excel file **(do not cc: anyone else at this time)**
- xvii. Upon completion of placing the order, the Purchasing Coordinator will scan the email to themselves and then email to the requester and their supervisor.

12) **Placing the Order:** The Purchasing Coordinator contacts the vendor according to the information provided on the PO or from the vendor list on the wall in front of the Purchasing Coordinator's desk. Note the contact person's name on the purchase order form where indicated. Provide information to the vendor as required to place the order. For book orders, the ISBN # must be included when placing the order. Mark the appropriate box with an "X" if in stock and ordered, "B/O" if the item is placed on back order but will be shipped when available, or with "N/A" if the item is no longer available. Verify unit price of all items ordered and the total amount to be charged. Confirm estimated shipping charges, any discounts, and sales tax listed on the PO. Provide the PO number to the vendor for reference on the invoice, and advise them that this is required information for the invoice to be processed for payment. Indicate any pertinent information such as a confirmation number in the NOTES section of the PO.

	Western Technical College	SOP #:	100001
		Revision #:	2
		Implementation Date:	12/8/2011
Page #:	5 of 5	Last Reviewed/Update Date:	12/12/2014
SOP Owner:	L. Plummer	Approval:	

6. *References*

WTC Employee Handbook
WTC Standard Purchase Order

7. *Definitions*

P.O.-Purchase Order
ISBN-International Standard Book Number
COD-“Cash” on Delivery, payment expected when item is delivered
INV-Inventory Item
S/H-shipping & handling