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- Appropriation Year Spending
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- Upcoming Training
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eXpendit

The Texas Comptroller of Public Accounts created eXpendit to provide information to state agencies and institutions of higher education on how to properly carry out purchase transactions while complying with certain provisions of the constitution, statutes and rules of Texas related to expenditures.

The new eXpendit website allows users to more easily and rapidly search for the information they need, while allowing the Expenditure Assistance section to quickly post updates.

eXpendit's top menu tabs correspond to chapters of the *Purchase Policies and Procedures Guide*, making for an easier transition to the new resource. Some content has moved around, but you can use eXpendit's built-in search function to find it.

The biggest change you'll find is the easier-to-understand content, with straightforward language used to describe the subject areas.

eXpendit:

Discusses only some of the legal issues a state agency encounters during its operations, the vast majority of which are outside its scope.

Represents the opinion of the Comptroller's office and does not constitute official legal advice. A state agency should consult the attorney general, internal legal counsel or other appropriate counsel if the agency needs legal advice.

Additional information and guidelines can be found by clicking the link;

<https://fmx.cpa.state.tx.us/fm/pubs/purchase/index.php>

Appropriation Year Determination

Determining an appropriation year Appropriation year determination rule

Consumables

A state agency must charge a purchase of consumables to the appropriation year in which the delivery of the consumables occurred. A state agency may prorate the purchase of consumables over appropriation years only if it is unreasonable to expect to entirely consume the consumables during the appropriation year in which the delivery occurred.

A state agency may charge the immediately preceding appropriation year for a purchase of consumables even though the consumables were delivered during the current appropriation year if: the contract for the consumables was entered into during the immediately preceding appropriation year and the delivery of the consumables was reasonably expected to occur during that year, the delivery of the consumables was delayed until the current appropriation year for reasons beyond the control of the agency, and the order quantity was no more than the agency could have consumed before the end of the of the immediately preceding appropriation year had the delivery occurred as originally expected.

Services

A state agency must charge a purchase of services to the appropriation year in which the services were rendered. A state agency may not charge an appropriation year for the purchase of services if the services were rendered during a different appropriation year.

If services are provided during two or more appropriation years, a state agency must prorate the payment for the services so each appropriation year is charged only to the extent of the services provided during the year.

Capital assets

A capital asset is a good other than a consumable that benefits both current and future appropriation years. When a state agency purchases a capital asset, the agency may charge the purchase to any appropriation year or combination of appropriation years in existence on the date the agency enters into the purchase contract.

Example:

Assume a state agency enters into a purchase contract for a capital asset on July 1, 2009. Assume also the governor signed the General Appropriations Act (GAA) for appropriation years 2010 and 2011 on June 1, 2009. Given these facts, the agency may charge the purchase to appropriation year (AY) 2009, 2010 or 2011, or a combination thereof.

If the agency had entered into the purchase contract on May 1, 2009, instead of July 1, 2009, the agency would have been able to charge the purchase only to AY 2009, as appropriations for AY 2010 and 2011 were not in existence on the date the contract was entered into.

The delivery date of a capital asset is not a relevant factor used in determining the appropriation year to be charged.

Mixed purchases

A purchase contract may involve the purchase of a combination of: consumables, services, and capital assets.

The dominant purpose of a mixed contract determines the appropriation year to be used for the payment of the mixed contract.

Example:

If the dominant purpose of a mixed contract is to purchase consumables, the appropriation year determination principles about consumables would govern the entire purchase.

**Expenditures
Appropriation
Year
Determination**

Fiscal Year End Purchasing Guidelines

FY 2012 funded orders:

Orders using FY 2012 funding requiring a Bid or RFP to be performed by Purchasing must be submitted to Purchasing by 06/04/2012 to ensure completion by fiscal year end.

Non-Catalog TechBuy orders using FY 2012 funding not requiring bids must be submitted to Purchasing by 08/22/2012 to ensure completion by fiscal year end.

Punch-out and Catalog TechBuy orders using FY 2012 funding must be submitted to the vendor by 08/30/2012 to ensure completion by fiscal year end.

Any order not completed by 08/31/2012 will be posted in September against FY 2012 funding.

FY 2013 funded orders:

All FY 2013 orders must have an accounting date of 09/01/2012 or later.

Orders needing to be in place on 09/01/2012 requiring a Bid or RFP to be performed by Purchasing must be submitted to Purchasing for processing by 06/11/2012.

No TechBuy punch-out orders using FY 2013 funding may be entered/submitted prior to 09/01/2012.

Renewal orders based on current FY2012 orders must be submitted to Purchasing by 07/09/2012 to enable processing and completion by fiscal year end. (Examples: space and equipment rentals/ leases, maintenance and service contracts, multiyear bid awards for commodities.)

Upcoming Training Opportunity

Contract Manager and Procurement Selection Training via TechLink coming in May/June. Training dates will be announced via TechBuy User Group email.

Purchasing Department Contacts
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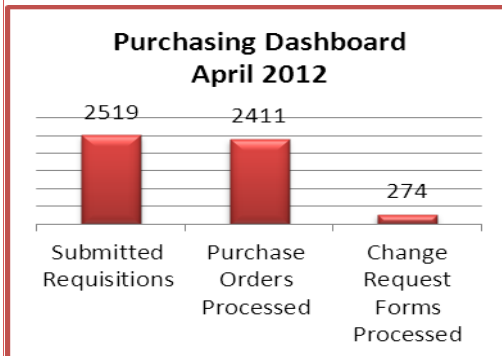
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Stay updated and informed!

For TechBuy news, information and updates be sure to sign up at: <http://www.fiscal.ttuhs.edu/banner/usergroups/UserGroups.aspx>

