

# MAVERICK COUNTY

## PURCHASING POLICIES AND PROCEDURES MANUAL



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# **Chapter 1: Purchasing Authority**

## **Introduction**

Maverick County (county) purchasing procedures are governed by Texas statutes; which include interpretations of them made by Texas courts. The statutes are the ultimate authority on the validity of purchasing procedures. Because the procedures described in this manual are based on state law, this manual in many instances contains language taken directly from statutes, and paraphrases of and broad generalizations about Texas statutory law. These have been included where appropriate to assist in applying the law in routine situations. This manual cannot address every situation; and when an unusual situation happens or a difficult legal or factual problem occurs, the exact statutory language must be reviewed and analyzed. In every situation, the final authority for county purchasing procedures is the law itself.

## **General Statement Policy**

This manual is for the use of Maverick County employees and officials and is designed to assist them in complying with the laws governing county purchasing procedures. This manual does not create any rights of individuals or entities enforceable against Maverick County.

It is the policy of Maverick County that all purchasing shall be conducted strictly on the basis of economic and business merit. This policy is intended to promote the interest of the citizens of the County. To avoid violation of or the appearance of violation of the policies in this manual, county employees and officials are prohibited from seeking or accepting, directly or indirectly, any loans, services, payments, entertainment, trips or gifts of merchandise or money in any amount from a business or an individual doing or seeking to do business with the county.

It is important to remember that the county purchasing operates in full view of the public. In order to assure an open purchasing process and economy, Commissioners Court has determined that competitive bidding will be used as much as possible in the purchase of goods and services for the county. The responsibility of purchasing ultimately rests with the Commissioners Court.

The county intends to maintain a cost effective purchasing system conforming to good management practices. To be successful, the system must be backed by proper attitudes and cooperation of not only every department head and official, but also of every supervisor and employee. The establishment and maintenance of a good-quality purchasing system is possible only through a cooperative effort.

The purchasing process is not instantaneous. Time is required to complete the steps required by State Law. In order to accomplish timely purchasing of products and services at the least cost to the county, all departments must fully cooperate. Proper planning and timely submission of requisitions are essential to expedite the purchasing process and to assure that the process is orderly and lawful.

## **CHAPTER 2: Competitive Bidding**

### **Formal Competitive Bidding Process**

Formal competitive bidding is required for county purchases of products or services exceeding \$50,000 by the Local Government Code, §262.030. Section 2254 of the Government Code: Professional and Consulting Services is used for contracting professional and consulting services.

### **Specifications**

The purpose of any specification is to provide the Auditor's Office with a clear guide of what to buy and to provide vendors with firm criteria of minimum product or service acceptability. A good specification should:

- Set the minimum acceptability of the good or service. The vendor must know what to provide.
- Promote competitive bidding.
- Include provisions for reasonable tests and inspections for acceptability of the good or service, if necessary.
- Provide an award to the lowest responsible bidder.
- The item/service received is only as good as the specifications issued.

### **Preparing Specifications**

The Auditor's office, the department that will use the item or service or an outside agency may prepare the specifications. The Auditor's Office will provide guidance and standards along with existing specifications to department heads as needed. A committee of County staff, outside parties, and/or other interested individuals may be used. The final acceptance of the specifications rests with the Auditor's Office.

The Maverick County Commissioners' court will enter into its minutes, while in session, the competitive bidding process to be used for purchases above \$50,000 each time a purchase is approved. The solicitation process is administered under the oversight of the Auditor's office personnel.

### **Types of Bid Solicitations (Sealed Bids):**

- **Invitation for Bid (IFB) or Request for Bid (RFB)** - (Written formal sealed bids solicited for contracts over \$50,000). The formal sealed bid process includes advertisements in newspapers followed by the opening of sealed bids in public. Generally, the bid that represents the best value is accepted, but only one bid may be accepted unless the bid specifications note multiple awards will be made. (An exception is for county road material.)

- **Request for Proposals (RFP)** – Generally, designated for high tech, insurance, and special services as prescribed by LGC 262.030. After proposals are received, the government may enter into negotiations with as many vendors as have submitted feasible proposals to find the best possible proposal for each vendor. All proposals will be considered by Commissioners’ Court while in public session. **Pricing must be kept confidential until after the contract is awarded.**
- **Request for Statement of Qualifications (RFSQ)** - used when professional services are required. See Chapter 3, Professional Services.

### **General Procedures for Competitive Bidding**

1. A notice of a proposed purchase must be published at least **once a week for two consecutive weeks in a newspaper of general circulation** in the county with the first day of publication occurring the 14<sup>th</sup> day before the date of the bid opening. The notice must include:
  - Where to get specifications for purchase or the actual specifications
  - Time and place for receiving and opening bids and where they are to be sent
  - Whether the bidder should use lump-sum or unit pricing
  - Method of payment by the county
  - Type of bond required by the bidder
  - May include whether variances from the original bid will be accepted or will not be accepted.
2. Any bids received after the designated time will be returned, unopened. The official time clock will be in the county courtroom. The date specified in the notice may be extended if the Commissioners Court determine that the extension is in the best interest of the county. All bids, including those received before an extension is made, must be opened at the same time. No bids will be accepted after the date and time specified in the bid invitation (and extended date). Opened and awarded bids shall be kept on file and available for inspection by anyone desiring to see them for one full year.

3. Commissioners Court at an open meeting(s) shall
  - *accept* and *open* bids on the assigned day at the designated time
  - *authorize* the Auditor's Office to tabulate the opened bids and make a recommendation to the Court
  - *consider* the tabulations and recommendation returned from the Auditor's Office
  - *award* the contract to the responsible bidder who submits the lowest and best bid OR *reject* all bids and publish a new notice.
4. In addition to the price, Commissioners Court will consider the quality, the adaptability of the product to the intended use, the ability, experience, efficiency, integrity and financial responsibility of the bidder. A contract may not be awarded to a bidder, who is not the lowest dollar bidder meeting specifications, unless, before the award, each lower bidder is notified of the proposed award and is offered the opportunity to appear before court and present evidence concerning the lower bidder responsibility.
5. When only one bid is received, the bid may be accepted if the Commissioners Court determines the price is fair and reasonable; otherwise, the bid is rejected. If two or more responsible bidders submit identical bids, the bid award will be made by drawing lots or as directed by the County Judge.
6. Generally, competitive bidding is required for purchase likely to equal or exceed \$50,000.00. Unless a competitively bid contract for goods or services already exists, solicitations and purchases will be made using one of the above methods.  
**Commissioners' Court while in session, in conjunction with the law, will make formal indication for the use of competitive bidding and authorize the bid process to be pursued by the Auditor.** The process involving any of these procedures will be administered under the oversight of the Auditor's office. The Auditor's office with the assistance of the department requesting the purchase will complete specifications to write a bid for the requested item or services.
7. Sequential Purchases means purchases, made over a period, of items that in normal purchasing practices would be purchased in one purchase. These purchases are monitored by item type/kind and not by vendor. The Auditor will monitor these purchases and request competitive bidding options from the Court, if necessary.

## CHAPTER 3: Purchases EXEMPT from Formal Bidding Requirement

### Negotiated or Non-bid Purchases

If the expenditure for a purchase is for **less than \$50,000**, Maverick County can proceed in one of **three ways**:

1. **Sealed bid** - If the amount of the purchase is under \$50,000, the Commissioners and/or the County Auditor may still ask for a sealed bid.
2. **Price quotations** - If competitive sealed bids are not used, price quotations will be solicited from **three vendors** to ensure competition. The buyer may negotiate price and conditions, at least to a limited extent.
3. **Purchases under \$5,000**: The purchase may be made from the vendor that is the best value to the County, without contacting other vendors. A copy of the quote or the quote sheet (PUR001) from the vendor of the department's choice must be included with the purchase request.

Purchases made through an inter-local agreement or a cooperative do not require quotes. The Auditor's Office will keep on file all original quotes received.

Departments should keep a copy for reference. **Appropriate and additional documentation must be submitted as requested by the County Auditor's Office.**

Equipment purchases of \$500- 4,999 **must** be charged to the "Machinery and Equipment \$500-\$4,999" account of the department making the purchase.

- **Purchases between \$5,000 and under \$15,000:**

The requesting department should first seek the item(s) or services needed by use of inter-local contracts, cooperative agreements or state contracts; if none of the above is available, then written request for price quotations should be requested from at least **three** vendors contacted by the interested department. If department does not find three quotes, the Auditor's office can assist in getting the quotes.

All equipment Purchases of \$5,000.00 or over **must** be charged to the "Machinery and Equipment \$5,000+" account of the department making the purchase.

**The selection will be made to the responsible bidder who submits the best value to the County based on department's recommendation. Appropriate and additional documentation must be submitted as requested by the County Auditor.**

- **Purchases between \$ 15,001 - \$ 49,999**

The department should first seek the item(s) and/or services needed by use of inter-local contracts, cooperative agreements, or state contracts; if none of the above is available, then department with the assistance of Auditor's office will obtain three written quotes, and make comparison before making a selection. The selection will be based on the best value for the County.

**Appropriate and additional documentation must be submitted as requested by the County Auditor.**

All equipment Purchases of \$5,000.00 or over **must** be charged to the "Machinery and Equipment \$5,000+" account of the department making the purchase.

- **Purchases \$ 50,000 and over**

Auditor's office and/or department needing items and/or services makes request to the Commissioners' Court for approval to solicit bids/proposals/statement of qualifications.

Auditor's office in collaboration with end user department will develop the scope of work, specifications, and evaluation criteria for the requested purchase.

The County Auditor or designees may upon request assist with any of the above purchases. The Auditor may verify quotes, provide additional reasonable quotes, and verify vendor authenticity during routine monitoring of purchases.

In the event that three written quotes are not attainable, the department buyer will submit written documentation showing due diligence to obtain all required quotes by completing form PUR001.

*In cases where the pool of vendors is exhausted; vendors are not responsive; (re)source locality/proximity is a factor; or best value is not attainable, the County Auditor may obtain and keep on file documentation necessary to make discretionary exemptions to the above procedures.*

## **Emergency Purchases**

Texas statutes allow Maverick County to make emergency or exempted purchases without competitive bidding under specific circumstances. Purchases that are required immediately for



purposes that could not reasonably have been foreseen are generally exempt from bids. They are subject certification that an emergency exists (LGC Sec. 262.024).

**Emergency purchases must meet the qualifications for emergency purchases as per LGC 262.024:**

A contract for the purchase of any of the following items is exempt from the competitive bidding requirements:

1. an item that must be purchased in a case of public calamity if it is necessary to make the purchase promptly to relieve the necessity of the citizens or to preserve the property of the county;
2. an item necessary to preserve or protect the public health or safety of the residents of the county;
3. an item necessary because of unforeseen damage to public property;

**Emergency Purchase Procedures and Routing**

1. An initial approval phone call from the County Judge and the Auditor is required before a purchase is made. The Auditor will assess the emergency for qualification under section 262.024 LGC. Form PUR002 Declaration of Emergency Purchase must be initiated within 24 hours of a qualifying calamity or on the next business day along with a purchase order(s) for item/services obtained for the emergency.
2. **Certification.** The official in charge of the department must certify in writing within 24 hours or on the next business day that the purchase was necessary and indicate a phone approval received from the County Judge. Use Form PUR002 and submit it to the Auditor. The Official in charge will also submit a request to Commissioners' Court for subsequent approval and certification of the Emergency if the expenditure exceeds \$49,999. Subsequently, the minutes indicating this approval will be attached to the Emergency Purchase documents.

**Excessive use of this statute will be monitored by the Office of the County Auditor for violations of 262.024 LGC.**

## Exempt Purchases

A contract for the purchase of some items over \$50,000 is exempt from the bidding requirement if the commissioners court BY ORDER grants the exemption per LGC Sec. 262.024:

- A personal or professional service (Note: For certain services falling under Chapter 2254 of the Government Code refer to the section for Professional Services below for the additional procedures to be followed.)
  - An item that can be obtained from only one source, if the court receives a signed statement from the vendor and the official making the purchase indicating that the item is available from only one source. This statement must be entered in the court minutes. (See section for sole source below).
  - For additional exempt items refer to LGC 262.024
1. **Professional Services:** These services are defined under the Government Code Chapter 2254 as those provided in connection with the professional employment or practice of a person who is licensed or registered as:
- a certified public accountant
  - an architect
  - a landscape architect
  - a land surveyor
  - a physician, including a surgeon
  - an optometrist
  - a professional engineer
  - a state certified or state licensed real estate appraiser or
  - a registered nurse

Except for those professions specifically covered under the Professional Services Procurement Act and listed above, a local government can still ask for competitive bids for professional services if it believes it is in its best interests.

**Selection of these providers must be made on the basis of demonstrated competence and qualifications to perform services for a fair and reasonable price. A Request for Statement of Qualifications (RFSQ) may be solicited.**

The selection of providers is based on competency and qualifications of the firm or individuals and interviews. After selection is made, Commissioners Court shall proceed to negotiate a contract at a fair and reasonable price. If unable to negotiate a satisfactory contract with the most highly qualified person, the county shall formally end negotiations with that person and start negotiations with the second most highly qualified person. Negotiations shall be undertaken in this sequence until a contract is made. These steps are legally required for Architects, Engineers, and Surveyors per Gov't code 2254.004.

2. **Personal services:** personal services to be performed by a "specific individual". A request for statement of qualifications (RFSQ) will be initiated with Commissioners' Court approval by the interested party and the Auditor's Office.
3. **Sole Source:** An item valued in excess of \$50,000.00, which would otherwise be purchased by competitive bidding, may be purchased without the necessity of bidding if it is available from only one source. Typical items in this category include patented or copyrighted material, secret processes, natural monopolies, captive replacement parts or components for equipment, and films, manuscripts or books.

Possible justifications for a sole source purchase include:

- The requested product is an integral repair part or accessory compatible with existing equipment
- Only a particular brand or "make" is compatible with existing equipment or inventory
- Only one source is known for a specialized item of equipment or material
- Only one contractor is capable of providing the required service

The ***Sole Source Justification*** must include a copy of the minutes where the court approved the purchase, and a written explanation with the following:

A clear statement of the unique performance factors of the product or vendor specified:

- Why those unique factors are required
- What other products or vendors were evaluated
- The reason(s) for rejecting the other products or vendors (price and convenience is not a justification for a sole source award)
- A signed statement from the vendor and the official making the purchase indicating that the item is available from only one source.

Sole source purchases are rare and are subject to verification by the Auditor. These purchases will not be accepted unless appropriate documentation for justification is provided.

4. **High Technology and Insurance** items valued in excess of \$50,000.00 will be obtained through a proposal process (RFP) (LGC 262.030). Approval of specifications for technology equipment, such as telecommunications, computer systems and peripherals, must be coordinated and approved by the County Auditor. High technology item means a service, equipment or good of a highly technical nature, including:
- Data processing equipment and software and firmware used in conjunction with data processing equipment;
  - Telecommunications, radio and microwave systems;
  - Electronic distributed control systems, including building energy management systems; and
  - Technical services related to the above items.
  - Quotations for insurance and high technology items must be solicited through request for proposals.

Proposals shall be opened to avoid disclosure of contents. All proposals are available for public inspection after award, except for confidential information.

5. **Cooperative Purchasing.** Purchases from cooperatives and Inter-local agreements must be used as first resource since bidding requirements are met by the agency (ies) (as per LGC Sec. 791.011). Purchases made through a coop or inter-local agreement are exempt from the bidding process. The Auditor's Office maintains a list of Co-op and Inter-local memberships for Maverick County. The list contains specifics for each agreement and access to products that may be purchased. Departments may contact the Auditor's office for assistance with these purchases.

***Janitorial and Office Supplies:***

- Departments may utilize the AHI PACE Coop for the purchase of janitorial and office supplies.
- The County encourages the use of this cooperative and will give a user ID and password to authorized personnel.
- A purchase order must be approved by the Auditor's office before order is processed.

## Chapter 4: Selecting the Vendor and Issuing the Purchase Order Number

### Vendor Requirements/Qualifications

A vendor is selected either by bidding or by another method of selection and the purchase order is prepared and delivered. In simple purchasing, the purchase order serves as the single contract. In complex purchases, an additional detailed document with specifications may be included with the purchase order.

- License verifications, liability insurance and/or performance bonds for some contracts are required (i.e. electricians, plumbers, HVAC service providers, specialized mechanics, etc.). These requirements will be included in the contract as reviewed by Legal counsel or may be requested by the Auditor when deemed necessary.
- Several certifications/forms are required from all vendors to whom the Court awards a contract (see appendix for the following).
  1. Certificate of Interested Parties
  2. Conflict of Interest Form 1295
  3. IRS form W-9 (Required also from all new vendors). See appendix for most recently revised IRS form.
- When making the procurement for the acquisition of goods and services using *federal or state grant monies*, the Auditor must ensure vendors have not been debarred by searching the System for Award Management (SAM). The department head/elected official **MUST strictly adhere to all procurement requirements of federal and or state grants, programs, or allocations noted in the Office of Management and Budget (OMB) Title 2 of the Code of Federal Regulations and supplements as applicable by the Catalog of Federal Domestic Assistance (CFDA) number. The CFDA number is provided for all federal funding sources. MUST REQUEST IF ANY OF THE GRANT FUNDING SOURCES HAVE A CDF # AND SUPPLY TO THE AUDITOR'S OFFICE. Along with any other grant guidelines.**
- The Auditor's Office will monitor that Vendors met all Requirements/Qualifications as applicable.

## **Issuing and delivering the Approved Purchase Order**

A department requests to purchase goods or services. The purchase order (P.O.) must contain a (1) a description of the goods or services to be purchased, (2) a summary of how and where the items/services will be used (3) the quantity, and (4) account number (5) the amount of budgeted money the purchasing department is authorized to expend for the described goods or services. See Form PUR003 for an example. It must include the signature of the department head, the Judge, and County Auditor (or representative) to be valid. The P.O. may require additional documentation and it will be requested from the Auditor's Office, when necessary. Prior to ordering any goods or services, the County Auditor's Office will assign a number in approval of the Purchase Order. **The Auditor cannot approve a payment if the P.O. is not issued prior to ordering goods or services.**

### **Purchase Order – Requisites:**

1. Must use the prescribed Maverick County purchase order Form PUR003 in triplicate.
2. Must always include the correct budgetary account appropriated for the purchase being made.
3. Must include as outlined in policy: contracts, certifications, affidavits, quotes, memorandums, court minutes, tabulations, etc. as required according to the procurement process used.
4. Indicate the identifying solicitation number; contract, grant, or agreement number and copy.
5. Must be prepared for the **total amount of the fiscal year** for contracts. The annual contract amount will be encumbered. A non-appropriation clause and an option to close the contract at year end should be included in the contract. A new purchase order will have to be issued for the New Year.

### **Purchase Order – Routing**

1. **Departmental authorization** – For the signature of the authorizing official.
2. **Additional authorization** – Forward the requisition to the Judge's Office. The County Judge bases the approval on whether the item has been included in the budget, and whether the line item has a sufficient balance to cover the purchase.
3. **Auditor's Office** – For encumbrance of the proper fund line item; inspection of correct signature approvals; audit of quotes and their validity; observance of purchasing law and local procedures; budget verification; issuance of a controlled Purchase Order Number; and is finally returned to the originator who may proceed with the purchase. Auditor's Office will make/assist with the purchase for non-routine items.

**Purchase Order – Approved:**

1. When a P.O. is verified by the Auditor's Office for proper documentation and ALL required approval signatures it will be approved.
2. Must not exceed the authorized and approved amount by more than 15% to allow for minor price increases or shipping. Increases exceeding this variance require written explanation and additional approvals by all original authorizing parties.
3. Will be valid for a period of 30 days after the final approval date.
4. If the purchase is not completed within 30 days, the Purchase Order will be cancelled, voided, unencumbered and filed as void.
5. The buyer may request an extension or reinstate the purchase process.
6. At the end of the fiscal year, September 30, all open Purchase Orders will be cancelled and unencumbered without exemption.

**Purchase Order – Issued:**

1. Once the purchase order is verified for all prerequisites and approved as properly documented, the Auditor's Office will issue a purchase order number.
2. Auditor's Office will then release the white and pink copies to the issuing department.
3. The department will present the white copy of the purchase order to the vendor. Acceptance of a properly authorized and approved purchase order gives the vendor authority to ship the goods and binds the County to pay for them if they meet the purchase order specifications.
4. The pink copy should be filed with the issuing department for at least one fiscal year. It is subject to review and audit by the County Auditor.
5. The yellow copy remains with the Auditor's office for payment processing and kept on file.

**Purchase Order – Not Required:**

1. Utilities
2. Court Ordered Payments:
  - Autopsies ordered and signed by a Justice of the Peace/County Judge
  - Jury Payments
  - Indigent Attorney payments
  - Any other court orders

**Invalid Purchases:**

- 1. Purchase commitments made without an approved Purchase Order are invalid.**
- 2. The County Auditor will refuse to pay a vendor account if the vendor did not receive an approved purchase order form before the purchase. The County Auditor will refuse to pay a vendor account if a service has not been completed or goods not received.**
- 3. Accordingly, any purchase made prior to obtaining an approved purchase order will be the responsibility of the Elected Official or the Department Head that executed the purchase. If it is determined such purchase order was obtained in violation of the County Policy and/or State Law, the purchase will be a contribution to the County and will NOT be reimbursed.**



## Chapter 5: Credit Card Purchases

### Vendors Requiring a Credit Card

Some local vendors may not extend credit to Maverick County. For these vendors you must use the County Credit Card. Other vendors require their store credit card along with an approved purchase order. When using the credit cards, a periodic purchase order not to exceed \$1,000 may be issued for the purchase of emergency or routine items. When the balance of the P.O.s is exhausted, new P.O.s may be issued uninterrupted through the end of the fiscal year.

### Procedures for use of County credit cards:

1. All Cards will be maintained at the Auditor's Office. Only designated employees from each department will be authorized to use the cards. Exception: Sheriff's office own designated credit card.
2. An initial purchase order must be prepared according to purchasing policy procedures made payable to *the vendor(s)* and routed for proper approvals.
3. **Each time the card(s) are requested the Auditor's Office will require:**
  - a description of items to be purchased
  - an estimate of the next purchase
  - the users' signature
4. Upon returning the cards, a signed invoice or receipt for the purchase made **MUST** also be submitted.
5. Authorized users will be held responsible for using the cards for authorized purchases only and for its security. Users **MUST** return the card (s) on the same day it is requested. Exception: Sheriff's office own card.
6. **Cash withdrawals with the County Credit Card are strictly prohibited.**
7. **Departments who do not conform to established procedures will be denied authorization for further use of the cards.**

## **Chapter 6: Accounting for Purchases**

### **Payment for purchases**

Accounting for purchases is the single most critical element of Maverick County's accounting system. All purchase transactions must be well documented summarized and recorded.

#### **Invoices required to account for purchases**

Once a vendor ships and the issuing department accepts the goods, the vendor sends an invoice with payment terms. Invoices must:

1. Be submitted as *originals* and *individually* and not as part of a statement.
2. Indicate receipt of the items, goods, service as specified on the purchase order by printed name and signature of employee receiving goods or services.
3. Be presented to purchasing for payment immediately upon receipt.
4. Be submitted to purchasing no later than 30 days of receipt of the goods purchased or service provided.
5. Indicate the purchase order number used to procure the items.
6. Match the purchase order amount, unless excess amount does not exceed the approved variance of 15%.
7. Be submitted by October 31, in order to pay them in the proper fiscal year.
8. Agree to proposal or contract agreements.

#### **Payments for purchases that do not require a P.O. (listed in Ch. 4)**

1. Invoices are to be submitted directly to the Accounts Payable Department at the County Auditor's Office.
2. Attach all necessary documents such as the Court Order and any other appropriate documentation.
3. Include the budgetary account.

## Miscellaneous Purchases/Payments

A *timely* purchase order is required for all requests for payments to include:

1. **Personal reimbursements** – Tax may not be reimbursed, except when part of a lodging expense. An original invoice signed by the Department Supervisor is required.
2. **Travel** – Attach the mileage log or travel voucher describing destination(s) and trip purpose; submit monthly if local travel. The mileage rate is that set by the Texas Comptroller of Public Accounts at time of travel.
3. **Lodging** – Attach hotel confirmation, proof of event registration and agenda. Secure a preapproved (signed by immediate supervisor or County Judge) Travel voucher with verification of funds prior to all trips. Allowance currently approved by Commissioners' Court is \$85 per night. If the hotel is paid directly the allowance does not apply.
4. **Meals** – Allowance currently approved by Commissioners' Court is \$36 per day. (Breakfast-\$7; Lunch-\$15; Dinner-\$14 prorated as applicable)
5. **Trainings and Seminars** - Plan accurately and submit a P.O. with plenty of time. Secure a preapproved Travel voucher (signed by immediate supervisor or County Judge) with verification of funds and proof of registration/agenda prior to all trips. Same day travel: mileage for use of personal vehicle is paid; meals and other expenses do not qualify for reimbursement unless the meals are non-routine and provided on the business premises and for the benefit of the employer (i.e. Sheriff's Office transport of evidence or prisoners; investigators).
6. **Dues and Memberships** – These should be of direct benefit to the County. Provide supporting documentation indicating official request for payment of dues.
7. **Periodicals, books and subscriptions** – The buyer must ensure the vendor accepts the approved purchase order before placing order. The invoice is to be submitted for payment.
8. **Service calls** - Include requests to inspect malfunctioning equipment, such as A/C units, plumbing and electrical failures. An "on call" vendor will be selected by competitive bidding as the current vendor of choice for Maverick County. Maintenance service on county owned equipment is arranged by each department. For equipment under warranty or existing maintenance contract, the department or the Auditor's office should contact the vendor to arrange for the service. Payment on these calls will be made on an hourly basis by issuance of a Purchase Order. If the problem requires part replacements, the vendor must provide a proposal/quote prior to installation. The vendor will receive payment for the time spent inspecting the problem based on the vendor's approved hourly rate. The invoice must be signed to assure that the service was provided and attached to the purchase order for payment.

**Payment is made to Vendors AFTER Court approval**

1. The Auditor's Office matches all invoices against the approved purchase orders and processes these for payment through the accounting system.
2. The Treasurer places processed payments on the Warrants Pending or Accounts Payable List for final payment after approval in open court.
3. The Treasurer prints and releases payments approved by the Court.

**Vendor Donations, Rebates, Refunds and Rewards and other Incentives**

1. If received for purchases with Maverick County funds, these remunerations shall be reported and turned in to the Auditor's Office.
2. Examples are rebate cards, pre-paid debit cards, tickets to entertainment events (movies, sports events, theater, etc.) or any form of payment from a purchase.
3. These represent property of the County.

*A violation of purchasing procedures will be presented to Commissioners' Court for consideration of corrective action.*

## Chapter 7: Purchases Summarized

### Purchase Process for Departments:

1. Identify the need not the want.
2. Obtain necessary quotes:
  - If less than \$1,000.00, submit either a copy of the quote or quote sheet.
  - If \$1,000.00 or more, obtain additional quotes
3. Determine the budget account based on the purchase category (i.e. equipment and vehicles are not purchased from a supply account)
4. Verify budget funds
5. Submit a budget amendment if funds need to be moved. P.O. is approved only until budgetary funds are available.
6. Prepare Purchase order MUST include: vendor name, date, account to be charged, description of items, how and where they will be used, quantities and totals.
  - If listing several accounts, they must all be from the same fund (only one fund per P.O.)
  - Initial any and all corrections
7. Obtain approval signatures from the **department head and county judge**
8. Deliver purchase order to the Auditor's office for final approval and issuance of the P.O. number
9. Give the vendor the approved P.O.
10. Accept delivery of goods and services (must be satisfactory/complete)
11. Return the invoice signed by the receiver (also print name) to Auditor's office to process for payment.
12. Vendor receives payment after:
  - Court approves warrants list for payments to vendors in open court.
  - Treasurer/Auditor process payments.
  - Treasurer prints and releases checks.

## **Purchasing Guidelines for Departments:**

- Take no actions, which might be viewed as obligating or committing the county, except when authorized in an emergency.
- Make no commitments regarding commodities or services in the name of the county. Such commitments will be VOID.
- Do not sign contracts, assignment of accounts, etc. on behalf of the County, unless the Court has given approval.
- An approved Purchase Order must be closed (paid) within 60 (sixty) business days. Be diligent in following all guidelines to meet this requirement.
- Use only an approved and authorized purchase order to make purchases.
- Purchase orders are valid for a period of 30 (thirty) days from their approval date by the Auditor's Office. Purchase Orders past this deadline will be voided and the purchase process will need to be reinitiated for the purchases.
- All purchase orders not fulfilled by September 30<sup>th</sup> of each year will be voided. The purchase process will need to be reinitiated for these purchases.
- All invoices for end of year MUST be received by the Auditor's Office no later than 30 days.

## **Chapter 8: Fixed Assets and Salvage Property**

### **Fixed Assets**

Tangible assets, property, plant, equipment or infrastructure (bridges, roads, fences, sewer lines, etc.) that cannot be easily converted into cash are Fixed Assets.

- These are items the County has bought and will use for an extended period of time; such as land, buildings, motor vehicles, furniture, office equipment, computers, fixtures and fittings, and plant and machinery.
- Purchases of \$5,000.00 or over must be charged to the Machinery & Equipment \$5,000+ account from each Department.
- Departments must notify the Auditor's Office when receiving these items (including donations) in order to have them accounted for, inventoried, and tagged.
- **Refer to the Maverick County Fixed Assets policy for details.**

### **Surplus Property**

**County property that is not:**

- salvage property or items routinely discarded as waste;
- currently needed by the County;
- required for the County's foreseeable needs;
- And possesses some usefulness for the purpose for which it was intended.

### **Surplus Declaration Process**

Each department has the responsibility to:

- Create a listing of all items that will be declared Surplus Property
- Place an item on Commissioners' Court Agenda to seek declaration of these items as surplus
- Contact the Auditor's Office to pick up the items, after the items have been declared Surplus Property by Commissioners' Court.

### **Disposition of Surplus and/or salvage property**

The Commissioners' Court of a county may:

- Approve a transfer of the items declared as surplus to other County departments
- Sell the county's surplus or salvage by competitive bidding or auction
- Order property to be destroyed or otherwise disposed of as worthless
- Donate the property to a civic or charitable organization within the County

Notice: The Commissioners Court shall publish the sale in at least one newspaper of general circulation within the county. The notice must be published on or after the 30<sup>th</sup> day but before the 10<sup>th</sup> day before the date of the sale.

# APPENDIX



Maverick County  
Quote Sheet

[This sheet is to be completed by department requesting purchase and is to be attached to the Purchase Order. There must be at least three price quotes before the purchase order can be accepted and approved.

▲ DEPARTMENT: \_\_\_\_\_

PERSON VERIFYING PRICES: \_\_\_\_\_

VENDORS:

1. Name of vendor \_\_\_\_\_ Price Quote

Items: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TOTAL PRICE \_\_\_\_\_

2. Name of vendor \_\_\_\_\_

Items: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TOTAL PRICE \_\_\_\_\_

3. Name of vendor \_\_\_\_\_

Items: \_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

TOTAL PRICE \_\_\_\_\_

## Maverick County

### DECLARATION OF EMERGENCY PURCHASE

**Date:** \_\_\_\_\_

**To:** **Commissioners' Court; County Auditor**

**From:** \_\_\_\_\_

I HERE BY REQUEST A DISCRETIONARY EXEMPTION FROM LGC 262 and following the normal purchasing policy procedure because (check appropriate line) to purchase \_\_\_\_\_(Item).

\_\_\_\_1. Public calamity, the item MUST be purchased promptly to relieve the necessity of the citizens or to preserve county property

\_\_\_\_2. The item is necessary to preserve or protect the public health or safety of the residents of the county

\_\_\_\_3. Item necessary because of unforeseen damage to public property

**Details why this purchase qualifies:**

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Initial approval phone call to County Judge and Auditor (MUST be prior to purchase is made-mandatory within 24 hours of calamity or immediately on the next business day):

Date of calamity or issue:\_\_\_\_/\_\_\_\_/\_\_\_\_ Date of phone call to Judge:\_\_\_\_/\_\_\_\_/\_\_\_\_

Date of phone call to County Auditor's Office:\_\_\_\_/\_\_\_\_/\_\_\_\_ Auditor contacted:\_\_\_\_\_

Approved by Department Head:\_\_\_\_\_ Date:\_\_\_\_/\_\_\_\_/\_\_\_\_

Approved by County Judge:\_\_\_\_\_ Date:\_\_\_\_/\_\_\_\_/\_\_\_\_

Approved/Verified by County Auditor:\_\_\_\_\_ Date:\_\_\_\_/\_\_\_\_/\_\_\_\_

Approved by CCT (if \$50,000 or more): Date:\_\_\_\_/\_\_\_\_/\_\_\_\_ Item:\_\_\_\_\_

PUR2



# MAVERICK COUNTY TRAVEL VOUCHER

MAVERICK COUNTY

Traveler: \_\_\_\_\_

Travel Voucher

Department Charged: \_\_\_\_\_

Submission Date: \_\_\_\_\_

Date	From	To	Mileage	Rate	Amount	Food Expense
				Totals		

Date	Lodging/Other Expenses	Amount	Total
		Total Due	

Purpose of Trip: \_\_\_\_\_

\_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_  
 \_\_\_\_\_

Approved: \_\_\_\_\_ Total Due: \_\_\_\_\_

Date: \_\_\_\_\_

Trips must be approved in advance. All receipts for lodging, food or other expenses are to be attached to this form, otherwise you will not be reimbursed for any missing receipts. Please verify in advance if you have funds available for the trip.

\_\_\_\_\_  
 \_\_\_\_\_ Signature

PUR004

**Request for Taxpayer  
Identification Number and Certification**

► Go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9) for instructions and the latest information.

Give Form to the  
requester. Do not  
send to the IRS.

Print or type. See Specific Instructions on page 3.	1 Name (as shown on your income tax return). Name is required on this line; do not leave this line blank.	
	2 Business name/disregarded entity name, if different from above	
	3 Check appropriate box for federal tax classification of the person whose name is entered on line 1. Check only one of the following seven boxes.  <input type="checkbox"/> Individual/sole proprietor or single-member LLC  <input type="checkbox"/> Limited liability company. Enter the tax classification (C=C corporation, S=S corporation, P=Partnership) ► _____ <b>Note:</b> Check the appropriate box in the line above for the tax classification of the single-member owner. Do not check LLC if the LLC is classified as a single-member LLC that is disregarded from the owner unless the owner of the LLC is another LLC that is not disregarded from the owner for U.S. federal tax purposes. Otherwise, a single-member LLC that is disregarded from the owner should check the appropriate box for the tax classification of its owner.  <input type="checkbox"/> Other (see instructions) ► _____	4 Exemptions (codes apply only to certain entities, not individuals; see instructions on page 3):  Exempt payee code (if any) _____  Exemption from FATCA reporting code (if any) _____  <small>(Applies to accounts maintained outside the U.S.)</small>
	5 Address (number, street, and apt. or suite no.) See instructions.	Requester's name and address (optional)
	6 City, state, and ZIP code	
	7 List account number(s) here (optional)	

**Part I Taxpayer Identification Number (TIN)**

Enter your TIN in the appropriate box. The TIN provided must match the name given on line 1 to avoid backup withholding. For individuals, this is generally your social security number (SSN). However, for a resident alien, sole proprietor, or disregarded entity, see the instructions for Part I, later. For other entities, it is your employer identification number (EIN). If you do not have a number, see *How to get a TIN*, later.

**Note:** If the account is in more than one name, see the instructions for line 1. Also see *What Name and Number To Give the Requester* for guidelines on whose number to enter.

Social security number									
				-				-	
or									
Employer identification number									
				-					

**Part II Certification**

Under penalties of perjury, I certify that:

- The number shown on this form is my correct taxpayer identification number (or I am waiting for a number to be issued to me); and
- I am not subject to backup withholding because: (a) I am exempt from backup withholding, or (b) I have not been notified by the Internal Revenue Service (IRS) that I am subject to backup withholding as a result of a failure to report all interest or dividends, or (c) the IRS has notified me that I am no longer subject to backup withholding; and
- I am a U.S. citizen or other U.S. person (defined below); and
- The FATCA code(s) entered on this form (if any) indicating that I am exempt from FATCA reporting is correct.

**Certification instructions.** You must cross out item 2 above if you have been notified by the IRS that you are currently subject to backup withholding because you have failed to report all interest and dividends on your tax return. For real estate transactions, item 2 does not apply. For mortgage interest paid, acquisition or abandonment of secured property, cancellation of debt, contributions to an individual retirement arrangement (IRA), and generally, payments other than interest and dividends, you are not required to sign the certification, but you must provide your correct TIN. See the instructions for Part II, later.

**Sign Here**

Signature of  
U.S. person ►

Date ►

**General Instructions**

Section references are to the Internal Revenue Code unless otherwise noted.

**Future developments.** For the latest information about developments related to Form W-9 and its instructions, such as legislation enacted after they were published, go to [www.irs.gov/FormW9](http://www.irs.gov/FormW9).

**Purpose of Form**

An individual or entity (Form W-9 requester) who is required to file an information return with the IRS must obtain your correct taxpayer identification number (TIN) which may be your social security number (SSN), individual taxpayer identification number (ITIN), adoption taxpayer identification number (ATIN), or employer identification number (EIN), to report on an information return the amount paid to you, or other amount reportable on an information return. Examples of information returns include, but are not limited to, the following.

- Form 1099-INT (interest earned or paid)

- Form 1099-DIV (dividends, including those from stocks or mutual funds)
- Form 1099-MISC (various types of income, prizes, awards, or gross proceeds)
- Form 1099-B (stock or mutual fund sales and certain other transactions by brokers)
- Form 1099-S (proceeds from real estate transactions)
- Form 1099-K (merchant card and third party network transactions)
- Form 1098 (home mortgage interest), 1098-E (student loan interest), 1098-T (tuition)
- Form 1099-C (canceled debt)
- Form 1099-A (acquisition or abandonment of secured property)

Use Form W-9 only if you are a U.S. person (including a resident alien), to provide your correct TIN.

If you do not return Form W-9 to the requester with a TIN, you might be subject to backup withholding. See What is backup withholding, later.

## FORM 1295 INSTRUCTIONS

Pursuant to recently enacted Section 2252.908 of the Texas Government Code as of January 1, 2016, any business entity entering into a contract with a local government that requires approval of the governing body must submit a Disclosure of Interested parties to the local government prior to the execution of the contract. The Texas Ethics Commission (TEC) has adopted a form for the Disclosure of Interested Parties (Form 1295) and has created a website application for business entities to submit the required information.

Maverick County (County) may not enter into a contract that requires the approval of Commissioner's Court until the business entity that is a party to the contract files a Form 1295 with the Texas Ethics Commission.

1. Upon being notified of a bid/recommended award, the award recipient, the business entity, must go to the following website: [https://www.ethics.state.tx.us/whatsnew/elf\\_info\\_form1295.htm](https://www.ethics.state.tx.us/whatsnew/elf_info_form1295.htm) and follow the login directions on the website application to complete a Form 1295. If this is a business entity's first time login on the website application, the business entity must create a login Username and Password then follow the application's instructions to complete a Form 1295.
2. The County will provide a Contract ID for you to insert.
3. Once confirmation is received that the information has been filed with the Texas Ethics Commission, the business entity MUST print, sign and notarize Form 1295.
4. The notarized Form 1295 must be filed with the Texas Ethics Commission within seven (7) business days of the date of notification of recommended award. The contract will not be executed until the form has been filed with the Texas Ethics Commission and the Maverick County has received the notarized Form 1295.
5. In no way does a request for filing of Form 1295 with the Texas Ethics Commission commit the County to any type of award whatsoever.
6. Once the Maverick County Auditor's Office receives the notarized Form 1295, the Auditor's Office will submit confirmation of receipt through the Texas Ethics Commission website within thirty (30) days.
7. This process must be followed for each contract/renewal/amendment requiring Maverick County Commissioner's Court approval.
8. A Form 1295 cannot be hand written. It must be completed electronically through the Texas Ethics Commission website application.
9. If you have any questions, contact the Maverick County Auditor's Office at (830) 773-3708. Mail the original notarized Form 1295 to Maverick County Auditor, 370 N. Monroe St., Suite 1, Eagle Pass, Texas 78852.



**CERTIFICATE OF INTERESTED PARTIES****FORM 1295**

Complete Nos. 1 - 4 and 6 if there are interested parties.  
Complete Nos. 1, 2, 3, 5, and 6 if there are no interested parties.

**OFFICE USE ONLY**

1 Name of business entity filing form, and the city, state and country of the business entity's place of business.

2 Name of governmental entity or state agency that is a party to the contract for which the form is being filed.

3 Provide the identification number used by the governmental entity or state agency to track or identify the contract, and provide a description of the goods or services to be provided under the contract.

4 Name of Interested Party	City, State, Country (place of business)	Nature of Interest (check applicable)	
		Controlling	Intermediary

5 Check only if there is NO Interested Party.

☐**6 AFFIDAVIT**

I swear, or affirm, under penalty of perjury, that the above disclosure is true and correct.

\_\_\_\_\_  
Signature of authorized agent of contracting business entity

AFFIX NOTARY STAMP / SEAL ABOVE

Sworn to and subscribed before me, by the said \_\_\_\_\_, this the \_\_\_\_\_ day  
of \_\_\_\_\_, 20 \_\_\_\_\_, to certify which, witness my hand and seal of office.

\_\_\_\_\_  
Signature of officer administering oath

\_\_\_\_\_  
Printed name of officer administering oath

\_\_\_\_\_  
Title of officer administering oath

**ADD ADDITIONAL PAGES AS NECESSARY**

**CONFLICT OF INTEREST QUESTIONNAIRE****FORM CIQ****For vendor doing business with local governmental entity**

This questionnaire reflects changes made to the law by H.B. 23, 84th Leg., Regular Session.

This questionnaire is being filed in accordance with Chapter 176, Local Government Code, by a vendor who has a business relationship as defined by Section 176.001(1-a) with a local governmental entity and the vendor meets requirements under Section 176.006(a).

By law this questionnaire must be filed with the records administrator of the local governmental entity not later than the 7th business day after the date the vendor becomes aware of facts that require the statement to be filed. See Section 176.006(a-1), Local Government Code.

A vendor commits an offense if the vendor knowingly violates Section 176.006, Local Government Code. An offense under this section is a misdemeanor.

**OFFICE USE ONLY**

Date Received

**1** Name of vendor who has a business relationship with local governmental entity.

**2** ☐ Check this box if you are filing an update to a previously filed questionnaire. (The law requires that you file an updated completed questionnaire with the appropriate filing authority not later than the 7th business day after the date on which you became aware that the originally filed questionnaire was incomplete or inaccurate.)

**3** Name of local government officer about whom the information is being disclosed.\_\_\_\_\_  
Name of Officer

**4** Describe each employment or other business relationship with the local government officer, or a family member of the officer, as described by Section 176.003(a)(2)(A). Also describe any family relationship with the local government officer. Complete subparts A and B for each employment or business relationship described. Attach additional pages to this Form CIQ as necessary.

A. Is the local government officer or a family member of the officer receiving or likely to receive taxable income, other than investment income, from the vendor?

☐ Yes☐ No

B. Is the vendor receiving or likely to receive taxable income, other than investment income, from or at the direction of the local government officer or a family member of the officer AND the taxable income is not received from the local governmental entity?

☐ Yes☐ No

**5** Describe each employment or business relationship that the vendor named in Section 1 maintains with a corporation or other business entity with respect to which the local government officer serves as an officer or director, or holds an ownership interest of one percent or more.

**6** ☐ Check this box if the vendor has given the local government officer or a family member of the officer one or more gifts as described in Section 176.003(a)(2)(B), excluding gifts described in Section 176.003(a-1).

**7**\_\_\_\_\_  
Signature of vendor doing business with the governmental entity\_\_\_\_\_  
Date



**CONFLICT OF INTEREST QUESTIONNAIRE**  
**For vendor doing business with local governmental entity**

A complete copy of Chapter 176 of the Local Government Code may be found at <http://www.statutes.legis.state.tx.us/Docs/LG/htm/LG.176.htm>. For easy reference, below are some of the sections cited on this form.

**Local Government Code § 176.001(1-a):** "Business relationship" means a connection between two or more parties based on commercial activity of one of the parties. The term does not include a connection based on:

- (A) a transaction that is subject to rate or fee regulation by a federal, state, or local governmental entity or an agency of a federal, state, or local governmental entity;
- (B) a transaction conducted at a price and subject to terms available to the public; or
- (C) a purchase or lease of goods or services from a person that is chartered by a state or federal agency and that is subject to regular examination by, and reporting to, that agency.

**Local Government Code § 176.003(a)(2)(A) and (B):**

(a) A local government officer shall file a conflicts disclosure statement with respect to a vendor if:

\*\*\*

(2) the vendor:

(A) has an employment or other business relationship with the local government officer or a family member of the officer that results in the officer or family member receiving taxable income, other than investment income, that exceeds \$2,500 during the 12-month period preceding the date that the officer becomes aware that

(i) a contract between the local governmental entity and vendor has been executed;

or

(ii) the local governmental entity is considering entering into a contract with the vendor;

(B) has given to the local government officer or a family member of the officer one or more gifts that have an aggregate value of more than \$100 in the 12-month period preceding the date the officer becomes aware that:

(i) a contract between the local governmental entity and vendor has been executed; or

(ii) the local governmental entity is considering entering into a contract with the vendor.

**Local Government Code § 176.006(a) and (a-1)**

(a) A vendor shall file a completed conflict of interest questionnaire if the vendor has a business relationship with a local governmental entity and:

(1) has an employment or other business relationship with a local government officer of that local governmental entity, or a family member of the officer, described by Section 176.003(a)(2)(A);

(2) has given a local government officer of that local governmental entity, or a family member of the officer, one or more gifts with the aggregate value specified by Section 176.003(a)(2)(B), excluding any gift described by Section 176.003(a-1); or

(3) has a family relationship with a local government officer of that local governmental entity.

(a-1) The completed conflict of interest questionnaire must be filed with the appropriate records administrator not later than the seventh business day after the later of:

(1) the date that the vendor:

(A) begins discussions or negotiations to enter into a contract with the local governmental entity; or

(B) submits to the local governmental entity an application, response to a request for proposals or bids, correspondence, or another writing related to a potential contract with the local governmental entity; or

(2) the date the vendor becomes aware:

(A) of an employment or other business relationship with a local government officer, or a family member of the officer, described by Subsection (a);

(B) that the vendor has given one or more gifts described by Subsection (a); or

(C) of a family relationship with a local government officer.