

**STUDENT ALTERNATIVES PROGRAM, INC. DBA TRIUMPH PUBLIC HIGH  
SCHOOLS (TPHS)  
BOARD POLICY MANUAL  
POLICY GROUP 5 – FISCAL MANAGEMENT  
ACCOUNTS PAYABLE**

**PG-5.110**

**Sec. 1. PURPOSE OF POLICY.**

Through this policy, the Board of Directors (hereafter, the “Board”) of Student Alternatives Program, Inc. doing business as Triumph Public High Schools (TPHS) (hereafter, the “Charter District”) shall address the legal requirements, as applicable, pertaining to requirements for the proper administration of amounts due to vendors for services rendered.

**Sec. 2. APPLICABILITY.**

This policy pertains to the payment of invoiced amounts or accounts payable, pertaining to the purchase of goods and services, through the use of local, state, or federal funds.

**Sec. 3. AUTHORITY OVER FISCAL MATTERS.**

Unless otherwise indicated, the Board’s Policy PG-5.001, Authority Over Fiscal Matters, will govern and control over the policy statements set forth in this Policy PG-5.110.

For the Board policy pertaining to the Delegate and designee, see Section 3.2 and Section 4 of PG-5.001.

**Sec. 4. GOOD STANDING.**

To ensure that the Charter District remains in good standing with its vendors and that its credit or financial ratings are not adversely affected, the Delegate or designee must issue payments to vendors for invoiced amounts pursuant to this policy and to the agreed-upon terms and conditions noted on the purchase order, executed contract, or invoice.

**Sec. 5. AUTHORIZED PAYMENTS FOR AMOUNTS DUE.<sup>1</sup>**

**Sec. 5.1.** The Delegate or designee shall only disburse Charter District funds to a vendor if the following conditions have been met.

- (a) The invoice:
  - (1) Fully identifies the vendor, including the vendor’s authorized representative, and said identifying information conforms to that on the purchase order issued by the Charter District to the vendor and/or the executed contract;
  - (2) Includes an invoice number, date, terms or payment, and payment due date;

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<sup>1</sup> *Tex. Educ. Code §§ 12.115(a)(2); 12.1162(a)(2)*

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- (3) Is addressed to the Charter District, including the proper mailing address for accounts payable and the address to which goods and/or services were delivered;
  - (4) References the purchase order number issued and/or contract number;
  - (5) Delineates in sufficient detail the goods and/or services provided to the Charter District, including the quantity and the date that the goods were delivered or the services were rendered;
  - (6) Identifies the unit price for each item or service provided to the Charter District and the total due for the total quantity delivered or rendered;
  - (7) Discloses any discounts or rebates and the cost for shipping and handling as separate line items; and
  - (8) Provides the total amount due.
- (b) As applicable, the vendor has filed:
- (1) Form W-9,
  - (2) Affidavit of Non-Collusion, Non-Conflict of Interest, and Anti-Lobbying,
  - (3) Felony Conviction Disclosure Statement,
  - (4) Criminal History Record Review Certification,
  - (5) Certification Regarding Debarment, Suspension, Ineligibility, and Voluntary Exclusion – Lower Tier Covered Transactions,
  - (6) Conflict of Interest Questionnaire (Form CIQ) and any related Conflict of Interest Statements (Form CIS) from officers, directors, employees or agents of the Charter District,
  - (7) Child Support Certification (Form 1903), and
  - (8) Other affidavits, certifications and forms as required by applicable law.
- (c) Charter District personnel have confirmed, in writing, that the goods and/or services delineated on the vendor's invoice have in fact been received and there is no cause for dispute.

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- (d) Charter District personnel have confirmed, in writing, that the terms and conditions of a properly issued purchase order and/or the executed contract have been satisfied, including, but not limited to:
  - (1) The conformance of the goods and/or services to the agreed-upon specifications;
  - (2) The quantity of goods and/or services ordered; and
  - (3) The agreed-upon price per unit.
- (e) The vendor did not levy a sales or other tax from which the Charter District is exempt and did not charge a finance fee or other amount to which the Charter District did not previously agree.
- (f) The vendor has satisfactorily addressed any concerns or issues identified by Charter District personnel regarding the goods and/or services received and/or the invoiced amount(s).

**Sec. 5.2.** If the requirements in Section 5.1 of this policy are met, the Delegate or designee may issue payment to the vendor pursuant to the terms set forth in the invoice or as previously agreed-upon in the purchase order or executed contract.

**Sec. 6. DEFECTIVE INVOICE.**

The Delegate or designee must return any invoice that fails to conform to the requirements of Section 5.1 of this policy. In doing so, the Delegate or designee must issue written notice to the vendor along with the defective invoice describing the defect(s) and requesting the issuance of a new invoice and requiring that a revised due date for the invoiced amount(s) be provided.

**Sec. 7. INVOICE REVIEW AND APPROVAL.<sup>2</sup>**

**Sec. 7.1.** The Delegate or designee may only issue payment to a vendor for an invoice meeting the requirements of Section 5.1 of this policy after it has been reviewed and approved by the Delegate or designee. If the requirements of Section 5.1 have been satisfactorily addressed, the Delegate or designee may issue payment to the vendor in the most administratively expeditious manner if the invoice amount is less than \$1,000 i.e., corporate card. Otherwise, the Delegate or designee must issue payment to the vendor using a check drawn from the Charter District's operating bank account or via a wire transfer.

**Sec. 7.2.** The Delegate or designee must have any invoices for construction services relating to a public works contract reviewed by the Charter District's third-party architect, engineer,

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<sup>2</sup> *Tex. Educ. Code §§ 12.115(a)(2); 12.1162(a)(2)*

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construction management consultant or other qualified advisor and provide a written recommendation.

**Sec. 8. PREPAID ITEMS.<sup>3</sup>**

The Delegate or designee may prepay an amount to a vendor but must account for such prepaid items in accordance with generally accepted accounting principles, state and federal fiscal requirements, and Board policy. Generally, the Delegate or designee may only prepay an amount from funds appropriated by the Board for the current fiscal year.

**Sec. 9. COMMUNICATION WITH VENDORS.**

Charter District personnel must document all communications with vendors regarding the vendor's invoice(s) including concerns relating to price, quality, quantity, type, and other agreed-upon terms or conditions.

**Sec. 10. DISBURSEMENT FROM PROPER FUND SOURCE.**

The Delegate or designee must disburse funds from a fund source to the vendor for an invoiced amount(s) if the goods and/or services received were:

- (a) For an activity authorized by applicable law and rule;
- (b) For an allowable use of funds, as established under applicable law and rule; and
- (c) In compliance with other applicable law, rule and policy.

**Sec. 11. DISBURSEMENT TO VENDORS.**

The Delegate or designee may only issue payment to a vendor's mailing address or directly into the vendor's bank account.

**Sec. 12. RECORDS.<sup>4</sup>**

The Delegate or designee must create, obtain, and maintain adequate and sufficient records to support the disbursement of Charter District funds to a vendor.

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<sup>3</sup> *Tex. Educ. Code §§ 12.107(a); 12.115(a)(2); 12.1162(a)(2); 19 Tex. Admin. Code §§ 100.1063(a); 100.1067(b)*

<sup>4</sup> *Tex. Educ. Code §§ 12.1052; 12.115(a)(2); 12.1162(a)(2); 19 Tex. Admin. Code §§ 100.1051(c)(1)(vi); 100.1051(2)(P); 100.1203(a)(2)*

**CERTIFICATION**

The Undersigned, being the Secretary of the Board, hereby certifies that the foregoing represents a true copy of the Board Policy PG-5.110, Accounts Payable, as adopted by the Board on May 16, 2026, which Policy is in full force and effect and has not been amended or repealed.

  
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Joe Curry, Secretary/Treasurer

  
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Date Certified