

# Central Consolidated School District

## AFTER THE FACT PURCHASES

### What is an “After the Fact” Purchase?

An “After the Fact” Purchase is any one of the following:

- A Purchase Order that is issued after an item has been received / picked up
- A Purchase Order that is issued after a service has begun or been completed
- A preview item that is delivered without a Purchase Order and is then purchased
- Calling in the order to the vendor prior to receiving a copy of the Purchase Order
- Sending the purchase **Requisition** to the vendor in advance of the Purchase Order
- Making reservations or scheduling services without a Purchase Order.

### Why is an “After the Fact” purchase not allowed?

- A Purchase Order is the only legal commitment and/or document to spend district funds
- A Purchase Order insures that procurement rules have been followed for the purchase and that budget funds have been properly approved
- Phone or faxing your order in with a requisition leads to double shipments that may have to be charged to the school site
- Our auditors will note an “after the fact” purchase as a violation of procurement rules

What can we do?

- Wait until you have your Purchase Order in hand before ordering any goods or allowing any services to begin
- Submit consultant services requisitions at least two (2) weeks prior to the start of services
- Contact Purchasing if you need any help expediting your order
- If you are not sure about a particular purchase, contact Purchasing right away.

### What should we NOT do?

- Do not fax/phone in purchase **Requisitions**, wait until you have the Purchase Order in hand
- Do not allow a consultant to begin working without a Purchase Order
- Do not order a preview item without a Purchase Order
- Do not make any reservations without a Purchase Order
- Do not expect someone else to originate the Requisition.

A purchase made without a Purchase Order is a violation of Central Consolidated School District Purchasing Policy and the NM Procurement Codes and New Mexico Statute.

“After the Fact” purchases could result in the personnel making the purchase being held personally liable for payment of the said purchase.

Employee will be requested to submit a Memo stating reason for “after the fact” requisitions and reviewed by the Director of Finance.

Contact Christi Walter at (505) 368-4984 Ext 10142 if you have any questions or special circumstances **before** making the purchase.