BUSINESS &
FINANCIAL SERVICES

"After the Fact" Purchases

Purchase orders serve as a formal order for goods, materials, and/or services from a vendor. A purchase order, once approved, is a binding commitment for a district to remit payment to the vendor after the item(s) and an invoice are received by the district.

Ordering and/or receiving goods, materials, and/or services prior to submitting a requisition and obtaining a purchase order are violations of district policy. District policy requires that a properly drawn and issued purchase order must be obtained **prior** to procuring such goods, materials, and/or services and committing district funds. While price quotes, estimates, or proposals may be solicited from a vendor, orders may not be placed or services authorized until the purchase order is issued.

The district will not reimburse employees or assume responsibility for purchases made without authorization. Employees are not permitted to purchase supplies or equipment for personal use through the district's business office.

Any requisition, submitted electronically through the district's automated finance system, after goods are received or services rendered will be denied. This constitutes an "after the fact" purchase. Correspondingly, invoices received in the accounts payable department without an approved purchase order will be forwarded to the Director of Business Services for similar processing.

Failure to follow this procedure will result in the vendor being notified that the purchase was unauthorized, that the district will take no responsibility for the debt, and the vendor should contact the employee for payment. Under district policy, persons making unauthorized purchases shall assume full financial responsibility for all such debts. Additionally, failure to follow school district procedures, policies and/or guidelines may result in adverse disciplinary action including, but not limited to, termination of employment with Waco ISD.

These purchasing guidelines are included in the employee handbook.

Questions about procurement policies, regulations, and guidelines should be directed to the Director of Business Services.