



**Tami J. Coleman**  
CHIEF FINANCIAL OFFICER

July 6, 2021

To: Albuquerque Public Schools (APS) Staff

From: Tami J Coleman, Chief Financial Officer

Re: Authorized Purchases

An approved purchase order issued by the Procurement Office is required before a vendor provides any goods or services.

The District purchasing needs are made by APS staff on a properly drawn and issued purchase order subject to State and Federal statutes and regulations.

The Purchase Order (PO) is required prior to purchase to:

- ensure vendor conformity,
- ensure proper site administrator approval,
- ensure available budget,
- ensure allowability of funds,
- ensure compliance with procurement statutes and regulations.

The purchase order serves as a formal contract for goods and/or services from a vendor. A PO is a binding commitment for the District to remit payment to the vendor after the District receives the goods or services listed. Per 13-1-77 NMSA 1978, a “purchase order” means the document issued by a central purchasing office that directs a contract to deliver items of tangible personal property, services or construction.

Obtaining an approved purchase order prior to goods and/or services delivered ensures internal controls and safeguards are followed:

A quote is required for a purchase order. This ensures that a school/department knows exactly what the vendor will be providing and at what amount.

1. A properly vetted and approved vendor is required. This ensures that all legal requirements for vendors is scrutinized and checked by APS.
2. Site Administrator approval is required for a purchase order. This ensures that a Principal and/or Director approves any purchases from their school and/or Department budget.
3. Fund allowability approval is required for a purchase order. This ensures that the requested purchased is allowed with the requested funds.
4. Procurement compliance is required for a purchase order. This ensures State statutes and Federal regulation are followed and helps avoid audit issues and rejection of reimbursement issues.

If APS Procurement receives a request for a purchase order for goods and/or services that have been delivered by a vendor it is considered an unauthorized purchase or after the fact purchase.

The unauthorized purchases put the District at risk related to non-compliance with State and Federal statutes and regulations. This can lead to: audit issues, rejection of reimbursements from grant funds, vendors refusing to do business with APS because of prolonged process to get paid and legal torts with vendors for non-payment. A vendor should not deliver goods and/or services without the purchase order issued by the APS Purchasing Office.