

# Weakley County Board of Education

Descriptor Code:  
**2.810**

## Payment Procedures

Revised Date:  
**11/02/06**

### *Central Office*

There shall be set up and maintained in the finance department a system of fiscal procedure, control and centralized accounting which shall be under the administrative control and direction of the director.

Before any obligation against the county shall be paid or any disbursement warrant or voucher issued, a detailed invoice, receivable copy of the purchase order, or such document indicating receipt for merchandise or service should be approved by the person for whom the obligation was made and be filed with the director.

The director shall establish a system for making a careful pre-audit of such invoice, purchase order, or other documents, including a comparison with any encumbrance document previously posted or filed authorizing such obligation, and shall approve for payment only such items as appear to be correct, properly authorized, and not exceeding the otherwise encumbered balance of the allotments or appropriations against which they are chargeable.

Checks shall be promptly prepared for all such approved obligations and signed by the director of schools and director of finance.<sup>1</sup>

### *Individual Schools*

Schools may obligate themselves for the purchase of equipment, supplies, or services, provided payments are completed by June 30 of the current school year or a plan for future payments has been made by the principal and approved by the Board.

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Legal Reference:

1. TCA 5-21-115