

Weakley County Board of Education



Monitoring:

Descriptor Term:

Payment Procedures

Descriptor Code:

2.810

Issued Date:

11/2/2006

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2 *Central Office*

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

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

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

18

19 Checks shall be promptly prepared for all such approved obligations and signed by the director
20 of schools and director of finance.¹

21

22 *Individual Schools*

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

Legal Reference:

¹ TCA 5-21-115