

BUSINESS AND NONINSTRUCTIONAL OPERATIONS

Encumbrances

A system of fiscal control shall be established to govern the administration of the budget and the expenditure of funds.

Systematic business procedures shall be established for the purchase of supplies and equipment and for the payment for services.

The normal procedure for purchasing will be through the use of the Purchase Order form. Any deviation from this procedure must have the approval of the Superintendent.

Accounts shall be encumbered in accordance with County Office guidelines.

Policy adopted: 4/10/94

Policy reviewed: 4/09/02