



Payments

Fiscal
Management
Policy
6005

Policy Statement

- All demands for payment from District funds shall be processed by the Business Office. Payments shall be authorized only against invoices supported by purchase orders, properly submitted petty cash vouchers, or in accordance with salaries and salary schedules set by the Board.
- Files of invoice forms, purchase orders, and supporting documents shall be available for Board inspection and retained for audit purposes.
- The Business Office shall be responsible for monitoring budget allocations and ensuring that total expenditures do not exceed the budget adopted by the Board.
- School principals shall be responsible for monitoring budget allocations in their schools and the proper handling of receipts and expenditures for petty cash and activity accounts.

Salary Deductions

- Except for deductions for absence not covered by paid leave or those required by law, salary deductions will be allowed only upon authorization of the employee and approval by the Business office.
- When an employee is absent from duty and there is no leave applicable or the absence is unauthorized, salary deduction shall be made on a per diem basis in accordance with the required work year for the job classification and applicable state law.

Responsibility

The Superintendent shall be responsible for compliance.

References

14 Del. C. §§1318, 1319, 1320
19 Del. C. §1107

Related policies: 6001 Fiscal Management, 6006 Job-Related Expenses

Related documents: Administrative Memoranda “Handling and Deposit of Money,” “Payment of Non-District Activities”

Adoption Date

Date of manual adoption

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09/16/2009