



**Policy: 5.11**

**SUBJECT:                    PAYMENT PROCEDURES**

**Supersedes:**            DK; DK-R  
**Effective:**                September 8, 2008  
**Page:**                      1 of 2  
**Approved by:**          Detroit Board of Education

## **1.0    Policy**

### **1.1    AUTHORIZATION**

The Department of Finance will regularly present the Board with a summary of payments made with district funds. Approval of the summary will constitute ratification of payments.

A detailed list of payments, together with vouchers and other information supporting each transaction will be available for inspection in the finance office. Before a warrant for any disbursement is sent to the city treasurer, the expenditure will be audited and charged to the proper appropriation account.

The accounting department will establish procedures to ensure that accepted accounting principles are followed in the payment of bills for goods and services. Such procedures will facilitate prompt payment and will ensure that the materials to be paid for with district funds have been received in good condition.

*Note: Procedures for verifying receipt of goods so that payment can be processed are detailed in "Principals' Notes." 12/16/82.*

### **1.2    INTERNAL SCHOOL FUNDS**

The C.F.O. or designee, with the approval of the Board Treasurer must approve any expenditure of internal school funds for purchase of equipment, books, or films, regardless of cost.

*Note: Schools must follow all rules regarding internal school funds that appear in the manual “Public School Internal Accounting system” and other directives issued by the director of internal audit.*

**Attachments to Policy 5.11:** None

**See also:** None

**Legal References:** MCLA § 380.416  
MCLA § 380.433

**Labor Contract References:** None