

10-6-121 Departmental expenditures -- Encumbrances -- Purchase order.

- (1) The budget officer shall require all expenditures by any department to conform with the departmental budget.
- (2) No appropriation may be encumbered and no expenditure may be made against any departmental appropriation unless there is sufficient unencumbered balance in the department's appropriation, except in cases of emergency as provided by this chapter.
- (3) All encumbrances reported as outstanding as of the fiscal period end shall be supported by a purchase order issued on or before the last day of the fiscal period and approved by the mayor in the council-mayor optional form of government or the governing body or its delegate in other cities, as provided under this chapter.

Amended by Chapter 300, 1999 General Session