

# Williamson County Board of Education



**Adopted Date:**

3/15/04

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Editorial 5/22/14

2.800

## EXPENDITURE OF FUNDS

1 *Central Office*

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The Executive Committee of the Board shall serve as the Purchasing Agent but may delegate actual performance to an employee.

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No expenditures shall be made except on an approved purchase order or contract. No expenditure may be authorized or made which exceeds the appropriation for any fund of the budget as adopted or amended. Employees of the system will not create or authorize creation of a deficit in any fund. Expenditures or encumbrances will not be authorized, made or incurred in excess of any fund balance.

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13 *Individual Schools*

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Individual schools are not separate legal entities. Therefore, any action taken by a school employee on behalf of a school might be construed as being binding on the Board. To control this risk, no individual school employee will enter into any contract that commits the school to any action or payment which cannot be paid by student activity funds available at the time of contracting without authorization by the Superintendent of Schools, and no such contract shall extend for a term beyond one year. Any such written contract shall be reviewed and approved in writing by the school attorney and Superintendent of Schools prior to any school employee signing such contract.

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All such expenses shall be in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*. Restricted account expenditures require the account sponsor's approval prior to expense. No payroll checks will be written to employees from the internal school activity fund account. Any supplemental compensation owed to the Board for extracurricular activities must be processed through the Superintendent of Schools' office in the same manner as salary and other payroll payments. All schools will forward monies to Central Office before payroll will be processed. Substitute teacher's salaries related to restricted class and club accounts will be paid by the Board upon receipt of monies by the school from the appropriate class or club account.

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Employees who authorize or contract for any obligation in violation of this policy shall assume personal responsibility for the payment of the obligation, shall be subject to dismissal from employment, and shall be subject to applicable civil and criminal proceedings. Any obligation, authorization for expenditure or expenditure made in violation of the law and this policy shall be illegal and void.

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45 Legal References:

46 *Tennessee Internal School Uniform Accounting Policy Manual,*

47 Section 5-22, 5-17

48 TCA § 49-2-110

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Cross Reference:

2.808 Purchase Orders and Contracts