

Weakley County Board of Education



Monitoring:	Descriptor Term: Expenditure of Funds	Descriptor Code: 2.800	Issued Date: 11/2/2006
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2 *Central Office*

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4 All expenditures shall be approved by the Board or the director of schools when authorized. No
5 expenditures shall be made except on an approved purchase order or contract. No expenditure
6 may be authorized or made which exceeds the appropriation for any fund of the budget as
7 adopted or amended. Employees of this system will not create or authorize creation of a deficit in
8 any fund. Expenditures or encumbrances will not be authorized, made or incurred in excess of
9 any fund balance.

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11 *Individual Schools*

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13 Internal activity funds shall not be expended without written approval by the membership of the
14 group. All such expenses shall be in accordance with the *Tennessee Internal School Uniform*
15 *Accounting Policy Manual*. Restricted account expenditures require the account sponsor's
16 approval prior to expense. No checks will be written to employees from the internal school
17 activity fund account. Any supplemental compensation owed to the Board for extracurricular
18 activities must be processed through the director of schools' office in the same manner as salary
19 and other payroll payments. Substitute teacher's salaries related to restricted class and club
20 accounts will be paid by the Board and shall be reimbursed by the school
21 from the appropriate class or club account.¹

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23 Employees who authorize or contract for any obligation in violation of this policy shall assume
24 personal responsibility for the payment of the obligation, shall be subject to dismissal from
25 employment and shall be subject to applicable civil and criminal proceedings. Any obligation,
26 authorization for expenditure or expenditure made in violation of the law and this policy shall be
27 illegal and void.²

Legal References:

¹ *Tennessee Internal School Uniform Accounting Policy Manual*; Section 5-20

² *Tennessee Internal School Uniform Accounting Policy Manual*; Section 5-15