

Hawkins County Board of Education

Monitoring: Review: Annually in February	Descriptor Term: Expenditure of Funds	Descriptor Code: 2.800	Issued Date: 06/27/13
		Rescinds: 2.800	Issued: 07/27/04

1 *Central Office*

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

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11 Internal activity funds shall not be expended without written approved by the membership of the group.
12 All such expenses shall be in accordance with the Tennessee Internal School Uniform Accounting Policy
13 Manual. Restricted account expenditures require the account sponsor's approval prior to expense. No
14 checks will be written to employees from the internal school activity fund account. Any supplemental
15 compensation owed to the Board for extracurricular activities must be processed through the director of
16 schools' office in the same manner as salary and other payroll payments. Substitute teacher's salaries
17 related to restricted class and club accounts will be paid by the Board and shall be reimbursed by the
18 school from the appropriate class or club account.¹
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20 Employees or Board Members who authorize or contract for any obligation in violation of this policy
21 shall assume personal responsibility for the payment of the obligation shall be subject to dismissal from
22 employment and shall be subject to applicable civil and criminal proceedings. Any obligation, authorization
23 for expenditure or expenditure made in violation of the law and this policy shall be illegal and void.²
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31 Legal Reference:

- 32 1. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-22
33 2. *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-17
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