

# Hamilton County Board of Education

Monitoring: Review: Annually	Descriptor Term: <b>Expenditure of Funds</b>	Descriptor Code: 2.800	Issued Date: 12/16/04
		Rescinded:	Revised: 01/17/19

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, purchase voucher, purchase card or  
5 contract. No expenditure may be authorized or made which exceeds the appropriation for any fund of  
6 the budget as adopted or amended. Employees of this system will not create or authorize creation of a  
7 deficit in any fund. Expenditures or encumbrances will not be authorized, made or incurred in excess  
8 of any fund balance.

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10 *Individual Schools*

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12 General funds shall be expended in accordance with the Tennessee Internal School Uniform  
13 Accounting Policy Manual. Internal activity funds shall not be expended without written approval by  
14 the membership of the group. All such expenses shall be in accordance with the Tennessee Internal  
15 School Uniform Accounting Policy Manual. Restricted account expenditures require the account  
16 sponsor's approval prior to expense. Board of education employees may not be compensated directly  
17 by individual schools from internal school funds. One exception is: employees who officiate at athletic  
18 events through contract with TSSAA. Any supplemental compensation owed to the Board for  
19 extracurricular activities must be processed through the director of schools' office in the same manner  
20 as salary and other payroll payments. The Board will invoice the school for reimbursement. Substitute  
21 teacher's salaries related to restricted class and club accounts will be paid by the Board and shall be  
22 reimbursed by the school from the appropriate class or club account. <sup>1</sup>

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

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37 Legal References:

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39 1. *Tennessee Internal School Uniform Accounting Policy Manual, Section 5-22*

40 2. *Tennessee Internal School Uniform Accounting Policy Manual, Section 5-17*