

**MANCHESTER CITY SCHOOLS**  
**Policy Manual**

**Descriptor Code:** 2.800 Expenditure of Funds  
**Issued Date:** 12/15/10  
**Rescinds:** 2.800 Expenditure of Funds  
**Rescind Date:** 12/10/07  
**Review Month:** September/October

**CENTRAL OFFICE**

All expenditures shall be approved by the Board or the director of schools when authorized. No expenditures shall be made except on an approved purchase order, contract, or other documentation submitted to the director of schools. No expenditure may be authorized or made which exceeds the appropriation for any fund of the budget as adopted or amended. Employees of this 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.

**INDIVIDUAL SCHOOLS**

Internal activity funds shall not be expended without written approval by the membership of the group. 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 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 director of schools' office in the same manner as salary and other payroll payments. The Board will invoice the school for reimbursement. Substitute teacher's salaries related to restricted class and club accounts will be paid by the Board and shall be reimbursed by the school from the appropriate class or club account.<sup>1</sup>

Employees who authorized 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.<sup>2</sup>

**FEDERAL FUNDS**

Federal projects funds will be expended only as directed by federal guidelines for the particular project. The Federal Program Director for the particular project will authorize all expenditures related to that project.

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**Legal References**

1. [TISUAPM Section 5, Title 6.](#)
2. [TISUAPM Section 5, Title 3.](#)

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**Cross References:**