

Dyer County Board of Education

Descriptor Term:

Expenditure of Funds (Individual Schools)

Descriptor Code:

DJ

Board Approved:

11/7/17

Rescinds:

DJ

Board Approved:

8/3/99

Individual Schools

All expenses of individual school funds shall be in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.

Expenditures that require prior authorization, as stated in the *Tennessee Internal School Uniform Accounting Policy Manual*, may not be made without approval of the director or his/her designee.¹

The director will approve accounts payable that will not be liquidated during the current fiscal year.

Any supplemental compensation owed to board of education employees or substitute teachers must be processed through the director's office in the same manner as salary and other payroll payments. Board of education employees may not be compensated directly by individual schools from internal school funds. The individual schools should submit a timesheet or invoice along with a check covering the amount of pay plus the total cost to the board of education of all fixed charges. Substitute teacher salaries related to restricted class and club activities will be handled in the same manner and reimbursement will come from the appropriate class or club account.²

Legal References:

1. Tennessee Internal School Uniform Accounting Policy Manual, Section 5-16
2. Tennessee Internal School Uniform Accounting Policy Manual, Section 5-22