

MURFREESBORO CITY SCHOOL BOARD POLICY

Descriptor Term: AUTHORIZED SIGNATURES AND EXPENDITURE OF FUNDS	Descriptor No: FM 12	Date Adopted: 3/01
	Reviewed/Revision Adopted: 1/12	

1 CENTRAL OFFICE

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3 The Board Chair or designee shall countersign all checks authorized by the Board of Education
4 which are issued and signed by the Director of Schools for all expenditures of the school system.

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6 The Board authorizes the use of mechanical equipment or computer software by the Chair of the
7 Board or the Director of Schools, if they so desire, to affix their signatures to public school
8 warrants.

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10 INDIVIDUAL SCHOOL

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12 The principal of each school shall countersign each check drawn on the activity fund by the
13 appropriate sponsor, director or manager.

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15 Individual schools are not separate legal entities. Therefore, any action taken by a school
16 employee on behalf of a school might be construed as being binding on the Board. To control
17 this risk, no individual school employee will enter into any contract that commits the school to
18 any action or payment which cannot be paid by student activity funds available at the time of
19 contracting without authorization by the Director of Schools, and no such contract shall extend
20 for a term beyond one year. Any such written contract shall be reviewed and approved in writing
21 by the school attorney and Director of Schools prior to any school employee signing such
22 contract.

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24 All such expenses shall be in accordance with the *Tennessee Internal School Uniform*
25 *Accounting Policy Manual*. Restricted account expenditures require the account sponsor's
26 approval prior to expense. No payroll checks will be written to employees from the internal
27 school activity fund account. Any supplemental compensation owed by the Board for
28 extracurricular activities must be processed through the Director of Schools' office in the same
29 manner as salary and other payroll payments. All schools will forward monies to Central Office
30 before payroll will be processed. Substitute teacher's salaries related to restricted class and club
31 accounts will be paid by the Board upon receipt of monies by the school from the appropriate
32 class or club account.

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34 Employees who authorize or contract for any obligation in violation of this policy shall assume
35 personal responsibility for the payment of the obligation, shall be subject to discipline, up to and

36 including termination, and shall be subject to applicable civil and criminal proceedings. Any
37 obligation, authorization for expenditure or expenditure made in violation of the law and this
38 policy shall be illegal and void.

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80 Legal References:

- 81
- 82 T.C.A. 49-2-113
- 83 T.C.A. 49-2-110