

## 2 – Fiscal Management

<b>Descriptor Code</b>	<b>Policy Title</b>
2.100	Fiscal Management Goals and Objectives
<b>Budget</b>	
2.200	Annual Operating Budget
2.201	Line Item Transfer Authority
2.300	State and Federal Aid Eligibility Determination
<b>Revenue</b>	
2.400	Revenues
2.401	Gifts and Bequests
2.402	Investment Earnings
2.500	Deposit of Funds
2.600	Bonded Employees
<b>Accounting</b>	
2.700	Accounting System
2.701	Financial Reports and Records
2.702	Inventories
2.703	Audits

## **Expenditures and Purchasing**

2.800	Expenditures of Funds
2.802	Payroll Procedures
2.803	Salary Deductions
2.804	Expenses and Reimbursements
2.8041	Travel Regulations
2.805	Purchasing
2.806	Bids and Quotations
2.807	Requisitions
2.808	Purchase Orders and Contracts
2.809	Vendor Relations
2.810	Payment Procedures
2.900	Student Activity Funds Management

**NOTE:** For the purpose of this policy manual, the terms *Superintendent* and *Director of Schools* are interchangeable.

# Weakley County Board of Education

Descriptor Code:  
**2.100**

## **Fiscal Management Goals and Objectives**

Revised Date:  
**11/02/06**

### *General*

The Board shall practice sound fiscal management procedures which guarantee maximum use of all resources provided. The Board assumes responsibility, within its financial capabilities, for providing at public expense all items of equipment, supplies and services that may be required in the interest of education in the schools under its jurisdiction.<sup>1</sup>

In fiscal management, the Board seeks to achieve the following goals:

1. To engage in advance planning, with broad-based staff and community involvement;
2. To establish levels of funding which will provide quality education for the system's students;
3. To use the available techniques for budget development and management;
4. To provide timely and appropriate information to all staff with fiscal management responsibilities; and
5. To establish efficient procedures for accounting, reporting, purchasing and delivery, payroll, payment of vendors and contractors, and all other areas of fiscal management.

---

### Legal Reference:

1. TCA 49-3-314 (C) (1); *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19

# Weakley County Board of Education

Descriptor Code:  
**2.200**

## Annual Operating Budget

Revised Date:  
**11/02/06**

### *General*

All school system budgets are the operational plans stated in financial terms which describe the programs to be conducted during the fiscal year beginning July 1 ending June 30 the following year.

### *Central Office*

#### **PREPARATION PROCEDURES**

Budget planning shall include an analysis of previous staffing, curriculum and facilities, and projections requiring additional staffing, curriculum modifications, and additional facilities.

The budget proposal should be balanced, consistent with board policy and contract conditions, to include provisions for:

- Programs to meet the needs of the entire student body
- Staffing arrangements adequate for proposed programs
- Maintenance of the district's equipment and facilities
- Efficiency and economy<sup>1</sup>

Budget preparation shall be the responsibility of the director of schools and director of finance. The director of schools and director of finance will establish procedures for the involvement of staff, including requests from department heads and principals, all of whom shall seek advice and suggestions from other staff and faculty members.

The director of schools shall develop a budget preparation calendar. The calendar shall be used as a guide for coordinating the budgetary activities of individuals and groups, collecting budget data, reviewing budget problems, and making budget decisions.

#### **FINAL ADOPTION PROCEDURE**

The Board shall adopt a budget and submit it to the County Commission as scheduled by the finance director and committees of the county commission prior to the actual date the budget is to be adopted by the county commissioners.<sup>2</sup>

The director of schools through the finance director shall file with the Commissioner of Education a copy of the budget within ten (10) days after its adoption.<sup>3</sup>

---

#### Legal References:

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-19
2. TCA 6-36-110, TCA 49-2-203(a)(10)
3. TCA 49-2-301(b)(Z); TRR/MS 0520-1-2-.13(2)(a)

# Weakley County Board of Education

Descriptor Code:  
**2.201**

## Line Item Transfer Authority

Revised Date:  
**11/02/06**

### *Central Office*

Line-item transfers within major categories shall be made upon the recommendation of the director of schools and approved by the Board and committees of the county commission with these actions reported to the Board as soon as possible.

Transfer between major budget categories shall be made with the approval of the County Commission.<sup>1</sup>

---

#### Legal Reference:

1. OP Tenn. Atty. Gen. 83-464 (Oct 26, 1983); *Bandy v. State ex. rel. Sullivan County Board*; 186 TN 11, 207 S. W. 2d 1011 (1948)

# Weakley County Board of Education

Descriptor Code:  
**2.300**

## **State and Federal Aid Eligibility Determination**

Revised Date:  
**11/02/06**

### *General*

In order to ensure comparability of services<sup>1</sup> from local and state funds in all of its schools, the Board shall ensure that:

1. A system-wide salary schedule is adopted annually;
2. Teachers, principals, and support personnel are assigned to schools on an equivalent basis according to grade levels and need; and
3. Curriculum materials and instructional supplies are provided to schools on an equivalent basis according to grade levels and need.

---

#### Legal Reference:

1. TCA 49-3-353

# Weakley County Board of Education

Descriptor Code:  
**2.400**

## **Revenues**

Revised Date:  
**11/02/06**

### *General*

Any money collected by any school shall be documented by a written receipt. The schools may receive funds collected from activities and for events held at or in connection with the school, including contracts with other schools for interschool events. To be included in this accounting are all monies collected from athletics, entertainments, school clubs, fees, concessions and all fund raising activities. Each principal shall determine the reconciliation method to be used for all events which require a ticket.<sup>1</sup>

The purchase of items intended for resale for profit through the schools shall be subject to sales tax based on the purchase price to the vendor providing the service or item. Resale items not intended to generate a profit shall be determined by the principal.<sup>2</sup>

### **FEES**

School fees are to be kept to a minimum and may be expended only for the purposes for which they were collected. The purpose and amounts of all fees must have the approval of the Board. No fees shall be required of any student as a condition to attend the school or use its equipment.<sup>3</sup> School fees shall be waived for students who receive free or reduced-price lunches.<sup>4</sup> No student will be penalized for nonpayment of any materials fee.

### **EXTENDED SCHOOL PROGRAM**

Extended school funds shall be collected at the individual schools and receipted and deposited in the school bank account. The principal shall report the collections and pay the Board by school check.<sup>5</sup>

### **FINES**

A student will be held responsible for the cost of replacing any materials or property which the student loses or damages<sup>6</sup>, including textbooks, library books, equipment and buildings. All money collected as fines shall be placed in the system-wide school fund.

### **TUITION INCOME**

Tuition collected from non-resident students shall be placed in the system-wide school fund.

## 2.400 - Revenues

### RENTAL INCOME

The principal will collect and remit to the central office all money received for use of a particular school facility or other school property.

### GRANTS

Grants for educational purposes made available by the state and/or federal government may be sought by the school system but only when the conditions of their availability are in harmony with the purposes and policies of the Board and the laws of the state and county. Principals may apply for and receive grants, but funds must be recorded in a separate restricted fund account.<sup>7</sup>

---

#### Legal References:

1. TCA 49-2-110(a)
2. TCA 67-6-102
3. TCA 49-6-3001(a) ; TCA 49-2-110(b)
4. TCA 49-2-114
5. Tennessee Internal School Uniform  
Accounting Policy Manual; Section 4-32
6. TCA 37-10-101; 102
7. Tennessee Internal School Uniform  
Accounting Policy Manual; Section 4-31

---

#### Cross References:

- Student Activity Fund Management 2.900
- Non-Resident Students 6.204
- Student Solicitations/Fund-Raising 6.701
- Student Fees and Fines 6.709

# Weakley County Board of Education

Descriptor Code:  
**2.401**

## Gifts and Bequests

Revised Date:  
**11/02/06**

### *General*

The director of schools is authorized to accept gifts to the school system and may designate others to accept gifts for particular schools in behalf of the Board.<sup>1</sup> The Board will officially express appreciation to the donor and all major gifts will be reported to the Board and publicly announced.

In instances where the director of schools or his designee doubts the appropriateness or usefulness of an offered gift, the gift may be declined or the matter referred to the Board.

In accepting gifts and donations, the following guidelines shall be followed:

1. Unless otherwise expressly specified in writing, all property contributed, given, or otherwise placed on school premises shall for all intents and purposes be a gift and shall become school system property subject to the same controls and regulations that govern the use of other school-owned property.
2. Contributions of equipment or services that may involve major costs for installation, maintenance, or initial or continuing financial commitments from school funds shall be presented by the director of schools' office for Board consideration and approval.
3. Individuals or organizations wanting to contribute supplies or equipment will consult with school officials about the feasibility of accepting such contributions prior to the solicitation of funds or the making of budgetary appropriations.

Legal Reference:

1. TCA 49-6-2006(a)

Cross References:

Staff Conflict of Interest 5.601  
Staff Gifts and Solicitations 5.605  
Student Gifts 6.710

# Weakley County Board of Education

Descriptor Code:  
**2.402**

## Investment Earnings

Revised Date:  
**11/02/06**

### *Individual Schools*

The building principal, with consent of the director of schools, is authorized to invest excess funds of the school in savings accounts. Interest earned on general fund accounts shall be credited to general fund revenue. Interest earned on restricted fund accounts shall be credited to revenue in each restricted account.

School food service funds shall be kept separate from other school funds and interest earned on food service fund deposits shall be credited to food service revenue.

All funds shall be deposited into accounts fully protected by sufficient collateral.

Reports of the investments, via annual cafeteria and activity fund audits, shall be made to the Board annually.

---

Legal Reference:

1. *Tennessee Internal School Uniform Accountability Policy Manual*; Section 6-1

---

Cross Reference:

Deposit of Funds 2.500  
Food Service Management 3.500

# Weakley County Board of Education

Descriptor Code:  
**2.500**

## Deposit of Funds

Revised Date:  
**08/02/07**

### *Central Office*

All income payable to the Board will be deposited with the county trustee, who will credit it to the appropriate account.

### *Individual Schools*

All money collected at the building level must be cleared through the principal's office.

The principal shall deposit funds daily if possible, but no later than three (3) days after being received. Deposit slips will be filed along with other permanent records. Each deposit slip must show the various receipt numbers. The total amount of deposit shall be shown on the last receipt deposited.<sup>1</sup>

Monies collected at the building level must be deposited to no more than three bank accounts:

1. General School Fund and
2. Savings.

Bank accounts for individual activities will not be allowed.

---

Legal Reference:

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-1; Section 6-1

# Weakley County Board of Education

Descriptor Code:  
**2.600**

## **Bonded Employees**

Revised Date:  
**11/02/06**

### *General*

The director of schools and all other employees who handle school monies shall be bonded in order to indemnify the school system against the loss of any funds.<sup>1</sup>

The Board shall determine the amount of the bond, giving consideration to the total amount of money and/or property that is handled in each school.<sup>2</sup>

---

### Legal References:

1. TCA 8-19-101 through 103, TCA 49-2-110(a) (1)
2. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-16

# Weakley County Board of Education

Descriptor Code:  
**2.700**

## Accounting System

Revised Date:  
**11/02/06**

### *Central Office*

The director of schools, working with the director of finance, shall maintain a system of accounting, arranged according to the regulations prescribed by the Commissioner of Education, which provide a detailed and accurate account of all receipts and disbursements of the schools.<sup>1</sup>

### *Individual Schools*

The Board authorizes each respective school under its jurisdiction to receive activity and other internal funds, such as athletic ticket money, school lunch funds and school class funds.<sup>2</sup>

The Board shall hold each principal responsible for the management of all internal accounts under his/ her jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.<sup>3</sup>

---

Legal References:

1. TCA 49-2-301(b)(1)(D);TCA 49-3-316(a)(1)

---

Cross References:

Student Activity Funds Management 2.900

# Weakley County Board of Education

Descriptor Code:  
**2.701**

## Financial Reports and Records

Revised Date:  
**11/02/06**

### FINANCIAL REPORTS

#### *Central Office*

The Executive Committee shall submit to the Board at each regular board meeting a report of all business transacted since the last regular meeting.<sup>1</sup>

A report indicating all receipts and expenditures will be given quarterly to the County Commission.<sup>2</sup> Each report will show the amount of the annual appropriation and the amount expended by account to date.

The director of finance shall submit monthly financial reports to the Board and to state and federal agencies as required.<sup>3</sup>

#### *Individual Schools*

Each principal shall submit to the director of schools at the end of each calendar month on a prescribed form the receipts, expenditures and cash balance of all accounts under his jurisdiction. These reports shall be made available to the Board at its request.

### FINANCIAL RECORDS

#### *General*

The director of schools shall maintain all financial records as required by regulation and applicable state and federal law. The Board, from time to time, may determine to extend the retention time for certain records.<sup>4</sup>

---

Legal References:

1. TCA 49-2-206(5)
2. TCA 49-2-301(b)(11)(S)
3. TCA 49-2-301(b)(1)(Z)
4. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-21

---

Cross Reference:

School Board Records 1.407

# Weakley County Board of Education

Descriptor Code:  
**2.702**

## **Inventories**

Revised Date:  
**11/02/06**

### *General*

The director of schools shall establish an accurate inventory procedure for all school real and personal (e.g., material and equipment) property, and this system shall be implemented at each school facility. Administrative personnel shall ensure that a physical count of all such property is taken at the end of each fiscal year, and this inventory shall be properly entered on the appropriate records for accounting purposes.<sup>1</sup>

Each school shall maintain a complete inventory with a duplicate maintained in the central office and the Weakley County Finance Department.

---

Legal Reference:

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-13

# Weakley County Board of Education

Descriptor Code:  
**2.703**

## **Audits**

Revised Date:  
**11/02/06**

An audit of all fiscal accounts, including accounts and records of all school student activity funds, shall be made by a certified public accountant following the end of each fiscal year.<sup>1</sup>

The director of schools shall furnish or make copies of the audit available to the proper authorities as prescribed by law.<sup>2</sup>

When an administrative change occurs during the fiscal year and the position is responsible for the expenditure of funds, a special audit of accounts involved shall be conducted.

The special audit shall be as extensive as the Board may determine.

---

Legal References:

1. TCA 49-2-112(a)(1); TCA 49-2-110(a)
2. TCA 49-2-112(d)(2)TRR/MS 0520-1-.13(3)(d)

---

Cross References:

Student Activity Fund Management 2.900  
Student Solicitations/Fund-Raising 6.701

# Weakley County Board of Education

Descriptor Code:  
**2.800**

## Expenditure of Funds

Revised Date:  
**11/02/06**

### *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 or contract. 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. 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 authorize 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>

---

Legal Reference:

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

# Weakley County Board of Education

Descriptor Code:  
**2.802**

## Payroll Procedures

Revised Date:  
**11/02/06**

### *Central Office*

If the end of a pay period falls on a non-working day, employees will be paid on the last working day prior to the end of the pay period.

Payroll procedures shall be as follows:

1. All ten-month certified personnel will be paid with twelve (12) monthly installments.
2. All ten-month support personnel have the option of either ten (10) or twelve (12) month installments.
3. Calendar year support employees and certified employees working at least 240 days shall receive twelve (12) monthly installments.

No advance payments of salary shall be made. Upon resignation or retirement of school personnel, final salary payment shall be withheld until all records and assets in custody of the employee are satisfactorily transferred to his successor or another designated person.

Specific approval by the Board and director of finance is required for payroll deductions, except as otherwise provided by law.

---

Cross References:

Compensation Guides and Contracts 5.110  
Resignation 5.204  
Retirement 5.205  
Overtime Pay 5.604

# Weakley County Board of Education

Descriptor Code:  
**2.803**

## Salary Deductions

Revised Date:  
**11/02/06**

### *Central Office*

Upon appropriate written authorization, the Board shall make deductions approved by the Board from the salary of the employee. Authorization must be made on forms provided by the Board and filed in the office of the director of schools.

An employee may change or terminate any salary deduction upon written notification to the Weakley County Finance Department except for IRS Section 125 deductions.

---

Cross Reference:

Insurance Management 3.600

# Weakley County Board of Education

Descriptor Code:  
**2.804**

## **Expenses and Reimbursements**

Revised Date:  
**11/02/06**

### **BOARD MEMBERS**

The members of the board shall be paid for transportation, lodging, meals and other pertinent expenses when traveling on business for the Board. Spouses and/or other guests of board members shall be responsible for their own expenses. Salary and other benefits shall be determined by the local funding body.<sup>1</sup> Attendance at conventions or other educational meetings or travel for other school purposes shall be authorized in advance by the Board.<sup>2</sup>

Expenses shall be submitted to the director of schools' office and the finance office within thirty (30) days of the date of completion of such travel. The rate of payment shall be the same as the rate for members of the professional staff.

---

Legal References:

1. TCA 49-2-202(d)
2. TCA 49-2-2001(c)

# Weakley County Board of Education

Descriptor Code:  
**2.8041**

## Travel Regulations

Revised Date:  
**11/02/06**

Weakley County Board of Education will follow Tennessee Comprehensive Travel Regulations with the exception of allowing higher lodging rates at the location of a convention or conference. (See lodging.) Additionally, meals provided while on travel status shall be deducted from the per diem for that day.\*

Authorized persons who incur expenses in carrying out their authorized duties will be reimbursed upon submission of an approved voucher and supporting receipts.

**TRANSPORTATION:** Tennessee Comprehensive Travel Regulations Are Used.

- A. Automobile (Rate to be adjusted to current state rate or U.S. General Services Administration CONUS rates when out-of state travel is involved.)
- B. Taxi
- C. Airplane (coach)
- D. Parking

**LODGING:** (Rate to be adjusted to current state rate or U.S. General Services Administration CONUS rates when out-of state travel is involved.)

Expenses that are in excess of current state rates for lodging at the location of a convention/conference or alternate lodging near the conference will be allowed, without special approval, not to exceed the amount indicated in the convention or conference brochure. (Receipt required.)

**MEALS:** (Rate to be adjusted to current state rate or U.S. General Services Administration CONUS rates when out-of state travel is involved).

Both in-state and out-of-state meals and incidentals for multiple day trips are reimbursed at 75% for day of departure and/or day of return, and 100% meal and incidental rate (M& I) for full days between travel dates with the exception of meals provided while on travel status.

\*Reimbursement for meals will not be made unless overnight travel is involved.

\*A copy of State of Tennessee Comprehensive Travel Regulations is located in the director's office.

### **PROCEDURES FOR CLAIMING REIMBURSEMENTS**

1. Overnight accommodations will be allowed only when an activity continues for two consecutive days or where the individual lives more than 50 miles from the meeting place.
2. Receipts must accompany all expense claims for lodging expenses.
3. Receipts must accompany parking in excess of \$8.00
4. Receipt (original airline ticket) must accompany expenses for air travel. Airline accommodations reimbursed at coach or economy rate. If more expensive accommodations are required, an explanatory notation must be made on request for reimbursement form.
5. Registration fees in the amount necessary to qualify an individual to attend convention, meetings, or conferences will be allowed provided such attendance has been authorized by the director or designee (receipt required).
6. Local phone calls, FAX charges and long distance calls for county business will be reimbursed. Employees must provide a statement furnishing the date, name and location called for long distance calls and FAX charges.
7. Forms for reimbursement must be submitted no later than 30 days after completion of travel or event.

# Weakley County Board of Education

Descriptor Code:  
**2.805**

## **Purchasing**

Revised Date:  
**11/02/06**

### *General*

The school system will purchase competitively and seek maximum educational value for every dollar expended. Authorization to purchase shall be provided by the Board. The finance department shall serve as purchasing agent for the Board.<sup>1</sup> Principals shall serve as purchasing agents for individual schools.

Purchases made by anyone not authorized by the appropriate officials shall become the personal responsibility of the persons making the purchase agreement. The Board will not, under any circumstances, be responsible for payment for any material or supplies purchased by unauthorized individuals or in an unprescribed manner.

No school shall be obligated to pay for any expenditure made by a student or a teacher or by any other employee unless s/he first receives a written purchase order from the proper office or unless prior written permission or arrangements are made with the principal.

### *Individual Schools*

The director of schools must approve the following purchases:

1. A single piece of equipment costing more than five thousand dollars (\$ 5,000.00);
2. One that is to be attached to or one that requires alteration of the building; or
3. One that will become a permanent fixture.

### *Central Office*

#### **ROUTINE PURCHASES**

Routine purchases shall include expenditures for supplies, salaries, and routine expenditures required for the operation of the school system. These expenditures shall be anticipated and provided for in the budget and will normally be authorized by the Board at the beginning of the fiscal year. The director of schools shall make all routine purchases without further Board authorization; however, the Board shall be promptly informed if any substantial variation from budgeted estimates becomes necessary.

#### **SPECIAL PURCHASES**

Any purchases exceeding \$5,000 that are not specifically included in the budget shall require prior approval of the Board prior to the actual purchase.

### **EMERGENCY PURCHASES**

Emergency purchases are those which are necessary to avert hazards which threaten health or safety, to protect property from damage or to avoid major disruption of educational activities. If within budgetary limits and deemed essential, emergency purchases may be made by the director of schools. However, if the purchase is of such significant magnitude as to impact on the integrity of the budget, the chairman shall call a special or emergency meeting of the Board to deal with the matter. In any event, the Board shall be advised promptly of all emergency purchases.<sup>2</sup>

### **PURCHASING OF SURPLUS PROPERTY**

The director of schools and other employees designated by the Board shall be authorized to act for the Board in acquiring federal surplus property through the Tennessee General Services Department for surplus property and in entering into agreements, certifications and covenants of compliance concerning the use of federal surplus property.

Further, the director of schools is authorized to purchase any needed items through suppliers approved on the state bid list.

### **COOPERATIVE PURCHASING**

The Board, at its option, will join in cooperative purchasing with other school systems to take advantage of lower prices for bulk purchasing and to reduce the cost involved in bidding whenever such buying appears to be to the benefit of the system.

---

Legal Reference:

1. TCA 49-2-206(3); TCA 6-36-115

# Weakley County Board of Education

Descriptor Code:  
**2.806**

## Bids and Quotations

Revised Date:  
**11/02/06**

### *General*

All purchases of supplies, materials, equipment, and contractual services in excess of five thousand dollars (\$5,000), including those of individual schools, shall be based on competitive bids. These bids shall be solicited by advertisement in a newspaper of general circulation in the district. The purchasing agent shall advertise for bids and receive quotations. The principal shall serve as purchasing agent in each school.<sup>1</sup>

All purchases of five thousand dollars (\$5,000) or less, including those of individual schools, may be made in the open market without newspaper notice, but shall, whenever possible, be based on at least three (3) competitive bids.

The lowest and best bid shall be accepted, provided the purchaser reserves the right to reject any or all bids or any part of any bid and, if applicable, to accept that bid which is best as evidenced by reasons relative to the purpose of the purchase. Any bid may be withdrawn prior to the scheduled time for the opening of bids. Any bid received after the time and date specified shall not be considered.

The bidder to whom the award is made may be required to enter into a written contract.

The practice of splitting an order or dividing items to be purchased in order to avoid the use of bidding or other purchasing procedures is prohibited.

### **EXEMPTIONS FROM COMPETITIVE BIDDING**

Contracts for legal services, educational consultants, and similar services by professional persons or groups of high ethical standards shall not be based upon competitive bids but shall be awarded on the basis of recognized competence and integrity.<sup>2</sup>

---

#### Legal References:

1. TCA 49-2-203(a) (3); TCA 49-2-203(a) (3) (A) (B); TCA 49-2-206(b) (2)
2. TCA 12-4-106

# Weakley County Board of Education

Descriptor Code:  
**2.807**

## Requisitions

Revised Date:  
**11/02/06**

### *General*

The Board shall designate personnel to be responsible for making requisitions.

All approved requisitions will be submitted to the director of schools and then forwarded to the finance director on forms provided by the finance director.

The number of each purchase order shall be recorded on the requisition.

After processing, the original copy of the requisition will be filed in the appropriate purchasing office.

---

Cross Reference:

Purchase Orders 2.808

# Weakley County Board of Education

Descriptor Code:  
**2.808**

## Purchase Orders and Contracts

Revised Date:  
**11/02/06**

### *General*

All purchases made by the school system shall be by purchase order or formal contract, and no purchase shall be made nor payment approved unless covered by an approved purchase order.

Purchase orders will include the following essentials:

1. A specification which adequately describes to the supplier the characteristics and the quality standards of the item required;
2. A firm, quoted, net delivered price, whenever possible; and
3. Signature of purchasing agent.

Contracts shall be made only with responsible suppliers with the following considerations:

1. The supplier has the potential ability to perform successfully under the terms and conditions of a proposed procurement;
2. A system for contract administration shall be maintained to assure supplier conformance with terms, conditions, and specifications of the contract or purchase order, and to assure adequate and timely follow-up of all purchases;
3. Contracts shall contain such provisions or conditions which will allow for administrative, contractual, or legal remedies in instances where suppliers violate or breach contract terms, and provide for such sanctions and penalties as may be appropriate; and
4. All contracts, including those of individual schools, will meet all requirements of state and federal laws, rules, and regulations.<sup>1</sup>

---

### Legal References:

1. TCA 49-2-203(a)(3); *Tennessee Internal School Uniform Accounting Policy Manual*, Section 5-11; TCA 49-2-206(b)(2).

# Weakley County Board of Education

Descriptor Code:  
**2.809**

## Vendor Relations

Revised Date:  
**11/02/06**

### *General*

Each order will be placed on the basis of quality, price, and delivery. Past service will be a factor.

No person officially connected with or employed by the school system will be an agent for, or have any financial compensation or reward of any kind from any vendor for the sale of supplies, materials, equipment or service.<sup>1</sup>

### *Individual Schools*

Schools shall execute a written agreement with vendors for all fund-raisers.<sup>2</sup> The agreement shall include, but not be limited to, the following information:

1. The division of profits that result from the activity;
2. Payment of sales tax;
3. Delivery date(s);
4. Package prices or other charges; and
5. Scheduled dates of service.

With the prior permission of the director of schools, vendors visiting separate schools shall contact and secure the permission of each principal prior to visiting professional staff members and other employees. Vendors' visitations to schools shall not be permitted to interfere with the normal instructional and learning process.

---

Legal Reference:

1. TCA 49-6-2003

2. *Tennessee Internal School Uniform Accounting Policy Manual*; Advertising & Distribution of Materials in Schools 1.806  
Section 4-27

---

Cross References:

Visitors to the Schools 1.501

Student Solicitations/Fund Raising 6.701

# Weakley County Board of Education

Descriptor Code:  
**2.810**

## Payment Procedures

Revised Date:  
**11/02/06**

### *Central Office*

There shall be set up and maintained in the finance department a system of fiscal procedure, control and centralized accounting which shall be under the administrative control and direction of the director.

Before any obligation against the county shall be paid or any disbursement warrant or voucher issued, a detailed invoice, receivable copy of the purchase order, or such document indicating receipt for merchandise or service should be approved by the person for whom the obligation was made and be filed with the director.

The director shall establish a system for making a careful pre-audit of such invoice, purchase order, or other documents, including a comparison with any encumbrance document previously posted or filed authorizing such obligation, and shall approve for payment only such items as appear to be correct, properly authorized, and not exceeding the otherwise encumbered balance of the allotments or appropriations against which they are chargeable.

Checks shall be promptly prepared for all such approved obligations and signed by the director of schools and director of finance.<sup>1</sup>

### *Individual Schools*

Schools may obligate themselves for the purchase of equipment, supplies, or services, provided payments are completed by June 30 of the current school year or a plan for future payments has been made by the principal and approved by the Board.

---

Legal Reference:

1. TCA 5-21-115

# Weakley County Board of Education

Descriptor Code:  
**2.900**

## **Student Activity Funds Management**

Revised Date:  
**11/02/06**

### *Individual Schools*

The activity funds of each school shall include athletic and student organization funds and any other fund belonging to any student group, class, or activity.

Whatever the source, all student activity funds shall be under the jurisdiction of the Board and under the specific control of the school principal. Contracts with fund-raising agencies must comply with board policy and be approved in writing by the director of schools.

Principals and/or sponsors who knowingly authorize/allow unapproved fund-raising activities shall be subject to disciplinary action.<sup>1</sup>

Student activity funds shall be deposited in respective school activity accounts. Proper records of receipts and disbursements shall be maintained in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.<sup>2</sup>

Revenue raised for specific purposes must be expended for that purpose, unless otherwise authorized in writing by both the activity group sponsor and the principal.<sup>3</sup>

An annual audit of the account and records of all student activity funds shall be conducted as a part of the audit of all other district funds.<sup>4</sup>

Any unencumbered class or activity funds automatically revert to the general activity fund of the school when a class graduates or an activity is discontinued.

Funds derived from activities sponsored by parent-teacher associations, parent-teacher organizations or other support organizations are not subject to this policy, unless such funds are in sole custody of the school.<sup>5</sup>

---

Legal References:

1. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 4-26
2. TCA 49-2-110(c)(d)
3. *Tennessee Internal School Uniform Accounting Policy Manual*; Section 5-25
4. TCA 49-2-112(a)
5. TCA 49-2-110(e)

---

Cross References:

Parent Organizations/Booster Clubs 4.503  
Student Solicitations/Fund-Raising 6.701