

## EXPENDITURE OF FUNDS

Students or school employees are not permitted to make purchases in the name of the school without proper written authorization. Schools are not liable to pay for any unauthorized purchases made by a student or school employee.

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.

The Board of Education must approve the following purchases:

- One that is to be attached to or one that requires alteration of the building;
- One that will become a permanent fixture; and/or
- Lease purchase agreements or other contracts that will have the effect of creating long-term liabilities, since schools are prohibited from recording long-term liabilities in the school accounts.