

BP 3300 Expenditures/Expending Authority

Note: The following sample policy should be revised as appropriate to reflect district philosophy and needs. [A.S. 14.14.060](#) and [14.14.065](#) provide that the borough assembly/city council, with the consent of the borough/city school district, may by ordinance delegate to the school district responsibility for a centralized treasury and/or accounting system. [A.S. 14.08.101](#) empowers regional school boards to establish their own fiscal procedures and exempts them from [A.S. 36.30](#) (State Procurement Code) and [A.S. 37.05](#) (Fiscal Procedures Act). [A.S. 14.08.111](#) requires the regional school board to designate employees authorized to direct disbursements from school funds of the School Board. All contracts made under federal awards must comply with the Office of Management and Budget's procurement procedures found in [2 CFR 200.317-326](#). Prior to any purchase, the District should review the federal funding award or grant to determine if it requires compliance with OMB's procurement procedures.

The Superintendent or designee may purchase supplies, materials, equipment and services in accordance with law. Prior Board approval is required for purchases over ~~\$10,000~~ \$50,000. The School Board shall approve or ratify all transactions.

(cf. 3310 - Purchasing Procedures)

(cf. 3311 - Bids)

(cf. 3312 - Contracts)

(cf. 3460 - Financial Reports and Accountability)

Note: [A.S. 14.17.225](#) requires districts to operate under a balanced budget and provides that the state

The Superintendent or designee shall not authorize any proposed expenditure which exceeds the major budget classification allowance against which the expenditure is the proper charge unless an amount sufficient to cover the purchase is available in the budget for transfer.

(cf. 3100 - Budget)

(cf. 3110 - Transfer of Funds)

The Board shall not recognize obligations incurred contrary to Board policy and administrative regulations.

Legal Reference:

ALASKA STATUTES

[14.08.101](#)*Powers (Regional school boards)*

[14.08.111](#)*Duties (Regional school boards)*

[14.14.060](#)*Relationship between borough school district and borough*

[14.14.065](#)*Relationship between city school district and city*

[14.17.190](#)*Restrictions governing receipt and expenditure of money from public school foundation account*

[36.30.](#) *State Procurement Code*

[37.05](#)*Fiscal Procedures Act*

Revised 3/1/17, 09/2018

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Southeast Island School District