

**EXPENDITURES/SPENDING AUTHORITY**

The Superintendent or designee may purchase supplies, materials and equipment in accordance with law. Prior Board approval is required for purchases over \$20,000.

*(cf. 3310 - Purchasing Procedures)*

*(cf. 3311 - Bids )*

*(cf. 3312 - Contracts)*

*(cf. 3460 - Financial Reports and Accountability)*

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 1/06*

*Reviewed 10/2014*

*Reviewed 2/2021*