

## **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.

The Superintendent or designee may purchase supplies, materials and equipment in accordance with law. Prior School 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)*

Note: [A.S. 14.17.225](#) requires districts to operate under a balanced budget and provides that the state is not responsible for the debts of school districts.

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 School Board shall not recognize obligations incurred contrary to School 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*

*Adopted AASB 5/2022*

Adopted: May 25, 2022

**Craig City School District**