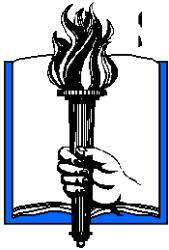


**MURFREESBORO CITY SCHOOLS  
ADMINISTRATIVE DIRECTIVES**



<b>Descriptor Term:</b>  School Activity Funds	<b>Descriptor No:</b>  AD BO8	<b>Effective Date:</b>  9/07
<b>Revised:</b>  2/14; 7/14; 8/15; 9/18; 7/19		

1 BACKGROUND

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3 Schools shall submit an activity fund budget or comprehensive school budget to the the Director  
4 of Schools, in accordance with the Tennessee Internal School Uniform Accounting Policy  
5 Manual, which states in Section 4, Item 11:

6

7 *"As soon as possible after school begins, each activity group, in consultation with*  
8 *the activity sponsor, should develop and adopt a student activity account budget*  
9 *which will be used during the current fiscal year. Each sponsor should submit a*  
10 *copy to the principal for use in preparing a comprehensive school budget that is*  
11 *submitted to the Board through the director of schools' office. A copy of the budget*  
12 *should be retained on file at the school for future reference and audit purposes."*

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14 PURPOSE

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16 To establish timeframes and formats for the budgets to be submitted to the Board by the schools.

17

18 TIMEFRAMES

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20 The school principals should submit such budgets to the Finance Manager no later than 60  
21 calendar days after the first full day of school in each school year. No formal approval by the  
22 Board is required, or necessary; however, Board members shall be entitled to ask questions,  
23 request any information, or suggest any changes they deem appropriate.

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25 Individual schools are not separate legal entities. Therefore, any action taken by a school  
26 employee on behalf of a school might be construed as being binding on the Board. To control  
27 this risk, no individual school employee will enter into any contract that commits the school to  
28 any action or payment, which cannot be paid by student activity funds available at the time of  
29 contracting. Any such written contract shall be reviewed and approved in writing by the  
30 Assistant Superintendent for Administrative and Support Services, Director of Schools, and the  
31 Assistant City Attorney for Murfreesboro City Schools prior to any school employee signing  
32 such contract.

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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. Additionally, no payroll checks will be written to employees from the internal school activity fund account.

Employees who authorize or contract for any obligation in violation of this administrative directive shall assume personal responsibility for the payment of the obligation including payroll, 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 laws and this policy shall be illegal and void.

Related Board Policy: 2.404