

EXPENDITURE OF FUNDS AND PAYMENT OF CLAIMS

The board has the full control (power and authority) of the distribution, allotment and disbursement of all funds provided for the support and maintenance of the schools regardless of the source. Disbursements made from the district funds shall be drawn against the books and records of accounts against the proper account, and shall be paid out and expended upon warrants issued in the manner provided by law.

The minimum education program funds of the district, and funds derived from the supplemental school district tax levies and authorized by law, shall be used exclusively for the support, maintenance, and operation of the schools as provided by law.

The board authorizes the superintendent of schools to issue pay certificates against the legal and proper fund of the school district in favor of the claimant for payment of all claims. A detailed listing of all claims paid pursuant to this policy shall be presented to the board for its review and ratification at the next succeeding board meeting.

PERSONAL LIABILITY

It shall be the duty of the superintendents and the school board to limit the expenditure of school funds during the fiscal year to the resources available. It shall be unlawful for any school district to budget expenditures from a fund in excess of the resources available within that fund.

Furthermore, it shall be unlawful for any contract to be entered into or any obligation incurred or expenditure made in excess of the resources available for such fiscal year.

Any member of the school board, superintendent, or other school official, who knowingly enters into any contract, incurs any obligation, or makes any expenditure in excess of the amount available for the fiscal year shall be personally liable for the amount of such excess.

However, no school board member, superintendent or other school official shall be personally liable (a) in the event of any reduction in adequate education program payments by action of the Governor, or (b) for claims, damages, awards or judgments, on account of any wrongful or tort action or omission or breach of implied term or condition of any warranty or contract; provided,

however, that the foregoing immunity provisions shall not be a defense in cases of fraud, criminal action or an intentional breach of fiduciary obligations imposed by statute.

The Mississippi Public School Accountability Standard for this policy is standard 4.

SOURCE: Jackson Public School District, Jackson, Mississippi
Mississippi School Board Association

LEGAL REF.: Section 37-7-301, 37-61-3; 37-61-19; 37-9-14 of the
Mississippi Code of 1972;
Mississippi Public School Accountability Standard 4

DATE: December 18, 1978

AMENDED: September 17, 1984
October 16, 1989
December 15, 2003
July 25, 2005
December 20, 2016

REVIEWED: April 4, 2017