# PURCHASES NOT BUDGETED

## Authority

The laws of the state and the interests of the community require fiscal responsibility by the Joint Operating Committee in the operation of the school. Appropriate fiscal controls shall be adopted to ensure that public funds are not disbursed in amounts in excess of the appropriations provided.

When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made by the Joint Operating Committee in the last nine (9) months of the fiscal year. If it is apparent that the necessary surplus funds do exist in another appropriation, the procedures specified in the School Code shall be followed, if it can be demonstrated that the proposed expenditure would be educationally warranted in the current fiscal year.

## Guidelines

In the event of emergency, which exists whenever the time required for the Joint Operating Committee to act in accordance with regular procedures would endanger life or property or threaten continuance of the educational program, a purchase order may be authorized by the Administrative Director or Business Administrator.

Any expenditures in excess of appropriation made in conformance with this policy shall be reported to the Joint Operating Committee at the next meeting with a recommendation of funds to be transferred to cover said purchase.