

TOWN OF ATKINSON

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Atkinson, NH 03811



Office of the Selectmen

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DATE: May 25, 2016

TO: Department Heads

FROM: Alan Phair

RE: Over Expenditure of Budget Lines

There seems to be some belief that the policy regarding how over-expenditure of line items is treated has recently changed. Below is a copy of the page of the current Town of Atkinson Purchasing Policy deals with over-expenditures. While the new form took effect as of 2/22/2016, the actual policy itself has been in place since **April 28, 2014.** Please read it and note that an over expenditure form needs to be filled out **each time a purchase will exceed the funds in a particular budget line.**

Addendum 1 – Budget Over-Expenditure Form

- **Purpose:** The Budget Over-Expenditure Form is to be filled out by a department head when a purchase will exceed the funds in particular budget line or cause the department' s budget to be exceeded.
- **Authority:** **Only the Board of Selectmen may authorize budget over-expenditures.**
- **Procedure:** The over-expenditure form may be picked up at the Bookkeepers office. The form is to be filled out and submitted to the Town Administrator who will then schedule time at the next Board of Selectmen meeting to discuss and seek approval for the spending.

Update History

Last Update	Action Taken	By Whom
2/7/12	Final Draft – Sent to Selectmen for review	B. Innes
2/27/12	Policy approved	BoS
4/21/14	Policy updated – removal of purchase order process; update approval wording	BoS
2/22/16	Policy updated – reinforced need to get approval prior to over – expending and updated form to better define over-expenditures	BoS

The “Approval to Over-Expend” form (copy on page 2) should be utilized at all times. The expense is not approved until signed by the Selectman or their designee.

Note also that the Selectman updated the policy to include the new over-expenditure form attached on 2/22/16.

**Town of Atkinson
Approval to Over-Expend Form**

Department Heading: _____ **Sub Heading:** _____

Date: ___/___/_____ **Projected Total Over-Expenditures \$** _____, _____

Detailed Report:

Line 1: _____ . _____ . _____ **Description:** _____

Line 2: _____ . _____ . _____ **Description:** _____

Line 3: _____ . _____ . _____ **Description:** _____

Line 4: _____ . _____ . _____ **Description:** _____

Projected over-expenditure \$ _____, _____ *(Total Lines 1, 2, 3, 4 rounded w zero cents)*

Budget for line 1 = \$ _____, _____ **Expended YTD \$** _____, _____ **Thru** ___/___/___

Budget for line 2 = \$ _____, _____ **Expended YTD \$** _____, _____ **Thru** ___/___/___

Budget for line 3 = \$ _____, _____ **Expended YTD \$** _____, _____ **Thru** ___/___/___

Budget for line 4 = \$ _____, _____ **Expended YTD \$** _____, _____ **Thru** ___/___/___

Notes: (Where will funds come from? Ref. line #)

Submitted By (Print) _____ **(Signature)** _____

Board of Selectmen **Approved** **Denied** **Date:** ___/___/___

Jason Grosky _____ **William Friel** _____

William Baldwin _____ **Harold Morse** _____

Phil Consentino _____