**Spending Authorization Policy**

**Definition of Spending Obligations** Spending obligations include all written commitments on the Tuscarawas County Health Department’s (TCHD) behalf including contracts for goods or services, employment contracts, lease commitments, purchase orders and vendor invoices. Spending obligations also include traditional payment transactions such as checks and payroll spending.

**Review**  All TCHD’s spending obligations must be reviewed for budget impact, legal considerations, adherence to internal control policies and consistency with our mission.

**Who Approves** All spending obligations much be approved by the Executive Director. All spending obligations over $10,000 must be approved by the Board.