

# POLICY

Churchville-Chili Central School District

2023

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Non-Instructional/Business Operations

## **SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS**

The Board of Education authorizes the Purchasing Agent to expend school funds as appropriated by approved operational and capital budgets, and by the adoption of special resolutions. He/she will make expenditures in accordance with applicable law and in a manner that will achieve the maximum benefit from each dollar expended.

All claims shall be properly audited before payment by the Claims Auditor who shall attest to the existence of evidence of indebtedness to support the claim.

Complete records of all expenditures shall be maintained for future analysis and reporting within the time frame required by the Records Disposition Law or regulation.

Education Law Section 1720 and 2523

Adopted: 7/10/2001

Revised: 3/8/2005, 7/11/2006

Reviewed by Superintendent & Assistant Superintendent for Business Services on 6/26/2023 with no recommended changes; BOE reviewed & approved on 8/22/2023