

SUBJECT: ADMINISTRATION OF THE BUDGET

The Superintendent, working in conjunction with the administrative staff, is responsible to the Board for the administration of the budget. This includes, but is not limited to:

- a) Acquainting District employees with the final provisions of the program budget and guiding them in planning to operate efficiently and economically within these provisions.
- b) Providing direction to the District in maintaining those records of accounting control as are required by the New York State Uniform System of Accounts for School Districts, the Board, and other procedures, as are deemed necessary.
- c) Keeping the various operational units informed through periodic reports as to the status of their individual budgets.

Unless otherwise provided by law, no claim against the District will be paid unless such claims have been audited and approved by the Claims Auditor.

Budget Transfers

The transfer of funds between and within functional unit appropriations of the General Fund is commonly required during the school year. The Superintendent of Schools or his or her designee, in accordance with the Regulations of the Commissioner of Education, is authorized to make budget transfers between line item accounts, up to \$20,000. Whenever transfers will exceed this amount, they are to be approved by the Board of Education.

Education Law §1604(35), 1709(20-a), 1711, 1718, 724, 1950(4)(k), 2508, 2523-2526, 2554(2-a)
8 NYCRR §§ 170.12(c) and 170.2(1)

Adopted: 7/10/2001

Revised: 12/8/2009, 10/22/2019; 8/14/2023