

### BUDGET TRANSFER AUTHORITY

For any School Committee Approved Budget, budget transfers may be authorized during the fiscal year based on the following levels of authorization.

Funds appropriated to specific line item classifications within any School Committee Approved district budget may be administratively transferred to other appropriation classifications as follows:

- BWRSD will use Rhode Island Department of Education’s Uniform Chart of Accounts to define expenditure line items and Major Categories.
- Major Categories are defined as follows;
  - \* 51xxx-Salary & Compensation
  - \* 52xxx-Fringe Benefits
  - \* 53xxx-Purchase Professional Services
  - \* 54xxx-Purchased Property Services
  - \* 55xxx-Other Purchase Services
  - \* 56xxx-Supplies & Other Materials
  - \* 57xxxx-Property & Capital
  - \* 58xxx-Miscellaneous
- For any proposal to transfer budget funds from one line to another line within a major category, the Superintendent of Schools or his/her designee will have the authority to approve or deny a properly written request from a duly authorized Budget Manager. A written advisory report will be provided to the School Committee at its’ next scheduled monthly business meeting.
- -For any proposal to transfer budget funds from one major category to another major category, a monthly written request will be presented to the School Committee at its monthly business meeting at which time the request may or may not be approved.
- In an emergency, the Superintendent of Schools will seek approval from the Treasurer and School Committee Chair. A written notification to the School Committee will be provided at its next scheduled meeting.

ADOPTED: May 14, 1992

REVISED: August, 29, 2022  
July 19, 1999

Bristol Warren Regional School District, Bristol, Rhode Island