

Non-Instructional/Business  
Operations**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.

- a) He or she will acquaint District employees with the final provisions of the program budget and guide them in planning to operate efficiently and economically within these provisions.
- b) Under his/her direction, the District will maintain 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 and will keep the various operational units informed through periodic reports as to the status of their individual budgets.
- c) Board approval is required prior to the expenditure of District funds.

**Budget Transfers**

The Superintendent shall be authorized to make transfers, up to \$10,000.00. A record of such transfers by line items shall appear on the next budget status report presented to the Board. Such record shall show the status of the appropriation accounts from which and to which funds have been transferred, including original appropriations, transfers, and adjustments, revised appropriations, expenditures to date, outstanding encumbrances, amount transferred during budget status period, and unencumbered balances as well as rationale explaining why the transfer is necessary.

The Superintendent shall recommend to the Board transfers above \$10,000.00. Such recommendations shall be presented in the detail prescribed above and incorporated in the next board agenda for information only. ~~Within monetary limits as established by the Board, the Superintendent is authorized to transfer funds within the budget. Whenever changes are made, they are to be incorporated in the next Board agenda for information only.~~

Education Law § 1718  
8 NYCRR § 170.2(1)

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