

ADMINISTRATION OF THE BUDGET

The Superintendent of Schools, working in conjunction with the administrative staff, is responsible to the Board for the administration of the budget.

- a) He/she shall 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 shall maintain such records of accounting control as are required by the New York State Uniform System of Accounts for School Districts, the Board of Education, and such other procedures as are deemed necessary and shall keep the various operational units informed through periodic reports as to the status of their individual budgets.
- c) The Superintendent, or his designee in accordance with the Regulations of the Commissioner of Education, is authorized to make budget transfers between line item accounts. The Superintendent will report any substantive transfers to the Board as an information item at its next meeting.
- d) The Superintendent of Schools shall periodically review the budget for deviations from the projected necessary appropriations and make necessary budget transfers between and within functional units that are permitted by law, regulations, and voter approval (where required).
- e) Board approval is required prior to the expenditure of District funds.

Ref: Education Law §1718 8
NYCRR §170.2(1)

Adoption date: May 13, 2014