

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. 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 Board of Education, in accordance with the Regulations of the Commissioner of Education, authorizes the Superintendent to transfer funds within the budget. Such transfers may not exceed twenty-five thousand dollars (\$25,000). The Superintendent is directed to provide a monthly report of all budget transfers to the Board of Education.

Any transfers in excess of twenty-five thousand dollars (\$25,000) must be approved by the Board of Education.

Education Law Sections 1604(35), 1709(20-a), 1711, 1718, 1724, 1950(4)(k), 2508, 2523-2526, and 2554(2-a)  
8 NYCRR Sections 170.12(c) and 170.2(l)

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Revised: 11/17/22; \_\_\_\_\_