2023 5140

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**

Within monetary limits as established by the Board, the Superintendent is authorized to transfer funds between and within functional unit appropriations for teachers' salaries and ordinary contingent expenses.

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

Adopted: 8/5/96

Revised: 9/9/19, 11/6/23