

POLICY

1999

5140

Non-Instructional/Business
Operations

SUBJECT: 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) Board approval is required prior to the expenditure of District funds. The Internal Auditor may annually be given authorization to expend regular payments of District funds in limited categories prior to Board approval.

Education Law Section 1720

Adopted: 6/16/99