

**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 Board may appoint a Claims Auditor who will be responsible for formally examining, allowing or rejecting all accounts, charges, claims or demands against the school district.
- d) Reinforce to only spend where absolutely needed and assure all inventories are depleted before new purchases are made.

**Re-Adopted: July 11, 2012**