

## **Business/Non-Instructional Operations**

### **Budget Administration**

The Board of Education shall expend funds appropriated to it for the operation and maintenance of the schools and their educational programs. The Superintendent or his/her designee shall direct budget expenditures and budget management and shall keep the Board of Education informed of the status of the budget

No financial expenditure which exceeds the total Town approved annual BOE budget appropriation shall be made. The Superintendent shall expend budgetary funds as close to original administrative planning and Board approval as feasible and shall establish controls and procedures for all budget expenditures. The Board of Education shall be notified in advance, when possible, of projected over expenditures in major account categories along with the Superintendent's plan for balancing over expenditures through object account transfers. Required object code transfers to balance actual or projected over expenditures of any object accounts will be made by the Board of Education at the recommendation of the Superintendent.

To assist the Board in carrying out its fiscal and general district responsibilities, the Superintendent or his/her designee shall prepare monthly financial statements and shall include in a monthly financial package to the Board:

1. Amounts budgeted;
2. Amounts expended and encumbered;
3. Transfers, if any, made to balance accounts;
4. Unencumbered balances;
5. Other financial reports requested by the Board, or which the Superintendent believes would be provided.

The Superintendent may, if necessary in emergency circumstances, make appropriate expenditures for unbudgeted items or services to protect the health, welfare, or safety of students or staff, or to safeguard against facilities damage; at the first available opportunity, the Superintendent shall:

1. Advise the Board of such administrative actions;
2. Identify budget areas which equivalent funds have been transferred;
3. Request, if necessary, that the Board seek a supplementary appropriation at a BOAT meeting.

Legal Reference: Connecticut General Statutes

10-222 Appropriations and budget. (as amended by PA 98-141)

Policy adopted: May 13, 2009

ANDOVER PUBLIC SCHOOLS  
Andover, Connecticut