

SUBJECT: ADMINISTRATION OF BUDGET

The District Superintendent is responsible to the St. Lawrence-Lewis Board of Cooperative Educational Services for the administration of the budget.

- a) The District Superintendent/designee shall acquaint BOCES employees with the final provisions of the program budget and guide them in planning to operate efficiently and economically within these provisions. Function and object appropriations for line items shall be determined by July 1 of the fiscal year based on the May 15 previously adopted budget. All changes and transfers shall be properly recorded in the interim between May 15 and July 1.
- b) Under the District Superintendent's direction, the Director of Financial Affairs shall maintain such records of accounting control as are required by the New York State Uniform System of Accounts, the Board of Cooperative Educational Services, and such other procedures as are deemed necessary, and shall keep the various administrative units informed as to the status of their individual budgets, on a service and object basis. The Business Office shall bring to the attention of the administrative units and the District Superintendent any deviations from original requests.
- c) Program Directors are responsible to the District Superintendent for the operation of their units within budgetary limits.
- d) The District Superintendent shall require the Director of Financial Affairs to render a summary report by program or major function, at least quarterly, within the Regulations of the Commissioner of Education.

Budget Transfers

The District Superintendent, in compliance with the Commissioner's Regulations, shall be authorized to approve the transfer of funds between/within budget functions and internal fund transfers in the amount established by the Board.

8 New York Code of Rules and Regulations
(NYCRR) Section 170.2

Adopted: 7/10/02