

**SUBJECT: ADMINISTRATION OF THE BUDGET**

The District Superintendent is responsible to the BOCES Board of Education for the administration of the budget.

- a) The District Superintendent or designee will 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 will be determined by July 1 of the fiscal year based on the May 15 previously adopted budget.
- b) Under the District Superintendent's direction, the Director of Financial Affairs will 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 will keep the various administrative units informed as to the status of their individual budgets, on a service and object basis. The Business Office will 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.

**Budget Transfers**

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

8 NYCRR Section 170.2

Adoption Date: 12/12/24