

BOARD POLICY

Descriptive Code: DCK

Level of Budgetary Control

Date: November 14, 1994

The Board of Education must approve the annual budget as required by Georgia law and the Georgia Board of Education. The Superintendent, as Treasurer of the Board of Education, is authorized and directed to spend funds of the Board in accordance with this policy and other approved policies and procedures.

The Superintendent is authorized by the Board to approve adjustments of less than five (5%) percent of the amount budgeted for expenditures in any budget function for any fund. The Superintendent will report to the Board concerning such adjustments not later than the next regular meeting of the Board. If at any time during the budget year expenditure of funds in any budget function for any fund is anticipated to exceed by five (5%) percent or more the amount budgeted for that function in the Board-approved budget, the Superintendent is directed to request a budget amendment by the Board to authorize the additional anticipated expenditures.

Under no circumstance is the Superintendent or other staff authorized to spend funds that exceed the total budget as approved by the Board of Education.

LEGAL REF.: O.C.G.A 20-2-167, as amended, 1985; 20-2-240, as amended, 1987; 20-2-242, as amended, 1987; 20-2-243, as amended, 1987

State Ref.: Georgia Board of Education Rule DC 160-5-2-.20
State Standards D 1.1

Board of Education of Pickens County