

## **DARTMOUTH SCHOOL COMMITTEE POLICIES**

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File: DBJ

### **BUDGET TRANSFER AUTHORITY**

A budget is a spending plan, which is developed well in advance of the fiscal year. Circumstances may occur which necessitate changing spending priorities and redirecting funds within the budget accordingly. Revisions to the budget may be made from time to time by the Committee, upon the recommendation of the Superintendent.

In keeping with the need for periodic reconciliation of the district's budget, the Committee will authorize as it sees fit the transfer of budget line items upon request of the Superintendent from account function to function.

In managing individual school budgets, modifications by the principal or director within function must have the authorization of the Superintendent or his/her designee.

SOURCE: MASC