

## **BUDGET IMPLEMENTATION**

The Superintendent will establish procedures which clearly delegate authority to expend funds within each budget program, establish accountability for those expenditures, and outline methods of control.

All actions of the Superintendent or designee in administering the programs and activities as set forth in the adopted operating budget are to be reviewed by the Board, and limited to the following provisions:

- All expenditure of funds of the employment and assignment of personnel must meet the legal requirements of the State of New Hampshire and adopted Board policies and procedures as outlined in the budget handbook.
- All purchases must be made in accordance with the requirements of Board policy and budget handbook.
- All expenditures will be approved by the Board with the exception of regular salaries, projects approved within a Capital reserve Fund or Building Fund, Activity Fund and Nutrition Service Fund.
- All budgeted salaries and wages of employees of the district will be paid by direction of the Superintendent of Schools and without further action by the Board. Salaries will be paid in accordance with adopted salary schedules. All other contracts will be approved by the Board.
- Expenditures for Capital Reserve, Building, Nutrition Services, and Activity Funds will be processed in a timely manner and the Superintendent will be kept informed monthly of these expenditures. Each building principal will prepare a report at the end of each school year.
- All District fund accounts, to include student activity accounts, will be subject to an annual audit.

**Adoption: June 3, 1997**  
**Reviewed : March 12, 2013**