

BUDGET IMPLEMENTATION

The district budget serves as the control to direct and limit expenditures. Overall responsibility for this control rests with the Superintendent who shall establish the procedures for budget implementation, control and reporting throughout the district.

The total amounts which may be expended during the fiscal year for the operation of the school system are set forth in the budget. The total amount budgeted as the expenditure for each function is the maximum amount which may be expended for that classification of expenditures during the school year, except as a transfer of funds as authorized by the board.

Legal References:

RSA 194-C:4 II (a), Superintendent Services

NH Code of Administrative Rules Section 303.01 (b), Substantive Duties of School Boards

Statutory References:

RSA 32:5; 32:10; 32:3

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