

**BUDGET IMPLEMENTATION**

The school district budget serves as the control to direct and limit expenditures. Overall responsibility for this budgetary control rests with the school board. The business administrator will establish budgetary procedures and will prepare a financial report, monthly, for review by the superintendent and school board.

**Legal References:**

RSA 32:10, *Municipal Budget Law: Transfer of Appropriations*

NH Code of Administrative Rules, Section Ed. 302:02(e)(j)(o), *Substantive Duties of the Superintendent*

Adopted 1999

