



**NORTH ALLEGHENY
SCHOOL DISTRICT**

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| SECTION: | FINANCES |
| TITLE: | PURCHASES NOT BUDGETED |
| ADOPTED: | 1/27/16 |
| REVISED: | |

612 - PURCHASES NOT BUDGETED

Pol. 611

Section 1. Purpose

The laws of the state and the interests of the community require fiscal responsibility by the Board in the operation of the School District. Appropriate fiscal controls shall be adopted to ensure that public funds are not disbursed in amounts in excess of the appropriations provided to the District.

SC 607, 609, 631, 687

Section 2. Authority

When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made by the Board, upon request of the Superintendent and recommendation of the Director of Finance, in the last nine (9) months of the fiscal year if it is apparent that the necessary surplus funds do exist in another appropriation, the procedures specified in the School Code are followed, and it can be demonstrated that the proposed expenditure would be educationally warranted in the current fiscal year.

Section 3. Guidelines

- a. In the event of emergency, which exists whenever the time required for the Board to act in accordance with regular procedures would endanger life or property or threaten continuance of existing school classes, a purchase order may be authorized by the Director of Finance.

Section 4. Delegation or Responsibility

The Director of Finance shall report to the Superintendent regarding the legality of all expenditures. The Superintendent shall certify that all expenditures recommended for approval each month are legal expenditures.

References:

School Code – 24 P.S. Sec. 607, 609, 631, 687
Board Policy 611

Replaces Policy:

8210