

**BUDGET IMPLEMENTATION**

The district budget serves as the control to direct and limit expenditures. Overall responsibility for this control rests with the Superintendent, who will establish the procedures for budget 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. It shall be the practice that funds not be transferred from one account to another; however, it is expected that necessary overexpenditures in certain accounts will be offset by underexpenditures in other accounts.

The school district treasurer is not permitted to honor any invoice against the school district that is in excess of the income and revenue appropriated for the school district for the fiscal year, except as may be authorized by a deficit or supplemental appropriation by the school district or by the State Board of Education as authorized by RSA 32:10-a.

**ADOPTION: 8/17/92  
SOUHEGAN**