

VIGO COUNTY SCHOOL CORPORATION
TERRE HAUTE, INDIANA

File: DBJ

BUDGET IMPLEMENTATION

The Board of School Trustees places the responsibility for administering the operating budget, once adopted and approved, with the Superintendent of Schools and/or designee. In order to allow for the administration and the control of the budget in an effective an efficient manner, the following principles shall be followed:

1. Within the authority of enabling legislation, the Superintendent or duly delegated employees of the Vigo County School Corporation are authorized to execute the programs and/or activities as set forth in the adopted annual operating budget, subject, however, to continuous review by the Board of School Trustees, and further limited to the following expressed provisions:
 - (a) All expenditures of funds for the employment and assignment of personnel meet the legal requirements of the Indiana Code for the State and adopted School Board Policies.
 - (b) All expenditures so authorized are funded within the line item of the operating unit as adopted by the Board of School Trustees.
 - (c) Complete listing of expenditures for supplies, materials, and services are listed monthly for Board approval and/or ratification.
 - (d) All purchases are to be made in accordance with the requirements of appropriate laws and adopted School Board Policy.
 - (e) All budget actions are consistent with Indiana Laws and with other policies of the Vigo County School Corporation.
 - (f) Appropriate financial reports are to be given to the Board of School Trustees monthly for the Board's information and control purposes.
2. The Board, recognizing that prompt payment of bills can lower costs of operation by taking advantage of time discounts, authorizes the Superintendent or designated representative to make payments of bills provided the expenditure is made in accordance with the principles set forth in this policy.

Adoption Date: October 12, 1977

Legal Ref:

Cross Ref: