

VIGO COUNTY SCHOOL CORPORATION
TERRE HAUTE, INDIANA

File: DBK

LINE ITEM TRANSFER AUTHORITY

In keeping with the need for periodic reconciliation of the school corporation's budget, the Board will consider the transfer of Budget Line Items for the tax supported funds upon request of the Chief Financial Officer with the recommendation of the Superintendent of Schools.

In managing budgets set up for individual budget centers, modification of the General Fund Budget by the principal or the appropriate level director must have the approval of the Assistant Superintendent with concurrence by the Superintendent of Schools.

A school corporation may transfer budget line items in the Capital Projects Fund as long as the transfer is made in the same location (school or budget center). Capital Projects Fund transfers may not be made between locations. Transfers must be made by the Board in a regular public meeting. The County Auditor and the Department of Local Government Finance must be notified of transfers.

Adoption Date: March 8, 1978, Revised August 22, 2005

Legal Ref:

Cross Ref: