

**BUSINESS AND GENERAL SUPPORT SERVICES**

**SUBJECT: Budget Control**

Fiscal controls shall be established which govern the administration of the budget and the expenditure of funds. Expenditures are to be charged to the proper expenditure classification, and are not to exceed the amount budgeted therein.

Budget controls shall be established and maintained for the budget. The budget shall be administered in conformity with legal requirements.

No expenditures for any item in the budget of any Division shall exceed the amount budgeted for such item, unless authorization to exceed the amount has been obtained in advance from the County Superintendent of Schools or the Assistant Superintendent, Division of Administration and Business Services. The responsibility for exercising budgetary control shall rest primarily with the Assistant Superintendent, Division of Administration and Business Services.

The legality of all expenditures shall be checked, and it shall be ascertained that all expenditures recommended for approval are legal.

Legal References:

Education Code

1040 - Duties of Boards

1600 et seq. - County School Service Fund