

<b>BLOOMSBURG AREA SCHOOL DISTRICT Policy Manual</b>
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Section: FINANCES  
Title: PURCHASES NOT BUDGETED  
Date Adopted: August 17, 1981  
Date Last Revised: August 18, 2003

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**612. PURCHASES NOT BUDGETED**

- .1 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 are hereby adopted to insure that public funds are not disbursed in amounts in excess of the appropriations provided this district.
  
- .2 When funds are not available for a proposed appropriation, a legal transfer from one class of expenditure to another may be made in the last nine months of the fiscal year by the Board if it is apparent that the necessary surplus funds do exist in another appropriation and if the procedures specified in the School Code are followed, and it can be demonstrated the proposed expenditures would be educationally warranted in the current fiscal year.