**FILE: D-1.4** 

## PERIODIC BUDGET RECONCILIATION

The School Board authorizes the Superintendent to reconcile and/or to recommend changes in the budget during the fiscal year, provided the schools are operated for the minimum term according to the rules and regulations of the State Board of Elementary and Secondary Education. Such changes shall be subject to the approval of the Board, and in no event shall a budget amendment be adopted proposing expenditures which exceed the total estimated funds available for the fiscal year.

Each administrative position charged with budget authority shall be responsible for the periodic review and analysis of assigned budgets. Should any adjustments or corrections to any budgetary line item become necessary, such change should be brought to the attention of appropriate finance personnel. Any change shall require approval of the Superintendent or his designee.

Revised: July 1998

Ref: La. Rev. Stat. Ann. §§17:88, 39:1301-1314; Board minutes, 7-12-98.