

PRESTON COUNTY BOARD OF EDUCATION FILE: 5 – FINANCIAL MANAGEMENT File: 5-9 Budget Line Item Transfer Authority	Last Reviewed: 6-28-10 Next Review: 7-01-12
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Transfers within the budget are made only in accordance with WVC §18-9B 10. County boards of education may only authorize the expenditure of funds and incur obligations in accordance with the budget and expenditure schedule which have been approved by the State Board of Education and formally adopted by the Board. Transfers between items of appropriation shall only be made with prior written approval of the State Board of Education with the exception that line item transfers within the 0200 expenditure code series (instruction) from one valid budget code to another valid budget code within the same major project code may be affected by the county without prior formal approval by the state board. These transfers are to be reported to the state department as soon as they are affected.

A supplemental appropriation made possible through collection of receipts in excess of those anticipated may only be made with prior written approval of the State Board of Education.
(WVC §18-9B-10; §18-9B-11)

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Adopted: June 19, 1984
Amended/Reviewed: January 28, 2010