

**SUBJECT: BUDGET TRANSFERS AND ADJUSTMENTS****Transfers**

The District Superintendent, in compliance with the Commissioner's Regulations, shall be authorized to approve the transfer of funds between/within budget functions, and internal fund transfers.

**Adjustments**

The District Superintendent is authorized to receive and appropriate unanticipated and unbudgeted revenue to the appropriate budget function, to create codes, if necessary, and to adjust the budget if anticipated revenue is unrealized, reporting such adjustments to the Board.

Commissioner's Regulations Section 170.2

**Adopted: February 13, 2002**