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| Book | Policy Manual |
| Section | 600 Finances |
| Title | Purchases Not Budgeted |
| Code | 612 |
| Status | First Reading |
| Adopted | August 8, 1985 |
| Last Revised | August 8, 2024 |

Purpose

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. [\[1\]](#)

Authority

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 expenditure would be educationally warranted in the current fiscal year. [\[1\]](#) [\[2\]](#) [\[3\]](#)

Guidelines

Under normal conditions, planned purchases may be placed following the Board's normal policy by the Business Manager or Superintendent provided a sufficient amount is available in some other category of the budget for transfer by the Board to cover the purchase.

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| Legal | 1. 24 P.S. 609 |
| | 2. 24 P.S. 665 |
| | 3. 24 P.S. 687(d) |