

1 **Budget Implementation**

2
3 The Superintendent is responsible for administering the adopted budget and monthly reconciliation of the
4 budget. The superintendent may delegate such duties to other school officials, but maintains ultimate
5 responsibility for this function. The Board of Education will be provided with monthly reports regarding
6 the status of the budget and a mid-year report projecting budget revenues and expenditures for the
7 remainder of the year.

8
9 The Superintendent or the Superintendent's designee is authorized to make payments of claims or salaries
10 authorized by the adopted or amended budget prior to Board approval.

11
12 Supplies and capital equipment may be ordered prior to budget adoption only by authority of the Board.
13 If additional personnel are provided in the proposed budget, actual hiring may not occur until the budget
14 is adopted unless otherwise approved by the Board. Other funds to be expended in a subsequent school
15 year may not be encumbered prior to budget adoption unless specifically approved by the Board.

16
17 The District shall make such reports to the Secretary of Education as required relating to initial
18 allocations of revenue, reallocations of revenue and expenditures of funds.

19
20
21
22
23
24
25 Legal References:
26 22-8-12 NMSA
27 6.20.2.10 NMAC