

OYSTER RIVER COOPERATIVE SCHOOL BOARD	Policy Code: DBI
Date of Adoption: June 22, 1988      Previously DBJ Code Change-Adopted School Board: May 2, 2012 School Board First Read: May 15, 2013 Second Read/Adoption School Board: June 6, 2013 Policy Committee Review: December 11, 2019 – No Change	Page 1 of 1 Category: Recommended

### BUDGET IMPLEMENTATION

The Oyster River Cooperative district budget serves to direct and control expenditures. Overall responsibility for this control rests with the superintendent who will establish the procedures for budget control and reporting throughout the district.

The school district treasurer pays invoices on the order of the School Board (RSA 197-23a). The board's approval of expenditures is communicated to the treasurer by approved and authenticated payment manifests.

Legal Reference: RSA 32:10, Transfer of Appropriations  
NH Code of Administrative Rules Section Ed. 302:02 (e) (j) (o) Substantive Duties of the Superintendent