

**LUZERNE
INTERMEDIATE
UNIT #18**

**SECTION: FINANCES
TITLE: PURCHASES NOT BUDGETED
ADOPTED: NOVEMBER 20, 2002
REVISED: FEBRUARY 24, 2016**

612. Purchases Not Budgeted	
1. Purpose	The laws of the state and the interests of the community require fiscal responsibility by the Board in the operation of the intermediate unit. Appropriate fiscal controls shall be adopted to ensure that public funds are not disbursed in amount in excess of the appropriations provided to the intermediate unit.
2. Authority SC 609, 666 687	When funds are not available for a proposed appropriation, a transfer from one class of expenditure to another may be made by the Executive Director or Business Manager if it is apparent that the necessary surplus funds do exist in another appropriation, the procedures specified in the School Code are followed, and it can be demonstrated that the proposed expenditure would be educationally warranted in the current fiscal year.
3. Guidelines Pol. 611	Under normal conditions, planned purchases that would exceed the amount appropriated may be placed in accordance with Board policy by the Business Manager, provided a sufficient amount is available in some other budget category to cover the purchase.
School Code 609, 666, 687	
Board Policy 611	