

## **FISCAL ACCOUNTING AND REPORTING**

The Berlin Central School District Board of Education hereby affirms that accountability for public funds is of paramount concern and a priority of the District.

In an effort to ensure proper accounting for and management of public resources, the Board establishes that there shall be a clear, complete, and detailed accounting of all financial transactions for which the Board is responsible.

Specifically, the system of accounting for funds shall conform to the Uniform System of Accounts for School Districts issued by the State Comptroller. Said system will yield information necessary for the Board to make fully informed policy and financial decisions.

Proposed expenditures shall be budgeted under, and actual expenditures shall be charged to, categories that most accurately describe the purpose for which the funds are to be expended.

The Superintendent of Schools shall be responsible for ensuring that the Board is informed by means of monthly, quarterly and annual reports concerning the District's financial status.

### **References**

Education Law Secs. 1610; 1721; 2116-a; 2126  
Gen. Municipal Law Secs. 30; 31; 33; 35; 36  
8 N.Y.C.R.R. 170.2