Monroe 2-Orleans BOCES Policy
Series 4000 – Non-Instructional/Business Operations
Policy #4440 – ACCOUNTABILITY FOR BOCES FUNDS

Accountability for BOCES funds is necessary for the following reasons:

a) To insure that funds are not susceptible to loss, theft, waste, or misuse;

b) To provide necessary data for state reports;

c) To show compliance with legal mandates;

d) To provide information that is necessary in policy formulation;

e) To provide information necessary to the public and the Board;

f) To promote budgetary control.

Accounts for Depositing Funds

The Board authorizes the Treasurer to deposit State aid and other receipts in accounts specified by law, regulations, and business practice. The accounts shall be established at depositories that will provide for efficient handling of funds and in consideration of the banking services available.

Appropriation Accounting

The Treasurer shall direct the preparation of regularly scheduled expenditure and encumbrance reports showing the status of each account code. The Program/Department Administrator shall be responsible for maintaining program expenditures within the approved budget.

Education Law Section 2116(a)

Adopted: 7/13/1999
Reviewed: 2/18/2009
Revised: 9/21/2011
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