

**SUBJECT: EXPENDITURES OF SCHOOL DISTRICT FUNDS**

The Board of Education authorizes the Purchasing Agent to expend school funds as appropriated by approved operational and capital budgets, and by the adoption of special resolutions. He/she will make expenditures in accordance with applicable law and in a manner that will achieve the maximum benefit from each dollar expended.

All claims shall be properly audited before payment by the Claims Auditor who shall attest to the existence of evidence of indebtedness to support the claim.

Complete records of all expenditures shall be maintained for future analysis and reporting within the time frame required by the Records Disposition Law or regulation.

Arts and Cultural Affairs Law Section 57.19  
Education Law Sections 1720 and 2523  
8 NYCRR Section 185

NOTE: Refer also to Policies #5322 -- Use of the District Cell Phone  
#5323 -- Reimbursement for Meals/Refreshments  
#6161 -- Conference/Travel Expense Reimbursement

Adopted: 5/19/15