

BUDGET TRANSFERS

Code **DBJ** *Issued* **12/02**

Purpose: To establish the basic structure for budget transfers.

The director has authority to transfer budget amounts within the same function and subfunction areas under guidelines found in the Financial Accounting Handbook for South Carolina Public School Districts.

The director will report transfers to the board on a monthly basis. Changes must conform with approved budgetary amounts and procedures.

Adopted 3/18/85; Revised 12/17/02