

**BUSINESS AND NON-INSTRUCTIONAL OPERATIONS****POLICY****Classification of Expenditures**

Expenditures shall be classified according to the laws of the State of New York and the Uniform System of Accounts for School Districts. A clear separation of funds shall be maintained. The classification of expenditures shall be uniform throughout the budgeting, accounting and reporting cycle.

The Superintendent of Schools is directed to take such steps as are necessary to insure that expenditures shall be properly classified.

Additional responsibility for the implementation of this policy shall rest with the Business Manager who shall report to the Superintendent of Schools any classification of expenditures which is not in keeping with the original appropriation.