

<b>Adopted</b>	January 20, 2022
<b>Revision Date</b>	
<b>Review Year</b>	2026

**Background/Purpose:**

The approved budget provides the Superintendent clear direction from the Board with regard to the allocation and expenditure of funds.

**Policy Statement:**

The Board entrusts and delegates the responsibility for budget implementation and adherence to the Superintendent of Aurora School.

**Guidelines:**

1. The Superintendent may delegate roles and tasks of budget implementation, but retains overall responsibility for the budget implementation and adherence.
2. The Superintendent is responsible for ensuring the budget is implemented in accordance with Board policy and guidelines, and that implementation is clear and transparent in Board communications and meetings.
3. Any financial activity that is not pre-approved by way of inclusion and assignment in the annual budget requires Board approval.
4. As further checks and balances, the Finance and Audit Committee will review budget implementation and its alignment with Board-approved direction.

**Accountability:**

*Superintendent, Secretary-Treasurer, and Finance and Audit Committee*

**References:**

*4005 BP Annual Budget Development*  
*4025 BP Reserves, Surpluses, and Deficits*