

**BARBOUR COUNTY  
BUDGET TRANSFER AUTHORITY POLICY**

**1. Purpose**

Barbour County Board of Education has been endowed with the responsibility to prudently manage the financial affairs of the system in accordance with a state approved budget.

**2. Implementation**

The transfer of allocated funds from one budget item to another budget item(s) in the current expense budget shall be made by the following procedures:

- 2.1 Proposed transfers are prepared on forms provided or recommended by the West Virginia Department of Education.
- 2.2 Proposed transfers are approved by the Barbour County Board of Education, signed by the Superintendent and forwarded to the West Virginia Department of Education Board of Finance for approval.
- 2.3 When approval is received from the West Virginia Department of Education Board of Finance budget transfers are officially authorized.

**Source: Board of Education Minutes**

**Adopted: 1974**

**Revised: 5/27/08, 2/7/78**

**Legal Reference: WV Code 18-9B-10**