

Prior to undertaking the process of developing a budget for the upcoming school year, the persons primarily responsible for the budget should carefully review Subchapter A of Chapter 44 of the Texas Education Code and the budgeting module of the *Financial Accountability System Resource Guide*.

BUDGET AMENDMENT
PROCEDURES

Requests for amendments to the adopted budget must be submitted in writing and must be accompanied by a clear statement of the reasons for the change requested.

Approval from the Superintendent is required on all requests for budget amendments before they may be presented to the Board. Board approval will be required in accordance with CE (LOCAL) and the budgeting module and other relevant provisions of the *Financial Accountability System Resource Guide*.