**Administrative Policy: Section 11—Budgetary Level of Control Policy**

Approved 11/9/2022

Upon adoption of a Temporary or Permanent Annual Budget, the Board of Trustees sets the Budgetary Level of Control at the Fund-Object Group level. At the Object Group level, the Fiscal Officer may transfer monies between appropriation accounts within the same object group (for example: within the Salaries & Benefits object level, within the Library Materials object level, etc.) but not across object levels (from Salaries to Library Materials, for example) without board authorization. The Fiscal Officer may also transfer monies between Programs using the same Object Group (from Business Administration Supplies to Public Service Supplies, for example).

Board authorization is always required for the Fiscal Officer to transfer monies across Funds (from the General Fund to the Building Fund, for example).