



Virginia
Regulatory
Town Hall

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Exempt Action Final Regulation Agency Background Document

Agency name	Virginia Board of Education
Virginia Administrative Code (VAC) citation	__8__ VAC_20__ -_210__
Regulation title	Classification of Expenditures
Action title	Regulation will be amended to comport with Code of Virginia
Final agency action date	July 21, 2004
Document preparation date	July 1, 2004

When a regulatory action is exempt from executive branch review pursuant to § 2.2-4002 or § 2.2-4006 of the Virginia Administrative Process Act (APA), the agency is encouraged to provide information to the public on the Regulatory Town Hall using this form.

Note: While posting this form on the Town Hall is optional, the agency must comply with requirements of the Virginia Register Act, the *Virginia Register Form, Style, and Procedure Manual*, and Executive Orders 21 (02) and 58 (99).

Summary

Please provide a brief summary of all regulatory changes, including the rationale behind such changes. Alert the reader to all substantive matters or changes. If applicable, generally describe the existing regulation.

The Code of Virginia, § 22.1-115, requires the Board of Education to prescribe specific major classifications for expenditures of school funds. This regulation prescribes the major classification of expenditures for use by local school boards when the division superintendent prepares the estimate of moneys needed for public schools. The regulation prescribes five major classifications of expenditures: instruction; general support; non-instructional operation; other uses of funds; and facilities. The Virginia Code, at § 22.1-115, requires the board to prescribe the following major classifications: instruction; administration, attendance and health; pupil transportation; operation and maintenance; school food services and other non-instructional operations; facilities; debt and fund transfers; and contingency reserves. The regulation is being amended to comport with the Code of Virginia requirement.

Family impact

Assess the impact of this regulatory action on the institution of the family and family stability.

There is no impact caused by the proposed regulatory action because school divisions are already required to use the classifications prescribed by the Code of Virginia. The amendment will ensure that the regulation comports with the Code of Virginia.