



## **GUIDANCE ON EMERGENCY ORDER #38**

**Paragraph 1 of Emergency Order #38 permits school districts to make expenditures in FY2021 (i.e., July 1, 2020 through June 30, 2021) even if they have not yet had a budget vote, but only during the declared State of Emergency.**

Paragraph 1 of Emergency Order #38 allows school districts to make expenditures prior to their Annual Meeting (i.e. prior to a budget vote).<sup>1</sup> Districts are encouraged to note that this authority extends only for the “duration of the State of Emergency.” Thus, districts that have not held a budget vote should make plans to hold a budget vote as soon as possible after the end of the declared State of Emergency, since they will not be authorized to make expenditures pursuant to Emergency Order #38 between the end of the State of Emergency and the passage of a school budget.

**Districts should notify the Department of Education (the “Department”) immediately if they have made any overexpenditures to address challenges created by the COVID-19 pandemic prior to the adoption of Emergency Order #38.**

Paragraph 2 of Emergency Order #38 requires school districts to obtain authorization from the Department before making expenditures that exceed the district’s budget, in accordance with RSA 32:11. The Department understands many districts have faced unprecedented challenges created by the COVID-19 pandemic. In some cases, such challenges may have necessitated a rapid response, causing some districts to make overexpenditures outside the statutory process. If any school district has already made such an overexpenditure, it should immediately provide notice to the Department as specified in Emergency Order #38.

**The Department will issue additional guidance on Paragraph 4 of Emergency Order #38.**

At this time, the Department has not modified or waived any of the statutory requirements set forth in Paragraph 4 of Emergency Order #38, except that the state assessment will not be conducted in the Spring of 2020. Further modifications to the statutory requirements identified in Paragraph 4 of Emergency Order #38 will be posted as additional guidance on the Department’s website.

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<sup>1</sup> The reference to the date range under RSA 32:13, II (between January 1 and the date a budget is adopted) is only meant to track the language of the statute, which provides spending authority to municipalities. This reference is not a limitation on which school districts may exercise the authority given to them by this paragraph. Emergency Order #38 permits expenditures by all school districts prior to their Annual Meeting, which includes those schools that use a July 1 fiscal year.