

**REVISION HISTORY:  
DIRECTIVE #23 – MONITORING AND ACCOUNTABILITY OF DISCRETIONARY  
FUNDS PROVIDED TO BOROUGH PRESIDENTS**

| <b>Release</b>  | <b>Summary of Changes</b>                                                                                                                                                                                                                                                                                                                                                                                    |
|-----------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Initial Release | <ul style="list-style-type: none"><li>• Establishes rules for the Offices of the Borough Presidents to control discretionary fund expenditures.</li><li>• Requires that a record of budget modifications be maintained; appropriate monitoring and accounting for all grants to not-for-profit organizations; and amendments to existing grants be approved before new or expanded services begin.</li></ul> |