**Objective:**

The purpose of the code is to calculate the moving average of a given NumPy array for a specified window size. A moving average is a statistical technique used to smooth data by creating averages of subsets of the array.

**Implementation Details:**

1. **Input Parameters**:
   * **arr**: A NumPy array containing numerical data.
   * **window\_size**: An integer specifying the size of the window over which the moving average is calculated.
2. **Functionality**:
   * Validates inputs:
     + Ensures the window\_size is greater than 0.
     + Checks that the window\_size does not exceed the array's length.
   * Utilizes cumulative sums (np.cumsum) for efficient computation of window sums:
     + Prepends a zero to the cumulative sum for easier subtraction between windows.
   * Calculates the average for each window by dividing the difference of cumulative sums by the window\_size.