

**N E W J E R S E Y S C H O O L B O A R D S A S S O C I A T I O N**

**GOVERNANCE & OPERATIONS**

**FILE CODE: GO/3410**

BUSINESS OPERATIONS  
SYSTEM OF ACCOUNTS

System of Accounts

The NJSBA's books of account and the classification of expenditures shall be in accordance with current accounting practice. Expenditures shall be charged against those categories which most accurately describe the purpose for which such moneys are to be or have been spent. Account numbers shall be assigned for all accounts on a permanent basis and shall not be changed from year to year.

Authority: BD 6/84

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