

**BUSINESS OPERATIONS
ACCOUNTS**

Accounts

It shall be the purpose of the NJSBA bookkeeping and accounting system to provide a sound plan for safeguarding the expenditure of funds, effecting proper budgetary control and furnishing adequate financial information to the Executive Director, the Board of Directors and the membership.

Therefore, the Director of Finance and Operational Services shall ascertain that the books of account and the classification of expenditures shall be in accordance with Association policy and the standards established by sound accounting practices.

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9/10