

CONCEPTS AND ROLES IN BUSINESS AND NONINSTRUCTIONAL OPERATIONS;
GOALS AND OBJECTIVES

Fiscal Management

The board of education recognizes that money and money management are a necessary support of the whole school program. To make that support as effective as possible, the board intends:

- A. To encourage financial planning through the best possible budget procedures;
- B. To explore all practical sources of dollar income;
- C. To guide the expenditure of funds so as to extract the greatest educational returns;
- D. To expect top-quality accounting and reporting procedures; to adopt and implement sound fiscal procedures. The school business administrator shall prepare a manual of procedures to ensure that all business operations of the district are carried out uniformly, efficiently and in accordance with law and board policy;
- E. To maintain a level of per pupil expenditure sufficient to provide high quality education.

Internal Controls / Standard Operating Procedures

The board of education is committed to financial integrity and directs the chief school administrator to establish specific regulations and standard operating procedures for business functions which are designed to provide district administrators with reasonable assurance that the district's goals and objectives will be met and that meet the requirements of N.J.A.C. 6A:23A-6.5 through 6.13. Internal controls shall promote operational efficiency and effectiveness, provide reliable financial information, safeguard assets and records, encourage adherence to prescribed policies and comply with law and regulation.

The district may submit a written request to the Commissioner to approve an alternative system, approach or process for implementing the internal controls required in this subchapter. The application must include documented evidence that includes but is not limited to, an independent, third-party written assessment that the alternative system, approach or process will achieve the same safeguards, efficiency and other purposes as the specified internal control requirement(s).

Personnel Tracking and Accounting

The district shall maintain an accurate, complete, and up-to-date automated position control roster to track the actual number and category of employees and the detailed information for each in accordance with N.J.A.C. 6A:23A-6.8.

Support Services

The board of education expects operation and maintenance of the school plant and equipment to set high standards of safety, to maintain the health of pupils and staff, to reflect the aspirations of the community, to support environmentally the efforts of the staff to provide a good education and to preserve the community's major investment.

In order to provide services that sufficiently support the educational program, the board establishes as broad goals:

- A. To provide a physical environment for teaching and learning that is safe and pleasant for pupils, staff, and public;
- B. To provide safe transportation for eligible pupils;
- C. To make nutritious meals available to pupils;
- D. To provide resources, facilities and assistance to meet the needs of the educational program as they develop.

Long-range Plans

In compliance with law, the chief school administrator will develop a five-year comprehensive maintenance plan. The board will review this plan and the district's long-range facilities plan annually, and will revise them as necessary with the advice of the chief school administrator.

Date:

First Adoption: June 21, 1989

Review Date: July 28, 2009

Revision and Adoption: September 24, 2009

Review Date: December 19, 2010

Revision and Adoption: January 27, 2011

Legal References:

<u>N.J.S.A.</u> 2C:30-4	Disbursement of public moneys, incurrence of obligations in excess of appropriation
<u>N.J.S.A.</u> 18A:4-14	Uniform system of bookkeeping for school districts
<u>N.J.S.A.</u> 18A:17-14.1 through -14.3	Appointment of school business administrator; duties; subcontracting; tenure
<u>N.J.S.A.</u> 18A:17-24.1	acquisition
<u>N.J.S.A.</u> 18A:18A-1 <u>et seq.</u>	Sharing of superintendent, school business administrator; procedure
<u>N.J.S.A.</u> 18A:20-1 <u>et seq.</u>	Public School Contracts Law
<u>N.J.S.A.</u> 18A:33-1 <u>et seq.</u>	Title in Board of Education
<u>N.J.S.A.</u> 18A:39-1 <u>et seq.</u>	Facilities in general
<u>N.J.S.A.</u> 40A:65-1	Transportation to and from schools
<u>N.J.A.C.</u> 2:36-1.1 <u>et seq.</u>	Uniformed Shared Services and Consolidation Act
<u>N.J.A.C.</u> 6A:9-12.1 <u>et. seq.</u>	Child Nutrition Programs
	Requirements for administrative certification

3000/3010

See particularly:

N.J.A.C. 6A:9-12.1, -12.2,
12.3(d), -12.7

N.J.A.C. 6A:23A-6 et.seq. Accountability Regulations

See particularly:

N.J.A.C. 6A:23A-6.4 -6.13

N.J.A.C. 6A:26-1.1 et seq. Educational Facilities

N.J.A.C. 6A:27-1.1 et seq. Student Transportation

Possible

<u>Cross References:</u>	3100	Budget planning, preparation and adoption
	3200 series	Income
	3300 series	Expenditures/expending authority
	3400 series	Accounts
	3500	Non-instructional operations
	3510	Operation and maintenance of plant
	3530	Insurance management
	3541 series	Transportation
	3542 series	Food service
	3452.1	Local Wellness
	3543 series	Office services
	3570 series	District records and reports
	3600	Evaluation of business and non-instructional operations
	7110	Long-range facilities planning
	9123/9124	Appointment of board secretary; appointment of business official

Key Words

Concepts and Roles in Business, Noninstructional Operations, Goals and Objectives in Business and Noninstructional Operations, Planning, Business