

<b>BLOOMSBURG AREA SCHOOL DISTRICT Policy Manual</b>
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Section: FINANCES  
Title: OBJECTIVES  
Date Adopted: August 17, 1981  
Date Last Revised: August 18, 2003

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**601. OBJECTIVES**

- .1 The Board recognizes its responsibility to the taxpayers of the district to be sure that the public moneys expended by the school district are utilized for the furtherance of pupil education in a manner that will ensure full value to the taxpayers, and that adequate constraints and records are established to ensure that end.
- .2 The Board has the authority and responsibility to prepare the budget, approve bids and pass upon each expenditure of the district.
- .3 To meet the goals of this policy, the Board requires the Business Administrator to:
  - .31 establish sound accounting procedures
    - .311 based upon state and federal recommended accounting procedures
    - .312 based upon the recommendation of the district auditor
  - .32 institute effective business practices
  - .33 recommend suitable accounting software and equipment where necessary.