

2002 SESSION

INTRODUCED

027417400

SENATE BILL NO. 585

Offered January 16, 2002

A BILL to amend and reenact § 22.1-115 of the Code of Virginia, relating to accountability for school funds.

Patron—Barry

Referred to Committee on Education and Health

Be it enacted by the General Assembly of Virginia:

1. That § 22.1-115 of the Code of Virginia is amended and reenacted as follows:

§ 22.1-115. System of accounting; statements of funds available; classification of expenditures; data-based management system.

A. The State Board, in conjunction with the Auditor of Public Accounts, shall establish and require of each school division a modern system of accounting for all school funds, state and local, and the treasurer or other fiscal agent of each school division shall render each month to the school board a statement of the funds in his hands available for school purposes. The Board shall prescribe the following major classifications for expenditures of school funds: (i) instruction, (ii) administration, attendance and health, (iii) pupil transportation, (iv) operation and maintenance, (v) school food services and other noninstructional operations, (vi) facilities, and (vii) debt and fund transfers.

B. In addition, the State Board, in conjunction with the Department of Information Technology, shall select and require each school division to utilize an existing data-based management system that provides accurate accounting of subclassifications of expenditures of school funds for any expenditure categories identified by the Board as appropriate for activity-based budgeting analyses. The Board's subclassifications may include, but need not be limited to, special education, English for speakers of other languages (ESOL), food services, maintenance, and transportation. The data-based management system shall be utilized statewide in order to (i) ensure accountability for school funds, (ii) provide the General Assembly and the taxpayers with accurate comparisons of how state funds are being used in the Commonwealth's school divisions, and (iii) allow evaluation of cost effective mechanisms for containing such expenditures.

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