

Elizabethton City Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Accounting System	Descriptor Code: 2.700	Issued Date: 03/17/05
		Rescinds: 2.700	Issued: 11/16/00

1 *Central Office*

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3 The director of schools shall maintain a system of accounting, arranged according to the regulations
4 prescribed by the Commissioner of Education, which provide a detailed and accurate account of all
5 receipts and disbursements of the schools.¹
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7 *Individual Schools*

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9 The Board authorizes each respective school under its jurisdiction to receive activity and other internal
10 funds, such as athletic ticket money and school class funds.²
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12 The Board shall hold each principal responsible for the management of all internal accounts under his/her
13 jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.³
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34 Legal References:

- 35 1. TCA 49-2-301(b)(1)(D);TCA 49-3-316(a)(1)
36 2. TCA 49-2-110(a)
37 3. TCA 49-2-110(c)(d)
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- Petty Cash 2.801
Student Activity Funds Management 2.900