

Etowah City Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Accounting System	Descriptor Code: 2.700	Issued Date: 09/22/08
		Rescinds: 466	Issued: 1992

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The director of schools shall maintain a system of accounting, arranged according to the regulations prescribed by the Commissioner of Education, which provide a detailed and accurate account of all receipts and disbursements of the school.¹

The Board authorizes the school under its jurisdiction to receive activity and other internal funds, such as athletic ticket money, school lunch funds and school class funds.²

The Board shall hold each principal responsible for the management of all internal accounts under his/her jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.³

Legal References:

1. TCA 49-2-301(b)(1)(D);TCA 49-3-316(a)(1)
2. TCA 49-2-110(a)
3. TCA 49-2-110(c)(d)

Cross References:

Student Activity Funds Management 2.900