

Lakeland Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Accounting System	Descriptor Code: 2.700	Issued Date: 03/17/14
		Rescinds:	Issued:

1 *Central Office*

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3 The superintendent shall maintain a system of accounting arranged according to the regulations pre-
4 scribed by the Commissioner of Education that provides a detailed and accurate account of all receipts
5 and disbursements of the schools.¹

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7 *Individual Schools*

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9 The principal of each school shall be responsible for the management of all internal accounts under his/
10 her jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.²

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Legal References:

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