

BP804

ACCOUNTING SYSTEM

The superintendent 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 schools.

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

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.

July 12, 1999