

MORGAN COUNTY BOARD OF EDUCATION

Accounting System

Descriptor Code:
DIA

Issued Date:
8-2-99

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 schools.¹

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.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(f)(4)
2. TCA 49-2-110(a)
3. TCA 49-2-110(c)(d)