

Dyer County Board of Education

Descriptor Term:

Accounting System

Descriptor Code:

DIA

Board Approved:

11/7/17

Rescinds:

DIA

Board Approved:

8/3/99

1 *Central Office*

2
3 The director shall maintain a system of accounting, according to the regulations prescribed
4 by the Commissioner of Education, which provides a detailed and accurate account of all receipts and
5 disbursements of the schools.¹

6
7 *Individual Schools*

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9 The Board authorizes each respective school under its jurisdiction to receive activity and other internal
10 fund, such as athletic ticket money, school lunch funds 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
13 his/her jurisdiction in accordance with the Tennessee Internal School Uniform Accounting Policy
14 Manual.³

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34 Legal References:

- 35 1. TCA 49-2-301(f)(4)
36 2. TCA 49-2-110(a)
37 3. TCA 49-2-110(c)(d)

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Cross References

Petty Cash 2.801
Student Activity Funds Management 2.900