

Bristol Tennessee City Schools

	Descriptor Term: Accounting System	Descriptor Code: 2.700	Issued Date: 05/15/23
		Rescinds: 2.700	Issued: 01/15/18

1 *Central Office*

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

5 *Individual Schools*

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

8 The board shall hold principals responsible for the management of all internal accounts under their
9 jurisdiction in accordance with the Tennessee Internal School ~~Uniform Accounting Policy~~ **Funds**
10 Manual.²

11 The board shall allow each respective school under its jurisdiction to use student activity funds to
12 supplement its educational programs, including technology. Purchases may include equipment,
13 software, wiring, etc., provided the expenditures are for the benefit of the student population.

Legal References

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

Cross References

- Petty Cash 2.801
Student Activity Funds Management 2.900