

MANCHESTER CITY SCHOOLS
Policy Manual

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CENTRAL OFFICE

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

INDIVIDUAL 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.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\(b\)\(1\)\(D\);](#)
[TCA 49-3-316\(a\)\(1\)](#)
2. [TCA 49-2-110\(a\).](#)
3. [TCA 49-2-110\(d\).](#)

Cross References:

[2.801 Petty Cash Accounts](#)
[2.900 Student Activity Funds Management](#)