



# ADMINISTRATIVE PROCEDURE

## SCHOOL ACCOUNTING MANUAL

3420.1

Procedure No.

November 15, 1976

Date

- I. **PURPOSE:** To identify the manual to be used in accounting for funds received and expended by school management.
  
- II. **INFORMATION:** Financial Management System Procedures Manual have been provided each elementary and secondary school. These manuals provide the information as to ordering materials and accounting and payroll matters. Part 5 of the manual, School Accounting Policies and Procedures, pertains to school accounting for funds, receipts, and expenditures. It is probable that Part 5 has also been separately furnished apart from the manual for the convenience of school accounting personnel.  
  
The School Accounting Policies and Procedures part of the Financial Management System Procedures Manual consists of 53 pages with 20 additional pages of illustrations appended. All school offices have been furnished the manual separately, and to conserve space, reprint is not made in the Administrative Handbook itself. If copies of the manual or section are needed, contact the Office of the Director of Finance.
  
- III. **RELATED PROCEDURES:** None.
  
- IV. **MAINTENANCE AND UPDATE OF THESE PROCEDURES:** This page will be changed at such time as the FMS manual is changed in appearance.
  
- V. **CANCELLATIONS AND SUPERSEDURES:** None.
  
- VI. **EFFECTIVE DATE:** August 30, 1976.

Approved by:  
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Superintendent of Schools