

**ADMINISTRATIVE  
DIRECTIVE**

<b>Administrative Directive Title:</b> <b>Accounting System</b>	<b>AD Number:</b> <b>2.700.1</b>	<b>Adopted:</b> December 2023
<b>Policy References:</b> <a href="#">Board Policy 2.700</a> – Accounting System	<b>Revised:</b>	

1 **District-Wide Accounting System**

2 Murfreesboro City Schools shall maintain an accounting system that provides a detailed and  
3 accurate account of all receipts and disbursements. The district will utilize Skyward Business Suite  
4 and Tennessee’s ePlan system. Approval structure and internal controls will be maintained within  
5 the Skyward Business Suite.

6 The district’s Finance Director is responsible for adhering to all relevant federal and state  
7 accounting standards and maintaining appropriate and legally compliant financial procedures.

8 **Centralized School Nutrition Program**

9 The district operates a centralized cafeteria systems account for the operation of school nutrition  
10 funds in a central location through the Finance Department. The Nutrition Department has day-to-  
11 day control over the following: fiscal management and reporting; procurement of goods and  
12 services; personnel; menu planning; monitoring; income verification; food safety; and sanitation.

13 **School Accounting Systems**

14 The principal shall be responsible for the management of all internal accounts within the school.  
15 The individual school’s accounting system must provide the following information, at a minimum:

- 16 1. The source and amount of all money received;
- 17 2. The purpose and amount of all disbursements;
- 18 3. Data for reports and records that will demonstrate that proper procedures were followed  
19 in order to safeguard assets.

20 Any discrepancies in complying with school accounting system procedures shall be reported to  
21 the district’s Finance Director.

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*Legal References*

- TCA 49-2-110
- TCA 49-2-301
- TCA 49-3-316
- Internal School Funds Manual, 2023*