

DEPARTMENT OF EDUCATION
SUPERINTENDENT OF PUBLIC INSTRUCTION

FINANCIAL ACCOUNTING SYSTEMS FOR PUBLIC SCHOOLS

(By authority conferred on the superintendent of public instruction by section 1281 of 1976 PA 451, MCL 380.1281, and Executive Reorganization Order Nos. 1996-6 and 1996-7, MCL 388.993 and MCL 388.994)

R 340.851 Applicability.

Rule 1. All school districts, public school academies, and intermediate school districts shall maintain complete financial accounting records in accordance with these rules.

History: 1979 AC; 2018 AACCS.

R 340.852 Charts of accounts.

Rule 2. All school districts, public school academies, and intermediate school districts shall use the charts of accounts approved and published by the department of education.

History: 1979 AC; 2018 AACCS.

R 340.853 Systems of accounting.

Rule 3. All school districts, public school academies, and intermediate school districts shall adopt the systems of accounting required by the department of education.

History: 1979 AC; 2018 AACCS.

R 340.854 Rescinded.

History: 1979 AC; 2018 AACCS.

R 340.855 Rescinded.

History: 1979 AC; 2018 AACCS.

R 340.856 Rescinded.

History: 1979 AC.

R 340.857 Rescinded.

History: 1979 AC.