



NON-INSTRUCTIONAL SERVICES

Classification of Expenditures

The code of accounts for the classification of expenditures shall be based on the approved budgets and shall be consistent with generally accepted accounting principles. The account structure shall permit compliance with the budgeting and financial reporting requirements established by the Maryland State Department of Education, as published in *The Financial Reporting Manual for Maryland Public Schools*.

Legal Reference: *Annotated Code of Maryland*, Education Article, §5-101

Policy

Adopted: 9/16/68

Revised: 6/19/80

Revised: 9/24/02

Readopted: 6/10/08

Board of Education of Baltimore County