

**Title of Regulation:**

**Regulation No.:** 43-172

**ACCOUNTING AND REPORTING**

**Effective Date:** 04/25/97

**Constitutional and Statutory Provisions:**

Section(s):

30-4-10 <u>et seq.</u>	Freedom of Information Act.
59-13-60.	General duties of county and district superintendents.
59-13-70.	Superintendent shall keep record.
59-13-80.	Superintendent shall keep register of claims and other matters.
59-13-90.	Annual report to county treasurer of claims approved.
59-13-140.	Annual reports to State Board of Education.
59-17-100.	School districts to provide State Department of Education with copies of annual budgets and audit reports.
59-20-10, <u>et seq.</u>	Education Finance Act of 1977.
59-21-510, <u>et seq.</u>	Education of Physically and Mentally Handicapped Children.
59-25-130.	Record of teachers' certificates.
59-25-140.	Fee for duplicate certificate; use of resulting fund.
59-33-10, <u>et seq.</u>	Special Education for the Handicapped.

Code of Laws of South Carolina, 1976.

**State Board Regulation:**

43-172. Accounting and Reporting.

I. Pupil Accounting

According to Section 4, paragraph (1)(c) of the South Carolina Education Finance Act of 1977, each pupil in the state shall be counted in only one of the pupil classifications and must meet all qualifications both general and specific, before the pupil can be classified and claimed in a public school.

A. General Qualifications Criteria:

1. A pupil will be counted in membership on the first day of entrance in an instructional program either through original entry, reentry, or transfer.
2. Membership is defined as the number of pupils present plus the number of pupils absent.
3. Cumulative average daily membership is the aggregate number of days in membership divided by the total number of days the school is in session.
4. A pupil shall maintain membership in the appropriate instructional program for the minimum length of the school day.
5. To be eligible for membership a pupil must not be more than twenty-one years old (or in a graduating class and becomes twenty-one before graduation) before September 1 of the current school year.

6. A pupil shall be dropped from membership on the day when the number of unlawful days absent exceeds ten consecutive days or when the pupil leaves school because of transfer, death, expulsion, graduation, legal withdrawal, or for any other reason. Notwithstanding any other provision, students with disabilities who have been expelled and continue to receive educational services pursuant to Regulation 43-279 (Section V, Part D) shall not be dropped from membership.

7. An unlawful absence is defined in State Board of Education Regulation 43-274.

8. A class period is defined as a minimum of fifty minutes, or an accumulation of the equivalency of 120 hours required for a Carnegie Unit of Credit.

9. A pupil whose program of instruction meets the criteria for more than one category shall be classified in the highest weighted category.

**B. Specific Qualifications Criteria:**

1. A pupil shall be five years old or older on or before September 1 of the current school year to be admitted in a kindergarten program.

2. Specific qualifications for grades 1–12

a. A pupil shall be six years old or older on or before September 1 of the current school year to be admitted to the first grade.

b. A pupil in an ungraded class shall be classified in the grade level corresponding to the pupil's age.

c. A pupil shall maintain membership in a minimum of 200 minutes of daily instruction or its equivalency for an annual accumulation of 36,000 minutes.

3. Specific qualifications criteria for exceptional programs

a. To be counted in membership in an exceptional program, a pupil must be at least five (5) years of age by September 1 of the current school year, except for hearing disabled or visually disabled pupils who must be at least four (4) years of age by September 1 of the current school year.

b. To be counted in membership in a disabilities program, a pupil must be placed in a program in specific compliance with Procedures for Survey, Screening, Evaluation, Placement, and Dismissal of Children Into/Out of Programs for the Disabled.

c. A pupil must maintain membership in a program designed for the appropriate disability and meet the time constraints for regular programs consistent with the provisions of the Defined Program.

d. An itinerant program is one where specialized instruction, materials, and/or equipment is delivered within the framework of a regular education setting. A resource room program is one in which mildly disabled pupils are enrolled for a portion of their education program and receive direct specialized instruction. A self-contained program is one in which the pupil receives full delivery of special education from one teacher. A homebound/hospitalized program is one in which the incapacitated pupil receives his educational program in accordance with the State Board of Education regulations.

e. Minimum number of minutes of instructional time per week or its equivalent for disabled pupils in resource, itinerant, self-contained and homebound models approved by the Department are as follows:

	Minutes of Instructional Time Per Week or Its Equivalent
(1) Educable Mentally Disabled	250
(2) Learning Disabilities	250
(3) Orthopedically Disabled	250
(4) Emotionally Disabled	250
(5) Visually Disabled	250
(6) Hearing Disabled	250
(7) Homebound	250
(8) Speech Disabilities	250
(9) Trainable Mentally Disabled	[FN*]

[FN\*] Must meet time constraints consistent with the provisions of the Defined Program.

#### 4. Specific qualifications criteria for career and technical education

a. A pupil shall be assigned in grades 9–12 and maintain membership in at least 250 minutes of instructional time per week or its equivalent in an appropriate career and technical education program approved by the Department.

b. A pupil shall maintain membership in a minimum of 200 minutes of daily instructional time or its equivalent.

## II. Audits

An annual audit of all financial records shall be made by a certified or licensed public accountant selected by the district, county board of education, or career and technical education center. A copy of the audit in the format prescribed by the Department shall be filed with the Department, by December 1 following the close of the fiscal year.

## III. Accountability

Financial Resources are to be allocated, expended, and accounted for in accordance with accounting practices specified in the Financial Accounting Handbook, Funding Manual, Pupil Accounting Manual, and the Student Accountability Manual.