

*Policy*

**FISCAL YEAR**

*Code* **DCB**

*Issued* **12/10/76**

*Revised* **4/8/92**

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**Constitutional and Statutory Provisions:**

The fiscal year is coterminous with the scholastic year, beginning on the first day of July of each year and ending on the thirtieth day of June each year. (§§59-1-200 and 11-9-80, South Carolina Code; Article X, §10, South Carolina Constitution)

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**State Board Rule:**