

Hardeman County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Accounting System	Descriptor Code: 2.700 Rescinds: 2.700	Issued Date: 01/10/13 Issued: 09/21/00
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Central Office

The director of schools shall maintain a system of accounting, arranged according to the regulations prescribed by the Commissioner of Education, which provide a detailed and accurate account of all receipts and disbursements of the schools.¹

Individual Schools

The Board authorizes each respective school under its jurisdiction to receive activity and other internal funds, such as athletic ticket money, school lunch funds and school class funds.²

The Board shall hold each principal responsible for the management of all internal accounts under his/her jurisdiction in accordance with the Tennessee Internal School Uniform Accounting Policy Manual.³

Legal References:

- 1. TCA 49-2-301(b)(1)(D);TCA 49-3-316(a)(1)
- 2. TCA 49-2-110(a)
- 3. TCA 49-2-110(c)(d)

Cross References:

- Petty Cash 2.801
- Student Activity Funds Management 2.900