

Hardin County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Accounting System	Descriptor Code: 2.700	Issued Date: 11/04/02
		Rescinds:	Issued:

1 *Central Office*

2
3 The director of schools shall maintain a system of accounting, arranged according to the regulations
4 prescribed by the Commissioner of Education, which provide a detailed and accurate account of all
5 receipts and disbursements of the schools.¹
6

7 *Individual Schools*

8
9 The Board authorizes each respective school under its jurisdiction to receive activity and other internal
10 funds, such as athletic ticket money, school lunch funds and school class funds.²
11

12 The Board shall hold each principal responsible for the management of all internal accounts under his/her
13 jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.³
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32

33 _____
34 Legal References:

- 35 1. TCA 49-2-301(b)(1)(D); TCA 49-3-316(a)(1)
36 2. TCA 49-2-110(a)
37 3. TCA 49-2-110(c)(d)
38
39
40
41

- _____
- Petty Cash 2.801
Student Activity Funds Management 2.900