

# Hancock County Board of Education

Monitoring: <b>Review: Annually, in September</b>	Descriptor Term: <b>Accounting System</b>	Descriptor Code: <b>2.700</b>	Issued Date: <b>04/09/15</b>
		Rescinds:	Issued:

1 *Central Office*

2 The director of schools shall maintain a system of accounting arranged according to the regulations  
3 prescribed by the Commissioner of Education that provides a detailed and accurate account of all  
4 receipts and disbursements of the schools.<sup>1</sup>

5 *Individual Schools*

6 The principal of each school shall be responsible for the management of all internal accounts under his/  
7 her jurisdiction in accordance with the *Tennessee Internal School Uniform Accounting Policy Manual*.<sup>2</sup>

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Legal References

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

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Cross References

Petty Cash 2.801  
Student Activity Funds Management 2.900