

Hamilton County Board of Education

Monitoring: Review: Annually, in January	Descriptor Term: Accounting System	Descriptor Code: 2.700	Issued Date: 12/16/04
		Rescinds:	Issued: 02/16/23

1 *Central Office*

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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

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7 *Individual Schools*

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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

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

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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)

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34 Cross References:
35 Student Activity Funds Management 2.900

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