

Houston County Board of Education

Monitoring: Review: Annually, in September	Descriptor Term: Accounting System	Descriptor Code: 2.700	Issued Date: 09/09/24
		Rescinds: DIA	Issued: 08/10/15; 10/11/99

Central Office

The Director of Schools/Designee shall maintain a system of accounting arranged according to the regulations prescribed by the Commissioner of Education that provides a detailed and accurate account of all receipts and disbursements of the schools.¹

Individual Schools

The principal/designee of each school shall be responsible for the management of all internal accounts under his/ her jurisdiction in accordance with the *Internal School Funds Manual*.²

Legal References

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

Cross References

Petty Cash Accounts 2.801
Student Activity Funds Management 2.900
