

# **POLICY: 3.1.4.** (II.A.2.a.) **Accounting System**

**Revised:** April 6, 2006  
**Last Reviewed:** October 27, 2016  
**Adopted:** September 4, 1986



## **POLICY:**

The System Office and technical colleges shall use an accounting system supported by the State of Georgia. The financial statements produced by the accounting system shall be the official financial records of the System Office and technical colleges. Entries into the accounting system may be summary level transactions that are supported by various subsidiary ledgers and reports.

The System Office and the technical colleges shall process their accounting transactions in accordance with the State Accounting Office and the Department of Audits and Accounts rules and regulations and generally accepted accounting principles.

## **RELATED AUTHORITY:**

O.C.G.A. § 20-4-11 – Powers of the Board  
O.C.G.A. § 20-4-14 – TCSG Powers and Duties  
The Accounting Procedures Manual for the State of Georgia