

Dyer County Board of Education

Descriptor Term:

Inventories

Descriptor Code:

DIC

Board Approved:

11/7/17

Rescinds:

DIC

Board Approved:

8/3/99

General

The director of schools shall establish an inventory procedure for all school real and personal (e.g., material and equipment) property, and this system shall be implemented at each school facility. Administrative personnel shall ensure that a physical count of all such property is taken at the end of each fiscal year, and this inventory shall be properly entered on the appropriate records for accounting purposes.¹

Each principal shall maintain an inventory in accordance with established procedure, with a duplicate maintained in the central office.

Legal References:

1. Tennessee Internal School Uniform Accounting Policy Manual; Section 4-13