

Hawkins County Board of Education

Monitoring: Review: Annually, in February	Descriptor Term: Inventories	Descriptor Code: 2.702	Issued Date: 04/15/99
		Rescinds: DIC	Issued:

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General

The director of schools shall establish an accurate 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 school shall maintain a complete inventory with a duplicate maintained in the central office.

Legal Reference:

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