

Bartlett City Board of Education		2005
Descriptor Term: ACCOUNTING SYSTEM	Descriptor Code: Fiscal Management	Issue Date: 01/09/2014
	Rescinds:	Revised: 06/25/2015

- 1 The Superintendent shall maintain a system of accounting and reporting pursuant to the
- 2 regulations prescribed by the Tennessee Commissioner of Education.¹ The system of
- 3 accounting shall provide a detailed and accurate account of all receipts and
- 4 disbursements of school funds.²
- 5 The Bartlett City Board of Education adopts the *Tennessee Internal Uniform Accounting*
- 6 *Policy Manual* as a guide for each school's internal school accounting system. The
- 7 principal of each school shall be responsible for the management of all internal accounts
- 8 under his/her jurisdiction in accordance with this manual, and a copy of the manual will
- 9 be supplied to each school.³

¹ T.C.A. §49-3-316(a)(1)

² T.C.A. §49-2-301(b)(1)(D)

³ T.C.A. §49-2-110(d)