

Preface

The purpose of the *Tennessee Internal School Uniform Accounting Policy Manual* (referred to herein as the “Manual”) is to provide uniform policies and procedures for the management of student activity and other internal school funds in Tennessee public schools. The 1976 Tennessee General Assembly amended Section 49-2-110, *Tennessee Code Annotated*, to require the Tennessee Department of Education to prepare a “Uniform Accounting Policy Manual,” subject to the approval of the Comptroller of the Treasury and the Commissioner of Finance and Administration, for use in individual schools.

In preparation of the first Manual, a working committee was formed and resource materials were obtained from other states that used uniform policies and procedures. Comments were also solicited from numerous sources, including accountants, auditors, school business administrators and finance personnel, and the Tennessee Society of Certified Public Accountants. Two separate review committees, one comprised of directors of schools and the other comprised of school principals, each provided recommendations that were incorporated into the Manual.

This reprint is an updated edition of the 1988 manual, formerly entitled the *Tennessee Internal School Financial Management Manual*.