

FOR YOUR INFORMATION

LOS ANGELES UNIFIED SCHOOL DISTRICT
Chief Financial Officer

DISTRIBUTION: All Schools and Offices

SUBJECT: BULLETIN NO. C-56 (Rev.)
PROCEDURES FOR SUPPLIES
ACCOUNTABILITY AND RECORDKEEPING
FOR SCHOOLS AND OFFICES

ROUTING

Local District School
Support Directors
Site Administrators
Secretaries

DATE: December 20, 2000

DIVISION: Business Services

APPROVED: ALAN TOMIYAMA, Business Manager

For further information, please call your Local Purchasing Services Coordinator.

This revision replaces Bulletin No. 56 (Rev.) of the same subject dated March 3, 1997. The information has been updated to reflect new organizational changes.

I. BACKGROUND

Administrators are responsible and accountable for District equipment and supplies. Each administrator must assign a staff member the responsibility for site supplies control. The recommended procedures when accounting for supplies are outlined in this bulletin. The procedures for an equipment inventory control system are outlined in Accounting and Disbursements Division Bulletin No. 3, "Control of Site Equipment," dated May 15, 1998.

The procedures and documents outlined in this bulletin are subject to audit.

II. RECEIVING SUPPLIES

The following procedures outline the minimum requirements for receiving supplies in all schools and offices:

- A. The Plant Manager or other employee designated by the site administrator to receive supplies shall:
 1. Sign the receiving document (e.g., delivery slip, bill of lading, General Stores Warehouse control sheet, pink invoice copy, etc.) confirming the number of packages received, immediately noting any visual discrepancies on the receiving documents.
 2. Immediately store received packages in a secure area until they are delivered to the individual responsible for storing and disbursing supplies.

- B. The individual responsible (School Administrative Assistant, department chairperson, etc.) for storing and disbursing supplies shall:
1. Open all packages to verify items, quantity, size, and color, against the receiving documents. Retain the packages and receiving documents until the verification has been completed.
 2. If there is a discrepancy for warehouse items, immediately complete a "Request for Adjustment of Material Delivered Over, Short, or Damaged" (Commodity Code 9661222041). For items shipped by UPS, Federal Express, Common Carrier, etc., contact the vendor.
 3. Store supplies in a secured area.

III. RECORDKEEPING

Schools and offices must have an effective system to control the disbursement of supplies. The following procedures are suggested for supply storerooms in schools and offices:

- A. Establish individual inventory sheets (see Attachment A) and/or a database management system showing the following information for each supply item carried in the storeroom:
- Beginning inventory
 - Receipts
 - Disbursements
 - Quantity on hand
- B. Using the receiving document as the source of receipt, post the quantities received and the receiving document number to the individual inventory records. Total the inventory record to show the quantity on hand. Retain the receiving documents for audit purposes.
- C. Establish a form for individuals to request supplies. The form should be signed upon delivery of the supplies to the requester.
- D. When filling supply requests, post the quantities disbursed to the inventory records and total to show remaining quantity on hand.
- E. Take an annual physical inventory. Adjust the individual inventory records for any discrepancies found.

STOCK SHOULD BE ROTATED TO PREVENT SHELF-LIFE EXPIRATION OF SUPPLIES.

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LOS ANGELES UNIFIED SCHOOL DISTRICT
Business Services Division

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ATTACHMENT A

_____ School

Item/Brand _____

Stock No. (if known) _____

SUPPLY INVENTORY

Invoice or Requisition Date	Invoice or Requisition Number	Quantity Received or Disbursed	Quantity on Hand	Received or Disbursed by	Comments/Final Disposition

Inventoried by: _____