OPERATIONAL SERVICES

FISCAL MANAGEMENT – ACCOUNTING AND REPORTING - Inventories

The Regional Office Superintendent is responsible for developing procedures for maintaining a continuing inventory of the Regional Office of Education's building and capital equipment. The Regional Office of Education administration will implement the procedures, providing reports as requested on the contents under their supervision.

The Regional Office of Education's inventory shall be maintained on:

- furniture
- administrative equipment
- educational equipment
- books and supplies

The inventory record of equipment shall include a description of each item, the quantity, the location, the date of purchase, and the cost or the estimated replacement cost.

Approved: 07/01/01