

LOS ANGELES UNIFIED SCHOOL DISTRICT
Division of Adult and Career Education

BULLETIN NO. 88
August 26, 1988

SUBJECT: TRACKING AND LABELING OF EQUIPMENT PURCHASED WITH CARL D. PERKINS
VOCATIONAL EDUCATION ACT (VEA) FUNDS

- I. Background
- II. Policies and Procedures
- III. Reference

I. BACKGROUND

In accordance with federal and state equipment-management laws and regulations, the local educational agency (LEA) is responsible for :

- o Establishing equipment-management policies and procedures.
- o Maintaining inventory control records.
- o Labeling equipment purchased with the support of vocational education funds.

All equipment items--with an acquisition cost of \$300 or more--purchased totally with federal funds, purchased (cost shared) with federal and nonfederal funds, or purchased totally with nonfederal funds used to meet federal government matching funds are subject to the policies and procedures set forth in this bulletin.

Equipment -inventory records are subject to an audit at any time; therefore, it is imperative that they be kept up-to-date at the local school site and the Division's Employment Preparation Office. All equipment purchased in the last two program years (1986-87 and 1987-88) and those that are purchased , henceforth, with VEA funds must be properly identified, labeled , and recorded on a "Vocational Education Equipment Inventory" form.

II POLICIES AND PROCEDURES

A. School-site administrators are responsible for all equipment issued to their locations. At least once a year, a physical inventory of equipment must be taken and the results reconciled with the equipment inventory to verify the current utilization and continued need for the equipment. Any differences between quantities determined by the physical inspection and those shown on the inventory must be investigated to determinate causes of the differences, and reconciled.

A "Vocational Education Equipment Inventory" form used to record data about VEA-funded equipment is provided by the Division's Employment Preparation Office. ([Attachment A](#)). The equipment inventory must include the following information for each item:

1. Description of equipment, including the manufacturer's model , if any.
2. The manufacturer's serial number. This identification number, when included on the invoice and inventory, provides a clear and traceable audit trail.
3. The LEA identification number. Pre-numbered stickers are provide by the Employment Preparation Office. These stickers are to be attached to equipment items, and the appropriate numbers recorded on the inventory.
4. Identification of federal funding by grant title and purpose (e.g., Title II, Part A, Adults) through which the equipment was acquired.
5. Acquisition date (the date the item was received).
6. Acquisition cost.

7. Equipment location (the room number or office).
8. Intended use of equipment, e.g., Instruction.
9. The date a current-use justification statement was prepared if the equipment is being used for a purpose other than that for which it was originally purchased. A copy of the statement must be kept with the inventory at the local school site and the Division's Employment Preparation Office.
10. Current equipment condition, e.g., excellent, good, in need of repair
11. Date the equipment was inspected.

The equipment inventory is considered a permanent record and must be retained indefinitely. Copies of the inventory must be kept at the local school site and the Employment Preparation Office

- B. In addition to maintaining current inventory records, the principal is responsible for:
1. Providing adequate maintenance procedures that ensure that all equipment is kept in proper and safe working condition.
 2. Providing a control system to ensure adequate safeguards to prevent loss, damage, or theft of equipment. Any loss, damage, or theft of equipment must be investigated, fully documented and reported to the Employment Preparation Office.
- C. The equipment purchased with federal funds must be used for the purpose(s) for which it was purchased as long as it is needed. When the equipment is no longer needed for the purpose(s) for which it was purchased, and this is documented by the principal, the equipment may be used in other vocational education programs designated by the principal. A copy of the documentation is to be sent to the Employment Preparation Office.
- D. If equipment purchased with federal vocational education funds becomes worn out , stolen , or obsolete, the Division's Employment Preparation Office must complete and submit to the State Department of Education a "Vocational Education Inventory Equipment Removal Form" ([Attachment B](#)) for approval to remove the equipment from its inventory.

III REFERENCE

The provisions for managing equipment purchased with the support of VEA funds are specified in: Management of Vocational Education Equipment, prepared by the California State Department of Education. A copy is available from the Employment Preparation Office, Room 411, Third Street Annex.

For assistance, please call Ted Hirayama, Supervisor, or Clarence Lutchter, Industrial Education Adviser, Employment Preparation, at 213/625-5612.

APPROVED: James A. Figueroa, Assistant Superintendent
Division of Adult and Occupational Education

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[Attachment A](#)
[Attachment B](#)

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