

FOOD AND NUTRITION PROCEDURES

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Miami-Dade County Public Schools

Subject: PERPETUAL INVENTORY PROCEDURES FOR
COMMODITY FOODS

For Action By: FOOD SERVICE MANAGERS

Refer Questions to: FOOD SERVICE ADMINISTRATORS,
DEPARTMENT OF FOOD AND NUTRITION

CURRENT STATE POLICY ON PERPETUAL INVENTORY

The Florida Department of Agriculture and Consumer Services has stated that current federal regulations (CFR250) do not require perpetual inventory records for USDA donated foods. The regulations do require accountability of USDA commodity food items from the time they are received until they are served.

DEFINITION

A perpetual inventory is determined by keeping a continuous record of the increase, the decrease, and the balance on hand for each kind of merchandise (FM-3919).

PROCEDURE

Schools are required to follow all established procedures regarding the care and use of USDA commodity foods. See Food and Nutrition Procedures C-1 through C-13 for further information.