**Procedure No:** ADM-PROC-FNR-0006  
**Procedure Title:** Merchandise Recording, Inventory and Transfer  
**Related Policy:** ADM-POL-FNR-0006 Merchandise Inventory Policy  
**Date of Issuance:** S.Y. 2009-2010  
**Effectivity:** S.Y. 2009-2010 to present  
**Page Number:** One (1)  
**Office of Origin:** Finance and Resources Office  

### “Supersedes” Notification:

**Procedure Description:** This procedure enumerates the receiving, recording, inventory, transfer, key persons and offices involved in accounting the merchandise purchased by the Colegio.

**Areas of Responsibility:** Finance and Resources Office

**Procedure Details:**

1. After all the merchandise from the Bookstore are received, the Stock Clerk transfers the item to the respective Stock Room or Bodega.
2. The Stock Clerk records all merchandise in the POS System and forward all receipts, sales invoice and delivery receipts to the Section Head of the Bookstore for payment processing.
3. The Sales Clerk prepares the Merchandise Transfer Form to facilitate the movement of the goods to its respective selling area.
4. The Stock Clerk conducts physical inventory of all the merchandise distributed to per location. This step is also conducted on a quarterly basis for proper inventory.
5. The Stock Clerk forwards the results of the Merchandise Inventory Report to the Section Head of the Bookstore.
6. The Inventory Report is attached to the quarterly financial statement of the Bookstore.

**Procedure Approval Authority:** Finance and Resources Director

**References:**
- Merchandise Inventory Report
- Merchandise Transfer Form

**Definition:**

**Help Page:** Finance and Resources Office

**Prepared by:** Planning, Funding and Development Office

**Approved by:** Bro. Ramulo Angeles, O.P.

**Date of Approval:**