

Title :	Maintenance Inventory Control	
Number :		3500.10
Approved :		06/10/87
Reference :		

Adequate controls shall be implemented to safeguard the maintenance inventory from possible destruction, theft, or obsolescence.

The cost vs. benefit relationship shall be evaluated prior to implementing said controls and any control, which is not deemed to be cost beneficial, shall not be implemented.

Such controls shall consist of, but not be limited to, the following:

- Establish adequate accounting procedures to properly count and value the inventory items. All items with a unit cost of less than \$5.00 shall be expensed when purchased and not included as inventoried items.
- Provide adequate warehouse facilities with controlled access to protect the inventory from the elements and from possible theft or misappropriation.

