

## REGULATIONS FOR CHILD NUTRITION RECORDS

The following requirements are mandated for financial management of the National School Lunch Program and the School Breakfast Program in Louisiana. Federal and state regulations require the adoption of these standards as a minimum level of compliance toward financial accountability.

Production records must be maintained daily to demonstrate positive action toward providing one reimbursable lunch and/or one reimbursable breakfast per child per day.

2. Documentation daily to support the Claim for Reimbursement of participation data per school must be maintained.
3. The system used for counting and recording meal totals, by category, claimed for reimbursement, at both the Child Nutrition Department and school levels yields correct claims.
4. Perpetual inventories and separate monthly physical inventories of purchased food and USDA commodities are required. As established by guidelines published in Bulletin 1196, an annual inventory of equipment is required.
5. All income, expenditures, and meal counts must be supported by source documents such as itemized invoices, attendance and payroll records, deposit slips, inventory records, participation records, etc.
6. Schools shall deposit all receipts daily. Any exception must have written approval from the State Agency. The sponsor shall be responsible for separate accounting of all Child Nutrition funds. All money earned or received, including interest on investments, must accrue to the Child Nutrition account.
7. All records, reports, inventories, invoices, receipts, and other source documents must be retained for a period of three years from the end of the fiscal year to which they pertain.

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