The warehouse ledger documents all transactions related to the receipt, dispatch, or loss of commodity in the warehouses.

1. Create a separate ledger for:
* Each type of commodity
* Each commodity shipment number
* Commodity suspected or declared to be unfit for its intended purpose
* Each donor
1. If preprinted ledgers are not available, draw the relevant columns in standard ledger books, and number pages manually with a numbering machine.
2. Do not make entries onto ledgers without the following source documents.
* Waybills
* Loss reports
1. Record entries in whole units (such as bags, cartons, drums, etc.). If necessary, record partial units by **weight in kilograms**.
2. For commodity **received** at warehouses:
* Record in the **Receipts per Waybill** column of the ledger: the quantity stated in the **Dispatch** section of the waybill.
* If the number of units actually received **exceeds** the number of units stated in the **Dispatch** section of the waybill, record the number of additional units in the **Excess Receipts** column.
* If the number of units actually received in sound condition is **less than** the number of units stated in the **Dispatch** section of the waybill, record the number of damaged or missing units in the **Losses** columns.
* Complete a loss report for all missing or damaged commodity, and submit for approval. Record the loss report number in the ledger.
1. For commodity **declared unfit for human consumption**: Transfer to the Damaged/Unfit Commodity ledger.
2. For commodity **dispatched** from warehouses: Record the quantity listed in the **Dispatch**section of the waybill as a **negative number** in the Dispatches column of the ledger.
3. Verify ledgers at least weekly for accuracy of entries as compared to source documents. Investigate any discrepancies, reconcile differences, and, if necessary, prepare appropriate loss reports.
4. Close ledgers at the end of each month. Carry the ending balance forward as the opening balance for the new month.

**Note: Double click on the template below to open it (and adapt it) in MS Excel.**

