ABSTRACT

Proper application of stock record system helps public sectors to increase efficiency, reduce unnecessary costs, reduce inventories and make proper use of funds available for the sake of adding value to the organization and benefit. Public sectors plays a vital role in development of an organization since purchasing of items to an organization uses a lot of funds. User departments within the organization requires constant supply of Items from stores function, therefore proper and efficient stock record system benefits the organization.

There are number of factors that hinder proper stock record system to be performed effectively such factors are improper work allocations, use of outdated system, poor personnel skills and violation of stores procedures. Regardless of these obstacles, still the public sector need to apply new technologies on stock record activities as well as to use modern facilities on store function.

This research aimed at analyzing stock record systems in stores function in public sector, case study at Arusha Urban Water Supply and Sewerage Authority. Primary data were collected by researcher through methods of questionnaires and observation. Researcher used Microsoft Excel to perform analysis of data gathered.

The study findings outlined a number of challenges observed at Arusha Urban Water Supply and Sewerage Authority. These challenges include technology: whereby there was no application of modern technologies to carry out stock record activities at AUWSA. Lack of training provision: in the stores function at Arusha Urban Water Supply and Sewerage Authority personnel's were not provided with training hence they were not in position to be familiar with modern stock record systems and methods. Work allocation: improper work allocation resulted into low efficiency and poor performance. The study recommends that the authority should put more effort on supervision, training of stores personnel's, observation and provision of modern stock record facilities.

LIBRARY
INSTITUTE OF ACCOUNTANCY
ARUSHA