

SAM—INSTITUTIONAL STORES ACCOUNTING

CLOTHING AND BED LINEN

10891

(Revised 6/68)

Clothing (including shoes) and linen, such as sheets, pillow slips, and towels, made at the institution will be accounted in the Purchased Stores Ledger. Requisitions for raw materials issued to the sewing room will be posted to the stock record for the raw material. The major component material in the finished article, such as cloth for dresses, will be recorded on a work order. Stock records will not be kept for work-in-process. Stock records for finished articles will be posted from the work orders.