

## **SAM-MISCELLANEOUS ACCOUNTING PROCEDURES**

### **ACCOUNTING FOR PUBLICATIONS**

**8785**

(Revised 4/92)

Accountability for publications and documents will not be maintained in General Ledger accounts. For the purpose of control and audit accountability, records for each title of publication will be maintained by quantity only on stock cards under the following conditions:

1. If all publications are in the custody of a person who both sells and gives them away, stock cards will be maintained on a "quantity only" basis for each title of publication. Under this condition, publications will be given away only on written authorization of a responsible officer of the agency.
2. If publications to be sold are in the custody of a person different from the person having custody of publications to be given away, stock cards on a quantity basis will be maintained only over each title of publication in the custody of the person authorized to make sales. All publications supplied to this person will be on written authorization of a responsible officer of the agency.
3. If all publications are to be sold, quantity stock cards will be maintained for each title of publication.
4. If all publications are to be distributed without charge, no stock records are required for accounting purposes.
5. Quantity stock cards will be maintained for each title of publication consigned to the Material Services Section, Publication Unit, Office of Procurement, for sale.