

SAM – INSTITUTIONAL STORES ACCOUNTING

PURCHASED STORES LEDGER

10851

(Revised 8/1970)

Stock records will be kept for materials and supplies that are purchased or donated for the following allotments of the General Fund: Feeding, Clothing, Housekeeping, Laundry, Personal Care, and allotments of the Farming and Processing function. These stock records are required of all state institutions that have resident population supported by the General Fund and will be referred to as the Purchased Stores Ledger.

Stock Record will be kept for these materials and supplies even though the item cannot be stored under the personal custody of the storekeeper. (See SAM Section 10832, Direct Deliveries, for items that are delivered to the custody of the user.) The stock records will be arranged within the Purchased Stores Ledger according to the allotments specified above.