

SAM – INSTITUTIONAL STORES ACCOUNTING

DUPLICATE STORES RECORDS

10860.1

(Renumbered 2/1965)

Storekeepers and custodians of commodities will not establish or maintain stores ledger cards or stock records that duplicate official records required to be maintained by the accounting office. The accounting office Purchased Stores Ledger, Produced Stores Ledger, and Memorandum Stores Ledger will be used to determine usage or indicate re-order points if the agency finds such determination or notation necessary. Bin cards for significant items may be maintained by storekeepers and custodians, if essential. Bin cards are merely an indication to storekeeping personnel of the quantity of the item available. Bin cards will not identify the cost or value of the items or identify receipt or issuance documents. Bin cards will not be used or given any recognition in taking physical inventories.