

SAM – SUBSIDIARY RECORDS

PURCHASE STORES LEDGER

7818

(Revised and Renumbered from 7819 3/1987)

(Subsidiary record used by institutions maintaining a stores system)

The form and content of the Purchased Stores Ledger will vary according to the requirements of the type of operation of various institutions. Normally an account will be maintained for each item carried in stores, which will be debited for the quantity and value of stores purchased and credited for the quantity and value of stores issued. (See SAM Section [10800](#) for Institutional Stores Accounting.)