

## **SAM – INSTITUTIONAL STORES ACCOUNTING**

### **MEMORANDUM STORES LEDGER**

**10852**

(Revised 12/1973)

Each institution may, to the extent it has personnel available, maintain stock records for materials and supplies and/or equipment that are not specified in SAM Section 10851. This portion of the stock records, which is discretionary with the business manager and departmental headquarters, will be referred to as the Memorandum Stores Ledger. (See SAM Section 10860 for physical inventories of these items.)

Materials and supplies and equipment items purchased for capital outlay projects may be included in the Memorandum Stores Ledger for custody purposes.