

Inventory Subsidiary Ledger

Item Code:

INV-00123

Item Description:

Blue Ballpoint Pen, Fine Tip

Unit:

Piece

Warehouse/Location:

Main Warehouse A

Category:

Office Supplies

Reorder Level:

100

Ledger Details

Date	Reference	Description	In Qty	Out Qty	Balance	Unit Cost	Total Amount	Remarks
2024-05-01	PO-1234	Received from Supplier	500		500	0.30	150.00	Initial Stock
2024-05-07	SI-0122	Issued to Dept A		100	400	0.30	120.00	
2024-05-15	PO-1250	Additional Purchase	200		600	0.32	192.00	
2024-05-18	SI-0130	Issued to Dept B		80	520	0.32	166.40	

Important Notes:

- This ledger provides a detailed record of all movements for each inventory item.
- Each transaction should be supported by a reference document such as a Purchase Order or Issuance Slip.
- Balances should be regularly reconciled with physical inventory counts.
- Accurate unit cost tracking assists in proper valuation and cost control.
- Helps to monitor stock levels, detect discrepancies, and facilitate audit processes.