

# 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.