

Factory Overhead & Indirect Materials Ledger

Department / Cost Center:

Material Class / Category:

Ledger Account No:

Period / Month:

Allocation Base:

DATE	REFERENCE / REQUISITION NO.	DESCRIPTION / PARTICULARS	INDIRECT MATERIALS RECEIVED			INDIRECT MATERIALS ISSUED			BALANCE ON HAND		FOH APPLIED AMOUNT
			QTY	UNIT COST	TOTAL COST	QTY	UNIT COST	TOTAL COST	QTY	TOTAL VALUE	
TOTALS											

PREPARED BY (INVENTORY CLERK)

REVIEWED BY (COST ACCOUNTANT)

APPROVED BY (FACTORY CONTROLLER)