

SECTION VIII--COUNTY HIGHWAY DEPARTMENT

2. Direct Materials Journal

The Direct Materials Journal is for the purpose of recording materials that have been used on various projects. The source documents to record this data into the journal are the stock issue tickets and vendor billings - vouchers. This journal is again set up in columnar format showing date, type of material, source document number and amount by project, function and object.

The Direct Materials Journal is summarized periodically and the total materials used on a project is posted to the "Project Cost Record."

DIRECT MATERIALS JOURNAL

Date 20__	Material Description	Source Document	Total Amount	Project No.	Function/ Object	Amount
1/16	Gravel	Stock Issue 714	\$17,000.00	1	430.351	\$17,000.00
1/19	Oil	Voucher #6192	\$ 2,357.00	2	443.341	\$2,357.00