

SAM—INSTITUTIONAL STORES ACCOUNTING

DIRECT DELIVERIES (Renumbered 2/65)

10832

Certain classes of commodities, such as fresh fish, fresh vegetables, and milk, will not be stored but will be issued directly as received to units for which ordered.

The storekeeper will prepare a Receipt for Direct Deliveries, Std. Form 115A as a carbon copy of the Stock Received Report, Std. Form 106, for direct delivered items. The Stock Received Report number will be shown the Receipt for Direct Deliveries. The unit head who ordered the goods will check the quantity received, on the Receipt for Direct Deliveries, and send it to the accounting office. The accounting office will compare the signed Receipt for Direct Deliveries with the Stock Received Report. The Receipts for Direct Deliveries may be filed by allotment for management purposes after they have been compared to the Stock Received Reports.

Stock records will not be kept for direct delivered items when the institution assumes for custody purposes that the items are used as soon as received. Institutions may keep stock records on items delivered directly to the point of use if they wish to hold the recipient of the materials accountable therefor until actually uses the materials and is relieved of accountability by a usage report reviewed and approved by his supervisor.