

## **SAM—INSTITUTIONAL STORES ACCOUNTING**

### **GENERAL**

**10800**

(Renumbered 2/65)

All state institutions financed by the General Fund and having a resident population will maintain a stores system. Such institutions will keep stock records for those commodities that are specified in Section 10851. Institutions may maintain stock records for additional materials and supplies and/or equipment to the extent they have time available. (See Section 10852.) To the extent that the stock records are kept, they will provide management tools for (1) regulating and controlling the uses of commodities and (2) establishing accountability for commodities. Also the stores system facilitates the annual determination of farming and processing costs.

These instructions pertain principally to purchased and donated stores. Certain instructions, however, (such as those relating to Requisitions, Section 10831; Direct Deliveries, Section 10832; and Physical Inventories, Section 10860) apply also to produced stores. For instructions related to produced stores only see Section 10900.

Freight, cartage, and express charges invoiced separately will be charged to a special allotment under the function of administration. Service and handling charges for donated surplus materials, supplies, and food will be charged to the expenditure allotment that would be charged for the cost of such commodities if they were purchased commercially.