

SAM—DISBURSEMENTS

STOCK RECEIVED REPORTS

8422.20

(Revised and Renumbered from 8410 12/89)

The Agency's receiving department will prepare Stock Received Reports, STD. 106, or use an approved Purchase Order document to record receiving information at the time goods are received. For partial deliveries, a photo copy of the approved purchase order may be used as a stock received report. The last Stock Received Report for an order should be stamped "Complete" when the order is completely filled. Reports will be prepared only after carefully checking the quantity, description, and condition of the goods and, whenever possible, will be signed by the person responsible for checking and taking custody of the goods. When stock received reports are prepared or signed by a person other than the person actually receiving and checking the goods, the person signing the report should take precautionary measures to assure that the goods were actually received and checked.

When a copy of the order is used as a stock received report, the person checking the goods will write in the date received, the quantity received, and note any defect in condition. The same procedure will be used to acknowledge receipt of services other than regular recurring services, such as utilities. If goods are to be returned to the vendor, agencies will prepare a Returned Stock Report, STD. 108. The original stock received report, or signed copy of the order used as a stock received report will be forwarded directly to the accounting office on the day the goods are received.

These documents will provide the accounting officers with information as to the identity, condition, and net quantities of goods received. The accounting officer will compare the stock received report to the purchase order and invoice. If these letter documents are not available for comparison, claims will not be filed for payment. The accounting office will indicate on its copy of the stock received report: (1) the claim schedule number, and (2) the Fiscal Year of the claim. Stock received reports will be filed with the accounting office copies of orders and estimates, unless other methods of filing are prescribed or are more convenient with respect to individual agencies. To determine whether all goods and services ordered are actually received, the agency shall develop procedures to follow up on open purchase documents/contracts. (See SAM Sections 3860–3867 concerning short or damaged shipments and SAM Section 10821 for additional procedures relating to agencies performing stores accounting.)