

## SAM – INSTITUTIONAL STORES ACCOUNTING

### DONATED STORES

10822

(Revised & Renumbered 2/1965)

The storekeeper will record the receipt of commodities that are donated to the institution on Stock Received Report, [Std. Form 106](#). These Stock Received Reports will be clearly identified as being for donated stores. The original will be sent to the accounting office. The duplicate will be retained by the storekeeper.

Stock Received Reports for donated items for Farming and Processing allotments only will be entered in the Donated Farm Stores Received Register after they have been priced by the accounting office. Stock Received Reports for such donated items received from the State Educational Agency for Surplus Property will be priced to show both the fair value and the service and handling charge assigned by the State Educational Agency for Surplus Property. Assistance in pricing other donated farm stores may be obtained from the Office of Procurement. The value used in a given instance will depend on the source of the donations. Stock Received Reports for other donated items will not be priced or entered in the Donated Farm Stores Received Register. 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 purchased commercially.

The Stock Received Reports then will be posted to the Purchased Stores Ledger. At the end of each month the Stock Received Reports for donated stores for the month will be arranged in numerical sequence (together with Stock Received Reports for purchased stores), fastened together, and filed.