

SAM – INSTITUTIONAL STORES ACCOUNTING

LIST OF ACCOUNTS PAYABLE FOR FARMING AND PROCESSING OPERATIONS

10873

(Revised 5/1987)

SAM Chapter [10500](#) requires that accounts payable as of June 30 be listed by allotment and appropriation but prescribes no specific form. That instruction regarding the form of the list also applies to institutions with farming and processing operations for all of their allotments except Farming and Processing. For this allotment the List of Accounts Payable for Farming and Processing Operations illustrated on the following page is prescribed.

Every account payable for farming and processing materials and supplies will be compared with the Stock Received Reports listed on the List of Unpaid Stock Received Reports. (See SAM [10872](#).) This comparison will be made in order to identify the accounts payable for those materials and supplies that will be charged to current or prior year appropriations but that have not been received by June 30. This identification will be made by checking off the Stock Received Report numbers on the List of Unpaid Stock Received Reports and at the same time noting the Stock Received Report numbers on the List of Accounts Payable.

Adjustments will be made in the Worksheet–Farming and Processing Operating Expenses (See SAM [10990](#)) for the amounts of the materials and supplies that are on order for current or prior year appropriations but which have not been received by June 30. The amounts of these adjustments will be determined by analyzing by operation, such as Farm General or Hog Ranch, accounts payable for materials and supplies for which a Stock Received Report number is not indicated.

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Documents	Encum- brances	Accounts Payable		Stock Received Report Nos. for Items Received by June 30	(1) Materials and Sup- plies Ordered But Not Received as of June 30 (Purchased Stores Inventory-- In Transit)
		Total	Materials and Supplies		
Section A: July Transactions					
C Sch. _____	100	100	75	1506,2510,873	10
C C _____	50	50	50		50
Controller's Transfer No. _____	5,000	4,500			
C Sch. _____	250	250	250	1215	
C Sch. _____	100	100	100	2600	
C Sch. _____	500	500	400	206	300
C Sch. _____	4,000	4,100	200	2511	
C Sch. _____	3,000	3,000			
C Sch. _____	400	400			
C Sch. _____	600	600		1510,1608,1703	
C Sch. _____	8,000	7,900	7,900	1806,2512,3409	90
C Sch. _____	1,000	1,000			
C Sch. _____	500	500			
C Sch. _____	300	300	300	1010	
C Sch. _____	200	200	200	890	15
C Sch. _____	9,000	9,000	7,000	903	
C Sch. _____	4,000	4,000	4,000	2801	
C Sch. _____	6,000	6,000	6,000	3333	100
Section B: Valid Encumbrances Outstanding					
P. O. _____	3,000	3,000			
P. O. _____	1,000	900	900	3330	100
Sub P. O. _____	400	400	400		400
P. O. _____	2,000	2,000			
P. O. _____	8,000	8,100	7,000	3332	
P. O. _____	300	200	200		200
P. O. _____	400	400	400	1243	
P. O. _____	900	900			
Section C: Encumbrances Outstanding on the "Accrual Date" which are not valid encumbrances of the fiscal year just ended.					
Est. _____	500				
Est. _____	300				
Est. _____	8,000				
Totals-- Current Approp- riation					
	<u>85,000</u>	<u>80,000</u>	<u>30,000</u>		<u>1,500</u>
Support Appropriation for the (prior) fiscal year.					
Section A: July Transactions					
Totals-- Prior Approp- riation					
	<u>5,000</u>	<u>4,000</u>	<u>3,000</u>		<u>100</u>
Grand Total all General Fund Appropriations					
	<u>90,000</u>	<u>84,000</u>	<u>23,000</u>		<u>1,600</u>

(1) Amounts in this column will be reported in column 8 of the Worksheet -- Farming and Processing Operating Expenses (Section 10990).