

SAM – INSTITUTIONAL STORES ACCOUNTING

LIST OF UNPAID STOCK RECEIVED REPORTS FOR FARMING AND PROCESSING OPERATIONS

10872

(Revised 6/1968)

The Stock Received Reports for farming and processing materials and supplies that have been received but not scheduled for payment by June 30 will be listed each year. The preparation of this list will simplify if it is prepared promptly at the end of the fiscal year. A List of Unpaid Stock Received Reports for Farming and Processing Operations is illustrated on the following page.

Every unpaid farming and processing Stock Received Report listed will be compared to the List of Accounts Payable for such materials and supplies. (See SAM [10873](#).) This comparison will be made in order to identify the unpaid Stock Received Reports for those materials and supplies that have been received by June 30 and that will be charged to the next year's appropriations. This identification is necessary in order to prepare the Worksheet–Farming and Processing Operating Expenses. (See SAM [10990](#).) It will be made by checking off those Stock Received Report numbers on the List of Unpaid Stock Received Reports which are shown on the List of Accounts Payable.

An adjustment will be made in the Worksheet–Farming and Processing Operating Expenses (Section 10990) for the materials and supplies that have been received by June 30 but will be charged to next year's appropriation. The amount of this adjustment will be determined by (1) pricing the unchecked, unpaid Stock Received Reports in the same manner that the Purchased Stores Inventory will be priced (see SAM [10861](#)) and (2) analyzing these priced unpaid Stock Received Reports by operation, such as Farm General or Hog Ranch. See illustration on following page.

SAM – INSTITUTIONAL STORES ACCOUNTING

LIST OF UNPAID STOCK RECEIVED REPORTS, (1) FOR FARMING AND PROCESSING OPERATIONS

Stock Received Report No.	Chargeable to the Current or Prior Fiscal Years (See Section 10873)	(2) Chargeable to Next Fiscal Year's Approp- riation (Advance Deliveries)
206		
806		
873		
890		
903		
1009		
1010		
1215		
<hr/>		
2603		50
2801		
3330		
3332		
3333		
3358		50
3376		10
3409		
3422		20
3423		20
3424		100
3425		250
3426		175
3427		75
3429		
3430		40
3431		25
3432		75
3433		50
<hr/>		
Total		<u>\$ 1,500</u>

(1) For materials and supplies only.

(2) Amounts in this column will be reported in column 4 of the Worksheet -- Farming and Processing Operating Expenses (Section 10990).