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RESOURCE MANAGEMENT

**FINANCIAL PROCEDURES FOR THE ACCOUNTS CONTROL SECTION AND THE OFFICE
OF THE COMMISSARY OFFICER**



BY ORDER OF THE DIRECTOR

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AUTHORITY: Defense Commissary Agency Directive Management Program is established in compliance with DoD Directive 5105.55, Defense Commissary Agency (DeCA), November 9, 1990.

Management Control System. This directive contains Management Control provisions that are subject to evaluation and testing as required by DeCAD 70-2 and as scheduled in DeCAD 70-3. The Management Control Review Checklist to be used by assessable unit managers to conduct the evaluation and test management controls is at **Appendix A**.

HOW TO SUPPLEMENT: Lower echelon DeCA organizations may supplement this directive as needed. A copy of the supplementing guidance will be forwarded to HQ, DeCA ATTN: RMA, Fort Lee, Va 23801-6300.

APPLICABILITY AND SCOPE: This directive applies to all Defense Commissary Agency Commissaries, excluding the European Region, unless otherwise stated. See DeCA EU Directive 70-6 for financial procedures for the DeCA European Region Accounts Control Business Unit.

HOW TO ORDER COPIES: Commissary activities needing additional copies will submit requirements on DeCA Form 30-21 to Region/IM; Regions/IM will consolidate total region requirements on DeCA Form 30-21 and forward to HQ DeCA/IMSP.

SUMMARY: This directive provides detail procedures regarding the financial operating requirements of the Accounts Control Section and the Office of the Commissary Officer in support of the Commissary responsibilities.

SUPERSEDES: DeCAD 70-6, Dated July 23, 1993

OFFICE OF PRIMARY RESPONSIBILITY (OPR): HQ DeCA/RM

COORDINATORS: HQ DeCA/AM, DO, PL, IG, IR, GC, IM, ITBU, ARBU, MBU, Regions and DFAS-CO

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**FINANCIAL PROCEDURES FOR THE ACCOUNTS CONTROL SECTION
AND THE OFFICE OF THE COMMISSARY OFFICER**

TABLE OF CONTENTS

	PARA	PAGE
Chapter 1 - Introduction		
General	1-1	1-1
ACS	1-2	1-1
ACS Responsibilities.....	1-3	1-1
OCO	1-4	1-1
OCO Responsibilities.....	1-5	1-2
 Chapter 2 - DeCA Interim Business System		
Purpose	2-1	2-1
Description of System	2-2	2-1
DIBS User Instructions.....	2-3	2-1
Distributor Fill Rate Summary Reports	2-4	2-1
 Chapter 3 – DeCA Interim Business System-Frequent Delivery System		
DeCA Interim Business System-Frequent Delivery System (DIBS-FDS)		
System (DIBS-FDS)	3-1	3-1
OCO Procedures.....	3-2	3-2
ACS Procedures.....	3-3	3-3
 Chapter 4 - DIBS DeCA Overseas Ordering and Receiving System		
General	4-1	4-1
OOP Responsibilities	4-2	4-1
OPP Responsibilities.....	4-3	4-1
Report of Discrepancy	4-4	4-2
 Chapter 5 - Report of Deposit		
General	5-1	5-1
Deposits	5-2	5-1
Report of Deposits, DD Form 707	5-3	5-2
Debit and Credit Cards	5-4	5-2
Debit and Credit Card Totals.....	5-5	5-3
Food Stamps Deposited with Servicing FI	5-6	5-3
Food Stamps Deposited Directly to a FRB.....	5-7	5-3
Food Stamps Held for Deposit.....	5-8	5-4
Food Stamp, Women’s Infants and Children (WIC) and Aid to Families With Dependent Children (AFDC) Electronic Benefits Transfer (EBT) Program.....	5-9	5-4
Loss to Change Fund	5-10	5-6
Deposit of Funds in the Event of War	5-11	5-6

Filing and Retention Requirements	5-12	5-6
Instructions for Preparation of Manual Report of Deposits....		5-7
Instructions for Preparation of Deposit Ticket (SF 215)		5-9
Instructions for Preparing Summary of Daily Receipts (DD Form 70-15).....		5-10
 Chapter 6 - Charge Sales		
General	6-1	6-1
Establishing a Charge Account	6-2	6-1
Notice of Delegation of Authority-Receipt For Supplies.....	6-3	6-2
Major Disasters or Emergencies	6-4	6-2
Accessorial Charges.....	6-5	6-4
 Chapter 7 - Non-Appropriated/Appropriated Fund Customer Credit Cards Procedures		
General	7-1	7-1
Purpose	7-2	7-1
Applicability	7-3	7-1
Cash and Check Payments by NAF Customers.....	7-4	7-1
Electronic Credit Card Equipment and Credit Card Collection Network Process.....	7-5	7-1
NAF and AF Customer Credit Card Procedures - Exceptions and Changes	7-6	7-1
NAF and AF Customer Credit Card Procedures - Processing For Payment Procedures Using TRANZ 330's ...	7-7	7-2
Processing Merchandise Returns - Using TRANZ 330's	7-8	7-4
Voice Authorization Procedures - Using TRANZ 330's	7-9	7-4
Force Draft Capture Procedures - Using TRANZ 330's	7-10	7-5
Weekend NAF and AF Credit Card Transaction Procedures - Using TRANZ 330's	7-11	7-5
End-of-Day Credit Card Batching and Reconciliation Procedures - Using TRANZ 330's	7-12	7-6
NAF and AF Customer Credit Card Procedures - Processing For Payment Procedures POS-M.....	7-13	7-8
Processing Merchandise Returns -Using POS-M	7-14	7-8
Weekend NAF and AF Credit Card Transaction Procedures -Using POS-M.....	7-15	7-8
Preparing DD Form 707	7-16	7-8
Processing Sales Data Into DIBS.....	7-17	7-8
Forwarding Deposit Documents to DFAS-CO.....	7-18	7-9
Electronic Funds Transfer - Deposits.....	7-19	7-9
Chargeback Procedures.....	7-20	7-9
The Contract Bank's Responsibility	7-21	7-9
Filing and Retention	7-22	7-10
Security of Credit Card Reader (TRANZ 330).....	7-23	7-10
Use and Preparation of DeCA Form 70-20	7-24	7-10
Instructions for Completing Form DeCA 70-20 for Credit Card Sales.....		7-11

Chapter 8 - Dishonored Checks

General	8-1	8-1
Conventional Dishonored Check Procedures	8-2	8-1
Re-Engineered Dishonored Check Procedures.....	8-3	8-5
Procedures for Transition from the Conventional Process to the Re-Engineered Check Process.....	8-4	8-10
Installment Payment and Collection Procedures for the Conventional and Re-Engineered Dishonored Check Process	8-5	8-11
Filing	8-6	8-15
Instructions for Completing Data on Dishonored Checks (DeCA Form 70-16).....		8-16

Chapter 9 – Coupon Operating Procedures

Merchandise Coupons	9-1	9-1
Procedures for Customer Service Manager.....	9-2	9-1
Coupon Cutoff/Shipping Responsibilities	9-3	9-1
Lost Shipments.....	9-4	9-3
Acceptance of Local Coupons.....	9-5	9-3
Returned Coupons.....	9-6	9-4

Chapter 10 - Vendor Credit Memorandums

Purpose	10-1	10-1
VCM Policy.....	10-2	10-1
Methods of Payment	10-3	10-1
Processing VCMS	10-4	10-1
VCMS For OCONUS Stores/CDCs	10-5	10-2
Off-Invoice Collection of Vendor Credit Memorandums (VCMs).....	10-6	10-3
Filing and Retention Procedures.....	10-7	10-3
Instructions for Preparation of Vendor Credit Memo (DeCA Form 70-10)		10-4
Instructions for Preparation of Vendor Credit Memo Document Log (DeCA Form 70-11)		10-6

**Chapter 11 - Vendor Credit Memorandum Credit Cards
Procedures For CONUS Office of the Commissary
Officer**

General	11-1	11-1
Purpose.....	11-2	11-1
Applicability.....	11-3	11-1
Electronic Credit Card Equipment and Credit Card Collection Network Process.....	11-4	11-1
VCM Payment Options	11-5	11-1
Preparing and Recording VCMs.....	11-6	11-2
Processing VCM Payments.....	11-7	11-2
Vendor Product Demonstration Credit Card (VPDCC) Payment Procedures	11-8	11-4
Vendor Credit Memorandum Credit Card Refund (VCMCCR).....	11-9	11-5

Voice Authorization Procedure - Using TRANZ 330's.....	11-10	11-7
Force Draft Capture Procedures - Using TRANZ 330's.....	11-11	11-7
End-of-Day Credit Card Batching and Reconciliation		
Procedures - Using TRANZ 330's	11-12	11-8
Processing VCM Into DIBS.....	11-13	11-9
Preparing Deposit Documents.....	11-14	11-9
Processing VCMCC Refunds Into the Accounting System	11-15	11-10
Weekend VCM Credit Card Transaction Procedures -		
Using TRANZ 330's.....	11-16	11-10
Weekend VCM Credit Card Transaction Procedures -		
Using POS-M	11-17	11-10
Forwarding Deposit Documents to DFAS-CO.....	11-18	11-10
Electronic Funds Transfer - Deposits.....	11-19	11-10
Chargeback Procedures.....	11-20	11-10
The Contract Bank Responsibility	11-21	11-11
Filing and Retention	11-22	11-11
Security of POS Equipment.....	11-23	11-11

Chapter 12 - Sale of Fat and Bones

Sale of Fat and Bones.....	12-1	12-1
Office of the Commissary Officer Procedures	12-2	12-1
Accounts Control Section (ACS) Procedures	12-3	12-2
Standard Form (SF) 1080 Bill	12-4	12-2
Defense Finance and Accounting Service Reconciliation	12-5	12-3
Stock Fund Reimbursement.....	12-6	12-3

Chapter 13 - Call Order Register - Manual

General	13-1	13-1
Conditions For Use	13-2	13-1
Call Number Structure.....	13-3	13-1
Instructions For Completion	13-4	13-2
Document Retention	13-5	13-2

Chapter 14 - Commissary Receiving Tally Register

Purpose	14-1	14-1
Receiving	14-2	14-1
Numbering Procedures.....	14-3	14-1
OCO Procedures.....	14-4	14-1
Processing Receipt Documents.....	14-5	14-1
Central Distribution Centers.....	14-6	14-1

Chapter 15 - Document Log

Document Log.....	15-1	15-1
Block Control Process.....	15-2	15-1
Document Flow	15-3	15-2
Construction and Issuance of Document Log Serial Numbers	15-4	15-3
Filing Blocked Documents	15-5	15-5
Document Log Review	15-6	15-5
Types of Transactions Originating Within the		

Commissary/CDC	15-7	15-5
Types of Documents Originating Outside the Commissary	15-8	15-6

Chapter 16 - Store Block Control Journal

Purpose	16-1	16-1
Construction of Block Control Numbers	16-2	16-1
Assignment of Block Control Numbers For Non-		
Delivery Ticket/Invoice	16-3	16-3
DTI Transactions	16-4	16-3
ARBU Control of Block Numbers	16-5	16-3
Submission of Store Block Control Journal	16-6	16-3
Accounts Control Section (ACS) Procedures	16-7	16-3
Office of the Commissary Officer (OCO) Procedures	16-8	16-4
Missing Store Block Control Journal	16-9	16-4
Reconciliation of SBCJ With the Voucher Register and General Control (VRGC)	16-10	16-4
Instructions for the Preparation of the SBCJ (DeCA Form 70-12)		16-5

Chapter 17 - Delivery Ticket Invoicing

Responsibilities	17-1	17-1
DTI Controls	17-2	17-1
Reviewing DSD-S/CDC Receipts	17-3	17-1
Construction of Invoice Number	17-4	17-2
Processing DSD DTI Receipts	17-5	17-3
DSD Price Discrepancies	17-6	17-4
DSD DTI Input - DSD-DTI Rollup Receipts	17-7	17-4
Processing FDS DTI Receipts	17-8	17-5
DeCA Overseas Ordering and Receiving System (DOORS) DTI Receipts	17-9	17-6
Rollup Confirmation For OPPS and Stores Where FDS is Integrated Into DIBS	17-10	17-7
Pre-Input Filing	17-11	17-7
Blocking	17-12	17-7
Certification	17-13	17-7
Special Orders	17-14	17-8
Filing	17-15	17-8

Chapter 18 - Produce MILSTRIP Receipts

MILSTRIP	18-1	18-1
FF&V	18-2	18-1

Chapter 19 - Accounts Control Support System

Purpose	19-1	19-1
Description	19-2	19-1
Store Block Control Journal (SBCJ)	19-3	19-1
Inventories	19-4	19-1
Records of Operations	19-5	19-1
Document Retention	19-6	19-1

Chapter 20 - Transfers

General	20-1	20-1
Transfers Within the Same Region	20-2	20-1
Regional Transfers.....	20-3	20-4
Discrepancies	20-4	20-4
Transfers of Sales.....	20-5	20-7
Closed Stores.....	20-6	20-7
Document Retention	20-7	20-7

Chapter 21 – Processing Financial Corrections and Reversals

General	21-1	21-1
ACS and OPP Responsibility	21-2	21-1
ARBU Responsibility	21-3	21-1
MBU-Bill Paying Research Unit (BPRU)	21-4	21-2
Other Corrections and Reversals	21-5	21-2
Block Numbers.....	21-6	21-2
Instructions for Preparation of the Financial Transaction Correction Form, DeCA Form 70-88		21-3

Chapter 22 - Account Status For Meat and Produce Operations

General	22-1	22-1
Reporting Requirements	22-2	22-1
Physical Inventories.....	22-3	22-1
Office of the Commissary Officer.....	22-4	22-2
Accounts Control Section	22-5	22-2
Other Responsibilities.....	22-6	22-2
Account Status	22-7	22-3
Document Retention	22-8	22-3

Chapter 23 - Accountability Inventory Reporting

Accountability Inventory	23-1	23-1
Accounting Variance	23-2	23-1
Preparing for Inventory	23-3	23-1
Document Identification	23-4	23-1
Merchandise Received During Inventory	23-5	23-2
ACS Procedures.....	23-6	23-2
Memorandum Entry.....	23-7	23-3
Reporting Inventory Value.....	23-8	23-4
Reporting Account Status.....	23-9	23-4
Prior Period Adjustments.....	23-10	23-5
Out-of-Variance Reviews.....	23-11	23-5
After Inventory Beginning Balances	23-12	23-5
Inventory Review	23-13	23-5
Appointment of Accountability Review Personnel	23-14	23-5
Document Retention	23-15	23-5

Chapter 24 - Gains/Losses

General	24-1	24-1
Recording	24-2	24-2
Vet Samples	24-3	24-3
Reports of Discrepancy (ROD)	24-4	24-3
Reports of Survey	24-5	24-3
Office of the Commissary Officer (OC) Procedures	24-6	24-3
Accounts Control Section (ACS) Procedures	24-7	24-3
Major Disaster	24-8	24-4

Chapter 25 - Commissary Statistical Data

Purpose	25-1	25-1
Office of the Commissary Officer	25-2	25-1
Preparation	25-3	25-1
Requirements	25-4	25-3

Chapter 26 – Accounting for Exchange-Owned Tobacco Products in DeCA Commissaries at CONUS Locations

Purpose	26-1	26-1
“Tobacco” File	26-2	26-1
“Tobacco” Document Log	26-3	26-1
Pricing	26-4	26-2
Sales	26-5	26-2
Refunds	26-6	26-2
Payment Procedures	26-7	26-2
Transfers	26-8	26-3
Salvage/Damaged Merchandise	26-9	26-3
Price Change Adjustment Inventories	26-10	26-4
Promotions	26-11	26-4
Quarterly Inventories	26-12	26-5
Quarterly Reconciliation	26-13	26-5
Submitting Quarterly Results	26-14	26-5
Maintaining Records	26-15	26-6
Instructions for Completing the Monthly Tobacco Reconciliation Sheet		26-7
Instructions for Completing the Quarterly Tobacco Reconciliation Worksheet		26-9

Chapter 27 - Merchandise Owned By Others

Purpose	27-1	27-1
Examples of Merchandise	27-2	27-1
Inventories	27-3	27-1
Receipts	27-4	27-1
Processing 31A as Inventory Adjustment	27-5	27-1

Chapter 28 - Food Stamps and Aid to Families with Dependent Children Programs

General	28-1	28-1
Food Stamp Authorization and Purchases.....	28-2	28-1
Receiving Food Stamps.....	28-3	28-1
Making Change for Food Stamps.....	28-4	28-1
EBT Food Stamp Program.....	28-5	28-2
Aid to Families With Dependent Children Program		
(AFDC) EBT Program.....	28-6	28-5
Depositing Food Stamps	28-7	28-5
Delayed Food Stamp Deposits	28-8	28-5
Food Stamp Deposits to Federal Reserve Bank (FRB).....	28-9	28-5
Food Stamp Electronic Benefit Transfer (EBT Deposits)	28-10	28-6

Chapter 29 - Women's, Infants, and Children's (WIC) Sales

WIC Program	29-1	29-1
Accepting WIC (Vouchers and/or Checks) for Payment.....	29-2	29-1
WIC Charge Sales.....	29-3	29-1
WIC Vouchers and/or Checks Returned to Commissary		
by the State.....	29-4	29-1
WIC Checks Returned to the Commissary by the Bank	29-5	29-1
WIC Charge Sale Billings.....	29-6	29-1
ACS Responsibility	29-7	29-2
WIC Electronic Benefit Transfer (EBT) Program	29-8	29-2
Preparation and/or Completion of the DD Form 707, Report of Deposit and DeCA Form 70-15, Summary of Daily Receipts	29-9	29-2

Chapter 30 – Commissary Change Fund

General	30-1	30-1
Establishing and Maintaining the Commissary Change Fund	30-2	30-1

FIGURES

3-1 Vendor Credit Memo (VCM), DeCA Form 70-10	3-6
4-1 ROD Reason Code Table.....	4-4
4-2 OPP ROD Review Table.....	4-5
5-1 Deposit Ticket, SF 215	5-13
5-2 Report of Deposits, DD Form 707	5-14
5-3 Summary of Daily Receipts, DeCA Form 70-15	5-15
5-4 Daily Deposit Settlement Report	5-16
5-5 Redemption Certificate, USDA Form FNS-278B	5-17
5-6 Report of Deposits, DD Form 707	5-18
5-7 Report of Deposits, DD Form 707 (Food Stamps Held for Deposit).....	5-19
5-8 Deposit Ticket, SF 215 (Food Stamps Held for Deposit) .	5-20

6-1	Commissary Charge Account Request, DeCA Form 70-8	6-5
6-2	Notice of Delegation of Authority – Receipt for Supplies, DeCA Form 70-9	6-6
7-1	Credit Card Sales Slip	7-12
7-2	Universal Credit Card Sales Slip	7-13
7-3	Batch Detail Report	7-14
7-4	Settlement (91) Report.....	7-15
7-5	Report of Deposit, DD 707 Report.....	7-16
7-6	Summary of Daily Receipts, DeCA Form 70-15	7-17
7-7	Subsistence Request for Issue, Turn-in, or Transfer	7-18
8-1	DFAS Check Transmittal Listing.....	8-18
8-2	Commissary Agency Dishonored Check Control Register, Conventional Procedures, DeCA Form 70-53	8-19
8-3	Collection Data on Dishonored Checks, DeCA Form 70-16	8-20
8-4	Notification of Indebtedness Letter	8-21
8-4A	Final Notification of Indebtedness Letter.....	8-22
8-5	Deposit Ticket, SF 215	8-23
8-6	Cash Collection Voucher, DD Form 1131 (Credit).....	8-24
8-7	Patron NSF Check Transmittal Listing (Conventional Procedures).....	8-25
8-8	Defense Commissary Agency Dishonored Check Control Register, Re-engineered Procedures, DeCA Form 70-53	8-26
8-9	Report of Deposits, DD Form 707	8-27
8-10	Summary of Daily Receipts	8-28
8-11	Automated Report of Deposits	8-29
8-12	Automated Summary of Daily Receipts, DeCA Form 70-15	8-30
8-13	Patron NSF Check Transmittal Listing (Re-engineered Procedures).....	8-31
8-14	Patron's NSF Check Installment Payment Plan Spreadsheet	8-32
9-1	Commissary/Contractor Transmittal, DeCA Form 70-3	9-5
9-2	Commissary/Contractor Transmittal, DeCA Form 70-3 (LOCAL)	9-6
10-1	Vendor Credit Memo.....	10-8
10-2	Vendor Credit Memo Document Log.....	10-9
11-1	VCM, DeCA Form 70-10.....	11-12
11-2	VCM Document Log.....	11-13
11-3	VCM Credit Card Payment Receipt	11-14
11-4	VCM, DeCA Form 70-10 (Refund)	11-15
11-5	Universal Sales Slip.....	11-16
11-6	Batch Detail Report	11-17
11-7	Batch Report (Report 91)	11-18
11-8	Cash Collection Voucher, DD Form 1131	11-19
12-1	Subsistence Request for Issue or Turn-in, DeCA Form 70-20	12-4
12-2	Shipment Receipt/Delivery Pass, DeCA Form 70-61	12-5
13-1	Call Order Register - Manual	13-3
14-1	Commissary Receiving Tally Register, DeCA Form 40-53	14-2

15-1 Document Log, DeCA Form 70-14	15-7
16-1 Store Block Control Journal (SBCJ), ACSS Version	16-8
16-2 Store Block Control Journal (SBCJ), Automated Version.....	16-9
16-3 Store Block Control Journal (SBCJ) RECAP- ACSS Version.....	16-10
16-4 Store Block Control Journal (SBCJ) RECAP – Automated Version	16-11
16-5 ASAC Document Identifier Codes (DIC).....	16-12
17-1 DeCA Delivery Ticket Invoice Certification Letter, DeCA Form 70-52	17-9
20-1 Subsistence Request for Issue or Turn-in, DeCA Form 70-20	20-8
21-1 Financial Transactions Corrections Form, DeCA Form 70-88	21-4
21-2 Financial Transactions Corrections Form, DeCA Form 70-88	21-5
21-3 Financial Transactions Corrections Form, DeCA Form 70-88	21-6
22-1 Record of Operations, DeCA Form 40-10.....	22-4
23-1 Memo Entry Vendor/Distributor Worksheet, DeCA Form 70-95.....	23-6
23-2 Memo Entry Summary Worksheet, DeCA Form 70-94	23-7
23-3 Commissary Accountability Variance Statement, DeCA Form 70-22	23-8
24-1 Financial Liability Investigation of Property Loss, DD Form 200	24-5
24-2 Government Property Loss or Damaged Survey Certificate, DeCA Form 40-70	24-6
25-1 Commissary Statistical Data, DeCA Form 70-21.....	25-4
26-1 Tobacco Document Log	26-11
26-2 Tobacco Sales Certification, DeCA Form 70-97	26-12
26-3 Inventory Adjustment Monetary Account, DD Form 708	26-13
26-4 Inventory Certification	26-14
26-5 Tobacco Reconciliation Worksheet, DeCA Form 70-96	26-15
29-1 Subsistence Request for Issue or Turn-in, DeCA Form 70-20	29-3
30-1 Report of Deposits, DD Form 707 (Increase Change Fund)	30-3
30-2 Report of Deposit, DD Form 707 (Decrease Change Fund)	30-4
30-3 Change Fund Report of Verification.....	30-5

APPENDIX

Appendix A - Management Control Review Checklist.....	A-1
Appendix B – ACRONYMS.....	B-1

Chapter 1

INTRODUCTION

1-1. GENERAL. The purpose of these operating procedures is to provide accounting technicians within the Accounts Control Section (ACS) and commissary support clerks within the Office of the Commissary Officer (OCO) guidance on maintaining the resale accountability of the store. A brief overview is given on documents and listings most frequently used. Where applicable, a sample document or listing is included at the end of the chapters. These procedures were designed to be used in conjunction with other functional user manuals provided to ACS and OCO personnel, i.e. DeCA Interim Business System (DIBS) Handy Dandy, Frequent Delivery System (FDS) Store Function Handbook and FDS ACS Handbook.

1-2. ACS. The ACS provides technical financial support to assigned commissaries within the Region. The ACS maintains the accountability of store inventories and processes information into DIBS from a central location. Functions in the ACS should be arranged to ensure that each store has an assigned technician (s) responsible for completion of the entire store's records. Automated transmission of records from the store and automated storage of records in the ACS must be used to the fullest extent possible.

1-3. ACS RESPONSIBILITIES. The accounting technicians within the ACS are responsible for:

- a. Maintaining the Store Block Control Journal (SBCJ).
- b. Processing data from all accountable financial documents in support of commissary operations into DIBS within 24 hours of receipt at the ACS.
- c. Posting and reconciling document logs, vendor credit memos (VCMs) document logs and call order register to the Summary Audit Log (SAL).
- d. Reconciling and entering FDS roll-ups summaries in DIBS.
- e. Verifying Direct Store Delivery (DSD) recap summary to SAL.
- f. Maintaining and filing all official documents transmitted to the ACS.
- g. Preparing records of operations for any department or sub-department as necessary.
- h. Responding to request for receipts, store information, payments to vendors, etc.
- i. Performing receipt extensions.
- j. Preparing inventory memo entries and reversal of memo entries.
- k. Preparing the Commissary Statistical Report, and other requested reports.
- l. Consolidating the Flash Sales Report.
- m. Performing research when necessary.

1-4. OCO. The OCO will be responsible for those Management Support Center (MSC) functions that remain at the stores.

1-5. OCO RESPONSIBILITIES. The commissary support clerks within the OCO are responsible for:

- a. Entering case quantities received by pull number into DIBS-FDS module within 24 hours of delivery or next business day.
- b. Scanning receipt documents to the ACS within 24 hours of delivery.
- c. Scanning all other financial documents daily to the ACS for processing into DIBS.
- d. Reconciling DSD deliveries daily and at the end of the roll up period.
- e. Maintaining and filing Inventory Worksheets from Meat and Produce record of operations.
- f. Preparing Summary of Daily Receipts, Report of Deposits and Cash Collection Voucher.
- g. Submitting original Reports of Deposits and confirmed SF 215 to DFAS-CO.
- h. Generating and scanning the document logs, VCMs document logs and call order register to the ACS.
- i. Collecting and depositing funds for VCMs.
- j. Reconciling Tobacco Inventories. Preparing Tobacco Sales Certification and Reconciliation Worksheet.
- k. Preparing daily supplementary price changes updates in the National Cash Register (NCR) Point of Sale-Modernization (POS-M) system.

Chapter 2

DeCA INTERIM BUSINESS SYSTEM

2-1. PURPOSE. The purpose of the chapter is to provide a general description of the business system the DeCA uses today. Additionally, it is to provide information as to where users may find instructions for performing specific functions in the business system.

2-2. DESCRIPTION OF SYSTEM

a. The current business system in use at DeCA is DeCA Interim Business System, commonly known as DIBS. A DIBS computer terminal is located at the site where transactions are processed, either at the OCO, the consolidated MSC, or the ACS. If the store or activity accounts control function has not moved to a consolidated MSC or ACS, the DIBS terminal is located in the OCO. At stores or activities whose accounting functions are performed by the ACS, the DIBS terminal is located in the ACS.

b. A password is required to enter the system or "logon". With a current password, the user must logon under a specific store/Central Distribution Center (CDC) Department of Defense Activity Address Code (DODAAC). Passwords are assigned different levels of authorization so access to certain functions are limited to personnel who have higher access levels. The ACS/OCO terminal is linked to the DIBS mainframe computer at DeCA Regions via a dedicated communications network.

c. Before entering the system at the start of each business day, there are certain functions which must be performed. These functions are referred to as "Start of Day" functions. Generally, data is input into the system daily. After each day's (computer) business is complete, an "End of Day" process is run. During the day, data entered into the terminal is stored in the mainframe store file until the End of Day process is run. The End of Day process transmits the stored data to the mainframe computer at DeCA Headquarters for processing into the sequent processor and is sorted for further processing. After the sequent processor completes its process, the data is directed to specific locations, i.e., to the Standard Automated Voucher Examination System (SAVES), to the Accounting and Inventory Management System (AIMS), etc.

2-3. DIBS USER INSTRUCTIONS. DIBS user instructions are found in the DIBS Users Manuals. There are two DIBS Users Manuals, one specifically for OCOs/ACSs and one specifically for CDCs. For instructions to perform a specific function in DIBS see the appropriate Users Manual.

2-4. DISTRIBUTOR FILL RATE SUMMARY REPORTS. The ACS will print the FDS Distributor Fill Rate Summary Reports for each distributor and store on a monthly basis. The ACS will provide the previous month's Fill Rate Reports to the Area/Region Operations Directorate by the fifth work day of each month.

Chapter 3

DeCA INTERIM BUSINESS SYSTEM-FREQUENT DELIVERY SYSTEM

3-1. DeCA INTERIM BUSINESS SYSTEM-FREQUENT DELIVERY SYSTEM (DIBS-FDS).

a. DIBS-FDS is used to order and receive from commercial distributors commissary products for resale; to prepare and create the financial transactions to debit and credit store accounts; and to transmit the financial data to systems outside the agency for payment or collection. Bill paying roll ups will be retained and processed at the ACS. Electronic Data Interchange (EDI) transaction sets will be implemented for all electronic communications with the FDS distributors. Refer to FDS ACS Function Handbook for detailed information on the FDS process.

b. Commissary personnel scan store shelf labels with Portable Data Entry Devices (PDEDs) and enter quantity of each item to be ordered from the FDS distributors. All orders are uploaded to a Collector PC where they are consolidated into one order and sent to the DIBS-FDS store file. The consolidated orders are processed into DIBS. A reject report is produced listing any Universal Product Code (UPC) scanned at the store shelves that do not match the DIBS store master file or are not FDS items. The remaining items are sorted and split into individual orders for each FDS distributors. Orders are passed to the EDI Translator where they are formatted into EDI 875 transaction sets. The translator then passes the EDI 875 orders directly to the distributor or to the Value Added Network (VAN) specified by the distributor. Each order will have a unique "PULL" number.

c. Distributors acknowledge receipt of the EDI 875 order file by returning an EDI 997 Acknowledgment. Once the distributor has filled the order, the EDI 856 Ship Notice/Manifest is sent to DeCA to advise the store of the shipping status of each item on the order. Edits and analysis of the shipping file are performed prior to updating the store Due-In file. Reasonability Testing is performed to ensure that the EDI 856 specifies the proper ordering store DoDAAC based on the Pull Number; reviews the file and stops the transmission if the order is less than eighty percent of the total cases ordered, any items are greater than the quantity ordered, not-ordered UPCs are found, or if multiple occurrences of "zero" items are included. In the above cases, the distributor must be contacted to clear up the error, before the file can be triggered. A reject report of all items for which no reply was included in the distributor 856 is printed at the Region ACS. See procedures in the FDS ACS Handbook on Working EDI Pull Failed Reasonability. After all edits are performed the 856 (shipping file) is passed on to the DIBS Store File. The store Due-In file is updated based on the quantities and items contained on the 856 shipping file. A receiving report is automatically printed at the store detailing each item the distributor has reported will be on the delivery.

d. The store personnel receive and count the delivery using existing FDS procedures. The FDS pull listing (YPP234) will be the official receiving document for FDS. The results of the receiving process are entered into the DIBS-FDS receiving module. Exceptions may be entered at average case cost or as mixture of average case cost and specific item UPCs. A Report of Discrepancy (ROD) is created for each delivery based on the receipt information entered.

e. At the end of the roll-up period the ACS personnel initiate a pre-roll up process on each store file. All EDI 856 shipment files must be returned, and all received quantities must be entered, prior to the pre-roll up. The final store roll up is created and processed after the ACS reconciles with the distributor or after 2 work days, if the distributor has not notified the ACS of any differences. The Roll Up report will be used as "Proof of Delivery" when requested by the Defense Finance and Accounting Service (DFAS).

f. The final store roll-up is forwarded through the DIBS Headquarters/Region file to the Standard Automated Voucher Examination System (SAVES). The receipt information per contract for

the roll up period is matched against the manufacturer invoice in SAVES, and is forwarded to DFAS for final payment.

g. After an order has been sent to the distributor and a due in is established on the store file, a pull can be canceled only by the ACS. The store cannot access the cancellation program. A pull may be canceled for the following reasons:

- (1) The order is late getting to the distributor and it was necessary to send a back up order,
- (2) Not enough cases ordered for the distributor to fill the order,
- (3) An order was sent by mistake.

h. Deleting a pull may only take place prior to sending an order to the distributor. No due in has been created on the store file. The store has access to delete pulls. A pull may be deleted for the following reasons:

- (1) The order has too few cases to send,
- (2) Items have been inadvertently scanned for a distributor that does not have an order scheduled for that day.

3-2. OCO PROCEDURES.

a. The OCO is responsible for entering the quantity of cases received by Pull Number, into the DIB-FDS receiving module within 24 hours of delivery. It is not necessary to wait for the Shipping File to be returned by the distributor before the received quantity can be entered. Received quantities must be entered against the correct Pull Number. Compare the total cases received against the total cases ordered on the FDS Pull listing to ensure the received quantity is entered against the correct Pull Number.

b. Once the shipping file (856) is received from the distributor and the cases received are entered, the EDI 812, ROD will be generated. The difference between cases received and cases shipped will be the ROD amount. The ROD will automatically be sent to the distributor, store and ACS. An informational (Null) EDI 812 ROD is transmitted even when there are no discrepancies in the delivery. Case overages and/or shortages on RODs must be reconciled with the distributor daily by OCO personnel. If the cases received are incorrect and were processed, the ROD will be incorrect. If this occurs, the ROD must be corrected manually and the distributor must be contacted to ensure that they agree with the correction. A copy of the corrected ROD must be submitted to the ACS.

c. OCO personnel will ensure that all ROD reports are accounted for and properly annotated on DeCA Form 70-10, Vendor Credit Memo, **Figure 3-1**, by pull number for each distributor. OCO personnel will maintain the VCM throughout the two week roll up period for all gains (overages) and losses (shortages). At the end of the roll up period, annotate whether the final total of the VCM is a gain or loss. If the final total is a loss, a VCM document number is assigned. If the final total is a gain, a call number from the Call Order Register is assigned. Annotate the VCM document or call number in block b. of the VCM form. If the final total of the VCM is \$50.00 or less the RODS are written off as an inventory adjustment (gain or loss), see the paragraph below. List the VCM distributors' Procurement Instrument Identification Number (PIIN) on the VCM. Upon completion of the VCM, submit it to the distributor for an authorizing signature. Once the VCM form is returned from the distributor, the commissary officer will sign and date the VCM. The OCO personnel will then submit the VCM to the ACS for entry into DIBS.

d. DIBS-FDS shipping type RODs with a net dollar value of \$50.00 or less for a two week roll up period are written-off as inventory adjustments (gain or loss). If the net amount is \$50.00 or less, an annotation should be made on the VCM as to whether the financial transaction should be processed as a Gain (DIC 81A) or a Loss (DIC 82A). The OCO will assign a regular document number from the 5600 series to the VCM. The VCM shall be signed by the Commissary Officer and submitted to the ACS for processing into the financial system. File this report with the roll up for six years and three months.

3-3. ACS PROCEDURES.

a. The ACS is responsible for processing the FDS roll ups. At the end of the roll up period the ACS personnel will initiate a pre-roll up process for each store file. Prior to running the pre-roll, all 856 shipment files must be returned, and all received quantities must be entered. The ACS will use the FDS/DSD Rollup Checksheet to record processing actions for each distributor to ensure that the rollup is complete.

b. The ACS should run the "FDS Pulls Unacknowledged by Distributor Summary" daily to obtain a list of all pulls (orders) that have not received a shipping file (EDI 856) from the distributor. The ACS will contact the distributor to determine the status of any missing shipping file. Maintain a memo for record of the telephone calls. Follow up daily until all shipment files have been received. Maintain the FDS Pulls Unacknowledged by Distributor Summary until the rollup is completed. The "FDS Pulls With Roll Up Overdue More Than 2 Days" report prints out the second day after the end of the roll up. This report tells you any distributor that has not had a roll up done and why. Contact the OCO and/or distributor and resolve the problem. Maintain this report until the rollup is completed.

c. The ACS will use the Auto Ship Vendor Report to identify file maintenance discrepancies between items ordered and items returned by the distributor on the EDI 856 shipping file. This report is also used to reconcile the store Roll Up with the distributor's Roll up. Items reported on the Auto Ship Vendor Report may be divided into three basic categories: File Maintenance Issues, Roll Up Issues, and Informational Issues.

(1) File Maintenance Issues. Items in this category are mis-matches between DeCA's file and the distributor's electronic file. These items are noted with the message, "NO 856 MATCH FOUND FOR THIS NSN". These items were not shipped by the vendor and are printed on the AUTO SHIP VENDOR REPORT as the result of the distributor leaving the item "blank" on the EDI 856. The ACS will send a copy of the Auto Ship Vendor Report, for the largest store that a distributor services, to the distributor for each Pull Number on which the above message appears. The distributor must correct any items that are listed incorrectly on their file. If DeCA store file is incorrect, the ACS will notify the Marketing Business Unit (MBU). The MBU will notify the broker or manufacturer who represents those items. The broker/manufacturer must submit a File Maintenance change request to the MBU for correction.

(2) Roll Up Issues. Items in this category are those items on the distributor Shipping File that do not match the store Due-In File for the Pull Number. These items are noted with the following messages, "Item Not On Order/Check", "Due In Item Not On CMF - CHECK", "Item Not On Due In/Check", "Quantity Shipped Greater Than Ordered". The following actions are required for the above messages:

(a) ITEM NOT ON ORDER/CHECK - The ACS must send a copy of the Auto Ship Vendor Report to the distributor showing each item with the above message. The ACS must also include a note stating that these items will not be in DeCA's Roll-Up, therefore they must be removed from the distributor Roll-Up.

(b) DUE IN ITEM NOT ON CMF/CHECK – The ACS will send a copy of the Auto Ship Vendor Report to the distributor showing each item with this message. The ACS will make a manual adjustment to the Roll Up in Due-In Maintenance by adding the quantity of the listed item to "Cases Shipped" on the Due-In Maintenance screen.

(c) ITEM NOT ON DUE IN/CHECK - The ACS will send a copy of the Auto Ship Vendor Report to the distributor for each Pull Number on which this message appear. If the items are incorrect on the distributor's file they must correct their files. If the items are correct on the distributor's file but incorrect on DeCA store file, the ACS will notify the MBU.

(d) QUANTITY SHIPPED GREATER THAN ORDERED - The ACS will send a copy of the Auto Ship Vendor Report to the distributor showing each item with this message. The ACS will include a note informing the distributor that the quantity above the quantity ordered will not be included in DeCA's roll up, therefore this quantity must be removed from the distributor roll up.

(e) Maintain a copy of the Auto Ship Vendor Report that required adjustments to the distributor rollup with DeCA rollup for six years and three months.

(3) INFORMATIONAL ISSUES. Items in this category have had file maintenance changes between the time of order and the time that the Shipping File was returned. The messages will include, "ORDER UPK = 006 CMF UPK = 012 - ORDER UPK USED" or "CASE UPC CHANGED FOR NSN". The ACS will inquire into the Due-In File for each item with the above messages for the Pull Number and verify that the quantity shipped has been updated. Report any that have not properly updated to DeCA-IT or to ASCI.

d. The EDI Pull Failed Reasonability Tests Report will print with information only on failed pulls that need to be triggered by the ACS. If the report indicate "Pull sent to YPIT25", the pull does not need to be triggered. Pulls identified as "held in YPIT21 22" need to be worked and triggered when resolved. These reports need to be worked as soon as they are received in order to process the roll-up within five days. File this report with the roll up for six years and three months. Refer to the "ACS Procedures For Working EDI PULL Failed Reasonability", for detailed procedures on working the above report.

e. If there is a difference between cases received and cases shipped, a ROD will be generated. The ACS will automatically receive printouts of RODs for every order placed. Maintain a copy of the RODs in a suspense folder until the VCM is received from the OCO. Reconcile your copies of the RODS to the VCM received from the OCO, ensure that all RODs are correct. If discrepancies are found, the OCO will be contacted to verify that the ACS did receive all corrected RODs. When corrections are made to the 856 during the pre-roll step, the RODs affected by the correction must be manually adjusted to reflect the correct amounts. Annotate that the ROD is a "Corrected ROD" and submit a copy to the distributor and store for information only. If the VCM total is a loss, the ACS will enter the document as a VCM and DIC 52T will be created on the SAL. If the VCM total is a gain, the ACS will enter the document as a receipt against the distributor PIIN and call number assigned from the Call Order Register, DIC 31A will be created on the SAL. The RODs will be filed with the roll up and maintained for six years and three months.

f. The ACS shall receive a VCM from the OCO for the write-off of RODs with a net dollar value of \$50.00 or less for each two week roll up period. Based on the VCM received, the ACS will prepare and submit a correction letter to ARBU for processing into the financial system. A gain (DIC 81A) will be processed, if the total VCM was an overage of \$50.00 or less. A loss (DIC 82A) will be processed, if the total VCM was a shortage of \$50.00 or less. File this report with the roll up for six years and three months.

g. The ACS will have five working days from the end of the roll up period to enter the roll up. In DIBS-FDS there are three steps involved in the roll up process.

(1) FDS PRE-ROLL CONTRACT VERIFY REPORT. The ACS will request a FDS Pre-roll prior to running the roll up. This process goes through all the pulls and verifies that the contracts are correct and ready for roll up. A one sheet report, FDS PRE-ROLL CONTRACT VERIFY REPORT, will generate when the contract verification is completed.

(2) FDS ORDER PRE-ROLL REPORT - PULLS NOT READY FOR ROLL-UP PROCESSING. If a pre-roll is requested and all shipping files are not in or all total cases have not been entered by the store, the pre-roll will not run and a FDS Order Pre-Roll Report - Pulls Not Ready For Roll-Up Processing will print. The ACS will fix the problem and run the contract verification and pre-roll again. If the pre-roll is successful, wait two workdays for the distributor to reconcile before proceeding to the next step.

(3) FDS ROLL-UP BY DISTRIBUTOR REPORT. The ACS will run the roll up two workdays after the pre-roll, unless otherwise directed. This roll up process will create a printout of the roll up. File the roll up for six years and three months.

VENDOR CREDIT MEMO <i>(For use of this form, see DeCAD 70-6; OPR is RM.)</i>		a. COMPANY/SUPPLY BULLETIN NUMBER	b. DOCUMENT NUMBER VCM DOCUMENT NUMBER OR CALL NUMBER		c. DATE VCM START DATE	e. BE SURE AND ANNOTATE IF MULTIPLE PAGES PAGE OF PAGES			
i. COMMISSARY AND DODAAC INCLUDE FUND CODE		g. NAME OF ACCOUNTABLE OFFICER			h. DEPARTMENT GROCERY	i. RETURNED MOSE <input type="checkbox"/> DAMAGED/SALV. <input type="checkbox"/> PRICE REDUCTION <input type="checkbox"/>			
j. ITEM <i>(UPC 5-16 Digits)</i>	k. BRAND NAME <i>(NSN 13 Digits)</i>	l. UN	m. UNITS ON HAND		n. CASE	o. AVERAGE OLD PRICE	p. AVERAGE NEW PRICE	q. PRICE DIFFERENCE	r. TOTAL DOLLAR AMOUNT
			WAREHOUSE	STORE	TOTAL				
PULL #	1101XXX01		GAIN		4		(17.64)		(70.56)
	1102XXX01		LOSS		1		23.04		23.04
	1103XXX02		GAIN		3		(14.75)		(44.25)
	1106XXX01		LOSS		2		25.50		51.00
	1107XXX02		GAIN		1		(16.50)		(16.50)
	1108XXX01		GAIN		3		(10.50)		(31.50)
	1110XXX02		GAIN		2		(35.65)		(71.30)
	1113XXX01		LOSS		1		27.50		27.50
	1115XXX02		GAIN		4		(20.65)		(82.60)
	LAST ITEM								
s. MAKE CHECKS PAYABLE DFAS-CO	t. MAIL CHECK TO:	u. VENDOR'S REMIT ADDRESS			v. 1. CASH/CHECK ATTACHED <input type="checkbox"/> 2. VCMCC - STORE <input type="checkbox"/> 3. VCMCC - OSC <input type="checkbox"/>	w. GRAND TOTAL (215.17)	x. CONTROL NUMBER		
y. PRINTED NAME AND SIGNATURE OF COMPANY REPRESENTATIVE REPRESENTATIVE MUST PRINT AND SIGN THEIR NAME									
z. REMARKS NOTICE: CREDIT MEMOS WHICH ARE NOT PAID WITHIN 30 DAYS OF EFFECTIVE DATE ARE SUBJECT TO INTEREST.									
aa. PRINTED NAME AND SIGNATURE OF COMMISSARY OFFICER OR STORE COMMISSARY OFFICER MUST PRINT AND SIGN					bb. SPECIAL PRICE CHANGED BY <i>(Name, Signature, and Title)</i>			cc. DATE CO MUST DATE	

DeCA Form 70-10, Sep 86

The form was electronically produced by Elite Federal Forms, Inc.

Supersedes DeCAF 70-10, Sep 81

Vendor Credit Memo (VCM), DeCA Form 70-10
Figure 3-1

Chapter 4

DIBS DeCA OVERSEAS ORDERING AND RECEIVING SYSTEM

4-1. GENERAL. Overseas and Alaska commissaries use DIBS DeCA OVERSEAS ORDERING AND RECEIVING SYSTEM (DIBS-DOORS) to replenish semi-perishable and perishable items. DIBS-DOORS provides this capability by electronically linking Overseas Ordering Points (OOPs) to CONUS distributors and manufacturers (suppliers) through Order Processing Points (OPPs) located in the United States. Daily operating procedures for the OOP and OPP are in the DIBS-DOORS Handbook, DeCAH 40-3.

4-2. OOP RESPONSIBILITIES.

a. OOPs are established at selected overseas sites for ordering, receiving and transferring product to supported commissaries.

b. The OOP merchandise buyers work with sales brokers to develop weekly orders for normal replenishment, promotions, holidays and/or other special needs as required. Completed orders are input into DIBS-DOORS where they are sent electronically through the supporting OPP to the appropriate distributor or source load manufacturer where they are filled. Suppliers electronically send shipping notification to DIBS-DOORS at the OPP which automatically creates the OPP's receipt (31A), OPP's transfer-out (51U/51V) and the OOP's due in.

c. When the initial container for a Pull (order) is received and closed in DIBS-DOORS at the OOP, a transfer-in (31U/31V) transaction is created and processed in DIBS-DOORS for the total amount of the Pull (order). This causes the OOP book inventory to be overstated until the final container for the Pull (order) is closed. Whenever the true book inventory value is needed, e.g. at formal inventory time, etc., the OOP runs the "DIBS PULL/CONTAINER IN-TRANSIT REPORT, PCN YPP223-2" to determine the dollar value of in-transit (partial received) inventory that must be deducted from the SAL/VRGC book inventory.

d. Exceptions (over/short) to line item receipts are keyed into DIBS-DOORS by container as they are received at the OOP. These exceptions are held in DIBS-DOORS until the final container for a Pull (order) is received and closed, at which time a ROD transaction is electronically sent to the OPP and a corresponding transfer-out/in (51U/51V/31U/31V) is created and processed in DIBS-DOORS at both the OOP and OPP. ROD Reason Code Table, **Figure 4-1** defines DIBS-DOORS ROD reason codes and describes consequent OOP and OPP action.

e. DeCA's overall inventory balance is understated by the amount of the inventory in-transit from the suppliers to the OOPs. Therefore, whenever needed (formal inventory, IG, auditor, etc.) the OOP prepares a Journal Voucher, using the totals from the "PULL/CONTAINER IN-TRANSIT REPORT, PCN: YPP223-1", ALL UNRECEIVED, so that the paid inventory in-transit can be recorded in the Trial Balance Report.

4-3. OPP RESPONSIBILITIES.

a. OPPs are established at selected CONUS sites and support assigned OOPs. They function as the CONUS focal point for the OOP in resolving problems associated with line item file maintenance, pricing, shipping status, RODs, etc.

b. The OPP monitors OOP Pulls (orders) to ensure suppliers respond in a timely manner and that each Pull (order) is closed properly.

c. OPPs ensure that manufacturer source load receipts (31A) equal the corresponding transfers-out (51U/51V). DIBS-DOORS reprices all Pulls (orders) at the time receipt (31A) transactions are created by comparing the price in the transfer-out (51U/51V) to the receipt (31A). Since these transactions are created simultaneously for source load Pulls (orders), a price change report is not produced.

d. OPPs reconcile weekly and bi-monthly roll-ups with distributors. They run the final roll-up report and ensure that the receipt (31A) plus or minus price change adjustments (81C/82C) equals the transfer-out (51U/51V). DIBS-DOORS reprices all Pulls (orders) at the time receipt (31A) transactions are created by comparing the price in the transfer-out (51U/51V) to the receipt (31A). A “DOORS FDS ROLL-UP PRICE CHANGE REPORT, PCN: YPDL33” and corresponding price change transactions (81C/82C) are created for the net difference. Normally, these price changes only occur because item corrections were made in RFM sometime between the time the transfer-out (51U/51V) was created and the last day of the roll-up period. OPPs have five work days from the last day of the roll-up period to reconcile with the distributors and create the final roll-up report.

4-4. REPORT OF DISCREPANCY (ROD).

a. DIBS-DOORS maintains an “Uncleared ROD File” that is worked daily by the OPP staff. OPP ROD Review Table, **Figure 4-2**, defines DIBS-DOORS ROD review criteria and describes consequent OOP and OPP action.

b. DeCA requires all distributors that support OPPs and OOPs to have a contract/ROA in addition to an Memorandum of Understanding (MOU). DeCA also strongly suggests the contracts be established as Delivery Ticket Invoice (DTI), thus eliminating the requirement for the distributor to invoice for ROD overages. Having a contract enables DeCA to settle RODs with the distributor, whether they normally sell to DeCA or not.

c. DeCA and its Industry Partners have agreed that shipping-type RODs of \$50.00 or less for any Pull (order) are not economically worth researching. Therefore, the OPP clears these RODs by using the “Write-off ROD (OPP)” selection in the DIBS-DOORS ROD module. This selection generates an “Inventory Gain/Loss Created from ROD Process Report”, financial transactions (81A or 82A), and a final ROD Transaction Set (EDI 812) for the supplier.

(1) Logistics Development Initiative (LDI) between DeCA and Proctor and Gamble (P&G) stipulates that DeCA will neither claim VCM credit nor expect payment for P&G DIBS-DOORS source load RODs with a net dollar value of less than \$175.00 per order. P&G will not expect payment for P&G DIBS-DOORS source load RODs with a net dollar value of less than \$175.00 per order.

(2) Consistent with this provision, OPPs are authorized to identify P&G source load RODs with a net dollar value of less than \$175.00 per order and to write off these RODs as a gain or loss inventory adjustment.

d. The initial ROD Transaction Set EDI 812 is sent to the supplier within 48 hours of the ROD transactions being posted to the OPP “Uncleared ROD File”. The supplier is given 10 calendar days to review and resolve discrepancies with the OPP. Occasionally, extra time is needed to resolve discrepancies, whereupon by mutual agreement, an additional 30 calendar days is granted to permit reconciliation of the discrepancy under the Disputes Clause of the contract/ROA. If the OPP does not receive a notice of dispute from the supplier within the 10 calendar days, the OPP closes the ROD in DIBS-DOORS that generates the receipt or VCM. DeCA expects to clear all RODs within 45 days of receipt of initial posting to the OPP “Uncleared ROD File”.

e. DIBS-DOORS shipping-type RODs having a net dollar value over \$50.00 for a Pull (order) that have not been collected by the OPP within six (6) months from the date of the ROD are submitted to the DeCA's Chief Financial Officer for write-off as an uncollectible account.

(1) All of the following pre-conditions must be met before the write-off of the ROD can be considered:

(a) All reasonable collection actions have been taken and neither the OPP nor Defense Finance and Accounting Service-Columbus (DFAS-CO) have been able to settle the disputed amount. "Reasonable collection actions" means that written notification was sent to the supplier and subsequent dialogue between the OPP, DeCA Region, DFAS-CO and the supplier ended in a deadlock.

(b) The ROD is valid, i.e. it does not involve fraud or a violation of antitrust laws.

(c) The ROD has not been turned over to another agency for collection, e.g. the Department of Justice, or the ROD was turned over to another agency, but subsequently returned to DeCA and for final disposition.

(2) After all pre-conditions are met, a ROD will be considered for write-off on a case by case basis when one or more of the following conditions are satisfied:

(a) The validity of the ROD is in doubt.

(b) There is doubt that the government could win a case and receive judgment for collection in a court of law.

(c) It is not likely that the government can enforce the collection.

(d) Collection costs do not justify enforced collection.

(e) The debtor(s) does not have the ability/means to pay.

(f) The debtor(s) cannot be located.

(g) A combination of the above reasons exist which makes it impractical and/or unwise to pursue collection.

(3) The request for authorization to write-off a ROD must include documentation of collection actions, a statement certifying that the above pre-conditions were met, and the identification and basis for one or more of the conditions in paragraph d. (2) above.

(4) The request is sent from the OPP through the Region Director or DeCA/Executive Director of Operations to DeCA-RM for approval by the Chief Financial Officer. The completed request will be returned to the OPP for their action.

DISCREPANCY	UPC	UNITS RECEIVED	THEN	REASON CODE ¹	AND
Shipping-type or packaging	Authorized (ON CMF)	MORE than total units on RSUL	Difference is overage in shipment	A	OPP. through DIBS-DOORS ROD module. creates a supplemental receipt and advises distributor of action taken ²
		NOT on RSUL. e.g. mispicks	Difference is overage in shipment	B	OPP. through DIBS-DOORS ROD module. creates a supplemental receipt and advises distributor of action taken;
		LESS than total units on RSUL	Difference is shortage in shipment	C	OPP. through DIBS-DOORS ROD module. creates a VCM and advises distributor of action taken;
		Shelf life has expired or Veterinarian determines product is unfit for human consumption at receipt	Difference is shortage in shipment	D	OPP. through DIBS-DOORS ROD module. creates a VCM and advises distributor of action taken;
		Damaged due to improper packaging or loading by distributor	Difference is shortage in shipment	E	OPP. through DIBS-DOORS ROD module. creates a VCM and advises distributor of action taken;
	Unauthorized (NOT on CMF)	NOT on RSUL. e.g. mispicks	Difference is overage in shipment	F	OPP. through DIBS-DOORS ROD module. creates a supplemental receipt and advises distributor of action taken;
Transportation-type	Any	Short/over. pilfered. damaged. spoiled. temperature. vandalized. or shipment not received	A LOSS of government property exists	G	OOP initiates SF 361. Transportation Discrepancy Report ³

¹ Reason codes are input at the OOP in DIBS-DOORS as containers are received.

² Once the OPP has determined that discrepancies with a reason code A-F meet established parameters. either a supplemental receipt (31A) OR a VCM (52T) is created for the NET result of the given PULL number.

³ These transactions are NOT transferred back to the OPP as a part of the ROD file. The SF 361 is processed according to DeCAD 40-11. Transportation Program.

ROD Reason Code Table
Figure 4-1

ACTION	AND	THEN	THEN
<p>Is initial OPP review of RODs received for a Pull.</p>	<p>Any line item difference is greater than \$100.</p>	<p>These differences are normally keystroke errors made by someone in the OOP since all physical overages and shortages are verified by an OOP manager.</p>	<p>The OPP asks the OOP to review and confirm action by sending a FAX copy of their correction documentation to the OPP.</p>
<p>Is OPP review of action taken by the OOP for a Pull NOT meeting initial review criteria.</p>	<p>The net total difference is greater than .1% of the total Pull.</p>	<p>All line item differences are less than \$100.</p>	<p>Select the appropriate Function Key in the DIBS-DOORS ROD module that creates the EDI 812 Transaction Set and sets a "10 calendar day suspense file" for reply from the supplier.</p>
<p>Is OPP review of action taken by the OOP for a Pull NOT meeting initial review criteria.</p>	<p>The net total difference is less than .1% of the total Pull.</p>	<p>OPP review confirms that ROD transactions were correct and provides the OPP with additional supporting documentation if required.</p>	<p>OPP makes necessary corrections to the ROD Transfer transactions (51U/51V or 31U/31V) as well as to the detail items on the "Uncleared ROD File".</p>
<p>Is OPP review of the "10 calendar day suspense file".</p>	<p>OPP review confirms that ROD transactions were incorrect. OPP makes the necessary corrections to the ROD Transfer transactions (51U/51V or 31U/31V) and FAXes a copy of the supporting documentation to the OPP for their action.</p>	<p>OPP review confirms that supplier disputes the initial EDI 812 ROD Transaction Set. Supplier FAXes supporting documentation to the OPP.</p>	<p>OPP creates a "ROD Dispute File" and FAXes appropriate documentation to OOP to answer/resolve supplier dispute.</p>
<p>Is OPP review of "30 calendar day suspense file".</p>	<p>OPP review confirms that supplier has NOT sent a dispute notice within 10 calendar days nor have they sent notice that the initial EDI 812 ROD Transaction Set is proper.</p>	<p>OPP review confirms that supplier has NOT sent a dispute notice within 10 calendar days nor have they sent notice that the initial EDI 812 ROD Transaction Set is proper.</p>	<p>Select appropriate Function Key in the DIBS-DOORS ROD module and assign a "30 calendar day suspense file" for resolution of supplier disputes.</p>
<p>Is OPP review of "30 calendar day suspense file".</p>	<p>OPP review confirms that ROD transactions were correct and provides the supplier with additional supporting documentation, if required.</p>	<p>OPP review confirms that ROD transactions were incorrect. OPP makes the necessary corrections to the "Uncleared ROD File".</p>	<p>Select appropriate Function Key in the DIBS-DOORS ROD module that creates an OSA/DVD Report (31A) or a VCM (52T) and a final EDI 812 ROD Transaction Set, including, if appropriate, VCM number (PIN/CAL.L. of the distributor/supplier) and a clerk code.</p>
			<p>Select appropriate Function Key in the DIBS-DOORS ROD module that creates an OSA/DVD Report (31A), a VCM (52T) and/or an Inventory Gain/Loss (81A/82A). This also creates a final EDI 812 ROD Transaction Set including, if appropriate, VCM number (PIN/CAL.L. of the distributor/supplier) and a clerk code.</p>

OPP ROD REVIEW TABLE
Figure 4-2

Chapter 5

REPORT OF DEPOSITS

5-1. GENERAL. Commissary sales receipts (cash and other negotiable media) and the surcharge collections will be deposited daily with a local Financial Institution (FI), or Federal Reserve Bank (FRB). More than one deposit can be made daily when deemed appropriate by the commissary officer. Commissary officers at commissaries not able to deposit daily will arrange to make deposits the next day or as soon as possible thereafter. It is necessary to ensure fund storage authorization is not exceeded. The funds will be deposited using the DFAS-CO account.

5-2. DEPOSITS.

a. CONUS commissaries (50 states and Puerto Rico) will make deposits at their servicing FI using the DFAS-CO Disbursing Station Symbol Number (DSSN) 6355. OCONUS commissaries, managed by a CONUS region that currently deposit at a Federal Reserve affiliated bank, will deposit into the DFAS-CO account - DSSN 6355-5. Food stamps deposited to a local FI or to a FRB will also be made using the DSSN 6355-5. Add four leading zeros to DSSN 6355 (00006355) and 6355-5 (00006355-5) to derive the Agency Location Code (ALC) that will be typed in Block (3) of SF 215, Deposit Ticket, when making deposits to local FI or to FRB.

b. The Customer Service Department (CSD) is responsible for preparing a Deposit Ticket (SF 215), (**Figure 5-1**; Instructions for completion on page 5-9), for the total amount of cash, checks, Woman's Infants and Children (WIC), and for taking the SF 215 to the bank with each deposit. The CSD personnel will prepare a separate SF 215 for each type of media, if required by their servicing FI. A separate SF 215 will be prepared for the deposit of paper food stamps, and for dishonored check if checks are processed under the Conventional procedures. After the FI verifies the deposit, the FI will return the validated confirmed copy of the SF 215(s) to the commissary or will send the confirmed copy of SF 215(s) to DFAS-CO-FPS.

c. The OCO is responsible for preparing a separate DD Form 1131, Cash Collection Voucher, for the collection of dishonored checks under the Conventional Dishonored Check process. The OCO will also prepare a separate SF 215 and DD Form 1131 for VCM check deposits. The SF 215 and the DD Form 1131 dollar amounts must agree. The Deposit Ticket Number must be recorded on the DD Form 1131. Type VCM in "Block 6" of SF 215 for VCM deposits. The OCO will ensure that the store's DODAAC and store code are typed/written on the original SF 215 before faxing the SF 215 and DD Form 1131 to DFAS-CO-FPS. Refer to Chapter 8 for completion of DD Form 1131 for redeemed dishonored checks and Chapter 10 for VCMs. Do not mix other business funds as such funds collected under the Dishonored Check Conventional process and VCM checks with sales deposits. It provides no audit trail and makes research extremely difficult.

d. The OCO will fax a copy of the validated Report of Deposits, DD Form 707, (**Figure 5-2**) or automated 707 and a legible copy of the original SF 215 to DFAS-CO-FPS on the day of the deposit. The OCO will also fax a copy of the DD Form 1131 for redeemed dishonored checks and VCM checks, with corresponding SF 215, to DFAS-CO-FPS on day of deposit. The original copy of the DD Forms 707 and 1131 and SFs 215 and 5515 will be retained by the OCO. Upon receipt of the faxed documents, DFAS-CO-FPS personnel will process them as "originals". For commissaries operating under POS-M, a copy of the Daily Deposit Settlement and Office Media Reports will also be faxed with the SF 215 and DD Form 707 to DFAS-CO-FPS. The six digit deposit number and the dollar amount on the SF 215 must be legible. If not, the OCO will legibly write the six digit Deposit Ticket number above the one printed on the SF 215 and will write the dollar amount above the amount typed on the SF 215. DFAS-CO-FPS fax numbers are as follows:

CENTRAL (DSN 869) 614-693-6994	MIDWEST (DSN 869) 614-693-8079
NORTHEAST (DSN 869) 614-693-8036	SOUTHWEST (DSN 869) 614-693-8030
SOUTHERN (DSN 869) 614-693-5623	NORTHWEST (DSN 869) 614-693-6947

(Old region names must be used as they have not been changed in STANFINS.)

DFAS-CO-FPS mailing address is:

DFAS CO FPS
PO BOX 182204
COLUMBUS OH 43218-2204

e. In accordance with Volume V of the Treasury Financial Manual, the Depository (FI) will proof each deposit received by balancing the dollar amount printed on the face of the SF 215 with the sum of accompanying remittance items. The Depository will correct any out-of-balance occurrence caused by the Federal agency in preparing the deposit by either preparing an additional SF 215 or SF 5515 to balance with the sum of the accompanying remittance items. Depositories will not adjust the amount by changing the amount on the face of the SF 215 submitted by the Federal agency. Upon receipt of the confirmed copy of the SF 215 or SF 5515 from the FI, the OCO will fax the confirmed copy of these documents along with the corrected DD Form 707 for that particular day's business to DFAS-CO-FPS. The OCO will also fax or scan documents to the ACS by noon of the ACS next day's business.

f. Following receipt of faxed copy of SF 215 and validated DD Form 707, DFAS-CO-FPS will process the collection data into STANFINS REDESIGN SYSTEM (SRD-1) which bridges into STANFINS. The collections must match the sales data input into DIBS by the ACS.

5-3. REPORT OF DEPOSITS, DD FORM 707.

a. The OCO Responsibility. The OCO is responsible for preparing and/or completing a daily Report of Deposit (DD Form 707) or automated 707 to account for funds being deposited, and must ensure that the DD Form 707 and the SF 215 balance prior to faxing documents to DFAS-CO-FPS. If there are debit/credit and EBT transactions, the debit/credit and EBT deposit amount (s) must be added to the local store's SF 215 amount in order to balance to the DD Form 707. The DD Form 707 reflects daily and cumulative totals for the accounting month. The OCO should not make any adjustments in the appropriation amount column of a current DD Form 707 to account for adjustments to amounts reported on a prior DD Form 707. The OCO will prepare a corrected DD Form 707 for any prior day or month sales overages or shortages. An explanation of the adjustment must be annotated on the DD Form 707. The OCO will write "Corrected DD Form 707" at the top of the form. The SF 215 Deposit Ticket numbers must be recorded on the DD Form 707 daily as shown at **Figure 5-2**. The OCO is also responsible for preparing the Summary of Daily Receipts, DeCA Form 70-15. Instructions for preparation of the manual DD Form 707, the SF 215, and DeCA Form 70-15 (**Figure 5-3**) are shown at the end of this chapter. The POS system generates the automated DD Form 707 and Summary of Daily Receipts. The OCO will fax or scan validated copy of DD Form 707 (including corrected 707s) and original copy of SF 215 to the ACS by noon of the ACS next business day; and to the ARBU by end of the OCO business day.

b. The ACS Responsibility. The ACS will receive the faxed or scanned DD Form 707 by noon of the ACS next day's business. The responsible ACS Accounting Technician will input the DD Form 707 sales data into DIBS on a daily basis. The Accounting Technician will be responsible for immediately obtaining any missing DD Form 707s.

5-4. DEBIT AND CREDIT CARDS. If a commissary accepts debit and credit cards, the debit and credit card amounts will be listed separately, below the GROCERY ADJUSTMENT SECTION on the

manual DD Form 707 (**Figure 5-2**) or the Automated 707. The debit and credit card amounts will also be listed separately in the Department Sales Section of the manual and automated Summary of Daily Receipts, DeCA Form 70-15. The debit and credit card sales are electronically deposited to DeCA's account. The SF 215s for the debit and credit card sales are prepared by the contract bank. If there are debit/credit card transactions, the debit/credit card EFT deposit amount(s) must be added to the local store's SF 215 amount in order to balance to the DD Form 707. The contract bank will mail the confirmed copy of the SF 215 for the debit and credit cards to DFAS-CO.

5-5. DEBIT AND CREDIT CARD TOTALS. Stores operating under the POS-M system will use the following procedures to complete the DD Form 707 when their daily debit and/or credit card totals are not in agreement with the contract bank's daily credit and/or debit card totals.

a. The responsible CSD personnel will review the "Store Totals" reflected on the POS-M Daily Deposit Settlement Report (**Figure 5-4**), to ensure all supporting documentation (credit and debit card receipts) is available.

b. The responsible OCO will use the "Store Totals" reflected on the Daily Deposit Settlement Report to annotate the credit and debit card amount on the DD Form 707.

c. If the credit and/or debit cards "Store Totals" are not the same as the "Host Totals" on the Daily Deposit Settlement Report, the responsible OCO will annotate on the DD Form 707, "Host Totals and Store Totals Do Not Equal". (**Figure 5-2**).

d. The responsible OCO will forward a copy of the DD Form 707 and the Daily Deposit Settlement Report, showing the discrepancy, to the ACS for reconciliation purposes.

5-6. FOOD STAMPS DEPOSITED WITH SERVICING FI. Food stamps will be deposited daily with local servicing FI. Deposits made to the FI will be in standard bundles of 100 of the same denomination (physical count not dollar value) or IAW FI guidelines.

a. The designated areas will prepare a Retail Merchants Food Program Redemption Certificate, USDA Form FNS-278B (**Figure 5-5**) and a separate SF 215 for each food stamp deposit.

b. The food stamp amount will be listed on a separate line below the GROCERY ADJUSTMENT SECTION of the manual DD Form 707 or the Automated 707. The manual DD Form 707 or Automated 707, SF 215 and Food Stamp Redemption Certificate (s) amounts must agree.

5-7. FOOD STAMPS DEPOSITED DIRECTLY TO A FRB. If servicing FI cannot not accept food stamp deposits, they will be made with the closest FRB. The dollar amount of the deposit will be IAW with FRB guidelines.

a. The CSD will prepare the food stamps for deposit IAW Operations Customer Service Department DeCAD 40-6. Food stamps will be sorted by same denomination and paper strapped in standard packages of 100 coupons. Food stamps will be bound by rubber bands to make bundles of 10 straps each. The deposit will consist of "bundles" of 10 straps of each denomination, no more than one nonstandard package (less than 100 coupons) and one nonstandard bundle (less than 10 standard straps). Refer to paragraph 5-6 above for preparing the USDA Form FNS-278B and SF 215, and posting of the Automated and manual DD Form 707.

b. If applicable, USDA Form FNS-278B WILL be MICRO encoded with the appropriate ABA number, food stamp authorization number, and the total food stamp amount.

c. The area designated by the commissary officer will mail the food stamp deposits to the FRB via certified mail. The commissary will be liable for the value of any coupons lost, stolen, or destroyed while in transit to the FRB.

d. When deposits are made directly to a FRB, the FRB will send the confirmed SF 215 to DFAS.

5-8. FOOD STAMPS HELD FOR DEPOSIT. If a commissary cannot make daily food stamp deposits to a FI or to a FRB, the food stamps will be "HELD FOR DEPOSIT".

a. Food stamp sales will be INCLUDED in the total amount of daily sales on the DD Form 707 or Automated 707. The OCO will list the food stamp amount on the DD Form 707 below the GROCERY ADJUSTMENT SECTION (**Figure 5-6**) and annotate the amount on the Automated Summary of Daily Receipts as food stamps " HELD FOR DEPOSIT". The food stamp amount WILL NOT be subtracted from the daily sales.

b. Weekly, upon accumulation of the number of food stamps required for deposit, the responsible OCO will prepare a manual DD Form 707 (**Figure 5-7**) listing the food stamp sales by day and by document number. The document numbers used for the food stamps should be the same as the ones used for grocery sales on the original DD Form 707 for the sales day that applies to the food stamp sales. The total of the food stamp sales listed by day on the DD Form 707 will equal to the total amount of the food stamps "HELD FOR DEPOSIT" on each corresponding daily 707. The manual DD Form 707 is prepared as a supporting document to the SF 215. The total funds deposited on the DD Form 707 and the SF 215 must agree. The food stamp sales data on this manual DD Form 707 WILL NOT BE ENTERED INTO DIBS.

c. Only one (1) SF 215 and USDA Form FNS-278B will be prepared for the total amount of the food stamp deposit. DO NOT PREPARE A SEPARATE SF 215 FOR EACH DAY. The SF 215 should be completed as shown at **Figure 5-8**. The Agency location code (ALC) will be 00006355-5. The store DODAAC, store code, and dates applicable to the food stamp deposit must be typed in the "Agency Use" block. If deposits are made at servicing FI, the responsible OCO will fax the original copy of the deposit ticket to DFAS-CO-FPS along with the manual DD Form 707 for food stamps. If deposits are made directly to a FRB, the FRB will send the confirmed SF 215 to DFAS.

5-9. FOOD STAMP, WOMEN'S INFANTS AND CHILDREN (WIC) AND AID TO FAMILIES WITH DEPENDENT CHILDREN (AFDC) ELECTRONIC BENEFITS TRANSFER (EBT) PROGRAM.

a. State Agencies under the authority of the Department of Food and Consumer Service (FCS) are delivering food stamp, WIC and AFDC benefits through the EBT system. Recipients of these benefits use their state issued plastic cards at the point of sales to purchase authorized groceries. The AFDC Program allows recipients to use their cash benefits card at the EBT terminals. This program is implemented in some states along with the EBT Food Stamp Program.

b. **EBT Food Stamp, WIC and AFDC Deposits.** The First Chicago National Bank (lockbox bank), established by the Department of Treasury for EBT deposits, is responsible for preparing the SF 215 for EBT deposits. When the CSD personnel perform the end-of-day settlement function, DeCA's account is credited for the EBT food stamps, WICs or cash transactions through the Automated Clearing House (ACH) electronic funds transfer. This process reimburses DeCA for purchases made by customers at commissary locations. The First Chicago National Bank will prepare and send the SF 215 and Deposit Report to DFAS-CO-FPS for the commissary's EBT food stamps, WICs, cash and manual EBT sales transaction.

c. **Preparation/Completion of DD Form 707, Automated 707, DeCA Form 70-15, Manual Summary of Daily Receipts or Automated Summary of Daily Receipts, 199R.** The responsible OCO will prepare/complete daily, the 707 and Summary of Daily Receipts annotating the EBT transactions. The responsible OCO will receive from the CSD personnel, the end-of-day EBT Food Stamps, WICs, and Cash Terminal Receipts, Store Totals Receipts, ACH Total Batch Report, and the signed retailer copy of the EBT manual sales voucher (if manual EBT transactions were processed). The OCO will:

(1) Make a **separate memo entry** on the manual DD Form 707/ Automated 707, and DeCA Form 70-15 and Automated Summary of Daily Receipts, 199R, if applicable, for the total dollar amount of EBT food stamp sales, manual sales drafts, WIC sales and cash sales. Regular food stamps, WICs and cash sales will also be recorded on separate lines on the 707s and Summary of Daily Receipts. (DD Form 707 and DeCA Form 70-15, **Figures at 5-2 and 5-3**).

(2) Fax the DD Form 707 and a copy of the EBT ACH Batch Report, copies of the manual EBT sales drafts, and the original copy of the local SF 215 to DFAS-CO-FPS IAW current procedures. The manual copies of the EBT sales draft must be sent to DFAS-CO-FPS because the sales drafts are entered into the EBT system by the state's contractor and not by the commissary. The SF 215 for these deposits will be received by DFAS-CO-FPS much later than the regular EBT deposits.

(3) The responsible OCO **MUST** mail the manual sales drafts within 24 business hours to the address provided in the EBT Retailer's Manual. **The commissary officer will be responsible for ensuring that this task is performed.**

d. **EBT Deposit Erroneously Reported to the Commissary's FI.** The following procedures provide guidance for completing the Automated and manual DD Form 707, Summary of Daily Receipts and the SF 215 for food stamp EBT deposits erroneously reported to the commissary's FI and not to the First Chicago National Bank.

(1) **The responsible CSD person will:**

(a) Obtain the EBT food stamp/cash total (s) from the end-of-day EBT terminal tapes.

(b) Call the FI to obtain the date and dollar amount of each ACH/EBT deposit.

(c) Verify each end-of-day EBT store total to the bank's ACH/EBT deposit. If the store total and FI deposit amounts do not agree, the CSD will call the state's contractor and resolve the discrepancy.

(d) Prepare a separate SF 215 for each day's FI food stamp and/or cash ACH/EBT deposit amount.

(e) Take the SF 215(s) to the FI to be confirmed and validated.

(2) **The responsible OCO will:**

(a) Make a separate memo entry on the Automated or manual DD Form 707 and Summary of Daily Receipts, for the regular food stamp, EBT food stamp and EBT cash amounts.

(b) Fax a copy of the Automated or manual DD Form 707 and Summary of Daily Receipts, original copies of the EBT food stamp/cash SF 215s, and original copy of SF 215s to DFAS-CO-FPS by close of business following the date of sale.

(3) **The Bank will:**

- (a) Provide the commissary with the date and amount of the food stamp ACH/EBT deposit. This deposit amount could consist of the EBT food stamp and/or cash amounts.
- (b) Confirm and validate the store's SF 215 (s) ACH/EBT food stamp/cash deposits.
- (c) Report the ACH/EBT food stamp/cash deposit to Treasury via SF 215.

5-10. LOSS TO CHANGE FUND. There will be no loss to the change fund due to commissary operations. Any shortages will be reflected on the DD Form 707 and not in the change fund. The only loss sustainable by the change fund will be due to robbery or theft. If this occurs, the change fund will be replenished from the first cash pick-up of the day from cashiers. Refer to DeCA Directive 40-15, Accounting & Reporting Of Government Property Lost, Damaged or Destroy, Chapter 4, paragraph 4-3.d. (1) and Chapter 5, paragraph 5-2.e., for more detailed instructions on how to account for the loss of public funds generated by the sale of commissary merchandise. Refer to Chapter 30, Change Fund, of this directive and DeCA Directive 40-6, Customer Service Department, for more detailed instructions on accounting for change fund.

5-11. DEPOSIT OF FUNDS IN THE EVENT OF WAR. A Deposit Ticket (SF 215) and Report of Deposit (DD Form 707) will be prepared, if time permits, for the commissary funds (cash, including the change fund and other negotiable instruments). The funds and a copy of the SF 215 will be placed in a deposit container. The Commissary Officer will mail the deposit to the closest FRB by certified mail, or will hand carry the funds to the respective Region's Director for deposit to DFAS-CO. If the SF 215 and DD Form 707 were not prepared by the commissary, the Region Director will be responsible for ensuring that a SF 215 and DD Form 707 is prepared and faxed or forwarded to DFAS-CO. A copy of the SF 215 and DD Form 707 should also be mailed to the appropriate ACS.

5-12. FILING AND RETENTION REQUIREMENTS.

a. Cash sale transaction records for each business day will be filed by grocery block number in the OCO files. Attach the documents to a folder as follows:

(1) On one side: Attach the Store Department Analysis, Stores Sales, Daily Deposit Settlement and Final Tender Count Cash Reports; and the Credit, Debit and EBT card End-of-Day Batch Reports.

(2) On the opposite side of the folder attach the Report of Deposit (DD Form 707), Deposit Ticket (SF 215), and Summary of Daily Receipts, DeCA Form 70-15 or the automated Summary of Daily Receipts, etc.).

b. File Retention - Destroy after 3 years (1 year current file and 2 years at record holding).

**INSTRUCTIONS FOR PREPARATION OF MANUAL REPORT OF DEPOSITS
(DD FORM 707)**

DD Form 707 will be prepared for each business day as follows:

1. Number of Copies. DD form 707 will be prepared in a minimum of six copies.
2. Period Covered. Enter date of sales.
3. Installation. Designation of commissary and installation.
4. Name and designation of individual depositing funds (self-explanatory).
5. Sections and subsections. Commissary sections to be credited with the deposits are grocery department, meat department, and produce department. Surcharge collections will be credited to the surcharge section. Include the document number (described in paragraph 6) beside the department heading.
6. Document Number. The document number should be comprised of the commissary DODAAC, the transaction Julian date, and a serial number from the Document Control Log, DeCA Form 70-14. Each category - grocery, meat, produce, and coupons will be assigned a document number, and it will be entered opposite the respective category. Serial numbers will remain constant; grocery will be 5501, meat will be 5502, produce will be 5503, and merchandise coupons will be 5504. The amount of the local coupons (Merchandise Coupons) and document number should be listed separately under the Grocery Adjustments using 5504.
7. Grocery Adjustments.
 - a. The following adjustments should be made to the grocery department sales: cash variance, NSF check transactions (Re-engineered procedures), charge sales, and merchandise coupons. The adjustment will be made to the grocery department sales before entering the amount in the "Funds Deposited Today" column. This amount will include merchandise and local/route salesman coupons. An adjustment to the grocery department for charge sales will only occur when the charge sales were rung up on the register as a cash sale.
 - b. Deposits to Financial Institution (FI). The deposit to a FI should be broken out by the amount of traveler's checks/money orders (TC/MO), cash, checks, WIC, and food stamps. Electronic Deposits will be broken out by the amount of EBT Cash, Food Stamps EBT, WIC EBT, NAF Credit Card and Patron Credit Card (which includes CSD-TRANZ 330 Patron Credit Card Exceptions, if applicable).
8. Funds deposited today. Enter the actual net receipt as recorded on the Summary of Daily Receipts.
9. Accumulated from last report. Enter the amounts from the "Cumulative Total" column of the last report. If the report is for the first sales day of the accounting period, this column will not be filled.
10. Cumulative total. Add horizontally "Funds Deposited Today" and "Accumulated from Last Report". Enter the result in the Cumulative Total column.
11. Total. Total the three columns vertically.

**INSTRUCTIONS FOR PREPARATION OF MANUAL REPORT OF DEPOSIT
CONTINUED
(DD FORM 707)**

12. Appropriation to be credited. These totals apply to the current date only, not cumulative for the month.

a. Enter the Resale Stock Fund Appropriation in the "Appropriation" block. Enter the dollar amount in the "Amount" block. This amount is obtained by subtracting the surcharge from the "Total".

b. Enter the Surcharge Collection Appropriation in the "Appropriation" block. Enter the surcharge dollar amount in the "Amount" block.

c. Enter the sum of the Resale Stock Fund and Trust Surcharge Collection Appropriation amounts in the "Total" block. This amount must agree with the amount reflected on the deposit ticket.

13. Date. Enter date of deposit.

14. Signature of Depositor. The commissary officer or designated representative will sign all copies.

15. Voucher Number. The voucher number will serve as a transmittal number for control purposes of the DD Form 707. The voucher number will be an 11 digit sequential number comprised of the following:

a. 2 digit Store Code (already assigned). Example: MN.

b. 6 digit Business Date (YYMMDD). Example: 980101.

c. 3 digit Sequential Number. The sequential number should begin with 001 on October 1 and continue in a consecutive manner throughout the fiscal year.

d. A sample voucher number from a deposit made on October 2, 1997 follows:
MN971002002

NOTE: Enter all sales information from DD Form 707 into DIBS, except for the 11-digit sequential voucher number.

INSTRUCTIONS FOR PREPARATION OF DEPOSIT TICKET (SF 215)

1. A separate SF 215 will be prepared for: (1) the total of all other types of currency (i.e. cash, WIC and checks) and (2) for paper food stamps, and deposited for each business day/DD Form 707. A separate SF 215 will also be prepared for dishonored check collections, if processed under the conventional procedures, and for VCM check collections. Maintain the Agency copy (yellow) of the SF 215 on file until a signed/confirmed copy is received.
2. Use **00006355** for the 8-digit Agency Location Code (ALC). For food stamp deposits to a local bank or a Federal Reserve Bank, use **00006355-5**. OCONUS commissaries, managed by a CONUS region that currently deposit at a Federal Reserve affiliated bank, will deposit into the DFAS-CO account – DSSN 6355-5.
3. Include the Commissary's name, DODAAC, and store code in Block 6 (Agency Use). Type VCM in Block 6 of SF 215, when applicable.
4. The commissary personnel responsible for verifying and preparing the cash deposit will ensure that the funds placed in the deposit container agree with the amount on the SF 215, that the deposit container is locked, and that funds are either deposited immediately or locked in the commissary safe awaiting transportation to the bank.
5. The validated Deposit Ticket, SF 215, and the Report of Deposit, DD Form 707, amounts should agree. If there is a shortage in the deposit, the amount must be shown on the DD Form 707 as a shortage of funds.

**INSTRUCTIONS FOR PREPARING SUMMARY OF DAILY RECEIPTS
(DeCA FORM 70 -15)**

A summary of Daily Receipts is used to summarize the system totals. It also provides department sales and adjustments for use in preparing the Report of Deposit, DD Form 707. Cumulative data from this form is also used for reporting purposes. Instructions for completing the form are as follows:

1. Grocery (Sales) Gross. Enter the grocery total from the Store Department Analysis Report (Sales), except POS stores will enter total from the Department Report on the A.C. 99 tape.
2. Less Coupon Total. Enter the total coupon amount.
3. Grocery Subtotal. Enter the grocery subtotal, which is the difference between the amounts shown on lines 1 and 2.
 - a. Over/Short. Enter the overage/shortage (OV/SH) amount from the Store Dollar Report, except POS stores will enter amount from the commissary dollars section on the A.C. 99 tape. Manually subtract net NSF check difference.
 - b. Dishonored Checks from bank. Enter the amount of dishonored checks redeemed from the bank.
 - c. Dishonored Checks to patron. Enter the amount received from patrons for the redemption of dishonored checks.
 - d. Refunds (reports). Enter the refund amount from the Store Department Analysis Report (Sales), except POS stores will enter amount from the sales section on the A.C. 99 tape.
 - e. Less refunds (on hand). Enter the refund amount from the Stores Sales Report, Report (Sales), except POS stores will enter amount from the deposits on hand section of the A.C. 99 tape.
 - f. Refund adjustment. Subtract line 3e from 3d and enter the difference.
4. Total Variation. Enter on line 4a the cash variance, which is the net total of 3a and 3f. Enter on line 4b the NSF Check Transactions, which is the total of lines 3b and 3c.
5. Cumulative Cash Variation (previous day). Enter the previous day cumulative cash variation. (NOTE: The total returns to zero and starts over at the beginning of each accountable inventory period). The variation is accumulated for the accounting period.
 - a. From. Enter the beginning date of the current accountable inventory period.
 - b. Enter on line 5b the sum of line 4a and line 5, which is the current day's cash variance plus the cumulative cash variance (previous day). The variation is accumulated for the accounting period. This total should not include amounts of NSF check transactions.
 - c. Net Grocery Sales. Enter the net grocery amount obtained by adding or subtracting lines 4a and 4b to/from the grocery subtotal amount (line 3).
6. Grocery. Enter the net grocery sales from line 5c in column 1 and the grocery charge sales in column 2. Subtract the grocery charge sales from the grocery sales and enter the net amount in column 3.

**INSTRUCTIONS FOR PREPARING SUMMARY OF DAILY RECEIPTS
(DeCA FORM 70 –15)
(1ST CONTINUATION)**

7. Meat. From the Store Department Analysis Report (Sale), enter the meat department sales in column 1 and the meat charge sales in column 2. Subtract the meat charge sales from the meat department sales and enter the net meat total in column 3. POS stores will enter the meat sales from the A.C. 99 tape.
8. Produce. From the Store Department Analysis Report (Sale), enter the produce department sales in column 1 and the produce charge sales in column 2. Subtract the produce charge sales from the produce department sales and enter the net produce total in column 3. POS stores will enter the produce sales from the A.C. 99 tape.
9. Surcharge. From Store Sales Report, enter the surcharge amount in column 1 and the charge sales subject to surcharge in column 2. Subtract the surcharge for charge sales (column 2) from the surcharge sales (column 1) and enter the amount in column 3. POS stores will enter the surcharge amount from the A.C. 99 tape.
10. Total. Add the amounts on lines 6 through 9 for each column (sales, charge sales, and net) and enter in the appropriate column on line 10.
11. Enter the amount of the cash (on hand). Enter the change fund amount on the "Less Change Fund" line.
12. Cash for Deposit. Subtract the change fund amount from the cash on hand and enter on line 12.
13. Cash EBT. Enter the amount of the Cash EBT (Electronic Benefits Transfer) on line 13.
14. Checks. Enter the quantity and total value of checks deposited on line 14.
15. Food Stamp EBT. Enter the amount of the Food Stamp EBT on line 15.
16. Food Stamps. Enter the quantity and total value of food stamps deposited on line 16.
17. TC/MO. Enter the value of Traveler's Checks and Money Orders on line 17.
18. WIC EBT. Enter the value of Women, Infant and Children (WIC) EBT on line 18.
19. WIC. Enter the value of Women, Infant and Children (WIC) voucher deposited on line 19. This is only applicable when WIC vouchers are treated as cash and deposited at the bank or FAO.
20. Patron Credit Card. Enter the amount of the patron credit card (which includes the CSD TRANZ-330 patron credit card exceptions) on line 20, if applicable.
21. Debit Card. Enter the amount of the debit cards on line 21.
22. NAF Credit Card. Enter the amount of the Non-Appropriated Fund (NAF) credit card on Line 22.
23. AF Credit Card. Enter the amount of the Appropriated Fund (AF) credit card on Line 23.

**INSTRUCTIONS FOR PREPARING SUMMARY OF DAILY RECEIPTS
(DeCA FORM 70 -15)
(2ND CONTINUATION)**

24. Other. Enter the dollar value of any other negotiable tender.
25. Total for Deposit. Add the amounts of lines 12 through 24 and enter on line 25. The net amount on line 10 and the total deposit amount on line 25 must agree.
26. Customers.
- a. Enter the customer count from the Store Department Analysis Report (Department Statistics), except POS stores will enter the count from the commissary sales section on the A.C. 99 tape.
- b. Cumulative Total from Previous Day. Enter the cumulative customer total, which is the total on line 26a on the previous day's Summary of Daily Receipts.
- c. Total to Date. Enter the sum of lines 26a and 26b.
27. Cumulative Total Food Stamps. Enter the cumulative food stamp dollar amount which is the sum of line 15 (Food Stamp EBT) and line 16 (Food Stamps) on the current day's Summary of Daily Receipts and line 27 on previous day's Summary of Daily Receipts.
28. Cumulative Total WIC vouchers. Enter the Cumulative WIC vouchers dollar amount which is sum of line 19 of current day's Summary of Daily Receipts and line 28 on previous day's Summary of Daily Receipts.
29. Cumulative Total Cigarette Sales. Enter the cumulative amount of cigarette sales (1 month).
30. Number of Transactions. Enter the total number of transactions from the Store Department Analysis Report (Department Statistics), except POS stores will enter the total from the commissary sales section on the A.C. 99 tape.

STANDARD FORM 215 (REV. 5-78)
 PRESCRIBED BY DEPT. OF TREASURY
 1 FORM 5-3000 215-102

DEPOSIT TICKET

DEPARTMENT OF THE TREASURY
 BUREAU OF GOVERNMENT FINANCIAL OPERATIONS

DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT
282415	08-04-98	00006355	101,426.59

5-DIGIT SPACE 4 - 08-04-98
 USE MORSE PUNCTUATION

(6) AGENCY USE FORT RIVER COMMISSARY 819 JONES ROAD CEDARVILLE, VA	<h1>SAMPLES</h1>	HQDDBC BC
		(7) NAME AND ADDRESS OF DEPOSITARY CRESTAR BANK, CEDARVILLE, VA
WILLIAM G. ARNOLD, DISBURSING OFFICER DEFENSE FINANCE & ACCOUNTING SERVICE -COLUMBUS CENTER ATTN: DFAS-CQ-FPS P.O. BOX 182204 COLUMBUS, OHIO 43218-2204	(8) CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT TO THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCLUDED THEREIN M M C D Y Y	
(9) DEPOSITORS TITLE DEPARTMENT OR AGENCY AND ADDRESS DEPOSITARY FORWARD THIS DOCUMENT WITH STATEMENT OR TRANSCRIPT OF THE U.S. TREASURY ACCOUNT OF THE SAME DATE	AUTHORIZED SIGNATURE	CONFIRMED DATE

ORIGINAL

Deposit Ticket, SF 215
 Figure 5-1

REPORT OF DEPOSITS				PERIOD COVERED	
				FROM	TO
				8-1-1998	8-1-1998
INSTALLATION FORT RIVER COMMISSARY			NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS JAMES JOHNSON COMMISSARY OFFICER		
SECTIONS AND SUBSECTIONS			FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT	CUMULATIVE TOTAL
COMMISSARY AND SUBSECTIONS:					
Grocery	:	HQDDBC 8213 -5 501	94863.31	0.00	94863.31
Meat	:	HQDDBC 8213 -5 502	9483.06	0.00	9483.06
Produce	:	HQDDBC 8213 -5 503	6567.83	0.00	6567.83
Subtotal			110914.20	0.00	110914.20
Surcharge			5711.73	0.00	5711.73
Change Fund Increase/Decrease					
GROCERY ADJUSTMENTS:					
98,171.55 - Clearing Tape Total					
-88.98 - Cash Variance					
-0.00 - NSF Checks from Bank					
+40.00 - Patron Redeemed NSF Checks					
98,122.57 - (Sub-total)					
-0.00 - Charge Sales					
-3,259.26 - Merchandise Coupons					
\$ 94,863.31 (Total)					
CASH 30,406.25			DEPOSIT TICKET # 282415 (CASH, CHECKS & WIC)		
CASH EBT 0.00			7,403.01		
CHECKS 70,821.78			*HOST TOTALS AND STORE TOTALS DO NOT EQUAL		
FD STAMP EBT 586.25					
FOOD STAMPS 0.00					
TC/MO 0.00					
WIC EBT 0.00					
WIC 162.31					
PATRON CREDIT CARD					
DEBIT CARD 7,246.33					
NAF CREDIT CARD					
AF CREDIT CARD					
FD STAMPS HELD FOR DEPOSIT					
TOTAL			\$ 116625.93	\$ 0.00	\$ 116625.93
APPROPRIATIONS TO BE CREDITED			RECEIVED FROM		
APPROPRIATION		AMOUNT	JAMES JOHNSON, COMMISSARY		
		110,914.20	IN CASH AND/OR CHECKS, \$ 116,625.93 TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS FOR SUMS PREVIOUSLY RECEIVED FOR AS SHOWN HEREON WILL APPEAR ON MY ACCOUNT FOR MONTH OF <u>August</u> VOUCHER NO. _____		
		5,711.73			
TOTAL		\$ 116,625.93	DATE _____ SIGNATURE OF FINANCE OFFICER		
			WILLIAM G. ARNOLD FAO		
DATE		SIGNATURE OF DEPOSITOR		VOUCHER NO.	
8-3-1998		JAMES JOHNSON, COMMISSARY OFFICER		BC980801223	

SAMPLE

Report of Deposits, DD Form 707
Figure 5-2

SUMMARY OF DAILY RECEIPTS <i>(For use of this form, see DeCAD 70-6: OPR is RM.)</i>		DATE			
		8-1-1998			
1. <u>GROCERY (SALES) Gross</u>		\$ <u>98,171.55</u>			
2. <u>LESS COUPON TOTAL</u>	(-)	\$ <u>3,259.26</u>			
3. <u>GROCERY SUBTOTAL</u>		\$ <u>94,912.29</u>			
a. Over/Short	(+ or -) \$	<u>88.98</u>			
b. Dishonored Cks from bank	(-) \$	<u>0.00</u>			
c. Dishonored Cks to patron	(+) \$	<u>40.00</u>			
d. Refunds (reports)	\$	<u>189.37</u>			
e. Less refunds (onhand)	(-) \$	<u>189.37</u>			
f. Refund adjustment (<i>d minus e</i>)	\$	<u>0.00</u>			
4. <u>TOTAL VARIATION</u>					
a. Cash Variance	(+ or -) \$	<u>88.98</u>			
b. Net NSF Check Transactions	(+ or -) \$	<u>40.00</u>			
5. <u>CUMULATIVE VARIATION</u>	\$	<u>100.22</u>			
<i>(Previous day) (Between accountability inventories) (Yearly)</i>					
a. From: <u>7-14-1998</u>	b. (+ or -) \$	<u>100.22</u>			
Starting Date	c. Net Grocery Sales	\$ <u>94,863.31</u>			
		<i>(to line 6 below)</i>			
DEPARTMENT	SALES	CHARGE SALES	NET		
6. Grocery	\$ <u>94,863.31</u>	\$ <u>0.00</u>	\$ <u>94,863.31</u>	11. Cash (onhand)	\$ <u>51,406.25</u>
7. Meat	\$ <u>9,483.06</u>	\$ <u>0.00</u>	\$ <u>9,483.06</u>	Less Change Fund	\$ <u>21,000.00</u>
8. Produce	\$ <u>6,567.83</u>	\$ <u>0.00</u>	\$ <u>6,567.83</u>	12. Cash for Deposit	\$ <u>30,406.25</u>
Subtotal	\$ <u>110,914.20</u>	\$ <u>0.00</u>	\$ <u>110,914.20</u>	13. Cash EBT	\$ <u>0.00</u>
9. Surcharge	\$ <u>5,711.73</u>	\$ <u>0.00</u>	\$ <u>5,711.73</u>	14. Checks (690) (Qty)	\$ <u>70,821.78</u>
10. Total	\$ <u>116,625.93</u>	\$ <u>0.00</u>	\$ <u>116,625.93</u>	15. Food Stamps EBT	\$ <u>586.25</u>
				16. Food Stamps ()	\$ <u>0.00</u>
				17. TC/MO (Qty)	\$ <u>0.00</u>
				18. WIC EBT	\$ <u>0.00</u>
				19. WIC (10) (Qty)	\$ <u>162.31</u>
				20. Patron Credit Card	\$ <u>7,403.01</u>
				21. Debit Card	\$ <u>7,246.33</u>
				22. NAF Credit Card	\$ <u>0.00</u>
				23. AF Credit Card	\$ <u>0.00</u>
				24. Other	\$ <u>0.00</u>
				25. Total for Deposit	\$ <u>116,625.93</u>
				<i>(Lines 12 thru 24 = Line 25)</i>	
26. <u>NUMBER OF CUSTOMERS</u>					
a. Customers	<u>2,020</u>				
b. Cumulative total from previous day (+)	<u>0</u>				
c. Total to Date (1 month)	<u>2,020</u>				
27. Cumulative Total Food Stamps (1 month)	<u>586.25</u>		<u>0</u>		
28. Cumulative Total WIC Vouchers (1 month)	<u>162.31</u>		<u>10</u>		
29. Cumulative Total Cigarette Sales (1 month)	<u>6,433.26</u>		<u>2020</u>		
30. Number of Transactions from A.C.99	<u>2020</u>				

SAMPLE

DeCA Form 70-15, Jun 1996

This form was electronically produced by Elite Federal Forms, Inc.

Supersedes DeCAF 70-15, Oct 1994

Previous editions are obsolete.

Summary of Daily Receipts, DeCA Form 70-15
Figure 5-3

08/01/98 Daily Deposit Settlement Page 19:30:42
 Settlement Date: 8/01/98 Page 1
 Status : FINANCIAL NETWORK AVAILABLE

	Host Totals		Store Totals	
	Trans	Dollars	Trans	Dollar
Checking	*****	*****	690	70,821.78
Savings	*****	*****	0	.00
Credit	100	7,403.01	100	7,403.01
Debit	99	7,167.02	100	7,246.33
EBT	*****	*****	0	.00
Store	*****	*****	0	.00

Totals	0	14,570.03	890	85,471.12

Daily Deposit Settlement Report
 Figure 5-4

FORM APPROVED OMB NO. 0584-0085
FORM FNS-278B (7-90) USDA-FNS

FOOD STAMP REDEMPTION CERTIFICATE

FORT RIVER COMMISSARY
819 JONES ROAD
CEDARVILLE, VA

SAMPLES

CERTIFICATION OF FIRM'S REPRESENTATIVE

Signature _____
Title _____ Date _____

DENOMINATION	VALUE
\$1.00	\$ 81.00
\$5.00	\$ 500.00
\$10.00	\$ 1000.00
FIRM'S TOTAL	\$ 1581.00
BANK'S TOTAL	\$ 1581.00

BANK CERTIFICATION ON REVERSE

I certify that the FIRM'S TOTAL is accurate and the food coupons redeemed were accepted in accordance with Food Stamp Program Regulations. Do Not Borrow, Lend or Make Duplicates of Redemption Certificates.

⑈00000⑈1009⑈ 3525⑈39⑈

Redemption Certificate, USDA Form FNS-278B
Figure 5-5

REPORT OF DEPOSITS		PERIOD COVERED	
		FROM 7-1-1998	TO 7-3-1998
INSTALLATION FORT RIVER COMMISSARY		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS JAMES JOHNSON, COMMISSARY OFFICER	
SECTIONS AND SUBSECTIONS		FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT
CUMULATIVE TOTAL			
COMMISSARY AND SUBSECTIONS:			
Grocery	HQDDBC 8184 - 5 501	104670.33	212246.53
Meat	HQDDBC 8184 - 5 502	13913.96	23129.79
Produce	HQDDBC 8184 - 5 503	8937.05	15528.51
Subtotal		127521.34	250904.83
Surcharge		6577.52	13000.00
Change Fund Increase/Decrease		-3000.00	-3000.00
GROCERY ADJUSTMENTS:			
108,700.89	- Cleaning Tape Total		
+ 40.98	- Cash Variance		
- 0.00	- NSF Checks from Bank		
0.00	- Patron Redeemed NSF Checks		
108,741.87	- (Sub-total)		
- 0.00	- Charge Sales		
4,071.54	- Merchandise Coupons		
<u>\$ 104,670.33</u>	(Total)		
CASH 37,100.30	WIC 219.61		
CASH EBT 0.00	PATRON CREDIT CARD	10,720.64	
CHECKS 76,695.49	DEBIT CARD 8,520.32		
FD STAMP EBT 0.00	NAF CREDIT CARD	0.00	
FOOD STAMPS 0.00	AF CREDIT CARD	0.00	
TCMO 160.50	FD STAMPS HELD FOR DEPOSIT	682.00	
WIC EBT 0.00	CHANGE FUND INCREASE	\$3,000.00	
TOTAL		\$ 131,098.86	\$ 263,904.83
			\$ 395,003.69
APPROPRIATIONS TO BE CREDITED		RECEIVED FROM	
APPROPRIATION	AMOUNT	JAMES JOHNSON, COMMISSARY	
97X 4930 4K00 4601 033150	124,521.34	IN CASH AND/OR CHECKS, \$ 131,098.86	
97X 8163 6400 4601 033181	6,577.52		
		TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS	
		FOR SUMS PREVIOUSLY RECEIVED FOR AS SHOWN HEREON WILL	
		APPEAR ON MY ACCOUNT FOR MONTH OF JULY 1998	
		VOUCHER NO. _____	
		DATE	
		SIGNATURE OF FINANCE OFFICER	
		WILLIAM G. ARNOLD	
		FAO	
TOTAL \$131,098.86			
DATE	SIGNATURE OF DEPOSITOR	VOUCHER NO.	
7-3-1998	JAMES JOHNSON, COMMISSARY OFFICER	BC980703193	

SAMPLES

FOOD STAMPS
HELD FOR
DEPOSIT

Report of Deposits, DD Form 707
Figure 5-6

REPORT OF DEPOSITS		PERIOD COVERED	
		FROM 06-01-98	TO 06-06-98
INSTALLATION FORT RIVER COMMISSARY		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS MARY ANDERSON, CSD MANAGER	
SECTIONS AND SUBSECTIONS	FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT	CUMULATIVE TOTAL
FOOD STAMPS: TRANSMITTAL # 015			
06/01/98 HQDDBC - <u>8152</u> - <u>5501</u>	123.1 00		
06/02/98 HQDDBC - <u>8153</u> - <u>5501</u>	395.1 00		
06/03/98 HQDDBC <u>8154</u> - <u>5501</u>	325.1 00		
06/04/98 HQDDBC - <u>8155</u> - <u>5501</u>	251.1 00		
06/05/98 HQDDBC - <u>8156</u> - <u>5501</u>	703.1 00		
06/06/98 HQDDBC - <u>8157</u> - <u>5501</u>	370.1 00		
TOTAL		2,267.1 00	
APPROPRIATIONS TO BE CREDITED			
APPROPRIATION	AMOUNT		
97X 4930 4K00 4601 033150	2,267 00		
TOTAL		2,267 00	
		IN CASH AND/OR CHECKS \$ _____ WHEN TOGETHER WITH PROCUREMENT ALLOTMENT OR APPROPRIATE CREDITS FOR SUMS PREVIOUSLY RECEIVED FOR AS SHOWN HERE ON WILL APPEAR ON MY ACCOUNT FOR MONTH OF <u>JUNE</u> VOUCHER NO. _____	
		SIGNATURE OF FINANCIAL OFFICER WILLIAM G. ARNOLD FAO	
DATE 6-6-1998		SIGNATURE OF DEPOSITOR JAMES JOHN, COMMISSARY	
		VOLUME NO. RC980606165	

SAMPLES

DD FORM 707
1 MAR 55

U.S. G.P.O. 1980-0-271-127-843

Report of Deposits, DD Form 707 (Food Stamps Held for Deposit)
Figure 5-7

STANDARD FORM 215 (REV. 5-78) PRESCRIBED BY DEPT. OF TREASURY IFORM 5-322 215-1G2		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS	
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK M M D D Y Y	8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) 397202	(2) 0 6 0 6 98	(3) 0 0006355-5	(4) 2 267.00		
(6) AGENCY USE HQDDBC BC FOOD STAMPS (HELD FOR DEPOSIT) JUNE 4 - JUNE 6, 1998		SAMPLES			
(8) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS DEFENSE FINANCE AND ACCTG SVC-COLUMBUS-CENTER ATTN: DFAS-CO-FPS P.O. BOX 182204 COLUMBUS, OHIO 43218-2204		(7) NAME AND ADDRESS OF DEPOSITARY CRESTAR BAN K, CEDARVILLE, VA			
DEPOSITARY RETAIN THIS COPY		<small>8) I CERTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR CREDIT ON THE ACCOUNT OF THE U.S. TREASURY ON THE DATE SHOWN, SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE ITEMS INCURRED THEREIN.</small> AUTHORIZED SIGNATURE _____		M M D D Y Y CONFIRMED DATE _____	

Deposit Ticket, SF 215 (Food Stamps Held for Deposit)
Figure 5-8

Chapter 6

CHARGE SALES

6-1. GENERAL.

a. Nonappropriated Funded Activities (NAF) and Appropriated Funded Activities (AF) are no longer authorized to purchase merchandise on a charge sale basis at CONUS commissaries but may continue to shop at DeCA, i.e., their method of payment has changed. NAF and AF customers must pay by cash, check, or an approved credit card. See Chapter 7 for NAF and AF credit card purchases. Also, NAF and AF customers must complete DeCA Form 70-9, Notice of Delegation of Authority; see paragraph 6-2.

b. OCONUS stores can continue to process organizations and activities authorized to make purchases on a charge sale basis (as described in DOD Directive 5105.55-R) until implemented with the new POS-M system. Examples of charge sale customers are dining halls for troop feeding, Military Groups, U.S. Navy ships, U.S. embassies, nonappropriated fund activities, etc. POS-M will provide OCONUS stores the capability to accept credit card transactions.

6-2. ESTABLISHING A CHARGE ACCOUNT.

a. The commander or director of any organization and/or activity, must submit a Commissary Charge Account Request, DeCA Form 70-8, to the commissary where they wish to shop, for authority to purchase on a charge sale basis. Upon receipt of the request, the commissary will ensure all necessary information has been provided and will then fax it to their DeCA Region for approval. All information requested must be provided to the region before approval is given to establish the account. If information is omitted, the request will be returned to the commissary disapproving the customer account.

b. The Commissary Charge Account Request is at **Figure 6-1**. Instructions for completing it can be found on the reverse side of the form. There are five sections to be completed by:

Section 1 - The requesting activity.

Section 2 - The OCO.

Section 3 - The servicing Region.

Section 4 - The Analysis and Reconciliation Business Unit (ARBU) or European Region.

Section 5 - The requesting activity, OCO, servicing Region, ARBU or European Region if remarks are necessary.

c. If the Region approves the request, they will indicate their approval on the form and fax it to the ARBU. The ARBU will assign the customer number and account processing code (APC), and annotate these numbers on the customer's request received from the Region. The ARBU will then fax a copy of the request with the assigned APC and customer number to the DFAS-CO. DFAS-CO will establish the customer account in the Standard Financial System (STANFINS). The ARBU will fax a copy of the completed approved DeCA Form 70-8 to the requesting commissary.

d. All charge sale customers must have a valid assigned APC and customer number before charge sale purchases can be authorized. All activities must conform to these requirements so that their purchases can be properly entered and billed correctly.

6-3. NOTICE OF DELEGATION OF AUTHORITY-RECEIPT FOR SUPPLIES. A Notice of Delegation of Authority, DeCA Form 70-9, must be completed and on file at the commissary for any activity making purchases.

a. A Notice of Delegation of Authority-Receipt for Supplies (signature card), DeCA Form 70-9 must be on file at the commissary for a NAF or AF activity before they can request or receive supplies. NAF or AF activities must complete DeCA Form 70-9 and get the commissary's approval before making purchases at the commissary. The signature card will be maintained in the OCO. It will contain the names and signatures of authorized representatives designated to request and/or receive supplies. An example of this form is at **Figure 6-2**. It should be completed with the following information:

- (1) Current date.
- (2) Activity/Organization receiving supplies.
- (3) Commissary/CDC location
- (4) Printed names of authorized requestors and/or receivers.
- (5) Designation of authority to request and/or receive.
- (6) Signatures of authorized requestors and/or receivers.
- (7) Purpose-"Delegate to" or "Withdraw from".
- (8) Remarks-"Request and/or receive subsistence from the commissary/CDC".
- (9) Unit Identification Code, if applicable.
- (10) DODAAC or customer code.
- (11) Printed name of accountable officer.
- (12) Grade of accountable officer.
- (13) Phone number of accountable officer.
- (14) Expiration date of the signature card NTE one year.
- (15) Signature of the accountable officer.

b. This form must be updated at least annually or upon change of accountable/responsible officer/CDC Manager. A copy of the orders or a memo appointing the accountable officer will be provided to the commissary officer/CDC manager. These documents will be kept with the signature cards. Upon replacement or expiration, the signature cards and supporting orders/memos must be retained for at least six months before discarding.

6-4. MAJOR DISASTERS OR EMERGENCIES.

a. In the event of a major disaster or an emergency, CONUS and OCONUS commissaries are authorized to accept and process the American National Red Cross Disbursing Order (DO), Form 140C, (Non-Cash Grant for Purchase) as a charge sale. The Red Cross issues these DOs to disaster - affected victims.

b. Processing the Red Cross DOs will require the following steps:

(1) The DO will be presented to the OCO by an authorized person (the beneficiary or authorized dependent) before the person enters the sales area.

(2) The OCO will:

(a) Call the ARBU for the American Red Cross APC and DODAAC. Do not stop the patron from shopping if customer APC and DODAAC can not be obtained immediately. Delay entering charges in applicable system until this information is obtained. Obtain the Red Cross address for billing purposes from the Red Cross Central Accounting Office for payment of 1080 bills, as the address on the customer's Red Cross DO may not be the bill paying address.

(b) Verify that the sale is within 30 days of the date shown on the DO.

(c) Verify that the commissary is the 'MERCHANT'S NAME.'

(d) Verify that the 'AUTHORIZED BY' block has been signed.

(e) Verify that customer's ID is that of beneficiary name or authorized dependent.

(f) Complete the top portion of DeCA Form 70-20, Subsistence Request for Issue or Turn-in (Blocks 1, 2, 3, and 5) and attach this form to the Red Cross DO. Upon completion of these blocks, allow patron to shop from sales floor area. This form does not have to be itemized since the customer will be shopping the sales area. Red Cross DO (charge sale orders) will be processed through the cash register IAW charge sales procedures. The dollar amount will be entered as one total on the bottom of Form 70-20. Have customer sign Block 14 of Form 70-20 and turn in this form along with the Red Cross DO at the end of tour of duty as part of media payment. The OCO will complete the remaining portions of the DeCA Form 70-20 and process the transaction as charge sale as outlined in this chapter. The OCO should ensure that the Red Cross DO charges are included in the charge sales amounts on the manual DD707 and on the Summary of Daily Receipts for the automated 707. Upon completion of ringing charges through the register, the customer should have the cash register receipt and the commissary should have the signed DeCA Form 70-20 and the Red Cross DO.

(3) The cashier or individual processing the Red Cross DO will:

(a) Verify that the purchase, including surcharge, does not exceed the amount shown in the 'Charge Is Not To Exceed' block. Customer may pay cash if the purchase exceeds the value of the Red Cross form. The customer will not receive cash if the sale is less than the authorized amount.

(b) Assure that the beneficiary or authorized dependent signs the DO.

(4) The commissary officer or designee will fill in 'Merchant's Certification' block on Red Cross DO and sign.

(5) The original of the Red Cross DO will be forwarded to the Red Cross Disaster bill paying office to support the 1080 bill.

(6) The green copy of the DO will be attached to the DECA 70-20 and retained for commissary files.

(7) A copy of the Red Cross DO will be mailed to the Red Cross Office that issued the DO.

6-5. ACCESSORIAL CHARGES. Accessorial costs, as set forth in Chapter 7, Volume 15 of the DOD Financial Management Regulation, represent certain expenses incident to issues and sales of material which are not included in the standard price or contract cost of the item such as packing, crating and handling cost incurred by the commissary system. The DFAS-CO adds an accessorial charge to commissary charge sales to non-DoD activities.

COMMISSARY CHARGE ACCOUNT REQUEST <i>(For use of this form, see DeCAD 70-6: OPR is RM.)</i>		<input checked="" type="checkbox"/> NEW <input type="checkbox"/> UPDATE	DATE 1-29-98
1a. TO: FORT CRATER DeCA			
b. The following information is being provided so we can establish/update a charge sale account with the: (Check one) <input checked="" type="checkbox"/> Commissary Resale <input type="checkbox"/> Both <input type="checkbox"/> Troop Support			
c. CUSTOMER NAME AND ADDRESS NCO CLUB BLDG 102 FORT CRATER, VA 23801		d. CUSTOMER POC/PHONE NUMBER John James/DSN 687-8777	
		e. CUSTOMER DODAAC/SRAN/UC None	
f. CUSTOMER ACCOUNTING CLASSIFICATION N/A			
g. FUND STATUS (Check one) <input type="checkbox"/> APPROPRIATED <input checked="" type="checkbox"/> NONAPPROPRIATED	h. BILLING OFFICE POC/PHONE NUMBER Bill Baker DSN/687-3333	i. BILLING OFFICE NAME AND ADDRESS Central Accounting Office BLDG 416 Fort Crater, VA 23801	
j. SIGNATURE OF REQUESTING OFFICIAL Club Manager	k. POSITION Club Manager	l. ACTIVITY Installation Club System	
2a. MANAGEMENT SUPPORT CENTER POC/PHONE NUMBER Jin Jones/DSN 687-8777		4a. TO: (Check one) <input checked="" type="checkbox"/> ARBU <input type="checkbox"/> European Region	
b. COMMISSARY DODAAC/STORE CODE HQC123/AA		b. CUSTOMER NUMBER	c. ACCOUNT PROCESSING CODE (APC) RESALE TROOP
c. COMMISSARY OFFICER SIGNATURE	DATE 1-29-98	d. REIMBURSEMENT SOURCE CODE RESALE TROOP	
3a. TO: Ms Olivia North REGION <input checked="" type="checkbox"/> APPROVED <input type="checkbox"/> DISAPPROVED		e. SURCHARGE RESALE YES TROOP	f. ACCESSORIAL NO
b. APPROVING OFFICIAL SIGNATURE	DATE 1-29-98	g. SIGNATURE OF SERVICE CENTER/REGION REP DATE	
8. REMARKS			

DeCA Form 70-8, Jan 1999
 This form was electronically produced by Ellis Federal Forms, Inc.

DeCAF 70-8, Jan 1992, superseded
 by DeCAF 70-8, Jan 1999

(Instructions on Reverse)

Commissary Charge Account Request, DeCA Form 70-8
 Figure 6-1

NOTICE OF DELEGATION OF AUTHORITY - RECEIPT FOR SUPPLIES <small>(For use of this form, see DeCAD 70-6; OPR is RM.)</small>					DATE
					Jan 28, 1998
AUTHORIZED REPRESENTATIVE(S)					
ORGANIZATION RECEIVING SUPPLIES			LOCATION		
44 1ST Hospital			Fort Crater, Va 23801		
LAST NAME-FIRST NAME, MIDDLE INITIAL	AUTHORITY		SIGNATURE AND INITIALS		
	REQ	REC			
LTC James Jones	X	X	LTC James Jones, JJ		
Mr. Larry Bands	X		Mr Larry Bands, LB		
Ms. Jean James		X	Ms Jean James, JJ		
SAMPLES					
AUTHORIZATION BY RESPONSIBLE SUPPLY OFFICER OR ACCOUNTABLE OFFICER					
THE UNDERSIGNED HEREBY <input checked="" type="checkbox"/> DELEGATES TO <input type="checkbox"/> WITH DRAWS FROM THE PERSON(S) LISTED ABOVE THE AUTHORITY TO:					
REMARKS Request and/or Receive Subsistence from Commissary					
I ASSUME FULL RESPONSIBILITY					
UNIT IDENTIFICATION CODE			DODAAC/ACCOUNT NUMBER	ACCOUNT PROCESSING CODE (APC)	
			WK4152	13CC	
NAME, (Last, First, MI)	GRADE	PHONE NUMBER	EXPIRATION DATE	SIGNATURE	
Miller, Marvin	O6	734-8777	3/1/99	[Signature]	

DeCA Form 70-9, Apr 93

Supersedes DeCAF 70-9, Sep 91
Previous editions are obsolete.

Notice of Delegation of Authority - Receipt for Supplies, DeCA Form 70-9
Figure 6-2

Chapter7

NON-APPROPRIATED/APPROPRIATED FUND CUSTOMER CREDIT CARDS PROCEDURES

7-1. GENERAL. DeCA has been accepted by the Department of Treasury to participate in the U.S. Treasury Plastic Card Program. This program allows MasterCard and VISA credit cards to be accepted by government entities for payment of sales, collection of debts, services to the public (e.g., Freedom of Information Act requests) and fees and fines.

7-2. PURPOSE.

a. The purpose of these procedures is to provide specific guidelines that will be used by the CONUS and OCONUS OCO and supported store personnel for the acceptance of plastic cards (MasterCard and VISA credit cards) for sales to NAF and AF Customers for collections/payments of receipts due DeCA; and for the filing and retention of sales receipts and financial documents.

b. Guidance is also included for the Customer Service Department supervisor when NAF and AF customers tender cash, check, or a credit card as payment for merchandise.

7-3. APPLICABILITY. These procedures are applicable to the CONUS and OCONUS (OCONUS commissaries that are supported by the POS-M system OCO and supported store personnel who perform the NAF and AF Credit Card functions.

7-4. CASH AND CHECK PAYMENTS BY NAF CUSTOMERS.

a. NAF and AF customer purchases paid for by cash will be rung through the cash register in the same manner as other cash sales.

b. NAF and AF customer purchases paid for by check will be rung through the cash register using 999-99-9999 as the social security number. This number should not be changed; it will be used to identify check payments for all NAF and AF customer purchases.

7-5. ELECTRONIC CREDIT CARD EQUIPMENT AND CREDIT CARD COLLECTION NETWORK PROCESS. For CONUS commissaries, either a credit card terminal reader (Tranz 330) and printer will be set up in the OCO or the store will be operating on the POS-M system to process credit card transactions. In order to process credit card transactions for OCONUS commissaries, the store will require the POS-M system. Both equipment (POS-M and Tranz 330) will be on-line with the contract bank to:

a. Provide immediate electronic authorization of NAF and AF customer credit card transactions.

b. Settle credit card transactions and provide end-of-day Settlement Report.

c. Electronically transfer the deposit to DeCA's account.

7-6. NAF AND AF CUSTOMER CREDIT CARD PROCEDURES - EXCEPTIONS AND CHANGES. The OCO personnel will accept NAF and AF customer credit cards (MasterCard and VISA credit cards) for commissary purchases. OCO personnel are responsible for making sure that credit card transactions are completed and accounted for according to these guidelines. The following are exceptions to earlier guidance and/or are no longer required:

a. A Subsistence Request for Issue or Turn-in, DeCA Form 70-20 will not be required for off-the-shelf NAF and AF purchases; this applies to cash, check, and credit card transactions. DeCA Form 70-20 will be required to be completed and submitted in advance when bulk quantities and special orders are needed. Instructions for completing DeCA Form 70-20 are provided in paragraph 7-21 of these instructions.

b. DeCA Form 70-9, A Notice of Delegation of Authority-Receipt for Supplies, must be on file at the commissary for NAF and AF credit card customers before they can request or receive supplies.

c. Credit card transactions are rung through the front end system in the live mode. Generally, from a systems standpoint, credit card sales are treated as cash sales.

d. There is no requirement to establish an APC for credit card customers, since the credit card transaction will be treated as a cash sale.

e. The credit card will eliminate DFAS-CO billing and payment collection process. The payment for the credit card sales will be done through the Electronic Funds Transfer (EFT) from patron's account to DeCA's account. This will be processed by the Contract Bank.

f. There is no longer a minimum purchase requirement of \$25.00 for NAF and AF sales transactions.

g. There is no requirement to enter a NAF and AF credit card transaction in the Document Log.

h. For commissaries not equipped with POS-M, the Customer Service Department (CSD) Supervisor will establish a "dummy" checker number to be used for all NAF and AF credit card transactions. The CSD/OCO will use the "dummy" checker number when ringing NAF and AF credit card sale. The CSD supervisor will perform register closeout (NCR End-of-Day) for the dummy checker number at the close of each day to collect NAF and AF credit card transactions data. The dummy checker reports will be included with other closeout reports and provided to the OCO to be used as required to prepare various reports such as the DD Form 707, Report of Deposit.

i. Whether paying by cash, check or credit card, all AF and NAF patrons must pay surcharge on all commissary purchases.

7-7. NAF AND AF CUSTOMER CREDIT CARD PROCEDURES - PROCESSING FOR PAYMENT PROCEDURES USING TRANZ 330's.

a. Before a NAF or AF representative is allowed on the sales floor to begin shopping, OCO personnel will verify the signature of the NAF or AF activity representative by comparing the signature on the appropriate DeCA Form 70-9 to the signature contained on a form of picture identification presented by the NAF or AF representative

b. After completing their shopping, the OCO personnel will be informed. OCO will escort the NAF or AF representative to the cash register area. The merchandise will be rung through the register in the "live" mode using the dummy checker number described above. The sale will be rung as a cash sale. After the transaction has been rung at the cash register, OCO personnel will escort the NAF or AF customer to the OCO for processing the credit card payment.

c. The NAF or AF customer will present their NAF or AF MasterCard or VISA card for payment of store merchandise. Before beginning a credit card transaction, the OCC personnel will determine to the best of their ability, if the card is valid by doing the following:

(1) Check the expiration date to make sure that the card has not expired. If the card has expired, it cannot be accepted as payment for any merchandise.

(2) If the card is a VISA Card, make sure that the four digits printed above the account number are the same as the first four digits embossed on the card. (**NOTE:** Currently this procedure is not applicable to MasterCard transactions). If a difference is detected, the card cannot be accepted as payment.

(3) Check the Cardholder's signature if the card contains a signature and determine if the signature has been visibly altered. If the signature has been altered, the card cannot be accepted as payment.

d. After determining the card is valid and can be accepted as payment for merchandise, the OCO will:

(1) Make sure the terminal card reader (Tranz 330) is in the ready mode.

(2) Press the "1" key for a sales transaction.

(3) Swipe the credit card through the terminal card reader for authorization. If the terminal card reader does not read the magnetic strip on the credit card, use the terminal keypad and enter the card number and the expiration date.

NOTE: If the terminal card reader is not operational, see Voice Authorization Procedures (para. 7-9) and Force Draft Capture Procedures (para. 7-10).

(4) Using the card reader keypad, the OCO personnel will key in the grand total amount (which will include 5% surcharge) from the cash register sales receipt (tape). The amount of the sale is keyed in without the decimal. Example: An \$18.55 sale is entered as 1855; \$10.00 as 1000. Verify the total and press the "Enter" key.

(5) **Vendor Code "03" will be keyed in the credit card terminal reader (Tranz 330) to identify NAF or AF sales transactions. Press the "Enter" key to begin processing the transaction.**

(6) The POS terminal dials up through the contract bank CCCN for authorization of the transaction amount. The CCCN checks the information on the patron and either approves or declines the transaction.

(7) The CCCN sends the approval or denial response which is displayed on the terminal card reader screen.

(8) If approved, a sales receipt will be printed listing the NAF or AF dollar amounts/total of transaction (**Figure 7-1**). If the transaction is declined, it is indicated on the terminal card reader screen and the printer will not print a receipt; see (10) below. At the end of the transaction, press the "Clear" key.

(9) The sales receipt will be signed by the customer. After verification of signature, the OCC will retain the white copy of the receipt. The yellow copy of the receipt and card will be returned to the customer.

(10) If the request is declined, the NAF or AF customer will have to pay by check or cash to receive the merchandise.

7-8. PROCESSING MERCHANDISE RETURNS - USING TRANZ 330'S.

a. When a cardholder requests credit for returned or exchanged items, assure yourself that the merchandise was originally purchased at the commissary. Follow the current DeCA procedures for returned food products. Use the following procedures to process the transaction to give the NAF or AF credit card customer credit for returned merchandise. (Terminal card reader procedures will be provided by the contract bank).

b. Terminal Procedures:

- (1) OCO will make sure the terminal card reader (Tranz 330) is in the ready mode.
- (2) Press the "4" key (credit key) to activate the terminal for customer credit.
- (3) Swipe the customer's credit card through the card reader and press "Enter".

NOTE: Manually enter the credit card information (credit card number and expiration date) when card is not present or card reader is unable to read the magnetic stripe.

(4) Using the card reader keypad, the OCO personnel will key in the credit total (no decimal) from the appropriate source. The total will include surcharge. Example: \$18.00 entered as 1800. The credit total will be displayed on terminal as: 18.00.

- (5) Verify total credit amount and press "Enter".
- (6) Enter the vendor code (03) and verify the code entered. Press "Enter" key.
- (7) The terminal will process the transaction and print a Credit Slip.
- (8) Press the "Clear" key.

(9) The Commissary Officer or representative will sign the credit slip authorizing/approving the credit. (The Commissary Officer or representative may sign in any available space but the signature must not cover printed information on the receipt.)

(10) Have the customer sign the receipt.

(11) The OCO will retain the white copy of the credit receipt. The yellow copy of the credit receipt is given to the customer. Return the customer's credit card.

7-9. VOICE AUTHORIZATION PROCEDURES - USING TRANZ 330's. These procedures will be used by the OCO and/or CSD. The OCO/ CSD will use these procedures when card reader terminal (Tranz 330) is not operational or there is a problem with the telephone line from the card reader terminal to the credit card company. **This should not be a normal store operating procedure, it should be the exception.** Procedures were provided in the Contracted Bank POS terminal operation Quick Access Guide. Follow the procedures below to voice authorize a credit card transaction:

a. Complete all applicable information on the Universal Sales Slip (**sample at Figure 7-2**). Universal Sales Slips are provided in starter kit. If your commissary does not have the Universal Sales

Slips, the required information can be written on any type of plain paper. Make sure you obtain all the information requested on the Universal Sales Slip. See **Figure 7-2**.

- b. Print the customer's credit card number and expiration date on the sales receipt.
- c. Contact the Voice Authorization Center for the authorization code. (This telephone number is in the **Important Number** Section of your **Quick Access Guide**.)
- d. Provide the Voice Authorization Center Operator with all requested information.
- e. If the transaction is approved, record the authorization number (code) on the sales slip. If the transaction is disapproved, the NAF or AF customer must pay by cash or check.
- f. Obtain the customer's signature on the receipt.
- g. If the credit card has the customer's signature on it, verify the signature to the signature on the sales slip.
- h. At the appropriate time, follow the Force Draft Capture procedures in paragraph 7-10 and complete the transaction.

7-10. FORCE DRAFT CAPTURE PROCEDURES - USING TRANZ 330's. Force Draft Capture procedures are used to enter information in the POS terminal from a voice authorized transaction (sales slip). Voice authorized transactions are required when the POS terminal is not operational or there is a problem with the communications line. After the POS terminal/communications line is operational, each voice authorized credit card transaction must be entered in the POS terminal using Force Draft Capture procedures.

NOTE: You will not receive settlement for a voice authorized transaction unless you perform the Force Draft Capture procedures. Procedures are as follows: (These procedures {to include terminal response} are provided in the contract bank's POS terminal starter kit.)

- a. From the "Ready" mode, press the "5" key.
- b. Manually enter the credit card account number and the expiration date.
- c. Key in the total amount of the transaction (no decimal) Ex. \$18.00 entered as 1800.
- d. Verify the total amount and press the "**Enter**" key.
- e. Enter the Vendor Code ("03" for NAF).
- f. Enter the authorization number from "Voice Authorization" receipt.
- g. Verify the Authorization Number and press the "**Enter**" key.
- h. Upon completion of the transaction, press the "**Clear**" key.

7-11. WEEKEND NAF AND AF CREDIT CARD TRANSACTION PROCEDURES -USING TRANZ 330'S.

a. Normal credit card procedures are followed for weekend NAF or AF credit card transactions. However, if OCO personnel are not available during the weekend, other personnel must be designated to perform the OCO portion of the transaction.

b. The designated person will perform the End-of-Day credit card reconciliation at the appropriate time. The commissary cannot accept/process any additional credit card transactions during that business day after the credit card End-of-Day process has begun.

c. If OCO personnel are not available and CSD does not have access to the POS terminal, voice authorization procedures must be followed. These transactions must be input into the terminal card reader (Tranz 330) using Force Draft Capture procedures on the next OCO business day.

7-12. END-OF-DAY CREDIT CARD BATCHING AND RECONCILIATION PROCEDURES - USING TRANZ 330'S.

CAUTION: Notify CSD before starting the End-of-Day Batching and reconciliation. All NAF and AF credit card transactions must be completed before beginning the End-of-Day Batching and Reconciliation process.

The End-of-Day Batching and Reconciliation process is performed once each day after all NAF and AF transactions have been completed. This process has three parts. The first is the "Batching" process.

a. Terminal procedures for the "Batching" process.

(1) To begin the batching process, press the "Enter" key. The terminal will prompt the operator for the function by displaying "Function?" on the terminal window.

(2) Press the "3" and "0" keys. When the batching process is completed, the printer will print a Batch Detail Report.

b. Reconciliation Procedures.

(1) Remove the end-of-day Batch Detail Report (**Figure 7-3**). The report will show a detailed listing of credit card transactions (**to include credits and returns**). The report will list NAF/AF sales transactions and the dollar amount. It will also list grand totals (transaction count and amount), example: 6 transactions totaling \$200.00).

(2) Using the credit card receipts, the OCO will run a total of the NAF/AF credit card transactions. Example:

NAF/AF sales	NAF/AF returns
\$100.00	\$25.00
+100.00	+25.00
-----	-----
200.00	50.00
\$200.00 (Sales)	
- 50.00 (Returns)	

150.00 < NAF/AF (#03)	
Total	

\$150.00 < Combined (Grand) Total - In this example, the NAF/AF totals shown should be on the totals reflected on the Batch Detail Report.

(3) Compare the totals from (2) above and the totals on the Batch Detail Report. Each of the total dollar amounts (the NAF/AF transactions, and Grand Total) should be the same as the totals shown on the end-of-day Batch Detail Report. If the totals are the same, proceed to the instruction in d below. If the totals DO NOT Agree, follow the instruction in c below.

c. When Balances Do Not Agree. If the total of the credit card transactions does not agree with the Batch Detail Report, the OCO will call Contract Bank Customer Service line for assistance in resolving problems. A problem should be resolved prior to depositing credit card transactions. **(NOTE: The OCO should review all transactions making sure dollar amount entered in POS terminal is the same as amount printed on the receipt prior to calling the Contract Bank.)**

d. Close Batch Procedures. If both totals agree, the OCO personnel **must perform the following steps to electronically deposit the funds from NAF/AF credit card transactions to DeCA's account.**

(1) Press the "8" key. The terminal will prompt the operator for the next action by displaying "Admin?".

(2) Press the "9" and the "1" keys. The terminal will prompt the operator by displaying "Close Batch?".

(3) Press the "9" key for yes. The terminal will go through the steps required to close the batch and print the settlement report (91 report). **A Sample is shown at Figure 7- 4.**

NOTE: OCO must electronically deposit (daily) each day's credit card transaction. If this is not done, it will cause the deposits to accumulate in the system, and will cause a delay in DFAS-CO receipt of the EFT SF 215, Deposit Ticket from the contract bank.

e. Reconciling Settlement Report to NCR System. The following steps are performed by CSD Personnel:

(1) After printing the settlement report, OCO will immediately provide a copy of the settlement report to the CSD.

NOTE: No additional NAF and AF transactions can be accepted for that business day after the OCO End-of-Day credit card reconciliation process has begun.

(2) The CSD will run the "dummy" checker report (AC 21 report) at the end of the business day for NAF and AF credit card transactions.

(3) Compare the total on the AC 21 report (generated by the NCR system) to the total for Vendor Code #03 for NAFCC and AFCC sales on the Batch Detail Report; the amount on each report should be equal to the other.

(4) The CSD supervisor will perform an AC 13 to record the credit card sales amount and clear the NCR system. The dummy checker report for credit card sales along with other checker reports and the daily register reports will be forwarded to the OCO for completion of the DD Form 707 and DeCA Form 70-15, Summary of Daily Receipts, at the end of the CSD business day.

f. If the amount of the AC 21 report was different from the amount for Vendor Code #03 on the Batch Detail Report, the CSD supervisor and a OCO representative must resolve the difference the following day.

7-13. NAF AND AF CUSTOMER CREDIT CARD PROCEDURES - PROCESSING FOR PAYMENT PROCEDURES POS-M.

a. Before a NAF or AF representative is allowed on the sales floor to begin shopping, OCO personnel will verify the signature of the NAF or AF activity representative by comparing the signature on the appropriate DeCA Form 70-9 to the signature contained on a form of picture identification presented by the NAF or AF representative.

b. After completing their shopping, the NAF or AF representative will be escorted by an OCO representative to the cash register area. The merchandise will be rung through the POS-M system in the "live" mode by a representative from the CSD. These purchase should be processed in the same method as patron credit card transactions. (For user instructions see POS-M Notes and the POS-M Operational Training Manual).

7-14. PROCESSING MERCHANDISE RETURNS - USING POS-M. When a cardholder requests credit for returned or exchanged items, make sure that the merchandise was originally purchased at the commissary. Follow the current DeCA procedures for returned food products. Escort the NAF or AF representative to the CSD to process credit card merchandise returns using POS-M. These transactions will be processed in the same method used for patron credit card merchandise returns. (For user instructions see POS-M Notes and the POS-M Operational Training Manual).

7-15. WEEKEND NAF AND AF CREDIT CARD TRANSACTION PROCEDURES -USING POS-M. Normal POS-M credit card procedures are followed for weekend NAF or AF credit card transactions. However, if OCO personnel are not available during the weekend, other personnel must be designated to perform the OCO portion of the transaction.

7-16. PREPARING DD FORM 707. After the closeout of the NCR or POS-M front end process is complete, the OCO (next business day) will prepare the DD Form 707 and DeCA Form 70-15. The total amount of the NAF and AF credit card transactions (sales minus refunds) will be annotated on the DD Form 707 and DeCA Form 70-15 and is included in the totals on both forms. (Since NAF and AF credit card sales are rung in the "live" mode, credit card sales are already captured in the total department sales.) Comparing the amount shown on the DD Form 707 and DeCA Form 70-15 with the actual amount of funds sent to the local financial institution for deposit, the amount shown on the DD Form 707 and DeCA Form 70-15 will not equal the amount deposited at the local financial institution. The difference is the amount of the NAF and AF credit card transactions for that day. The actual amount of the funds sent to the financial institution for deposit will be reflected on the SF 215.

a. For **manual DD Form 707**, record the NAF and AF credit card amount on a separate line on the DD Form 707 as shown on attached **sample at Figure 7-5**. The NAF and AF credit card sales and surcharge will also be recorded on DeCA Form 70-15, as shown on **Figure 7-6**. The difference between the day's deposit total on the DD Form 707 and the store's total amount on the SF 215 (prepared by CSD for local deposit) should equal the NAF and AF credit card sales for that day.

b. For **system generated DD Form 707**, the OCO will annotate the system generated 707 to show the credit card sale and surcharge amounts.

7-17. PROCESSING SALES DATA INTO DIBS. Since NAF and AF credit card sales are rung through the cash register in the live mode, no additional steps are required to process NAF and AF credit card sales into DIBS as a charge sale by the ACS.

7-18. FORWARDING DEPOSIT DOCUMENTS TO DFAS-CO. The OCO will mail/fax the original validated DD Form 707 (reporting sales), the confirmed copy of the SF 215(s) (reporting the actual sales deposits), and a copy of the Tranz 330 Settlement Report, to DFAS-CO-FPS by the close of the next business day or upon receipt of the confirmed SF 215, from local bank, whichever comes first. The DD Form 707, and the SF 215, representing a single day's transactions, should all be mailed at the same time. Timely submission of these documents to DFAS-CO is imperative. A copy of the DD Form 707, and the SF 215 must also be provided to the ACS for retention.

7-19. ELECTRONIC FUNDS TRANSFER – DEPOSITS.

a. The contract bank settles the NAF and AF credit card transactions and electronically transfers deposits to DeCA's account on a daily basis.

b. The contract bank will prepare the SF 215, for the electronically transferred deposit. The SF 215 will be prepared for the total amount listed on the Settlement Report and mailed to DFAS-CO-FPS by the contract bank.

7-20. CHARGEBACK PROCEDURES.

a. A chargeback will be mailed by the contract bank to the appropriate ACS when a cardholder's bank has refused to process a sales draft or the cardholder disputes the charge. Listed below are some of the reasons for a Chargeback.

(1) Claim or Defense - Cardholder is disputing all or a portion of charge.

(2) Expired Card - Merchant (commissary OCO) failed to check the expiration date on credit card.

b. OCO Responsibility when a Chargeback is received.

(1) Insure Prompt Response to the ACS. Upon receipt of the debit device, promptly research and return to the contract bank within five business days to preserve DeCA's chargeback rights. Documentation received after that date may be past the requirements set forth by MasterCard and VISA, and voids any chargeback reversal privileges. Nulls and voids will cause DeCA to lose funds represented by chargebacks. **Notify the appropriate ACS of any chargebacks received from the contract bank.**

(2) Read the Documentation Requirements. Determine if any information necessary to refute the chargeback requires external assistance (i.e., store location personnel, shipping, etc.)

(3) Review Documentation Prior to Return to the contract bank. Insure that the documentation necessary to refute the chargeback is legible and all requested information has been provided.

(4) Call the Contract Bank's Toll Free Number. If there are any questions regarding a chargeback, contact contract bank's Customer Service Office at the number listed in your Quick Access Guide. When doing this, have available the chargeback date and your merchant number.

7-21. THE CONTRACT BANK'S RESPONSIBILITY. The contract bank shall:

a. Verify that the chargeback, which is received for the issuing bank, is within the time-frames specified by VISA/MasterCard.

- b. Verify that the chargeback reason code presented by the issuing bank is valid.
- c. Verify that any issuing bank documentation required by VISA/MasterCard has been provided.
- d. Make every effort to reverse to the issuing bank any chargeback which they can refute on the commissary's behalf **-without the commissary's assistance whenever possible (i.e., by verification of authorization, credit issued, etc.)**

7-22. FILING AND RETENTION. The credit card receipts, credit card reader (Tranz 330) Batch Detail Report and the Settlement Report or POS-M Daily Deposit Settlement Report, DeCA Form 70-20 (for bulk purchases and special orders), a copy of the cash register sales tape(s), and the End-of-Day NCR reports will be filed with the DD Form 707 Reports according to Chapter 5. Retention requirements are also stated in Chapter 5.

7-23. SECURITY OF CREDIT CARD READER (TRANZ 330). The commissary officer will ensure that the credit card equipment is secured at close of business day. The Commissary Officer will develop in-house procedures for security of the equipment.

7-24. USE AND PREPARATION OF DeCA FORM 70-20.

When required, (special orders, bulk quantities, etc.), preparation of DeCA Form 70-20 is the responsibility of the requestor. Instructions for completing DeCA Form 70-20 are provided below. Generally, for NAF or AF credit cards sales, DeCA Form 70-20 is only an order form used to place bulk/special orders. **The 5% surcharge assessed on a commissary sale will be included the grand total and the DeCA Form 70-20 will be stamped/marked in red "Credit Card Sale" (Figure 7-7).**

Instructions For Completing Form DeCA 70-20 for Credit Card Sales

Block 1. Enter the name of the commissary and DODDAC where merchandise will be purchased.

Block 2. Enter name of NAF or AF activity purchasing merchandise.

Block 3. Check "Issue" when requesting a purchase. Enter the total number of pages of DeCA Form 70-20's being submitted.

Block 4. N/A

Block 5. Enter date merchandise will be picked up.

Block 6. N/A

Block 7. N/A

Block 8. Enter "Credit Card Sale" and the appropriate department(s).

Block 9. N/A

Block 10. N/A

Block 11a. N/A

Block 11b. N/A

Blocks 11c, 11d, 11e, 11f, 11g & 11h. Optional; Cash register tape may be attached in place of completing these blocks. See Note below.

Blocks 11i. N/A

Block 12. DATE- Enter the date request is submitted; BY- Enter the name of the person making the request.

Block 13. Enter the date request is issued; Enter the name of the person making the issue.

Block 14. Enter the date request was received; Enter the name of the person receiving the request.

Note: If block 11 is completed, the subtotal must be entered after the last entry on the last page, the surcharge must be recorded above "Grand Total" and identified by the word "Surcharge", and the total (subtotal plus surcharge) recorded in the "Grand Total" block.

For returns for credit:

Block "11c" will contain the statement "Return for Credit", which should be written or underlined in red ink, at the top of column 11c. The wording below will appear on all pages and will not obscure any data.

"Credit Card Purchase - Return For Credit"

THANK YOU FOR SHOPPING
DECA OPS SUPP CTR VENDOR
5285 GAKLAWN BLVD
HOPEWEL, VA 23060

DATE: TUESDAY, AUG 29, 1995 10:09 AM
ACCT#: 4356210000000106 EXP.: 04/98

UNIT: DECAHQCAAD02
CARD TYPE: VISA
TRANS TYPE: PURCHASE
REFERENCE #: 0005
AUTH #: 027398

TOTAL AMT = \$ 1.10

LICENSE/PHONE _____

I AGREE TO PAY ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUER AGREEMENT

SIGNATURE _____

VENDOR CODE : 03

VCM-SW REGION
5258 OAKLAWN BLVD
HOOPEWELL VA 23868

DATE: TUESDAY, JAN 27, 1998 08:17 PM

REPORT 38 - BATCH DETAIL

REF#	CARD	AMOUNT
0000	VI-PR 4101734450001904	\$426.72
NET CARD: NOVUS		\$0.00
NET CARD: VISA		\$426.72
NET CARD: MASTERCARD		\$0.00
NET CARD: AM EXPRESS		\$0.00
NET CARD: OTHER		\$0.00
NET ALL CARDS:		\$426.72

CODE	COUNT	AMOUNT
02	001	\$ 426.72
TOTAL ALL CODES	001	\$ 426.72

Batch Detail Report.
Figure 7-3.

VCM-SW REGION
5258 OAKLAWN BLVD
HOOPERWELL VA 23860

DATE: TUESDAY, JAN 27, 1998 06:18 PM

REPORT 91 - CLOSE BATCH

BATCH NUMBER: 79

```
*****  
TERMINAL SALES    1    $ 426.72  
TERMINAL RETURNS  0    $   0.00  
TERMINAL NET      1    $ 426.72  
HOST SALES        1    $ 426.72  
HOST RETURNS      0    $   0.00  
HOST NET          1    $ 426.72  
*****  
IN BALANCE
```

Settlement (91) Report.
Figure 7-4.

SUMMARY OF DAILY RECEIPTS <small>(For use of this form, see DeCAD 70-6; OPR is RM.)</small>				DATE	
				12-11-1997	
1. GROCERY (SALES) Gross				\$ 20,748.38	
2. LESS COUPON TOTAL	1035		(-)	\$ 629.97	
3. GROCERY SUBTOTAL				\$ 20,118.39	
a. Over/Short	(+ or -)	\$		0.00	
b. Dishonored Cks from bank	(-)	\$		0.00	
c. Dishonored Cks to patron	(+)	\$		0.00	
d. Refunds (reports)		\$		0.00	
e. Less refunds (onhand)	(-)	\$		0.00	
f. Refund adjustment (d minus e)		\$		0.00	
4. TOTAL VARIATION					
a. Cash Variance			(+ or -)	\$ 0.00	
b. Net NSF Check Transactions			(+ or -)	\$ 0.00	
5. CUMULATIVE VARIATION		\$		0.00	
<small>(Previous day) (Between accountability inventories) (Yearly)</small>					
a. From: 8-19-1997	b. (+ or -)	\$		0.00	
<small>Starting Date</small>		<small>c. Net Grocery Sales (to line 6 below)</small>			
				\$ 20,118.39	
DEPARTMENT	SALES	CHARGE SALES	NET		
6. Grocery	\$ 20,148.38	\$ 90.05	\$ 20,208.44	11. Cash (onhand)	\$ 10,180.11
7. Meat	\$ 0.00	\$ 0.00	\$ 0.00	Less Change Fund	\$ 4,000.00
8. Produce	\$ 917.89	\$ 0.00	\$ 917.89	12. Cash for Deposit	\$ 6,180.11
Subtotal	\$ 21,036.28	\$ 90.05	\$ 21,126.33	13. Cash EBT	\$ 0.00
9. Surcharge	\$ 1,083.43	\$ 4.50	\$ 1,087.93	14. Checks (181) (Qty)	\$ 15,939.60
10. Total	\$ 22,119.71	\$ 94.55	\$ 22,214.26	15. Food Stamps EBT	\$ 0.00
				16. Food Stamps ()	\$ 0.00
				17. TC/MO Qty	\$ 0.00
				18. WIC EBT	\$ 0.00
				19. WIC () (Qty)	\$ 0.00
				20. Patron Credit Card	\$ 0.00
				21. Debit Card	\$
				22. NAF Credit Card	\$ 94.55
				23. AF Credit Card	\$ 0.00
				24. Other	\$ 0.00
				25. Total for Deposit	\$ 22,214.26
26. NUMBER OF CUSTOMERS				<small>(Lines 12 thru 24 = Line 25)</small>	
a. Customers	412				
b. Cumulative total from previous day (+)		911			
c. Total to Date (1 month)		1,323			
27. Cumulative Total Food Stamps (1 month)		150.00	32		
			<small>Qty</small>		
28. Cumulative Total WIC Vouchers (1 month)		0.00	0		
			<small>Qty</small>		
29. Cumulative Total Cigarette Sales (1 month)		8,000.71	108 199		
30. Number of Transactions from A.C.99		14227			

DeCA Form 70-15, Jun 1998
This form was electronically produced by Elite Federal Forms, Inc.

Supersedes DeCAF 70-15, Oct 1994
Previous editions are obsolete.

Summary of Daily Receipts, DeCA Form 70-15
Figure 7-6

SUBSISTENCE REQUEST FOR ISSUE, TURN-IN OR TRANSFER <small>(For use of this form, see DeCAD 70-6; OPR is DO.)</small>										
1. REQUEST TO: <i>(Shipping/Losing Activity)</i> FORT CRATER, DECA COMMISSARY			5. DATE ITEMS REQUIRED 1-15-98		3. <input type="checkbox"/> ISSUE <input type="checkbox"/> TURN-IN <input type="checkbox"/> TRANSFER		SHEET NO. 1 OF SHEETS		4. REQUEST NO. N/A	
2. REQUEST FROM: <i>(Receiving/Gaining Activity)(POC/Phone)</i> MWR, FT CRATER, VA 23801			8. DOCUMENT TYPE/DEPARTMENT CREDIT CARD - GROC		6. DOCUMENT NO. N/A		9. ACCOUNTING PROCESSING CODE (APC) N/A		7. DODAAC/UNIT I.D. CODE N/A	
									10. BLOCK NO. N/A	
11. ITEM NO. a.	STOCK NO h.	ITEM DESCRIPTION c.	UNIT OF ISSUE d.	QUANTITY e.	SUPPLY ACTION f.	UNIT PRICE g.	TOTAL COST h.	i. POSTED		
								DATE	BY	
		SOFT DRINKS	CASE	40	40	4.80	192.00			
		Surcharge					9.60			
							SHEET TOTAL	201.60	GRAND TOTAL	201.60
12. ISSUE/TURN-IN "QUANTITY" COLUMN IS REQUESTED BY		DATE	BY	13. ISSUE QTY IN "SUPPLY ACTION" COLUMN		DATE	BY	14. REC QTY IN "SUPPLY ACTION" COLUMN		
		1-2-98	G. MORE			1-15-98	J. STOCKER			
								1-15-98 C. DRIVER		

SAMPLE

DeCA Form 70-20, Nov 93

Supersedes DeCAF 70-20, Jan 92
Use existing stock until exhausted.

This form was electronically produced by Elite Federal Forms, Inc.

Subsistence Request For Issue, Turn-In, Or Transfer, DeCA Form 70-20
Figure 7-7

Chapter 8

DISHONORED CHECKS

8-1. GENERAL. This chapter contains procedures for the Conventional Dishonored Check process, the Re-engineered Dishonored Check process, Dishonored Check Installment Payments, and for the filing and retention of financial documents. These procedures pertain to the OCO, the CSD and ACS personnel who serve commissaries located in the 50 states, Iceland, Puerto Rico, Guam, Panama, Korea and Japan (to include Okinawa).

a. A non-sufficient fund check (NSF) is defined as a check returned by the FI on which it was drawn because of in-sufficient funds, closed account, no account, or other similar reasons. These checks will be considered dishonored and the commissary will take the necessary collection actions. The OCO will receive dishonored checks from DFAS-CO or directly from their servicing FI.

b. Checks returned by the FI with no signature or checks presented in payment for commissary sales, which are completed except for the signature, will not be considered dishonored if they are redeemed within 10 days. The patron will be contacted and requested to sign the check. The check will be recorded as a cash shortage until it is redeemed or signed. Upon redemption or attainment of signature, the cash or check will be deposited with the next deposit as an overage. If the check is not signed or claimed within 10 days, it will be considered dishonored. The CSD will deposit the check (s) and record as a cash overage, have bank dishonored the check (s) and return check (s) to the commissary with a Debit Voucher, SF 5515. Installations which have/use an Installation Check Control Officer (ICCO) or the equivalent of that person will only be notified if the NSF check (s) are not redeemed within the 10 day period.

c. If a check is returned unpaid because the endorsement on the back of the check does not match the "Pay to Order of" line on the front of the check or because the endorsement is illegible, the CSD will enter the statement "Credit the Account of Within Named Payee" on either the front or back of the check. The check will be deposited with the next deposit as an overage. The commissary may obtain a rubber stamp for this purpose or the statement may be typed on the check.

8-2. CONVENTIONAL DISHONORED CHECK PROCEDURES. These procedures are applicable to commissaries that do not redeem returned NSF checks at their servicing FI, i.e., bank or credit union. These procedures provide specific guidelines on the collection process of NSF checks at the commissary level and at DFAS-CO.

a. **Dishonored Checks Returned Directly to DFAS-CO.** Non-sufficient fund checks are returned to DFAS-CO-FPS by the various FIs. Upon receipt of the NSF checks and Debit Vouchers (SF 5515) from the FI, DFAS-CO-FPS personnel will:

- (1) Debit the appropriate Defense Working Capital Fund resale commissary stock account in the amount of the dishonored check(s).
- (2) Establish Accounts Receivable for the dishonored checks and,
- (3) Prepare a transmittal listing (TL), and forward the listing and NSF checks to the respective commissary.

The OCO person will sign, date and return a copy of the TL to DFAS-CO-FPS confirming receipt of all the NSF checks. Any NSF checks received that do not belong to the commissary will be noted on the TL and the checks will be immediately returned to DFAS-CO-FPS by certified mail. An example of the DFAS Dishonored Check Transmittal Listing is at **Figure 8-1**.

b. **Dishonored Checks returned directly to the Commissary.** Non-sufficient fund checks will, in some instances, be returned directly to the commissary from the servicing FI. Upon receipt of NSF checks and Debit Vouchers, SF 5515 from the FI, the OCO or area designated by the commissary officer will make two photocopies of the front and back of each NSF check, mail copies of the checks and the confirmed copy of the SF 5515 with a transmittal listing to DFAS-CO-FPS. The original copy of the SF 5515 will be maintained on file in the OCO. The TL should list the name, rank and social security number of each NSF check and the debit voucher number. The TL and copies of the NSF checks will be mailed no later than the close of business following the date of receipt. DFAS-CO-FPS mailing address is as follows:

Defense Finance & Accounting Service - Columbus Center
DFAS-CO-FPS (Region Name) i.e., Midwest, Eastern or Western/ Pacific
P.O. Box 182204
Columbus, Ohio 43218-2204

c. **Dishonored Check Processing.**

(1) Upon receipt of a NSF check from DFAS-CO-FPS or the FI, the responsible OCO person will log in the check on the Dishonored Check Register, DeCA Form 70-53 (**Figure 8-2**). The Dishonored Check Register will be maintained by the OCO person. The register provides a listing of data that is needed when preparing a cross reference NSF checks returned from DFAS-CO-FPS, checks on hand, deposit of funds for checks redeemed, uncollectible checks sent to DFAS-CO-SCS, and a method for establishing an audit trail. It will also provide the status and history of NSF checks and serve as a ready reference for researching the Commissary Collections Report sent weekly to the stores by DFAS-CO-SCS. Ensure that the Social Security Number (SSN) of the sponsor is typed/written in the SSN COLUMN of this form. The sponsor's SSN must be listed on the TL for returned NSF checks to DFAS-CO. The MONTH/YEAR Block of DeCA Form 70-53 will be completed for a fiscal year.

(2) The responsible OCO person will provide the CSD personnel with the dishonored checks and a copy of the DFAS TL. The responsible CSD person will sign the TL for receipt of the NSF checks and forward the signed copy to the OCO person. The OCO person will retain the TL in a designated file as a record of accountability for incoming NSF checks. This is the OCO person's responsibility and must not be assigned to another department within the commissary.

(3) The CSD or designated area will enter the SSN from NSF checks into POS bad check file to determine first, second or third offense for checks received directly from DFAS-CO or their servicing FI.

(4) The CSD or designated area **will not enter** the SSN from NSF checks into the POS-M Bad Check File for checks received from DFAS-CO. DFAS-CO-SCS will enter the NSF checks received directly from FIs into their Bad Check System, and will then update the POS-M Bad System Check Data Base with the NSF check data.

(5) The CSD or designated area **will** enter the SSN from the NSF checks into the POS-M Bad Check File for NSF checks received directly from their servicing FI. These are regular NSF checks and **not Buy Back checks**.

(6) The designated area will prepare the Collection Data on Dishonored Checks, DeCA Form 70-16 (**Figure 8-3**) for each individual check and if applicable, will provide a record of date of notification to the ICCO. Whether collection is made at the commissary or at DFAS-CO-SCS, a completed copy of DeCA Form 70-16 will remain on file in the OCO area. Instructions for completing DeCA Form 70-16 are at the end of this chapter.

(7) A Final Notification of Indebtedness Letter, informing the patron of his/her debt, will be prepared and mailed to the patron IAW instructions at paragraph 8-5, under Dishonored Check Installment Payment Procedures. The commissary is not required to telephone patrons to request redemption of their NSF checks. If the unit address is printed on the check, the designated area will forward a copy of the Final Indebtedness Letter to the service member's commander for either the service member or service member's spouse and/or dependent as appropriate.

(8) If, while attempting to locate the patron, it is determined that the customer has departed the area (i.e., PCS, retirement, etc), DeCA Form 70-16 will be so noted and the NSF check and all applicable information will be immediately forwarded to DFAS-CO-SCS.

(9) Provide the ICCO or the base equivalent, if applicable a copy of the Final Indebtedness Letter indicating the reasons why the NSF check was returned and the collection actions that will be taken by the commissary. If necessary, request assistance in obtaining payment before the grace period expires. The Final Indebtedness Letter will include the following information: **(Final Notification of Indebtedness Letter, Figure 8-4 and 8-4A)**

- (a) Name of sponsor and/or endorser and social security number(s).
- (b) Date, amount of check, check number and reason check was returned.
- (c) Full payment terms.
- (d) Interest, administrative fees and penalties information.
- (e) Installment payment terms.
- (f) Suspension of checks cashing privilege.
- (g) Copy of NSF check.

(h) Clear instructions to include method of payment (cash, certified check, or money order). Certified check or money order will be made payable to DFAS-CO. Payment will only be accepted for the face value of the NSF check. The commissary will not accept partial payments unless the patron is under the Installment Payment Plan.

(10) Refer to paragraph 8-5, Dishonored Check Installment Payments, for patrons that request to pay their debts by installment payments.

(11) Dishonored checks not redeemed within 30 days or within the terms of the Installment Payment Plan will be forwarded to DFAS-CO-SCS. DFAS-CO-SCS will prepare a Pay Adjustment Authorization (DD Form 139), when applicable or the debt will be forwarded to a private collection agency for further collection actions. **Stores will not collect for dishonored checks after checks have been returned to DFAS-CO.**

(12) **Suspension of Commissary Patron Check Cashing Privilege.** The Final Notification of Indebtedness Letter will inform the patrons that their check cashing privileges are suspended at DeCA commissaries in accordance with the following:

(a) **First Dishonored Check.** Check cashing privilege will be suspended immediately upon receipt of the notification from the financial institution that a check has been dishonored. The period of suspension will expire upon redemption of the check by the patron.

(b) **Second Dishonored Check within Two Calendar Years.** Check cashing privilege will be suspended immediately upon receipt of the notification from the financial institution that a check has been dishonored. The period of suspension will be six months from the date of the patron's written notification.

(c) **Third Dishonored Check within Two Calendar Years.** Check cashing privilege will be suspended immediately upon receipt of the notification from the financial institution that a check has been dishonored. The patron's check cashing privilege will be suspended indefinitely beginning with the date written notification. The patron's check cashing privilege may be reinstated after 1 year's suspension upon the approval of the Region Director.

(d) The area designated by the commissary officer (OCO or CSD) is required to note on DeCA Form 70-16 of the patron's written notification that his/her check writing privilege has been suspended.

(13) **Safeguarding public funds/dishonored checks.** Public funds will be secured in a commissary safe that is approved for storage of fund and dishonored checks. Dishonored checks will be maintained in the CSD commissary safe. CSD personnel will perform the collection of payment of NSF checks. The collection information will be noted on the DeCA Form 70-16 by the CSD personnel or by the area designated by the commissary officer. Dishonored Vendor Credit Memorandum checks will also be maintained in the CSD safe.

(14) **Collection Data on VCM Dishonored Checks.** The collection of VCM dishonored checks will be performed by the CSD and collection information will be provided to the responsible OCO person.

d. **Dishonored Check Redemption within 30 Days.**

(1) When the patron presents an amount in full restitution for a NSF check (cash, certified check, or money order), the responsible CSD person will accept the funds. The Collection Data on Dishonored Checks, DeCA Form 70-16, **Figure 8-3**, will be annotated to indicate payment received. Ensure patron signs DeCA Form 70-16. The patron will be given a copy of the completed DeCA Form 70-16 upon redemption of the NSF check at the commissary. This copy will serve as a receipt for the patron.

(2) Upon restitution of the NSF check, the CSD personnel will prepare the Deposit Ticket (SF 215), **Figure 8-5**. The CSD personnel will provide the responsible OCO person with a copy of the SF 215 along with the DeCA Form 70-16 for the preparation of a Cash Collection Voucher (DD Form 1131). The OCO person will prepare a DD Form 1131 for NSF checks, **Figure 8-6**. Separate SF 215s and DD Form 1131s will not be prepared for each redeemed NSF check during the same business day. Several redeemed checks can be put on one DD Form 1131 and continued on several DD Form 1131s. Only one SF 215 will be prepared for the total of the DD Form 1131(s). The total on the DD Form 1131 must equal to the total on the SF 215. The DD Form 1131 will show the following for each check redeemed:

- (a) Name of the individual
- (b) SSN appearing on check
- (c) Check number
- (d) Amount of the check

- (e) Date of check
- (f) Deposit Ticket number and Date

(3) The OCO person will fax a copy of the DD Form 1131 and a copy of the original SF 215 to DFAS-CO-FPS on day of deposit. Original documents will be retained by the OCO.

(4) Upon receipt, DFAS-CO-FPS will credit the commissary resale account with the amount of the dishonored check.

(5) For commissaries operating with the POS System, the CSD or designated area **will** remove the SSN from the POS Bad Check File upon redemption of the NSF check contingent upon the number of checks written.

(6) For commissaries operating under the POS-M System, the CSD or designated area **will not** remove the SSN from the POS-M Bad Check File upon redemption of the dishonored check. DFAS-CO-SCS will delete the NSF check SSN from the POS-M System Bad Check File based on the collection data on the commissary's DD Form 1131. DeCA will purge the POS-M Bad Check File and delete any duplicate checks.

(7) Redemption payments for dishonored checks received by mail are processed in the same manner as described above. The dishonored check will be voided and returned along with a receipt to the check writer by FIRST CLASS mail.

(8) ICCO will be notified in writing, when applicable. The notification will include the statement: "The dishonored check (identify appropriate check) was redeemed by (name) on (date)."

e. Dishonored Check Redemption not made Within 30 Days or by the Installment Payment Plan.

(1) If NSF checks are not redeemed within 30 days or within the terms of the patron's Installment Payment Plan, the checks will be forwarded to DFAS-CO-SCS by TL for further collection actions. The dishonored check writer may be liable for the payment of the fees, interest and penalties associated with the collection of this debt. An example of how the TL is to be prepared is at **Figure 8-7**.

(2) For commissaries operating under POS-M, NSF checks will remain in the Bad Check File until deleted by DFAS-CO-SCS based on collection actions by DFAS-CO or by a collection agency. DFAS-CO-SCS will update the POS-M Bad Check File weekly to reflect the NSF check collections made by DFAS-CO or by a collection agency.

(3) For commissaries operating with the POS system, NSF checks will remain in Bad Check File until the file is updated by the CSD or designated area based on the Collections Report provided weekly by DFAS-CO-SCS.

8-3. RE-ENGINEERED DISHONORED CHECK PROCEDURES. The following procedures will allow commissaries to redeem returned NSF checks at their servicing FI using cash from daily cash receipts on hand prior to the issuance of a SF 5515, Debit Voucher. These procedures provide specific guidelines on the collection process of NSF checks at the commissary level and at DFAS-CO and data entry into DIBS by the ACS. They are applicable to the commissaries CSD personnel, the responsible OCO and ACS Accounting Technician. Procedures will apply only to commissaries that deposit to: (1) local banks, (2) FRB that are co-located, (3) local credit unions, and (4) banks by courier service that receive the returned dishonored checks and prepare the SF 5515.

a. **Dishonored checks redeemed at a FI.**

(1) The CSD Supervisor or alternate will call their servicing FI on each day that the commissary and FI are both open to determine the amount of returned NSF checks and to order change, if needed.

(2) The CSD Supervisor or alternate will pull cash in the amount needed for NSF checks from cash on hand (daily cash receipts) at the commissary. **The Change Fund will not be used to redeem NSF checks from the FI.**

(3) The responsible CSD person (s) will be escorted to the FI by military police to redeem the returned NSF checks or armored car service will be used in redeeming NSF checks from FI. The financial institution will provide the CSD person with (1) the returned NSF checks and (2) a validated (FI stamped/signed/dated) receipt showing, at a minimum, the individual NSF check amounts and the total amount of all checks. FI may also, at their option, list check writers' names and other information. Type and format of receipt will be at the FI's discretion.

(4) Upon receipt of the dishonored check from the FI, the CSD or designated area will enter the SSN from the dishonored checks into either the POs or POS-M System Bad Check File.

(5) The responsible CSD person will give the responsible OCO the returned NSF checks and validated receipt/listing from the FI showing the redemption amount of the NSF checks. The OCO person will initial and date receipt/listing certifying receipt of NSF checks from the CSD and verify that the total amount of the NSF checks and the FI receipt amount are the same. **The verification of the FI receipt to the NSF checks should not be performed by the CSD personnel. The commissary officer or deputy will be responsible for enforcing this procedure.**

(6) The OCO person will record the "date" NSF checks are redeemed from FI on DeCA Form 70-53, Dishonored Check Register, in column labeled "DATE CHECK REDEEMED FROM BANK" (**Sample at Figure 8-8**). Area designated by the commissary officer will complete DeCA Form 70-16, Collection Data on Dishonored Checks, and notify patrons, IAW procedures outlined in paragraph 8-5 of this chapter.

(7) The OCO person will forward the NSF checks along with the receipt/listing to the CSD. The CSD supervisor or alternate will initial and date receipt/listing to certify receipt of checks; and will return receipt/listing to the OCO to be maintained in designated files. NSF checks redeemed at a FI and NSF checks processed under the Conventional Procedures will be kept in separate bundles and maintained in the CSD safe.

b. **Dishonored Check Collections.** Patrons will make full restitution for NSF checks held at the commissary with cash, certified check or money order. As patrons redeem the NSF checks, the OCO person will complete DeCA Form 70-53 and the designated area will annotate DeCA Form 70-16 with the redemption information (**Sample at Figure 8-3**). The patron will be given the canceled check and a copy of the completed DeCA Form 70-16, which will serve as the patron's receipt. Under these procedures, the OCO person will no longer have to prepare a DD Form 1131, Collection Voucher and SF 215, Deposit Ticket for redeemed NSF checks or forward these documents to DFAS-CO to input the collections in STANFINS. The manual or automated DD Form 707, Report of Deposits, will be annotated to show the daily cash amount used to redeem NSF checks at a FI and the amount of the NSF checks that patrons redeem at the commissary.

(1) For commissaries operating with the POS system, the CSD or designated area will delete the checks from the Bad Check File based NSF check redemption.

(2) For commissaries operating under POS-M, the CSD or designated area will delete the NSF checks from the Bad Check File based on the check redemption.

c. **Accountability of NSF check transactions in POS system or POS-M.** The CSD supervisor will establish a dummy checker number to process check transactions. The CSD office personnel will use this dummy checker number: (1) to issue "loans" to cover the dollar amount of NSF checks redeemed at store's servicing FI, (2) to enter in the POS system or POS-M the dollar amount of "loans" used to redeem NSF checks at FI as cash "shortages" in grocery; and (3) to enter in the POS system or POS-M the total dollar amount of NSF checks that patrons redeem at the commissary as cash "overages" in grocery for each business day. These transactions will show on the applicable POS or POS-M report(s). The net difference between the cash amounts used to redeem NSF checks at a FI and the payment amounts received from patrons' restitution of their NSF checks at the commissary, should be reflected in the "Grocery Funds Deposited Today" column for the automated 707, Report of Deposits and on the 199R, Summary of Daily Receipts. The OCO person will use the applicable POS or POS-M report to support the NSF check transaction adjustments that will be recorded on the manual DD Form 707 and on DeCA Form 70-15, Summary of Daily Receipts. These check transactions will also be reflected in the "grocery Funds Deposited Today" column on the manual DD 707 and on DeCA Form 70-15.

d. **Report of Deposits and Summary of Daily Receipts.** Each business day, the CSD will be responsible for providing the responsible OCO person with the POS or POS-M "dummy" checker report showing the amount of cash used to redeem NSF checks at a FI and the amount of cash accrued from patron redemption of NSF checks. The responsible OCO person will complete the manual DD Form 707 and DeCA Form 70-15 or the POS system generated 707 and 199R or the POS-M DD Form 707E and DeCA Form 70-15E to reflect daily NSF check transactions.

(1) **Manual DD Form 707 and DeCA Form 70-15.** The NSF check transactions will be accounted for by adjusting the grocery sales on the DD Form 707. Two separate lines will be added to Grocery Adjustments Section on the DD Form 707 to record the daily NSF check transactions. The first line will be used to record the amount of cash used to redeem NSF checks from a FI. This amount will be subtracted from the Clearing Tape Total. The second line will be used to record the amount of cash for NSF checks that patrons redeemed at the commissary. This amount will be added to the Clearing Tape Total. (**Sample of DD Form 707 at Figure 8-9**). NSF check transactions will not be included in cash variance totals. Refer to Chapter 5 of this directive for instructions on completing the manual DD Form 707. Two separate lines will be added to Section 3., Grocery Subtotal of the DeCA Form 70-15 to account for the daily NSF checks transactions. The net amount of the NSF checks transactions under Section 3., on lines 3.b. and 3.c. should be recorded on line 4.b., and subtracted from the Grocery Subtotal amount. (**Sample of DeCA Form 70-15 at Figure 8-10**). Refer to Chapter 5 of this directive for instructions on completing the manual DeCA Form 70-15.

(2) **Automated 707 and 199R.** The responsible OCO person will make two separate memo entries on the NCR generated automated 707 and the 199R showing (1) the amount of cash used to redeem NSF checks at FI and, (2) the amount of cash for NSF checks that patrons redeemed at the commissary. This memo entry provides an audit trail of daily NSF check transactions (**Samples are at Figures 8-11 and 8-12**). The manual and NCR generated 707 and 70-15/199R are interim documents to the POS-M DD Form 707E and DeCA Form 70-15E.

e. **Daily Deposits.** The OCO person will ensure that the store's daily deposits (SF 215s) plus the EBT deposit amounts balance to the deposit amount on the DD Form 707. If the store has credit cards and/or EBT sale transactions, the DD Form 707 less the credit card and/or EBT transaction amounts should balance to the store's SF 215s.

f. **Accountability of Financial Documents DIBS.**

(1) The responsible OCO person will, upon completion/verification of the automated or manual DD Form 707, daily scan or fax a copy of the applicable 707 to the ACS. It is essential that the commissary officer ensure that they forward the 707 for each commissary's day's business.

(2) The ACS will be responsible for entering the 707 daily sales transaction into DIBS by the close of each business day. It is essential that the ACS ensure that they receive a 707 for each commissary's day's business.

g. ACS Responsibility for Grocery Inventory Documentation. The responsible ACS Accounting Technician will perform the following:

(1) As of the cut-off date of the annual accountable inventory, contact the responsible OCO person to obtain the dollar value of the NSF checks physically on hand and not yet redeemed and prepare a memo entry, using 52Q, for the NSF check dollar value.

(2) Use the next correction block number from the "Before Inventory Grocery SBCJ". Construct the document number as follows: HQBDCK (JULIAN DATE) 0000.

(3) Post the memo entry to the "Before Inventory" SBCJ and reverse entry after the accountable inventory has been completed and the gain/loss calculated.

(4) Fax DeCA Form 70-88, Financial Transaction Correction Form, containing the memo entry, SBCJ block number, 52Q DIC, document number and dollar value of NSF checks to the ARBU.

(5) Ensure that the memo entry dollar amount is not included in the "After Inventory SBCJ" because the NSF checks will be recorded as a cash overage when they are redeemed or as a charge sale (52Q) when they are transferred to DFAS-CO-SCS for collection.

h. Dishonored Checks not redeemed within 30 or 90 days. The dollar amounts of dishonored checks not redeemed within 30 days or within the terms the Installment Payment Plan will be entered into DIBS by the ACS using a 52Q transaction (for Charge Sales). Non-redeemed checks will be forwarded DFAS-CO or to the Department of Treasury for further collection actions. For commissaries operating under POS-M, NSF checks will remain in the Bad Check File until deleted by DFAS-CO-SCS based on collection actions by DFAS-CO or by a collection agency. DFAS-CO-SCS will update the POS-M Bad Check File weekly; to reflect NSF check collection actions made by DFAS-CO or by a collection agency. For commissaries operating with the POS System, the CSD or designated area will update the Bad Check File based on the Collections Report provided weekly by DFAS-CO-SCS.

(1) **Commissary Responsibility.**

(a) Weekly, the responsible OCO person will prepare a TL for NSF checks not redeemed within 30 or 90 days and forwards by TL to DFAS-CO-SCS. The OCO person will also fax or scan, a copy of the TL to the servicing ACS for input of 52Q transactions into the DIBS. Reference paragraph 8.5.g, for completion of TL for NSF checks not redeemed within 30 and 90 days (installment payments). This document will not be posted to the Document Log.

(b) At the end-of day, the OCO person will retrieve the Charge Sales Shipping List generated from this transaction from the store Financial Business System, verify total of 52Q transaction input, and notify the ACS of any discrepancies. If there are no discrepancies, attach the Shipping List to the transmittal document. The responsible OCO person will annotate the block number from the Summary Audit Log (SAL) on the transmittal document.

(c) The APCs and the customer number (HQBDCK) have been established in STANFINS. The APCs are as follows: (These APCs will remain in effect by region as established.) Old region names must be used as they have not been changed in STANFINS.

<u>REGION</u>	<u>APC</u>
Central	13FD
Midwest	44VP
Northeast	23GW
Northwest	65KJ
Southern	34UG
Southwest	54GF

(d) The structure of the document number will consist of the customer number (referred to as customer DODAAC) which is HQBDCK, followed by a four digit Julian date (YDDD), and four zeros. For example, a document number for a 52Q transaction at the Fort Lee commissary on January 22, 1998, would be HQBDCK80220000. This document number reflects the store customer number HQBDCK, the Julian date 8022 and four zeros 0000.

(e) The OCO person or designated area will forward to DFAS-CO-SCS by transmittal, the original NSF check (s), associated copies of DeCA Form 70-16 and the DIBs generated "Charge Sales Shipping List" for the transaction. The OCO person or designated area will make photocopies of NSF checks (back and front) to retain along with copies of DeCA Form 70-16 and the transmittal in designated files. The transmittal will contain the APC, the document number, and the block number from the SAL and will list the check writer's name, SSN, check number, check date, and check amount for each NSF check (**Figure 8-13**). commissaries will use their current procedures for numbering/tracking transmittals forwarded to DFAS-CO-SCS. The transmittals will be forwarded to:

DFAS COLUMBUS CENTER
ATTN DFAS CO SCS
P O BOX 182317
COLUMBUS OH 4328-2317

(f) The transmittal is the source document that will be used by ACS to input the 52Q transaction in DIBs for NSF check(s) forwarded to DFAS-CO-SCS. Upon receipt of these transmittals, DFAS-CO-SCS will sign and date the transmittals, and return a copy of each transmittal to the commissary to certify receipt of NSF checks. OCO person will file transmittals in the same folder with the copies of DeCA Form 70-16 for the NSF checks that were forwarded to DFAS-CO-SCS.

(g) The responsible OCO person will annotate DeCA Forms 70-53 and 70-16 for dishonored checks forwarded to DFAS-CO-SCS.

(h) The CSD will adjust the total of the NSF checks on hand in the POS system or POS-M when NSF checks are transferred to DFAS-CO-SCS. The DD Form 707 will not be adjusted to account for NSF checks transferred to DFAS-CO.

(i) For commissaries operating under POS-M System, the dishonored checks will remain in Bad Check File until the file is updated by DFAS-CO-SCS based on collections made by DFAS-CO or by a collection agency.

(j) For commissaries operating under the POS system, the dishonored checks will remain in the Bad Check File until the file is updated based on receipt of weekly e-mailed Collections Report from DFAS-CO-SCS. The report lists the dishonored checks redeemed by DFAS-CO from pay offsets and from DeCA's servicing collection agency. The responsible OCO person will use the report to

update DeCA Form 70-53 and the CSD or designated area will use the reports to purge the SSNs from the POS system Bad Check File outlined in this chapter for first, second and third dishonored check writers. The commissary will continue to receive the e-mail Collections Report until they have received the POS-M system. With the implementation of POS-M, the Bad Check File will update with the check collections by DFAS-CO-SCS.

(k) The commissary will not accept patron's payments for NSF checks that have been forwarded to DFAS-CO-SCS for further collection actions. The commissary CSD will refer the patrons to DFAS-CO-SCS for NSF checks payment instructions at the following toll free number: (800) 635-6045.

(2) **ACS Responsibility.** The responsible ACS Accounting Technician will, on a daily basis, input the total amounts of any NSF check(s) not redeemed within 30 days into DIBs using the transmittal and processing a 52Q transaction. The ACS will compare the source document to the Summary Audit Log (SAL) to ensure accuracy of input.

(3) **DFAS-CO Responsibility.**

(a) DFAS-CO-SCSA will reconcile each bill on the AVK-965, Vouchers For Transfers Between Appropriations and or Funds, resulting from the commissaries' 52Q actions with the corresponding Dishonored Check Transmittals provided by the commissaries to support the bill.

(b) DFAS-CO-SCSA will establish individual accounts receivable records in the Bad Checks System from the original NSF checks forwarded by transmittal from the commissaries. DFAS-CO-SCS will sign and date the transmittals received from the commissaries and return a copy of the transmittal to the stores certifying receipt of NSF checks. Checks transmitted to DFAS-CO-SCS via a 52Q-type transaction will be entered into the Bad Check System (BCS) using remark code 'Q'. Desk control logs will differentiate between debit voucher and 52Q type transactions to prevent double posting to STANFINS.

(c) DFAS-CO-SCSA will process a 6C reversal in STANFINS to write off all the reconciled individual AVK-965 bill amounts to transfer the accounts receivables to miscellaneous income (GLAC 7193.01) as a debit and credits GLAC 1313 (Non-government Account). DFAS-CO-SCSA will reestablish as a bad check in STANFINS, using 6C-type transaction as a debt to GLAC 1313 and a credit to GLAC 7193. At end of month, DFAS-CO-SCSA will credit GLAC 7193 and debit GLAC 1319 (Allowance for Loss on Accounts Receivable).

(d) DFAS-CO-SCS will transfer the original amount of all NSF checks, in-service and out-of-service from the active to the closed file in the BCS and electronically transmit patron's NSF check information to Treasury FMS for further collection actions.

(e) DFAS-CO-SCS will perform a monthly reconciliation of the accounting records in the Bad Checks System with the collection agency. The reconciliation will be accomplished systemically using the electronically transmitted Accounts Reconciliation Report. The system reconciliation will update the records residing in the closed file of the BCS for which activity was reported, to reflect collections or termination of collection action.

8-4. PROCEDURES FOR TRANSITION FROM THE CONVENTIONAL PROCESS TO THE RE-ENGINEERED CHECK PROCESS. Patron's NSF checks received at the commissary directly from DFAS-CO, or servicing FI, and those on hand prior to the implementation of the new collection process, will be processed IAW paragraphs 8-2.a., through 8-2.e., of this chapter. These checks will continue to be logged on DeCA Form 70-53 as shown at **Figure 8-2**. Designated area will prepare the DeCA Form 70-16. Upon restitution of NSF checks, the CSD will annotate DeCA Form 70-16 showing redemption amount and prepare a Deposit Ticket for NSF check redemption; the Accounting Technician

will prepare a DD Form 1131, Cash Collection Voucher for NSF checks, mail DD Form 1131 and confirmed copy of SF 215 to DFAS-CO; and forward NSF checks not redeemed within 30 days by transmittal to DFAS-CO. Any transactions resulting from NSF checks not redeemed at a FI will not be shown on the Report of Deposits. The NSF checks received under the Conventional and Re-engineered Dishonored Check collection process must be kept in separate bundles in the CSD safe.

8-5. INSTALLMENT PAYMENT AND COLLECTION PROCEDURES FOR THE CONVENTIONAL AND RE-ENGINEERED DISHONORED CHECK PROCESS. The following procedures allow commissaries to accept installment payment arrangements from patrons if they are financially unable to make full restitution of their NSF check(s) within 30 days of the date of the Final Notification of Indebtedness Letter. This procedure is in compliance with the Debt Collection Act and the Debt Collection Improvement Act for forwarding uncollectible debts to a collection agency or to the Department of Treasury for further collection actions. DeCA's collection agency is Department of Treasury, Financial Management Service (FMS). The responsible OCO person or CSD personnel will send the Final Notification of Indebtedness Letter by certified mail to notify patrons of returned NSF check (s); set up installment payment plans for the collection of NSF checks if requested; and return NSF checks not paid within 90 days to DFAS-CO-SCS as of start date of payment plan. **The commissary officer or deputy will be responsible for enforcing these procedures.**

a. **Installment Payment Plan.**

(1) The responsible OCO person or CSD person(s) will prepare a Final Notification of Indebtedness Letter within 24 business hours (3 working days) upon receipt of NSF checks from DFAS-CO-FPS from the store's servicing FI. The commissary officer will designate the area that will be responsible for performing this task.

(2) The commissary will not be required to telephone patrons to request redemption of their NSF checks. The date of the Final Indebtedness Letter will establish the start date of the 30 days for repayment of a patron's debt that is paid within 30 days.

(3) The Final Indebtedness Letter (**Sample at Figure 8-4 and 8-4A**) will be sent to the patron by certified mail, return receipt requested. The address of the commissary initiating this action will appear on page two (2) of the Final Indebtedness Letter. If the unit address is printed on the check, the designated area will also send a copy of the letter to the service member's commander for either the service member or service member's spouse and/or dependent as appropriate or to the ICCO.

(4) The Final Indebtedness Letter informs the patrons that they can make arrangements for the repayment of their debt within 30 days of the date of the final debt notice.

(5) If it is determined that a patron has departed the area (i.e., PCS, retired, etc.), the patron's debt will be processed IAW paragraph 8-2.c. (8) of this chapter.

(6) If a patron submits an installment payment proposal to repay a debt (NSF check), the installment payment plan must meet the following three criteria:

(a) No installment payments will be set up for debts of \$50 or less. NSF checks less than \$50 will not be combined with other NSF checks to total too more than \$50. Each check will be considered as a separate debt.

(b) No monthly payments will be less than \$50, unless it is the last payment liquidating the debt.

(c) The entire debt must be paid off in three (3) months (90 days) or less. The commissary will not collect fees, penalties or interest on the debt. Fees, penalties and interest on the patron's debt will be collected by Payco.

(7) The commissary officer, Deputy or designated OCO person will approve the patron's repayment proposal.

(8) The customer repayment plan will begin 30 days from the date of the Final Notification Letter.

(9) The responsible OCO person or CSD person(s), as designated by the commissary officer, will notify the customer in writing of the approval or disapproval of his/her repayment proposal. The reply to the customer will be made within three (3) business days of receipt of patron's request.

(10) The area designated by the commissary officer for preparing DeCA Form 70-16 will type or legibly write in the block titled "Installment Payment Plan", the date the patron's proposal was received and the date the reply letter was mailed to the patron. In the "Remarks" block, type or legibly write the patron's repayment term. (Sample at **Figure 8-3**)

(11) The commissary will not contact the patron if he/she misses a payment. It will be the responsibility of the patron to liquidate the debt IAW with the terms of the repayment agreement.

b. Installment Payment Collections.

(1) The responsible OCO person will use the spreadsheet format at **Figure 8-14** to record patron's NSF check installment payments. The actual date of payment will be entered on the spreadsheet. The spreadsheet provides an audit trail of the partial payments until the debt is paid in full. The listing of data is needed when comparing a cross-reference of the deposit of funds for partially redeemed checks. This file must be backed up with a diskette. This will be an interim procedure until the implementation of the Dishonored Check System. This system will be a subsystem to the POS-Modernization System. The system will produce the Final Notification of Indebtedness Letter, DeCA Form 70-53, Dishonored Check Control Register, DeCA Form 70-16, Collection Data on Dishonored Checks, the Patron's Dishonored Check Transmittal Listing and will accept partial payments.

(2) The responsible CSD person (s) will record the patron's NSF check partial payments in the "Remarks" section of DeCA Form 70-16, and legibly write his or her initials at the end of the payment line. (**Sample at Figure 8-3**). Instructions for completing DeCA Form 70-16 are at the end of this chapter. A copy of the DeCA Form 70-16 will be given to the patron to serve as the patron's receipt of payment.

(3) Commissaries under the Conventional Dishonored Check Procedures. The responsible CSD person and the responsible OCO person will process the NSF check partial payments along with NSF check payments for full restitution of checks. Reference paragraph 8-2.d.(2) of this chapter for financial documents prepared for collection of NSF checks. Partial payment will be typed in the "Detailed Description of Purpose For Which Collections Were Received" column of the DD Form 1131, in addition to the standard NSF check information. The dishonored check will not be mailed to the patron until the check has been paid in full.

(4) Commissaries using the Re-engineered Dishonored Check Procedures. The responsible CSD person(s) and the responsible OCO person will process the dishonored check partial payments along with NSF check payments for full restitution of checks. Reference paragraphs 8-3.c. through d.(2) of this chapter for accountability of check collections in the POS system and POS-M and for financial documents prepared for check collections. The dishonored check will not be mailed to the

patron until the check has been paid in full. Daily, the responsible CSD person will provide the OCO person with the DeCA Form 70-16s containing partial payments. The OCO person will enter the partial payments on the spreadsheet and return the DeCA Form 70-16s to the CSD at the beginning of the next day's business.

(5) Commissaries using the Conventional or Re-engineered Dishonored Check Procedures. Upon full restitution of a patron's debt by the installment payment plan for repayment of the debt, DeCA Forms 70-16, 70-53 and the spreadsheet will be completed as follows:

(a) The responsible CSD person will type or legibly write in the block titled "AMT Paid" of the DeCA Form 70-16, the total NSF check redemption amount; in the block titled "Date Deposited", type or legibly write "See Remarks". In the "Remarks_Block", type or legibly write the final partial payment amount and the "date of deposit". The patron's signature, commissary employee's signature and date blocks will be completed upon full restitution of the NSF check. **Sample at Figure 8-3.**

(b) The responsible CSD person will provide the responsible OCO person with the completed DeCA Form 70-16.

(c) The responsible OCO person will update the spreadsheet (if necessary) and the DeCA Form 70-53 with information contained on the completed DeCA Form 70-16.

(d) The responsible OCO person will type or legibly write the "date" of the final partial payment in the column titled "Date Redeemed at the Commissary", of DeCA Form 70-53.

c. **Suspension of commissary patron check cashing privilege.** The commissary patron's check cashing privileges will be reinstated IAW paragraph 8-2.c. (12) of this chapter. For the second or third dishonored check within two-Calendar Years, if a patron repays the debt by the installment payment plan, the six month or two year check cashing suspension will begin upon full restitution of the check under the terms of the patron's payment plan. However, reinstatement of the patron's check cashing privilege must be approved by the Region Director.

d. **Accountability of NSF Check Installment Payments in the POS OR POS-M System under the Re-engineered Dishonored Check Process.** The CSD supervisor, and the responsible OCO person will use the procedures in paragraph 8-3.c., of this chapter to record the NSF check installment payments into the POS or POS-M system, and on the appropriate financial documents. The installment payments will be included in the "total" dollar amount of NSF checks redeemed for a particular day's business.

e. **Report of Deposits and Summary of Daily Receipts.** Under the Re-engineered Dishonored Check process, the manual/automated DD Form 707, Report of Deposit, and the manual/automated Summary of Daily Receipts, DeCA Form 70-15/199R, will be completed IAW the procedures in paragraph 8-3.d (1) & (2). of this chapter. The "total" dollar amount of NSF checks redeemed for a particular day's business which will include the installment payment(s) will be accounted for on these documents.

f. **Grocery Accountability Inventory Documentation.** The procedures in paragraph 8-3.g., of this chapter will apply, **except** as of the cut-off date of the annual accountable inventory, only the dollar value of the unredeemed portion of the NSF checks under the patron's payment plan will be included in the total dollar value of NSF checks physically on hand and not yet redeemed.

g. **Dishonored Check not paid Within 90 days or less.** If a debt is not paid in full within the established terms of the payment plan (90 days or less), the NSF checks will be forwarded to DFAS-

CO-SCS for further collection actions by DFAS-CO or by a collection agency. For commissaries operating under POS-M, NSF checks will remain in the Bad Check File until deleted by DFAS-CO-SCS based on collection actions by DFAS-CO or by a collection agency. For commissaries operating with the POS System, the NSF checks will remain in the Bad Check File until the CSD or designated area updates the Bad Check File based on the Collections Report provided weekly by DFAS-CO-SCS.

(1) **Re-engineered Dishonored Check Procedures for Commissaries not Operating under the ACS.** Weekly, the OCO person will determine the number of NSF checks that have not been redeemed within 90 days, plus any checks not redeemed within 30 days (NSF checks not under the installment plan), and prepare the Patron NSF Checks Transmittal Listing. The OCO person will enter the total amount of the NSF checks into DIBS using a 52Q transaction. Example: For a particular week, if the amount of NSF checks not redeemed within 90 days is \$225, and the amount of NSF checks not redeemed with 30 days is \$50, the total NSF check amount that will be entered into DIBS as a 52Q from the transmittal is \$275 (Sample at **Figure 8-13**).

(2) **Re-engineered Dishonored Check Procedures for Commissaries Operating under the ACS.** Weekly, the responsible OCO person will fax, scan or forward a copy of the Patron Dishonored Check Transmittal to the ACS for input into DIBS. The responsible OCO person will receive a copy of the SAL at the store level from their business system, verify the 52Q transactions entered into DIBS by the ACS, and inform the ACS of any noted discrepancies. The OCO person will complete the transmittal, and attach the Charge Sales Shipping List to the transmittal. Refer to procedures at paragraphs 8-3.h (1) (a) through (b). **The original dishonored checks must not be forwarded to the region to be mailed to DFAS-CO. This responsibility will remain at the commissary level.**

(3) **Patron's NSF Check Transmittal.** The responsible OCO person will forward to DFAS-CO-SCC, by transmittal, the original uncollectible NSF check(s) IAW the procedures at paragraph 8-2.e., for the Conventional Procedures, and paragraph 8-3.h. (1), for the Re-engineered Procedures. In the "AMOUNT COLUMN" of the Transmittal, list the dollar value of NSF checks not redeemed within 30 days, and the dollar value of NSF checks not redeemed within 90 days (NSF checks under the installment payment plan). (Sample **Figure 8-7, Conventional Procedures.**) (Sample at **Figure 8-13, Re-engineered Procedures.**)

(4) **Completion of DeCA Form 70-53.** If a store is using the "Conventional or Re-engineered" Dishonored Check Procedures, the responsible OCO person will record the "non-redeemed amount" in the column titled, "Date Check Returned to DFAS-CO, Transmittal# & Non-redeemed AMT\$", of DeCA Form 70-53.

- For example: If a patron's debt is \$200 and only \$125 of the debt was paid, record \$75 in the last column of DeCA Form 70-53. (Sample at **Figure 8-2, 70-53 for Conventional Procedures**) (Sample at **Figure 8-8, 70-53, Re-engineered Procedures**)

(5) **Completion of DeCA Form 70-16.** The responsible area will record the total amount of the NSF check partial payments in the "AMT PAID" block, of DeCA Form 70-16. Using the example in paragraph "c" above, the \$125 partial payment will be recorded in the "AMT PAID" block of DeCA Form 70-16. In the "Date Deposited", type or legible write "See Remarks". In the "Remarks Block", type or legibly write "Received a total of \$125 in partial payments". (Sample at **Figure 8-3**)

(6) The responsible CSD person will adjust the total of the NSF checks on hand in the POS or POS-M system when NSF checks are transferred to DFAS-CO. The DD Form 707 will not be adjusted to account for NSF checks transferred to DFAS-CO.

(7) The commissary will not accept installment payments for NSF checks that have been forwarded to DFAS-CO-SCS for further collection actions. The commissary CSD personnel will

refer the patrons to DFAS-CO-SCS for NSF checks payment instructions at the following toll free number: (800) 635-6045.

8-6. FILING.

a. A copy of the Final Notification of Indebtedness Letter, patron's request for NSF check payment arrangements letter and the Commissary Approval/Disapproval Repayment Letter, will be filed in the OCO person's suspense file until the NSF check is redeemed. (Closed account, **DEST:** 3 years after final action).

b. The diskette will be filed in a folder labeled "Diskette for Dishonored Check Installment Payments". The folder will be maintained in the same file with DeCA Form 70-16.

c. The DeCA Form 70-16 for redeemed checks will be filed alphabetically in a folder and maintained in the OSC area files. (Closed account, **DEST:** 3 years after final action.)

d. Dishonored checks not redeemed and subsequently returned to DFAS-CO for collection. The DeCA Form 70-16 for these checks will be filed alphabetically in a folder separate from the 70-16 on redeemed checks and maintained in the OCO area files. (Closed account, **DEST:** 3 years after final action).

e. **Bank Receipt Documentation.** The validated receipt/listing (other FI supporting documentation) for checks redeemed from FI will be attached to a folder and maintained in designated files. The folders will be filed behind the Report of Deposit folders. The folders will be labeled "Validated Bank Receipts/Listings for Returned NSF Checks (use name of store's FI if other than bank; i.e., credit union, Federal Reserve Bank, etc.). The commissary officer or deputy will be responsible for designating an area for these files and for the control of these files. (Closed account, **DEST:** 3 years after final action).

**INSTRUCTIONS FOR COMPLETING DATA ON DISHONORED CHECKS
(DeCA Form 70-16)**

1. Patron's Name. Enter the check writer's name.
2. SSN. Enter the social security number of the check writer.
3. Grade. Enter the grade/rank of patron.
4. Branch of Service. Army, Air Force, Navy, Marine.
Status: Active, Retired, Reserve, National Guard, or Separated.
5. Check Written By. Self-explanatory.
6. Address. Enter the check writer's address.
7. Current Home Phone. Self-explanatory.
8. Work Phone. Self-explanatory.
9. Organization. Enter the name of the organization or unit where the individual works.
10. Amount of Check. Enter the face value of the returned check.
11. Date Received. This should be date the check was received from DFAS-CO or from commissary's servicing financial institution.
12. Check Number. Enter the check number of the returned check.
13. Installment Payment Plan. Enter the date the patron's proposal was received. Enter the date the commissary reply letter was mailed. If patron does not request for re-payment arrangements to repay his or debt, enter "NA" in this block.
14. Date Certified Letter Sent. Enter the date that the certified letter was mailed to the patron.
15. Date Letter Mailed To Commander. Enter the date that the letter was mailed to the commander.
16. Amount Paid. If full restitution of the dishonored check is made, enter the face value of the check. If partial payment(s) re made, enter the total amount of the partial payment(s).
17. Date Deposited. If full restitution of the dishonored check was made, enter the date funds from collection of check was deposited. If partial payments of the dishonored check were made, type or legibly write "See Remarks" in this block.
18. Remarks. This space should be used to record all action taken to collect the dishonored checks. As a minimum, record terms of the payment plan, date of deposit for each partial payment. The person receiving the payment should write his or her initials beside the partial payment line. If the receipt date of the partial payment differs from the date of deposit of funds collected, record the date the partial payment was received. If the commissary is unable to collect the dishonored check within 30 days or within the terms of the installment plan, enter a final statement indicating that the check was forwarded to DFAS-CO for further collective action and the date forwarded.

**INSTRUCTIONS FOR COMPLETING DATA ON DISHONORED CHECKS
CONTINUED
(DeCA Form 70-16)**

19. Patron's Signature. If full restitution of dishonored check is made, the patron's signature will be entered in this block indicating check received by the patron in return for payment.

20. Commissary Employee's Signature. Signature of employee accountable for collection of full restitution of dishonored check.

21. Date. Enter the date that full restitution of check was made and returned to patron.

DEFENSE FINANCE AND ACCOUNTING SERVICE
COLUMBUS CENTER
PO BOX 182204
COLUMBUS OH 43218-2204

COMMISSARY: FORT CRATER, VIRGINIA
FEBRUARY 3, 1998

NAME	SSN	CHECK #	CHECK AMOUNT
SMITH	366-00-1010	0218	\$ 38.65
DANBOW	808-00-0000	0205	55.50
ANDERSON	726-99-0000	0123	141.23
RAY	090-99-5454	534	55.30

Signature of OCO person _____
Date: _____

EO 9197 authorizes use of SSN		DEFENSE COMMISSARY AGENCY DISHONORED CHECK CONTROL REGISTER <i>(For use of this form, see DeCAD 70-6; OPR to RM)</i>		COMMISSARY FORT CRATER		MONTH/YEAR 6/97	PAGE 3 OF PAGES		
SPONSOR IDENTIFICATION				CHECK IDENTIFICATION					
NAME (Last, First, MI)	SOCIAL SECURITY NUMBER	ORGANIZATION	CHECK NUMBER	DOLLAR AMOUNT	DRAWN BY	DATE CHECK RETURNED FROM DFAS-CO BANK/F/BAO	DATE CHECK REDEEMED FROM BANK	DATE CHECK REDEEMED AT COMSY	DATE CHECK RET TO DFAS-CO & TRANSMITTAL # NONREDEEMED AMT \$
FRANK, JOHN	000 - 03 - 2500	ARMY RESERVE	23	\$200.00	JOHN FRANK	6/7/97			10-3-97; 012; \$75.00
CARROLL, JAMES	007 - 00 - 2130	AIR FORCE	1005	\$500.00	JAMES CARROLL	6/10/97			10-3-97; 012; \$50.00
JOHNSON, CLYDE	000 - 54 - 9300	ARMY	2300	\$250.00	CLYDE JOHNSON	6/11/97		6-21-1997	
BROWN, JOE	000 - 00 - 0029	ARMY	21	\$75.00	JOE BROWN	9/01/97			10-3-97; 012; \$75.00

SAMPLES

Supersedes DeCAF 70-53, Jun 94

DeCA Form 70-53, Dec 94
This form was electronically produced by Elio Federal Forms, Inc.

Commissary Agency Dishonored Check Control Register, Conventional Procedures, DeCA Form 70-53
Figure 8-2

COLLECTION DATA ON DISHONORED CHECKS <i>(For use of this form, see DeCAD 70-6; OPR is RM.)</i>				
PATRON'S NAME Frank, John		SBN 000-03-2500	GRADE E-7	BRANCH OF SERVICE Army Reserve
ADDRESS 111 Westover St Carson VA 23853		CHECK WRITTEN BY <input checked="" type="checkbox"/> AIR FORCE OR ARMY MEMBER <input type="checkbox"/> NAVY OR MARINE CORPS MEMBER <input type="checkbox"/> CIVILIAN EMPLOYEE OF THE FEDERAL GOVERNMENT <input type="checkbox"/> FAMILY MEMBER OF ANY MILITARY SPONSOR		
HOME PHONE 536-1431	WORK PHONE 545-2112	ORGANIZATION 8TH Infantry, Ft Crater VA.		
AMOUNT OF CHECK \$200.00	DATE RECEIVED 6-7-97	CHECK NUMBER 23		
INSTALLMENT PAYMENT PLAN <i>(Use Remarks if needed)</i> Date Patron Proposal Received: 6-23-97 Date Commissary Reply Letter Sent: 6-26-97		DATE CERTIFIED LETTER SENT 6-10-97		
DATE LETTER SENT TO CDR 6-10-97	AMT PAID \$125.00	DATE DEPOSITED See Remarks	REMARKS Terms: \$200; \$60, 7/30/97 \$65; 8/30/97 \$75; 9/30/97 First installment pmt. \$60 deposited Second installment pmt. \$65 deposited Received a total of \$125 installment payments. Dishonored check forwarded to DFAS-CO 10/3/97 for further collection action.	
PATRON'S SIGNATURE <i>(Check Received)</i> PRIVACY ACT OF 1974: Disclosure of personal information is solicited by Title 5, U.S.C., Sec 301, and is voluntary information provided.			COMMISSARY EMPLOYEE'S SIGNATURE <i>(Examination Received)</i> DATE	

DeCA Form 70-16, Dec 86

This form was electronically produced by Elite Federal Forms, Inc.

Supersedes DeCAF 70-16, Jul 83

Collection Data on Dishonored Checks, DeCA Form 70-16
Figure 8-3

DeCA/ _____

(DATE)

MEMORANDUM FOR _____ (Check Writer)

_____ (Sponsor)

SUBJECT: Final Notification of Indebtedness

The purpose of this letter is to provide you final notice that you are indebted to the Defense Commissary Agency in the amount of \$ _____. Your check number _____, dated _____, for that amount, presented to the _____ Commissary, was returned dishonored by your financial institution because of _____. A copy of the returned check is attached.

If you have already paid this debt or believe the debt is invalid, please contact us immediately. Your explanation and supporting documentation should be sent to the _____ Commissary.

Full payment is due within 30 days from the date of this letter. Payment is to be made by cash, or certified check or money order payable to "AFO, DFAS-CO", and delivered or mailed to the _____ Commissary. If payment is not received, the dishonored check will be referred to the United States Treasury for collection who may also forward it to a collection agency. The account may also be referred to the United States Department of Justice. You have the right to dispute this demand. Should you elect to do so, you must submit matters for consideration within 30 days of the date of notice for consideration by DeCA. You may also make arrangement for repayment of this debt. Should you desire to do this, you must contact the commissary within 30 days of the date of this notice.

We encourage your prompt payment, as interest, administrative fees and penalties will be assessed on delinquent amounts. In the event your debt becomes delinquent, funds can also be involuntarily collected from both active duty and retired service members (in-service patrons) or reported to credit bureaus. Should active duty personnel retire or resign before the debt is paid in full, all of your final pay (salary and lump sum payments) may be applied to liquidate your debt balance under 31 U.S.C. 3716 without further notification.

If you are financially unable to make full payment within 30 days, you may submit an installment payment proposal. Please note, however, that interest, and any applicable penalty charges, will continue to accrue on the unpaid balance. There are three criteria regarding any installment payment plan. 1. No installment payment plan will be set up for debts of \$50 or less. 2. No monthly payment will be less than \$50. 3. The entire debt must be paid off in 3 months or less. If you want us to consider an installment agreement, please submit your request.

Notification of Indebtedness Letter
Figure 8-4

installment proposal and financial statements, to:

Crater Commissary
1800 Crater Rd.
Fort Lee, VA 23831

In addition to the collection measures presented above for both in-service and out-of-service patrons, your check cashing privilege will be suspended as follows:

- a. **First Offense.** Check cashing privilege is suspended until check is redeemed.
- b. **Second Offense Within a Two-Year Period.** Check cashing privilege is suspended for a period of six months. If patron chooses to pay by the installment plan, the six month check cashing suspension will begin upon full restitution of check.
- c. **Third Offense Within a Two-Year Period.** Check cashing privilege is suspended indefinitely. Check cashing privilege may be reinstated after one year's suspension upon the approval of the Region Director.

Check cashing privileges will not be restored under any of the above circumstances until the dishonored check has been paid in full.

If you have any questions, please contact _____, at (address), telephone number _____ Our hours of operation are _____

JOHN A. DOE
Commissary Officer

Attachment:
As Stated

STANDARD FORM NO. 675 PRESCRIBED BY DEPT. OF TREASURY TYPE 6-222 510-02		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FINANCIAL OPERATIONS	
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK M M D D Y Y	C-CHEQ. OR A-CHEQ. AGENCY LOCATION CODE (ALG)	AMOUNT		
(1) 295008	01 10 6 9 8	00006355	318.46	SAMPLES	
(2) AGENCY USE FORT CRATER DeCA COMMISSARY (HOC122) FORT CRATER, VIRGINIA 23801-0001				(DISHONORED CHECKS)	
(3) FINANCE AND ACCOUNTING OFFICER DEFENSE FINANCE & ACCTG SVC - COLUMBUS CENTER ATTN: DFAS-CO-FPS P.O. BOX 182204 COLUMBUS, OHIO 43218-2204			(4) NAME AND ADDRESS OF DEPOSITARY COMMONWEALTH OF VIRGINIA BANK RICHMOND, VIRGINIA 23801-0002		
(5) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS DEPOSITARY RETAIN THIS COPY.			(6) AUTHORIZED SIGNATURE CONFIRMED DATE		
			DEPOSITARY COPY		

Deposit Ticket, SF 215
Figure 8-5

* U.S. GPO: 1986-156-663

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER		
RECEIVING OFFICE	ACTIVITY (Name and location) FORT CRATER DeCA COMMISSARY, FORT LEE VIRGINIA			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) JOHN SMITH COMMISSARY OFFICER			DATE 1-6-98
DISBURSING OFFICE	ACTIVITY (Name and location)			
	DISBURSING OFFICER (Printed name, title and signature) DFAS-CO-FPS P.O. BOX 182204, COLUMBUS OHIO 43218-2204		DISBURSING STATION SYMBOL NUMBER 6355	DATE RECEIVED SUBJECT TO COLLECTION
PERIOD: From To				
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
1-6-98	PALMER, KATHY 228-00-0000	CASH FOR DISHONORED CHECK CHECK# 521 DATED 11-24-97	19.11	97X4930 4K00 48 979 48XX 033150
1-6-98	RANDY, KEN 534-00-0000 DEPOSIT TICKET#295008 1-6-98	CASH FOR DISHONORED CHECK CHECK# 1001 DATED 11-14-97	19.35	
TOTAL			\$ 38.46	

SAMPLE

DD FORM 1131
APR 57

Form approved by
Comptroller General, U.S.
24 January 1936

This form was electronically produced by Elite Federal Forms, Inc.

Cash Collection Voucher, DD Form 1131 (Credit)
Figure 8-6

DEFENSE COMMISSARY AGENCY
 CENTRAL REGION
 FORT CRATER COMMISSARY, BUILDING _____
 FORT CRATER, VIRGINIA 12801-0002
 (805) 724-1986
 DSN 697-1636

PATRONS' NSF CHECK TRANSMITTAL LISTING

TRANSMITTAL# 012

STORE: FORT CARTER, VIRGINIA
 STORE CODE: CK
 M/DATE/FY: 10/03/1997

LAST NAME	SSN	CHECK NUMBER	CHECK DATE	AMOUNT
FRANK, JOHN	000-03-2500	023	Jun 7, 97	\$ 75.00(p)
CARROLL, JAMES	007-02-1300	1005	Jun 10, 97	50.00(p)
BROWN, JOE	000-00-0029	021	Sep 16, 97	75.00

*IN THE AMOUNT COLUMN, LIST THE DOLLAR VALUE OF NSF CHECKS NOT REDEEMED WITHIN 30 DAYS (NSF CHECKS NOT UNDER INSTALLMENT PAYMENT PLAN); AND/OR THE DOLLAR VALUE OF NSF CHECKS NOT REDEEMED WITHIN 90 DAYS(NSF CHECKS UNDER THE INSTALLMENT PAYMENT PLAN). TYPE A (P) TO INDICATE PARTIAL PAYMENT(S) COLLECTED BESIDE THE NON-REDEEMED AMOUNTS.

Patron NSF Check Transmittal Listing (Conventional Procedures)
 Figure 8-7

DEFENSE COMMISSARY AGENCY DISHONORED CHECK CONTROL REGISTER <small>(For use of this form, see DeCAD 70-4; OPR is RA)</small>						COMMISSARY FORT LEE	MONTH/YEAR 5/97	PAGE 3 OF PAGES	
SPONSOR IDENTIFICATION			CHECK IDENTIFICATION			CHECK ACTION			
NAME (Last, First, MI)	SOCIAL SECURITY NUMBER	ORGANIZATION	CHECK NUMBER	DOLLAR AMOUNT	DRAWN BY	DATE CHECK RETURNED FROM DFAS-CO/BANK/FSAO	DATE CHECK REDEEMED FROM BANK	DATE CHECK REDEEMED AT COMBY	DATE CHECK RET TO DFAS-CO IS TRANSMITTAL # NONREDEEMED AMT \$
WILLIS, BILL	000-01-0066	AIR FORCE	1005	\$200.00	BILL WILLIS		5/2/1997		09-5-97;CK-9720-05.375
BROWN, JAMES	000-05-0010	AIR FORCE	296	\$500.00	JAMES BROWN		5/9/1997		09-5-97;CK-9720-05.350
RUFFIN, RON	000-00-0123	ARMY	867	\$75.00	RON RUFFIN		5/9/1997		
JONES, JOE	000-00-0018	ARMY	33	\$50.00	JOE JONES		7/31/1997		09-5-97;CK-9720-05.350
BROWN, CHRIS	000-01-0005	ARMY RESERVE	075	\$50.00	CHRIS BROWN		12/04/97	12/12/97	
JOHNSON, CLAYTON	009-65-0000	ARMY RESERVE	053	\$25.00	CLAYTON JOHNSON		12/12/97		
HENRY, WILLIAM	006-00-0000	ARMY RESERVE	030	\$75.00	WILLIAM HENRY		12/12/97		
SAMPLES									

DeCA Form 70-43, Dec 94
This form was originally produced by the Federal Reserve, Inc.

Supersedes DeCAF 70-43, Jun 96

Defense Commissary Agency Dishonored Check Control Register, Re-engineered Procedures, DeCA Form 70-53
Figure 8-8

REPORT OF DEPOSITS		PERIOD COVERED	
		FROM	TO
		12-1-1997	12-12-1997
INSTALLATION FORT CRATER DeCA COMMISSARY		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS EDWARDS, J. CARROLL	
SECTIONS AND SUBSECTIONS		FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT
COMMISSARY AND SUBSECTIONS:			CUMULATIVE TOTAL
Grocery	HQCSBJ 7346 - 5 501	97295.28	2069453.73
Meat	HQCSBJ 7346 - 5 502	31069.14	643830.86
Produce	HQCSBJ 7346 - 5 503	5993.50	128582.30
Subtotal		134357.92	2841866.89
Surcharge		5400.35	114170.22
Change Fund Increase/Decrease		0.00	0.00
GROCERY ADJUSTMENTS:			
100.950.90 - Clearing Tape Total			
-5.22 Cash Variance			
-100.00 NSF Checks from Bank			
+ 50.00- Patron Redeemed NSF Checks			
100.895.68 (Sub-total)			
-2.981.95 Charge Sales			
- 619.35 Merchandise Coupons			
\$ 97,294.38 (Total)			
CASH	34,881.35	WIC	8.70
CASH EBT	70.00	PATRON CREDIT CARD	82.90
CHECKS	10,047.50	DEBIT CARD	98.68
FD STAMP EBT	68.76	NAF CREDIT CARD	35.00
FOOD STAMPS	0.00	AF CREDIT CARD	0.00
TCMO	401.00	FD STAMPS HELD FOR DEPOSIT	
WIC EBT	40.32		
TOTAL		\$ 139758.93	\$ 2956037.11
APPROPRIATIONS TO BE CREDITED		RECEIVED FROM	
APPROPRIATION	AMOUNT	EDWARD J. CAROLL COMMISSARY OFFICER	
97X 4930 4K00 4601 0033150	134,357.92	IN CASH AND/OR CHECKS, \$ 139,758.27	
97X 8164 6400 4601 033181	5,400.35	TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREBON WILL APPEAR ON MY ACCOUNT FOR MONTH OF DECEMBER 12, 1997	
		VOUCHER NO. _____	
		DATE	SIGNATURE OF FINANCE OFFICER
TOTAL			
DATE	SIGNATURE OF DEPOSITOR	VOUCHER NO.	
12-12-1997		MN971212012	

SAMPLES

Grocery sales and deposit totals throughout 707 are adjusted to account for net dishonored check transactions on this business day.

Net dishonored checks transactions are reflected in cash available for deposit on this business day.

Report of Deposits, DD Form 707
Figure 8-9

SUMMARY OF DAILY RECEIPTS <small>(For use of this form, see DeCAD 70-6: OPR to RM.)</small>		DATE	
		12-12-1997	
1. GROCERY (SALES) Gross		\$ 100,890.90	
2. LESS COUPON TOTAL	(-)	\$ 618.35	
3. GROCERY SUBTOTAL		\$ 100,331.55	
a. Over/Short	(+ or -) \$	5.22	
b. Dishonored Cks from bank	(-)	\$ 100.00	
c. Dishonored Cks to patron	(+)	\$ 50.00	
d. Refunds (reports)		\$ 47.27	
e. Less refunds (onhand)	(-)	\$ 47.27	
f. Refund adjustment (a minus e)		\$ 0.00	
4. TOTAL VARIATION			
a. Cash Variance	(+ or -) \$	5.22	
b. Net NSF Check Transactions	(+ or -) \$	-50.00	
5. CUMULATIVE VARIATION	\$	95.95	
<small>(Previous day) (Between accountability semesters) (Yearly)</small>			
a. From: 12-1-1997 Starting Date	b. (+ or -) \$	101.17	
	c. Net Grocery Sales	\$ 100,276.33	
<small>(to line 6 below)</small>			
DEPARTMENT	SALES	CHARGE SALES	NET
6. Grocery	\$ 100,276.33	\$ -2,981.05	\$ 97,295.28
7. Meat	\$ 31,089.14	\$ 0.00	\$ 31,089.14
8. Produce	\$ 5,993.50	\$ 0.00	\$ 5,993.50
Subtotal	\$ 137,338.97	\$ -2,981.05	\$ 134,357.92
9. Surcharge	\$ 5,458.31	\$ -57.96	\$ 5,400.35
10. Total	\$ 142,797.28	\$ -3,039.01	\$ 139,758.27
11. Cash (onhand)			\$ 54,381.35
Less Change Fund			\$ 19,800.00
12. Cash for Deposit			\$ 34,881.35
13. Cash EBT			\$ 70.00
14. Checks () (Qtr)			\$ 104,071.57
15. Food Stamps EBT			\$ 66.76
16. Food Stamps ()			\$ 0.00
17. TCARD ()			\$ 401.00
18. WIC EBT			\$ 40.32
19. WIC () (Qtr)			\$ 8.70
20. Other Credit Card			\$ 82.90
21. Debit Card			\$ 96.67
22. MAF Credit Card			\$ 35.00
23. AF Credit Card			\$ 0.00
24. Other			\$
25. Total for Deposit			\$ 139,758.27
<small>(Lines 12 thru 24 = Line 25)</small>			
26. NUMBER OF CUSTOMERS			
a. Customers	3,141		
b. Cumulative total from previous day (+)	71,086		
c. Total to Date (1 month)	74,227		
27. Cumulative Total Food Stamps (1 month)	44,743.00		
28. Cumulative Total WIC Vouchers (1 month)	8.70		1
29. Cumulative Total Cigarette Sales (1 month)	0.00		
30. Number of Transactions from A.C.99	8633		

SAMPLES

This line must only show net NSF check transactions.

Net NSF check transactions are reflected in total cash on hand and in total cash available for deposit.

Grocery sales and deposit totals throughout 70-15 are adjusted to account for net NSF check transactions for this business day and also match sales and deposit totals on 707.

This line should show only daily cash variance and should not include net NSF check transactions.

DeCA Form 70-14, Jun 1994
 This form was electronically produced by the Federal Forms, Inc.
 Supersedes DeCAF 70-14, Oct 1994
 Previous editions are obsolete.

Summary of Daily Receipts, DeCA Form 70-15
 Figure 8-10

DD FORM 707 REPORT OF DEPOSITS THREE DAY FORM 1

INSTALLATION: FT LEE COMBAT		PERIOD COVERED	
NAME AND DESIGNATION: ANGEL S. BAYNES CWO		FROM: 01 DEC 97	TO: 01 DEC 97
SECTION AND SUBSECTION	FUNDS DEPOSITED TODAY	LAST REPORT TOTAL	CUMULATIVE TOTAL
GROCERY..... H025C	96,043.02	.00	96,043.02
MEAT..... H025C	10,049.98	.00	10,049.98
PRODUCE..... H025C	3,832.78	.00	3,832.78
INITIAL	112,750.28	.00	112,750.28
DISBURSES	3,067.41	.00	3,067.41
TOTAL	110,617.89	.00	110,617.89
NSPND (-) 100.00 (NSP che from Financial Institution)		NAFCC	00.00
(+) 50.00 (Patron Redeemed NSP che)		PATRON CREDIT/DEBIT CARD	120.00
Food Stamp EST 00.00		AF CREDIT CARD	00.00
Cash EST 00.00		HIC EST	00.00
OTHER PARTIAL DEPOSITS TOTAL .00		HIC	264.17
TOTAL	110,617.89	.00	110,617.89
APPROPRIATION TO BE CASHIED 97X4930 4K00 4601 033150 112,750.28 97X8163 6400 4601 033181		RECEIVED FROM: IN CASH AND/OR CHECKS 110,617.89 WHICH TOGETHER WITH PRODUCEMENT, ALLIANCE OR APPROPRIATE CREDITS FOR BURS PREVIOUSLY RECEIVED FOR AS OTHER MERCH WILL APPEAR ON THE ACCOUNT FOR THE MONTH OF:	
TOTAL 110,617.89		DATE: _____ SIGNATURE OF FINANCE OFFICER: _____	
DATE:	SIGNATURE OF DEPOSITOR: BAYNES S SALAZAR	VOUCHER NO:	H025C

Automated Report of Deposits, DD Form 707
Figure 8-11

TIME: 20:27:30 PROCESS DATE: FORT LEE COMMISSARY FOR BUSINESS DAY: 12/01/97

SUMMARY OF DAILY RECEIPTS

1. GROCERY (SALES) GROSS		\$ 100,640.68
A. COUPONS ORRAND (B174) QTY	\$ 4,840.05	\$ -4,840.05
2. LESS COUPON TOTAL		\$ 96,100.63
3. VARIATIONS (GROCERY)		
A. OVER/SHORT CASH	\$ -9.61	
B. OVER/SHORT COUPONS	\$ 0.00	
C. REFUNDS (REPORTS)	\$ 32.32	
D. LESS REFUNDS (ORRAND)	\$ -32.32	G. NSF cks from FI (-100)
E. REFUND ADJUSTMENT	\$ 0.00	H. Patron Redeemed NSF cks (+50.00)
F. CONTAINER DEPOSIT VARIATION	\$ 0.00	
4. TOTAL VARIATION	-5.61 (Cash) \$ -50.00 (NSF Checks)	\$ -55.61
5. TOTAL		\$ 96,045.02
	NET GROCERY SALES TO LINE 6 BELOW	

6. GROCERY	\$ 96,045.02	\$ 0.00	\$ 0.00	\$ 96,045.02	11. CASH (ONHAND)	\$ 54,287.72
7. MEAT	\$ 10,867.98	\$ 0.00	\$ 0.00	\$ 10,867.98	LESS CASH CHANGE FUND	\$ 21,000.00
8. PRODUCE	\$ 5,839.28	\$ 0.00	\$ 0.00	\$ 5,839.28	12. CASH FOR DEPOSIT	\$ 33,287.72
SUBTOTAL	\$ 112,750.28	\$ 0.00	\$ 0.00	\$ 112,750.28	13. CHECKS (B17) QTY	\$ 84,946.00
9. SURCHARGE	\$ 5,867.61	\$ 0.00	\$ 0.00	\$ 5,867.61	14. FOOD STAMPS	\$ 0.00
10. TOTAL	\$ 118,617.89	\$ 0.00	\$ 0.00	\$ 118,617.89	15. CREDIT/DEBIT CARD	\$ 120.00
					16. MIC (10) QTY *DEP*	\$ 264.17
					17. CSD/NAFCC TRANZ	\$ 0.00
					18. CONTAINER REFUNDS	\$ 0.00
					19. VENDOR CREDIT (0) QTY	\$ 0.00
					20. SUMMARY TOTAL	\$ 118,617.89
					21. TOTAL FOR DEPOSIT	\$ 118,617.89

SAMPLES

22. NUMBER OF CUSTOMERS						
A. CUSTOMERS	1,714					
B. CUMULATIVE TOTAL FROM PREVIOUS DATE	0					
C. TOTAL TO DATE (1 MONTH)	1,714					
23. CUMULATIVE TOTAL FOOD STAMPS (1 MONTH)	0	0.00			TOTALS ADJUSTED 0 TIMES	
24. CUMULATIVE TOTAL MIC VOUCHERS (1 MONTH)	1816	264.17			DATE OF LAST ADJUSTMENT: 4/10/93	
25. CUMULATIVE TOTAL CIGARETTES (1 MONTH)	0	10,095.50			28. CASH TURN-IN VARIANCE FOR GROCERY DEPT.	
A. CIGARETTE SALES	0	10,095.50			A.	\$
26. CUMULATIVE VARIATION (TO DATE) (BETWEEN ACCOUNTABILITY INVENTORIES)	0	-9.61			B.	\$
					C.	\$
					TOTAL	\$
					D. ADJ GROCERY CUMULATIVE TOTAL	\$
A. FROM: 12/01/93	0	-9.61			29. CUMULATIVE MTD COUNT OF CHECKS	
27. TIED UP GROUP	653,840,992.73				30. CUMULATIVE MTD \$ TOTAL OF CHECKS	\$ 84.94
ACTION NO. OF 99 REPORT						

* NOTE: NSF CHECK TRANSACTIONS WILL NOT BE CARRIED FORWARD IN CUMULATIVE VARIATION.
TBA 199-R

Automated Summary of Daily Receipts, DeCA Form 70-15
Figure 8-12

DFENSE COMMISSARY AGENCY
 CENTRAL REGION
 FORT LEE COMMISSARY, BUILDING _____
 FORT LEE, VIRGINIA 12801-0002
 (805) 724-1986
 DSN 697-1636 September 5, 1997

PATRONS'S NSF CHECK TRANSMITTAL LISTING

TRANSMITTAL# CK-97-22-05BLOCK#NGH (FROM SAL)

STORE: FORT LEE, VIRGINIA
 APC 13FD, DOCUMENT# HQBDCK72480000

LAST NAME	SSN	CHECK NUMBER	CHECK DATE	AMOUNT
WILLIS, BILL	000-01-0066	1005	May 6, 97	\$ 75.00(p)
BROWN, JAMES	000-05-0010	0296	May 6, 97	150.00(p)
JONES, JOE	000-00-0019	033	July 25, 97	<u>50.00</u>
				275.00(ENTER THIS AMOUNT IN DIBS AS 52Q)

*IN THE AMOUNT COLUMN, LIST THE DOLLAR VALUE OF NSF CHECKS NOT REDEEMED WITHIN 30 DAYS (NSF CHECKS NOT UNDER INSTALLMENT PAYMENT PLAN); AND THE DOLLAR VALUE OF NSF CHECKS NOT REDEEMED WITHIN 90 DAYS (NSF CHECKS UNDER THE INSTALLMENT PAYMENT PLAN). TYPE A (P) TO INDICATE PARTIAL PAYMENT(S) COLLECTED BESIDE THE NON-REDEEMED AMOUNTS.

**TRANSMIT "AGED" NSF CHECKS TO DFAS-CO-SCS ONCE PER WEEK. SEND ALL NSF CHECKS THAT HAVE BEEN IN THE COMMISSARY FOR 30 OR MORE AS OF THE DATE OF THE TRANSACTION. FOR EXAMPLE, THIS TRANSMISSION WAS ON 7248 = SEPTEMBER 5, 1997. ANY NSF CHECKS THAT HAD BEEN IN THE COMMISSARY SINCE AUGUST 7, 1997 OR EARLIER SHOULD BE SENT TO DFAS-C0-SCSA, AND ENTERED INTO DIBS AS A 52Q. RECORD THE BLOCK NUMBER SHOWN ON THE SAL ON THE TRANSMITTAL, AND ATTACH THE DIBS GENERATED "CHARGE SALES SHIPPING LIST" FOR THE TRANSACTION TO THE TRANSMITTAL.

Patron NSF Check Transmittal Listing (Re-engineered Procedures)
 Figure 8-13

COMMISSARY:
FORT CRATER

NAME OF CUSTOMER	TOTAL DEBT	PAYMENT PLAN	1ST INSTALL DD MMM YY	1ST INSTALL AMOUNT	2D INSTALL DATE	2D INSTALL AMOUNT	PAYOUT FINAL DATE	PAYOUT FINAL AMT	DESCENDING BALANCE
JOHN FRANK	\$200.00	3 MONTHS	30JUL97	\$80.00	30 AUG 97	\$65.00	30 SEP 97	\$0.00	\$75.00
JAMES CARROLL	\$500.00	3 MONTHS	30JUL97	\$250.00	30 AUG 97	\$200.00	30SEP97	\$0.00	\$50.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00
									\$0.00

Patron's NSF Check Installment Payment Plan Spreadsheet
Figure 8-14

Chapter 9

COUPON OPERATING PROCEDURES

9-1. MERCHANDISE COUPONS. Coupons come in the form of printed advertisements redeemable as a price reduction when purchasing the items specified for the benefit of consumers. DeCA commissaries accept all valid coupons, when redeemed in accordance with the terms stipulated on the coupon. This includes authorized local coupons and specific area coupons known as route salesman coupons. It is our responsibility to ensure that we comply with the terms of the agreement printed on each coupon. After redemption, coupons become part of the overall commissary cash flow, and must be accounted for. Coupons are not to be used in lieu of a VCM. Coupons are cents-off the purchase price of products and will be processed IAW the instructions provided herein and DeCADs 40-6 and 70-16. Accounting for coupons and funds reimbursed to DeCA including the face value, handling fee, postage, contractor fees, etc, for all CONUS and OCONUS commissaries are functions of and the responsibility of the ARBU, Redemption Division.

9-2. PROCEDURES FOR CUSTOMER SERVICE MANAGER.

- a. Treat coupons as negotiable instruments. Secure coupons in the funds storage room, and store in the safe if space is available, pending shipment to the coupon clearing house (CCH).
- b. Schedule coupon pickups on a regular basis throughout the day. Ensure coupons are separated from cash and checks each time a pickup is made.
- c. Place the coupons collected each day (except local vendor coupons) in a paper or plastic bag; a heavy-duty plastic bag is recommended. Record the store DODAAC and date on the bag. Place the bagged coupons in an appropriate sized box.
 - (1) Use a double walled corrugated cardboard box. Make sure that box used meets U. S. Postal Service shipping requirements or the requirements of your shipper if other than the U. S. Postal Service.
 - (2) Select the box size according to your coupon volume. You should select a size box that will be full or near full each time coupons are shipped. Full or near-full boxes are less likely to be damaged in shipment than half full (or less) boxes.
- d. During coupon pickups and end-of-shift final turn-ins, determine the total coupon count and the dollar amount from the cash register system. The total number and value of coupons for the whole day's business is entered into DIBS by the ACS. An automated version of DeCA Commissary/ Contractor Transmittal Form, DeCA Form 70-3, (**Figure 9-1**), is generated after the coupon cutoff dated has been entered in DIBS.

9-3. COUPON CUTOFF/SHIPPING RESPONSIBILITIES

- a. The following are the basic cutoff/shipping requirements:
 - (1) Coupons must be shipped at least twice monthly. The maximum number of calendar days a commissary will include in a shipment is the 1st through the 15th, and the 16th through the end of the month. Different months **MUST NOT** be co-mingled. Monthly cut-off date for shipment is after COB of the last business day of the month.
 - (2) Shipments will not exceed \$20,000 in value.

(3) Each shipment will consist of a single box. Shipments will not consist of multiple boxes.

b. Each box of coupons must contain a unique transmittal number. Multiple boxes will not be shipped using a single transmittal. The ACS generates a transmittal sheet from the business system (as discussed below). The reviewer (store level) must date and sign the transmittal. If the signature is not legible, print your name above the signature. List the DSN number where you can be reached.

c. At the appropriate time (based on the guidelines listed above), the Front End Supervisor will inform the ACS to cutoff coupons for shipment. The ACS will take the appropriate steps to enter the coupon cutoff. ACS will make sure all Reports of Deposit have been entered into DIBS prior to entering the coupon cutoff date. DIBS accumulate daily coupon totals from the Report(s) of Deposit until the store is ready to ship them. When the store informs the ACS that they are ready to ship the coupons, ACS will enter DIBS to input the coupon cut-off data. From the coupon menu, select number "2" which is "Coupon Cut-off Date." Enter the cutoff date, in Julian date format, in the appropriate field and then depress F-3 to accept the data as shown. DIBS will create both a transmission batch and a transmittal report for the commissary. A transmittal number will be assigned by the system and a hard copy of the transmittal report will be produced at the commissary.

d. Store level personnel will review the transmittal. A DIBS generated transmittal will include local coupon totals if local coupons were accepted during the period the transmittal covers. If the totals include amounts for local coupons, those amounts must be subtracted out. The new totals (less local coupons) must be recorded on the transmittal and the transmittal must be signed and dated. The store will need the original and three copies of the transmittal when preparing coupons for shipment. Distribute the transmittal reports as follows:

Original - Place in box with shipment to CCH.

Copy 1 - Mailed to DeCA HQ, ARBU, Redemption Division.

Copy 2 - Mailed to CCH by first class mail.

Copy 3 - Retained at the commissary.

e. Ensure that extraneous material is not included in coupon shipments to the CCH. These include mail-in offers, lottery tickets, vendor checks, rebate checks, money, and other items that do not constitute coupons.

f. The OCO will place the coupon transmittal report in the box, seal the box securely to prevent damage during shipment, and mail the box out within two business days after the coupon cut-off date. Coupons should not be held any longer than necessary since this only delays the reimbursement from the manufacturers and also increases the risk for a loss of funds.

g. Place the correct mailing label on the box. DeCA's CCH is required to provide mailing labels. Ship coupons directly to the CCH. Ship coupons by U.S. Postal Service, first class mail, or reliable shipping service, as determined to be most cost effective by the Commissary Officer. The CCH is required to carry insurance on all coupons in transit up to \$20,000.00 per shipment. Therefore, do not send shipments exceeding that amount and do not insure your own coupon shipments. Send all shipments prepaid and obtain a copy of PS Form 3817, Certificate of Mailing, from the Post Office, or proof of shipment documentation by commercial shipping service. Attach the PS Form 3817 or proof of shipment documentation, to the commissary's copy of the transmittal form to substantiate any loss in transit.

OCONUS commissaries will ship FIRST CLASS/PRIORITY and will also obtain the PS Form 3817. Do not use certified, registered, special handling, or overnight services for coupons.

9-4. LOST SHIPMENTS. If you are informed that a shipment of coupons did not arrive at the CCH, DeCA must file a claim with the CCH to collect for the value of the coupons shipped. The commissary shipping the coupons is responsible for providing reasonable proof that the coupons were in fact shipped. The commissary must be able to provide a copy of the transmittal including the number and dollar value of the coupons, the time period the coupons were redeemed, a description of the box including size, color, etc, date of shipment, and proof of shipment (PS Form 3817 or the equivalent). CCH insurance coverage begins when the postal service (or other authorized shipper) takes possession of the box of coupons and proof of acceptance is obtained. Any "on installation" type pickup/delivery service that does not provide insurance (without cost to the commissary/DeCA) and proof of delivery to the postal service (or other authorized shipper) is not authorized to use.

9-5. ACCEPTANCE OF LOCAL COUPONS. Local merchandise coupons are cents-off coupons for particular products that are from a local source and can only be redeemed in that particular geographic area. These coupons are usually obtained from local publications such as newspapers. They contain specific instructions for local redemption by the commissary. The majority of these coupons are issued by local beverage franchises and bakery product companies. Route Salesman Coupons are also referred to as local coupons. These coupons are usually made available to specific commissaries by local salesmen for a particular promotion of a certain product.

a. Local and route salesman coupons may be accepted by commissaries provided they meet the criteria for a valid coupon, that is, every coupon should contain:

- (1) The word "Coupon."
- (2) A message to the retailer specifying the terms and conditions for accepting the coupon.
- (3) Redemption address, or instructions on how to redeem the coupon.
- (4) Expiration date. Local and route salesman coupons cannot be accepted at any location after the expiration date, including OCONUS stores.
- (5) The purchase requirement (i.e., "Coupon good only on the 16 oz size package of ...," or "Coupon good only on the purchase of four cans of ...," etc.).
- (6) Specify the face value or "Free Terms" of the coupon.
- (7) The location or commissary that the offer is good.

b. Cashiers will accept and account for local and route salesman coupons using the same procedures as for regular coupons. However, they must be kept separate. The transmittal number for local coupons will begin with the word "LOCAL", plus a four digit sequential number. The Customer Service Manager must also keep the coupons segregated during pickups.

c. Vendor representatives will submit route salesman coupon offers in writing to the Region Headquarters for all local coupon promotions and must ensure that the offer contains the following information:

- (1) An agreed upon handling fee of at least 8 cents per coupon. Offers that do not contain handling fees will be refused.

(2) An agreement that coupons accepted in good faith will be honored and redeemed within thirty (30) days after submission. The coupons will be redeemed by check only. Credit memos or cash will not be accepted as payment for coupons.

d. Local and route salesman coupons will be isolated from regular coupons when stored. The number and dollar value of these coupons will be included daily on the DD Form 707 and the dollar value will be subtracted from the grocery section. The accounting procedure will be the same as the regular manufacturer's coupons.

e. Local and route salesman coupons will not be sent to the CCH. When sufficient amounts of these coupons accumulate, but at least monthly, route salesman coupons will be submitted to the local salesman for redemption and local coupons will be sent to the local vendor for redemption. A transmittal document will be prepared (**Figure 9-2**) and the original transmittal turned in to the local vendor along with the local coupons. A copy of the transmittal will be filed at the store. A copy of the transmittal document for local and route salesman coupons must also be provided to the DeCA HQ, ARBU in order to establish an account receivable for amounts due. Request the vendor or salesman to remit the payment within thirty days and make the check payable to Defense Commissary Agency.

f. When checks for these shipments are received, send them immediately to:

DEFENSE COMMISSARY AGENCY
REDEMPTION DIVISION
5258 OAKLAWN BLVD
HOPEWELL, VA 23860

On the bottom left of the check, indicate the number of coupons redeemed; the face value of the coupons; and, the amount of handling fees paid; that the payment represents.

g. Make sure that the local coupon total is subtracted from DIBS-generated transmittal (transmittal included in coupon shipments to the CCH).

9-6. RETURNED COUPONS. Returned coupons will be resubmitted to the coupon clearinghouse with a unique transmittal number by the Redemption Division. If coupons are returned to the store, send them directly to the Redemption Division. Controls have been established to avoid duplicate charges for processing by the clearinghouse.

COMMISSARY/CONTRACTOR TRANSMITTAL <small>(For use of this form, see DeCAD 70-6: OPR is RM.)</small>							
COMMISSARY: Fort Crater					DATE: 1-10-98		
ADDRESS: Bldg 2000 Fort Crater, VA 23801-3060					TRANSMITTAL NO.: HQCDIB010		
DAILY ACTIVITY CONTAINED IN SHIPMENT							
MONTH	DAY	NUMBER OF COUPONS	TOTAL VALUE	MONTH	DAY	NUMBER OF COUPONS	TOTAL VALUE
Jan	5	5185	\$ 2,799.29				\$
	6	5258	2,861.30				
	7	5018	2,647.75				
	8	4920	2,601.10				
	9	5367	2,930.60				
	10	5496	3,071.40				
SAMPLE							
TOTAL COUPON SHIPMENT*						31244	\$ 16911.44
SIGNATURE OF PREPARER I. C. [Signature]				DATE 1-10-98		AUTOVON NO. 487-3222	
COMMISSARY DISTRIBUTION							
<p>ORIGINAL - CCH COUPONS - Place in box with shipment to Coupon Clearinghouse</p> <p>LOCAL COUPONS - Give to Local Vendor with Local Coupons</p> <p>Copy 1 - Mail to Defense Commissary Agency ATTN Coupon Redemption Branch 5258 Oaklawn Blvd Hopewell VA 23860</p> <p>Copy 2 - Mail to Coupon Clearinghouse by First Class Mail. OR Retain at the Commissary if Local Coupons.</p> <p>Copy 3 - Retain at the Commissary if mailed to the Clearinghouse.</p>							
<p>*A SHIPMENT MUST BE MADE TO INCLUDE THE LAST BUSINESS DAY OF THE MONTH. DO NOT COMBINE COUPONS FOR BUSINESS DAYS OF TWO SEPARATE MONTHS.</p>							

DeCA Form 70-3, Jan 1998
This form was electronically produced by Elite Federal Forms, Inc.

Supersedes DeCAF 70-3, Aug 1994.
Previous editions are obsolete

Commissary/Contractor Transmittal, DeCA Form 70-3
Figure 9-1

COMMISSARY/CONTRACTOR TRANSMITTAL <small>(For use of this form, see DeCAD 70-6; OPR is RM.)</small>							
COMMISSARY: Fort Crater ADDRESS: Bldg 2000 Fort Crater, VA 23801-3060					DATE 1-10-98 <hr/> TRANSMITTAL NO. LOCAL002		
DAILY ACTIVITY CONTAINED IN SHIPMENT							
MONTH	DAY	NUMBER OF COUPONS	TOTAL VALUE	MONTH	DAY	NUMBER OF COUPONS	TOTAL VALUE
Jan	9	447	\$ 111.75				\$
	10	310	77.50				
SAMPLE							
				TOTAL COUPON SHIPMENT*		757	\$ 189.25
SIGNATURE OF PREPARER <i>J. Conner</i>			DATE 1-10-98		AUTOVON NO. 487-3222		
COMMISSARY DISTRIBUTION							
<p>ORIGINAL - CCH COUPONS - Place in box with shipment to Coupon Clearinghouse LOCAL COUPONS - Give to Local Vendor with Local Coupons</p> <p>Copy 1 - Mail to Defense Commissary Agency ATTN Coupon Redemption Branch 5258 Oaklawn Blvd Hopewell VA 23860</p> <p>Copy 2 - Mail to Coupon Clearinghouse by First Class Mail. OR Retain at the Commissary if Local Coupons.</p> <p>Copy 3 - Retain at the Commissary if mailed to the Clearinghouse.</p> <p>*A SHIPMENT MUST BE MADE TO INCLUDE THE LAST BUSINESS DAY OF THE MONTH. DO NOT COMBINE COUPONS FOR BUSINESS DAYS OF TWO SEPARATE MONTHS.</p>							

DeCA Form 70-3, Jan 1999
 This form was electronically produced by Elite Federal Forms, Inc.

Supersedes DeCAF 70-3, Aug 1994.
 Previous editions are obsolete

Commissary/Contractor Transmittal, DeCA Form 70-3 (LOCAL)
 Figure 9-2

Chapter 10

VENDOR CREDIT MEMORANDUMS

10-1. PURPOSE. The purpose of these procedures is to provide DeCA guidelines for accepting and processing a vendor credit memorandum (VCM). These procedures will explain the process that must be followed for preparing the VCM, and processing the VCM into the financial system and filing the documentation.

10-2. VCM POLICY. The DeCA policy is to get the best price from the vendor when an item is purchased. VCMs are NOT to be written for routine salvage items. Routine salvage will be absorbed in the commissary/CDC authorized tolerance amount (salvage is covered in Chapter 24). The goal is to reduce the number of VCMs through competitive pricing by vendors at the time the order is placed. VCMs may be presented and accepted for:

- a. The special categories of product listed in DeCAD 40-13.
- b. Distressed merchandise, including holiday items, sold as a guaranteed sale.
- c. Accelerated sales prior to buy-back action (with or without a guaranteed sales clause).
- d. Willful damage by vendor stockers.
- e. Outdated merchandise resulting from vendor suggested order quantities.
- f. Instore Product Demonstrations.
- g. Vendor approved Deli and Bakery samples.
- h. Infestation prior to receipt.
- i. Product tampering, voluntary recalls, and ALFOODACT recalls.
- j. When an agreement exists for buy-back of specific commodities.

10-3. METHODS OF PAYMENT. There are four acceptable methods of payment for VCMs for CONUS stores. These methods of payments are as follows:

- a. Cash.
- b. Check.
- c. Credit card payment at the store.
- d. Credit Card payment at the ARBU.

Payment collection for each of these methods of payment is discussed in Chapter 11 of this directive. Collection of payments for OCONUS stores' VCMs is discussed later in this chapter.

10-4. PROCESSING VCMs. OCO or other commissary/CDC personnel designated by the commissary officer/CDC manager will process VCMs as follows:

- a. A Vendor Credit Memo (DeCA Form 70-10, **Figure 10-1**) is prepared to support each VCM. Instructions for completing Form 70-10 are at the end of this chapter.
- b. The Vendor Credit Memo Document Log (DeCA Form 70-11, **Figure 10-2**) is maintained to account for each VCM. All VCMs must be recorded in the VCM Log. Instructions for completing the VCM Log are at the end of this chapter.
- c. All VCMs must be signed by the appropriate vendor representative and the Commissary Officer or his designated representative. Prices will not be reduced on any merchandise until all required signatures are recorded on DeCA Form 70-10. No action may be taken on a VCM until DeCA Form 70-10 is signed by the appropriate vendor representative and commissary official.
- d. VCM financial transactions should be entered into DIBS within 24 hours after the Commissary Officer or designated representative has signed and dated the VCM. The DIBS Users Manual provides the instructions for entering the data into the system. Collection for the VCM will be entered into DIBS as a memo entry, with the exception of OCONUS locations, which is covered in paragraph 10-5 below.
- e. A deposit ticket will be prepared for cash or check collections of VCMs to deposit VCM funds. Annotate on the deposit ticket "VCM".
- f. A cash Collection Voucher (DD Form 1131) will be prepared. Reference the VCM document number on the Cash Collection Voucher.
- g. A block number will be assigned when the VCM data is entered into DIBS. Record the block number assigned by the system on Form 70-10, in the "Control Number" block.

10-5. VCMS FOR OCONUS STORES/CDCS. The previous information applies to OCONUS with the exception of the collection process. VCMs for OCONUS stores/CDCs are processed as a charge sale.

- a. Europe
 - (1) Semi-perishable Items. VCMs for semi-perishables in Europe are submitted by the stores to the supporting finance and accounting office (F&AO). Once each month, the broker/company is billed. After the billing documents are completed and forwarded by the F&AO, the broker/company has 60 days to make payment.
 - (2) Perishable Items. The method for broker/company to offer VPRs for frozen and chill items is to use "Count and Pay" type VPRs. It is the responsibility of the broker/company to visit each store and prepare a VCM to document the credit. The commissary and European Region will then process the VCM in the same manner as semi-perishable items.
- b. Western/Pacific Region
 - (1) The region will obtain the name and address of each participating broker/company and provide this information to the ARBU for assignment of an APC and customer number.
 - (2) ARBU will assign a unique APC and customer number to the broker/company and return the information to the Western/Pacific Region by FAX. To readily identify the VCM charge sale from other charge sales, an APC beginning with a "9" will be used. The six position customer number will be established by the ARBU. Separate APCs/customer numbers are not required for each

store. All stores in the Far East will utilize the same APC/customer number per broker/company. Billing to the customer by DFAS-CO will reflect the identity of who received the VCM based on the store code.

(3) The Region will provide the APC/customer number to the stores for loading into DIBS.

(4) When a company representative submits a VCM with a check, the ACS will process the check payment as a 52T/92T (reverse payable in cash collection in DIBS) transaction. The VCM document number that is reflected on the DD Form 1131, Cash Collection Voucher, will be used to input the VCM.

(5) When a company representative submits a VCM without a check, the ACS will process the transaction into DIBS using the "Spot VPR" module to create the correct 52Q (Charge Sale) transaction. DFAS-CO will then provide a bill to the appropriate vendor.

10-6. OFF-INVOICE COLLECTION OF VENDOR CREDIT MEMORANDUMS (VCMs)

a. For vendors who do not provide payment for VCMs at the store, the VCM will be forwarded to the ACS.

b. The ACS will query the master file for the credit card program provided by the ARBU/Redemption Division. If the vendor is listed on the master file, the VCM will be entered into DIBS for credit card collection at the ARBU and the ACS will forward a copy of the VCM to the ARBU. If the vendor is not on the master file, the ACS will enter the VCM into DIBS to be collected by the "off-invoice" method.

c. This process does not apply for VCMs issued and presented by distributors.

10-7. FILING AND RETENTION PROCEDURES

a. DeCA Form 70-11, Vendor Credit Memo Document Log, will be filed by month. These files will be maintained for a period of 2 years (current year plus 1 year in records holding area).

b. DeCA Form 70-10, Vendor Credit Memo, will be filed behind the block assigned by DIBS. Blocks will be maintained by month, by department, and in block number sequence. These files will be maintained for a period of 6 years and 3 months. VCM documents may be destroyed at the end of the retention period.

**INSTRUCTIONS FOR PREPARATION OF VENDOR CREDIT MEMO
(DeCA FORM 70-10)**

<u>Block</u>	<u>Instructions</u>
a.	Enter company name, supply bulletin/contract number
b.	Enter document number constructed as follows: (1) Last 3 positions of DODAAC (e.g. DODAAC - HQCEA1, use EA1 number) (2) Last 6 positions of contract number-(e.g. contract number = VCM document number) (3) Month code the VCM was accepted B = OCT F = FEB K = JUN C = NOV G = MAR L = JUL D = DEC H = APR M = AUG E = JAN J = MAY N = SEP (4) Serial number-a sequential number assigned to the VCM. The log maintained at the commissary/CDC will be used to assign the serial numbers that begin at 6000 and go to 6299 and will be reset each month to 6000. The Region merchandising personnel that will be accepting VCMs will assign serial numbers that begin at 6300 and go to 6999 and will be reset each month to 6300. The two different series will prevent duplicate numbers from being assigned to a commissary/CDC. This number will be assigned from the Vendor Credit Memo Document Log. If a serial number is given one month but funds are not received to complete the document in the same month, the first serial number must be canceled and a new serial number issued reflecting the month code corresponding to the date in block "cc".
c.	Enter the date the document number is first assigned to the document.
d.	Enter the date reflecting the date the action contained in the document commences. For example, if this is a price reduction, this is the date the price reduction first occurs.
e.	Enter the number of pages in entire document and current page number.
f.	Indicate applicable Commissary name and DODAAC and the fund code for applicable Commissary, if document is OSC.
g.	Enter the name of Commissary Officer.
h.	Enter department (Grocery, Meat , Produce or any sub-department).
i.	Indicate reason for VCM in appropriate box.

**INSTRUCTIONS FOR PREPARATION OF VENDOR CREDIT MEMO
(DeCA FORM 70-10)
CONTINUED**

- j. List the Item UPC or for FDS RODS, the Pull Number of the ROD.
- k. Enter brand name and brief item description
- l. Enter unit of issue, e.g., each (ea), pound (lb)
- m. List the number of units on hand in both warehouse and store.
- n. Add both columns in "m" together to get this total.
- o. Enter price before price reduction.
- p. Enter new price after any price reduction.
- q. Subtract price in "p" from price in "o" to get this price.
- r. Multiply n times q. Enter the total in r.
- s. DFAS-CO
- t. Leave blank
- u. Enter vendor's remit address.
- v. Check appropriate box.
- w. Enter total of all pages of this VCM.
- x. Enter the block number.
- y. Print name of company representative.
- z. Enter SF 215 Deposit Ticket number.
- aa. Print name and signature of commissary officer or store.
- bb. Print name and signature of the person who actually makes the price change as indicated on the VCM.
- cc. Enter the completion date of the VCM.

**INSTRUCTIONS FOR PREPARATION OF VENDOR CREDIT MEMO DOCUMENT LOG
(DeCA FORM 70-11)**

<u>Block</u>	<u>Instructions</u>
Page	On the top right side of the form, after "Page" enter the correct page number. After the log is completed for the month, after "of" enter the total number of pages used for the month; make this entry on every page of the log.
Serial Numbers	Commissaries and CDCs will use serial numbers in the 6001 - 6299 for a calendar month. The first day of each month the numbers will start over at 6001.
Period	Enter the first and last dates of the month
Region	Enter the Region's name.
Comsy/CDC	Enter the name of the commissary or CDC for which the log is being maintained.
Serial No.	Enter the next sequential serial number using the range identified in the AUTHORIZED SERIAL NUMBERS block.
Date	Enter the date the VCM was accepted.
Contract No.	Enter the contract number the VCM is against.
Company Name	Enter the name of the company the contract is for that the VCM is being written against.
Tobacco	Enter the dollar amount of the VCM if it is for tobacco Sub-department.
Bakery	Enter the dollar amount of the VCM if it is for bakery Sub-department.
Grocery	Enter the dollar amount of the VCM if it is for grocery department.
Deli	Enter the dollar amount of the VCM if it is for deli sub-department.
Meat	Enter the dollar amount of the VCM if it is for meat department.
Produce	Enter the dollar amount of the VCM if it is for produce department.
Block No.	Enter the block number used to process the VCM through the financial system.
Amount Paid	Enter the amount of the payment received from the vendor.
Date of Deposit	Enter the date the deposit was made.

**INSTRUCTIONS FOR PREPARATION OF VENDOR CREDIT MEMO DOCUMENT LOG
(DeCA FORM 70-11)
CONTINUED**

Block

Instructions

Total

Add the dollar amounts in the applicable columns and enter in the appropriate column.

On the first line of each page after page 1, enter in the COMPANY NAME block "Balance Forward" and then enter the balance from the total line of the previous page in the appropriate column. This will assist in balancing to the Store Block Control Journal at the end of each month.

VENDOR CREDIT MEMO <i>(For use of this form, see DeCAD 70-6; OPR is RM.)</i>		a. COMPANY/SUPPLY BULLETIN NUMBER Nabisco		b. DOCUMENT NUMBER EA18F2001M6015		c. DATE 8-7-98		d. EFFECTIVE DATE 8-10-88		e. PAGE OF PAGES	
f. COMMISSARY AND DODAAC FORT CRATER COMMISSARY/HQCSKP		g. NAME OF ACCOUNTABLE OFFICER JOHN GORDON				h. DEPARTMENT GROCERY		i. RETURNED MDSE DAMAGED/SALV. PRICE REDUCTION <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>			
j. ITEM <i>(UPC 5-16 Digits)</i>	k. BRAND NAME <i>(NSN 13 Digits)</i>	l. UI	m. UNITS ON HAND		n. TOTAL UNITS	o. OLD PRICE	p. NEW PRICE	q. PRICE DIFFERENCE	r. TOTAL DOLLAR AMOUNT		
			WAREHOUSE	STORE							
440000710	CRACKERS RITZ	PG		123	123	2.04	1.73	0.31	38.13		
SAMPLES											
s. MAKE CHECKS PAYABLE/ L. MAIL CHECK TO: DFAS-CO		u. VENDOR'S REMIT ADDRESS PO BOX 7510 CHARLOTTE NC 23485			v. 1. CASH/CHECK ATTACHED 2. VCMCC - STORE 3. VCMCC - OSC			<input type="checkbox"/> <input checked="" type="checkbox"/> <input type="checkbox"/>		w. GRAND TOTAL \$ 38.13	
y. PRINTED NAME AND SIGNATURE OF COMPANY REPRESENTATIVE SAM JONES <i>Sam Jones</i>										x. CONTROL NUMBER	
z. REMARKS NOTICE: CREDIT MEMOS WHICH ARE NOT PAID WITHIN 30 DAYS OF EFFECTIVE DATE ARE SUBJECT TO INTEREST.											
aa. PRINTED NAME AND SIGNATURE OF COMMISSARY OFFICER OR STORE JOHN GORDON <i>John Gordon</i>						bb. SPECIAL PRICE CHANGED BY (Name, Signature, and Title) JIM SCANNER				cc. DATE 8/7/98	

DeCA Form 70-10, Sep 98

Supersedes DeCAF 70-10, Sep 91

The form was electronically produced by Elko Federal Forms, Inc.

Vendor Credit Memo, DeCA Form 70-10
Figure 10-1

VENDOR CREDIT MEMO DOCUMENT LOG <i>(For use of this form, see DeCAD 70-5; OPR is RM.)</i>				AUTHORIZED SERIAL NUMBERS: 6001-6299							PERIOD		
SERIAL NO.	DATE	CONTRACT NO.	COMPANY NAME	REGION: EASTERN			COMSY/CDC: FORT CRATER COMMISSARY				FROM 8-1-98	TO 8-30-98	
				TOBACCO	BAKERY	GROCERY	DELI	MEAT	PRODUCE	BLOCK NO.	CHECK AMOUNT	DEPOSIT DATE SF 215 NO.	
6015	8-1-98	8F2001	NABISCO			38.13						38.13	8-10-98
SAMPLES													
TOTAL						38.13						38.13	

DeCA Form 70-11, Sep 91
This form was electronically produced by Elite Federal Forms, Inc.

Vendor Credit Memo Document Log, DeCA Form 70-11
Figure 10-2

Chapter 11

VENDOR CREDIT MEMORANDUM CREDIT CARDS PROCEDURES FOR CONUS/OCONUS OFFICE OF THE COMMISSARY OFFICER

11-1. GENERAL. The Department of Treasury has accepted the Defense Commissary Agency (DeCA) to participate in the U.S. Treasury Plastic Card Program. This program allows MasterCard and VISA credit cards to be accepted by government entities for payment of sales, collection of debts, services to the public (e.g., Freedom of Information Act requests) and fees and fines. The VCM, DeCA Form 70-10, is presented to commissaries for price deductions, damaged/salvage, and returned merchandise. Reimbursements are by check/cash at the store, or, credit card at the store or the ARBU.

11-2. PURPOSE. The purpose of these procedures is to provide specific guidelines that will be used by the CONUS and OCONUS OCO and supported store personnel for the acceptance of plastic cards (MasterCard and VISA credit cards) for preparing and processing VCMs, collecting the VCM payment, inputting the data into the DIBS systems, and for the filing and retention of the documentation.

11-3. APPLICABILITY.

a. **DeCA Stores.** These procedures are applicable to CONUS commissary (include Hawaii, Alaska, and Puerto Rico) and OCONUS (OCONUS commissaries that are supported by the POS-M system) OCO and supported store personnel who perform the VCM Credit Card functions. These procedures do not apply to the DIBS/DOORS OPP. Procedures for handling VCM's for the OPPs are covered in the DIBS/DOORS Handbook.

b. **Industry.** These procedures (for processing credit card payments) will be used to process VCMs for all distributors, brokers, vendors and salespersons, to include FDS distributors, who participate in the VCM credit card (VCMCC) program.

11-4. ELECTRONIC CREDIT CARD EQUIPMENT AND CREDIT CARD COLLECTION NETWORK PROCESS. For CONUS commissaries, either a credit card terminal reader (TRANZ 330) and printer will be set up in the OCO or the store will be operating on the POS-M system to processing credit card transactions. In order to process credit card transactions for OCONUS commissaries, the store will require the POS-M system. Both equipment (POS-M and TRANZ 330) will be on-line with the contract bank to:

- a. Provide immediate electronic authorization of VCM credit card transactions.
- b. Settle credit card transactions and provide end-of-day Settlement Report.
- c. Electronically transfer the deposit to DeCA's account.

11-5. VCM PAYMENT OPTIONS. Distributors, manufacturers, vendors, and sales persons, to include FDS representatives (hereafter this group is referred to sales representatives) generally have three methods (options) of payment for VCMs. Those options are cash/check, credit card processed at the store (VCMCC - store), and credit card processed at the ARBU (VCM - ARBU). Each method is discussed below. Commissary personnel may approve VCM transactions only when the sales representative desiring the transaction agrees to furnish payment by one of these methods. All VCM payments will be annotated in one of the three ways listed in block v on the DeCA Form 70-10.

a. **Payment by check or cash:** If the sales representative elects the option of payment by check or cash, they will present a check or cash for the amount of the VCM to the commissary when the VCM is completed.

b. **Payment by VCMCC - Store:** If the sales representative elects the option of "VCMCC - Store," they will present the VCMCC to the OCO personnel for collection/payment of the VCM. Procedures for processing credit card payments at the store are covered in paragraphs 11-6 and 11-7 of these procedures.

c. **Payment by VCMCC - ARBU:** If the sales representative elects the option of "VCMCC - ARBU," collection/payment for the VCM will be processed at the ARBU. Follow the procedures in paragraphs 11-6 and 11-7.

11-6. PREPARING AND RECORDING VCMs.

a. The sales representative and appropriate store department personnel will record as much of the VCM information as possible on DeCA Form 70-10, Vendor Credit Memorandum. OCO personnel will accept the DeCA Form 70-10 (**Figure 11-1**) from the sales representative and review it for completeness (to the extent possible) and accuracy. A separate Form 70-10 must be provided to support each VCM.

b. Before processing the VCM, the OCO personnel will make sure that all appropriate blocks on DeCA Form 70-10 are completed. Make sure block **y** on DeCA Form 70-10 is signed by an authorized sales representative. Block **aa** must be signed by the commissary officer or his designated representative. OCO personnel must provide a copy of the VCM (DeCA Form 70-10) to the sales representative.

c. For FDS receipts, the OCO personnel will have up to five workdays to reconcile all FDS discrepancies with the distributor. The OCO personnel will prepare a VCM for each distributor's shortages/overages for the roll-up period. The VCM financial transactions will be entered in DIBS by close of business the next business day after the completion of DeCA Form 70-10.

d. Each credit card VCM must be recorded in the VCM Document Log, DeCA Form 70-11 (**Figure 11-2**), and maintained to account for each VCM.

11-7. PROCESSING VCM PAYMENTS.

a. **Cash/Check Option.** If the sales representative elects the option "Cash/Check", follow the procedures in Chapter 10, paragraph 10-4 of these procedures.

b. **VCMCC - Store Option -Using the Credit Card Reader (TRANZ 330's).** If the sales representative elects the option "VCMCC-Store", use the following procedures for processing payment collection:

(1) The sales representative will present a MasterCard/VISA credit card to the OCO personnel for VCM payment. Before beginning a credit card transaction, the OCO personnel will determine to the best of their ability if the card is valid by doing the following:

(a) Check the expiration date to make sure that the card has not expired. If the card has expired, it cannot be accepted as a means of payment.

(b) If the Card is a VISA Card, make sure that the four digits printed above the account number are the same as the first four digits embossed on the card. (**NOTE:** Currently this

procedure is not applicable to MasterCard transactions). If a difference is detected, the card cannot be accepted as a means of payment.

(c) Check the cardholder's signature if the card contains a signature and determine if the signature has been visibly altered. If the signature has been altered, the card cannot be accepted as a means of payment.

(2) After determining the card is valid and can be accepted as payment for the VCM, the OCO will:

(a) Make sure the credit card reader (TRANZ 330) is in the ready mode.

NOTE: If the credit card reader (TRANZ 330) is not operational, see voice Authorization Procedures (para 11-10) and Force Draft Capture Procedures (para 11-11).

(b) Press the "1" key for a sales transaction.

(c) Swipe the credit card through the credit card reader for authorization. If the credit card reader does not read the magnetic strip on the credit card, use the terminal keypad and enter the card number and the expiration date.

(d) Using the card reader keypad, the OCO personnel will key in the grand total amount from DeCA Form 70-10. The amount of the VCM is keyed in without the decimal. Example: An \$118.55 VCM payment is entered as 11855; \$10.00 as 1000. Verify the amount and press the "Enter" key.

(e) **Enter the Vendor Code "02" in the credit card reader (TRANZ 330) to identify all VCM transactions.** After entering the vendor code "02", press the "Enter" key to begin processing the transaction.

(f) The credit card reader dials up through the NationsBank for authorization of the transaction amount. The contract bank checks the information on the sales representative's credit card and either approves or declines the transaction.

(g) The contract bank sends the approval or denial response, which is displayed on the terminal card reader screen.

(h) If approved, a receipt will be printed listing the VCM dollar amounts/total of transaction (**Figure 11-3**). If the transaction is declined, it is indicated on the terminal screen and the printer will not print a receipt; see (j) below. At the end of the transaction, press the "Clear" key.

(i) The sales representative will sign the receipt. After verification of signature, the OCO personnel retain the white copy of the receipt to be attached to DeCA Form 70-10. The yellow copy of the receipt and card will be returned to the sales representative. OCO will provide a copy of the completed DeCA Form 70-10 to the sales representative.

(j) If the request is declined, the sales representative will have to pay for the VCM by check or cash.

c. **VCMCC - Store Option - Using the POS-M System.** If the sales representative elects the option "**VCMCC-Store**", use the following procedures for processing payment collection:

(1) The sales representative will be escorted by an OCO representative to the cash register area. The VCM will be rung through the POS-M system in the "live" mode by a representative

from the Customer Service Department. **VCM credit card transactions should be processed in the same method as patron credit card transactions.** (For user instructions see POS-M Notes and the POS-M Operational Training Manual).

Note: The OCO should subtract all VCM credit card transactions from "Grocery Sales" prior to preparing the DD Form 707. This will avoid duplicate sales since all VCM credit card transactions are entered into DIBS.

(2) If the credit card request is declined, the sales representative will have to pay for the VCM by check or cash.

(3) **VCMCC - ARBU Option.** If the sales representative elects the option "VCMCC-ARBU", follow the procedures below:

(a) Check the "VCMCC Vendor Listing". If the appropriate name is on the list, the VCM can be processed using the VCM-FOA payment method. Fax a copy of the completed VCM (DeCA Form 70-10) to the ARBU for collection/payment of VCM. The fax number for the ARBU is DSN 687-9969 or commercial (804) 734-9969.

(b) If the appropriate name is not on the VCMCC Vendor Listing, the sales representative must select a different method of payment for the VCM.

11-8. VENDOR PRODUCT DEMONSTRATION CREDIT CARD (VPDCC) PAYMENT PROCEDURES. The OCO personnel will accept credit cards (MasterCard/VISA credit cards) for payment of commissary products used in vendor product demonstrations. The OCO personnel will comply with the following procedures for processing VPDCC payments:

a. After the sales representative reached an agreement with the Commissary Officer (regarding terms) and has prepared DeCA Form 70-10, OCO personnel will review the form and make sure the sales representative has completed as much of the form as possible at that time; quantities will have to be completed at the close of the VCM. Make sure the sales representative has signed the VCM at the time the Demonstration Agreement is made with the commissary.

b. If the sales representative elects the option of "**Payment by check or cash,**" the sales representative will present a check or cash for the amount of the VCM to the commissary when the VCM is completed/closed. The Commissary Officer should be assured that the sales representative will be present when the product demonstration ends and the VCM is closed.

c. If the sales representative elects the option of "**VCM - Store,**" the sales representative will provide his/her credit card number and expiration date to the commissary officer or the designated representative at the time the Demonstration Agreement is made with the commissary.

d. If the sales representative elects the option of "**VCM - ARBU,**" then he/she must be on the VCMCC vendors listing provided by the ARBU. The OCO personnel will follow the procedures in paragraph 11-7 for payment collection.

e. Upon completion of the demonstration, the OCO personnel will record the quantity, extend the dollar amount, and complete any other blocks necessary on the previously prepared DeCA Form 70-10 to close out the VCM.

f. If the sales representative is present when the VCM is completed, follow the procedures in paragraph 11-7 (b) or (c) for payment collection. If the vendor is not present when the VCM is completed, follow the procedures below.

g. If the vendor is not present when the VCM is completed, the transaction for the option of "VCM -Store" must be manually entered in the credit card terminal or POS-M system by keying in the credit card account number, card expiration date, and the total dollar amount of the VCM transaction.

NOTE: Stores operating on a credit card terminal (TRANZ 330) will key in Vendor Code "02" to identify all VPD transactions.

h. The terminal or POS-M system dials up through the contract bank for authorization of the transaction amount. The contract bank checks the information on the sales representative's credit card and either approves or declines the transaction.

i. If the transaction is approved, a receipt will be printed listing the VCMCC dollar amounts/total. The OCO personnel will check the appropriate Block on the 70-10 for VCMCC payment. The receipt will be signed by the sales representative when he/she returns to the store.

j. The OCO will retain the white copy of the receipt to be attached to DeCA Form 70-10.

k. The sales representative's copy of the receipt will be kept in the OCO files and given to the sales representative when he/she returns to the store.

l. If the transaction is denied, the OCO personnel will:

(1) If the sales representative is present, inform him/her that he/she must pay for the VCM by check or cash.

(2) If the sales representative is not present, the VCM must be processed in DIBS as a credit "F", and fax a copy of the VCM (DeCA Form 70-10) to the ARBU for collection.

11-9. VENDOR CREDIT MEMORANDUM CREDIT CARD REFUND (VCMCCR)

a. **Completing Refund Documentation.** When a sales representative requests credit (refund) for over payment of a VCM, make sure the sales representative is entitled to the refund, i.e., that the store was given too much credit for one or more of the items listed in Block "I" of DeCA Form 70-10. The OCO personnel will:

(1) Request a copy of the vendor's VCMCC receipt.

(2) Review all necessary documents affecting the VCM documentation, i.e., the original DeCA Form 70-10, the VCMCC receipt, etc, to determine if the sales representative is entitled to the refund. If the sales representative is entitled to a refund, the OCO personnel will:

(a) Complete a new DeCA Form 70-10 indicating in Block "I" the type of refund **(Figure 11-4)**.

(b) Write or underline "**VCMCCR**" in red in Block "j" 70-10. In the Remarks Section, type "Refund is the result of an overpayment to DeCA's account from DeCA Form 70-10 dated _____, document number _____, Blk _____."

(c) Complete Blocks "j," "k," "l," "m," and "n" with the same information shown on the original DeCA Form 70-10.

(d) Type the information in Block "p" from the original 70-10 (New Price), in Block "o" (Old Price) on the new DeCA Form 70-10.

(e) Type the correct VCM price in Block "p" on the new DeCA Form 70-10.

(f) Compute the difference between Blocks "o" and "p" and type the results in Block "q."

(g) Price extend the columns and type the total dollar amounts and grand total in Block "r."

(3) The sales representative will sign the DeCA Form 70-10.

(4) The Commissary Officer or his designated representative will sign DeCA Form 70-10 authorizing the refund.

b. **Processing Refunds Using a Credit Card Terminal (TRANZ 330).** Use the following procedures to process the transaction to give the sales representative credit for a VCM overpayment. (Credit card terminal procedures will be provided by the contract bank).

(1) OCO personnel will make sure the credit card reader (TRANZ 330) is in the ready mode.

(2) Press the "4" key (credit key) to activate the terminal for customer credit.

(3) Swipe the sales representative's credit card through the credit card reader and press "Enter".

NOTE: Only manually enter credit card information when card is not present or card reader is unable to read the magnetic stripe.

(4) Using the credit card reader key pad, the OCO personnel will key in the credit total (no decimal) from the latest appropriate DeCA Form 70-10. Example: \$180.00 entered as 18000. The credit total will be displayed on terminal as: 180.00.

(5) Verify the total credit amount and press the "Enter" key.

(6) Enter the vendor code "02". Press the "Enter" key.

(7) The terminal will process the transaction and print a credit slip.

(8) Press the "Clear" key.

(9) The Commissary Officer or designated official signs the credit slip authorizing/approving the credit.

(10) Have the sales representative sign the receipt.

(11) The OCO retains the white copy of the credit receipt to be attached to DeCA Form 70-10. The yellow copy of the credit receipt along with the credit card and a copy of the VCM (refund), DeCA Form 70-10, is given to the sales representative.

c. **Processing Refunds Using a POS-M.** The following procedure should be used to give sales representatives credit for a VCM overpayment. An OCO representative will escort the sales representative to the Customer Service Department to process credit card returns using POS-M. These transactions will be processed in the same method used for patron credit card merchandise returns. (For user instructions see POS-M Notes and the POS-M Operational Training Manual).

11-10. VOICE AUTHORIZATION PROCEDURE - USING TRANZ 330'S. The OCO/ CSD will use these procedures when the card reader terminal is not operational or there is a problem with the telephone line from the card reader terminal to the credit card company. (**This should not be a normal store operating procedure, it should be the exception**). (Procedures are provided in the contract bank credit card reader (TRANZ 330) operation Quick Access Guide). Follow these procedures to voice authorize a credit card sale transaction:

- a. Complete all applicable information on the Universal Sales Slip (**Figure 11-5**). Universal Sales Slips are provided in starter kit. If your commissary does not have the Universal Sales slips, create your own using **Figure 11-5** as a guide. Make sure you obtain all of the information requested on the Universal Sales Slip.
- b. Print the sales representative's credit card number and expiration date on the sales receipt.
- c. Contact the Voice Authorization Center for the authorization code. (The telephone number is in the **Important Number** Section of your **Quick Access Guide**.)
- d. Provide the Voice Authorization Center Operator with all requested information. (Refer to the **Important Number** section of your **Quick Access Guide**.)
- e. If the transaction is approved, record the authorization number (code) on the sales slip. If the transaction is disapproved, the sales representative must pay by cash or check.
- f. Obtain the sales representative's signature on the receipt.
- g. Verify the signature to the signature on the sales slip.
- h. At the appropriate time, follow the Force Draft Capture procedures below and complete the transaction.

11-11. FORCE DRAFT CAPTURE PROCEDURES - USING TRANZ 330'S. Force Draft Capture procedures are used to enter information in the credit card reader from a voice authorized transaction (sales slip). Generally, voice authorized transactions are required when the credit card reader is not operational or there is a problem with the communication line. After the POS terminal/communications line is operational, each voice authorized credit card transaction must be entered in the credit card reader using Force Draft Capture procedures.

NOTE: You will not receive settlement for a voice authorized transaction unless you perform the Force Draft Capture procedures. Procedures are as follows: (These procedures [to include terminal response] are provided in the contract bank's credit card reader Quick Access Guide.)

- a. From the "Ready" mode, press the "5" key.
- b. Manually enter the credit card account number and the expiration date.
- c. Key in the total amount of the transaction (no decimal) Ex. \$18.00 entered as 1800.

- d. Verify the total amount and press the **"Enter"** key.
- e. Enter the Vendor Code ("02" for VCMs) and press the "Enter" key.
- f. Enter the authorization number from the "Voice Authorization" receipt.
- g. Verify the Authorization Number and press the **"Enter"** key.
- h. Upon completion of the transaction, press the **"Clear"** key.

11-12. END-OF-DAY CREDIT CARD BATCHING AND RECONCILIATION PROCEDURES - USING TRANZ 330'S. CAUTION: Notify CSD before starting the End-of-Day Batching and reconciliation. All VCM credit card transactions must be completed before beginning the End-of-Day Batching and Reconciliation process. The End-of-Day Batching and Reconciliation process is performed once each day after all VCM transactions have been completed. This process has three parts. The first is the "Batching" process.

- a. Terminal procedures for the "Batching" process.

(1) To begin the batching process, press the "Enter" key. The terminal will prompt the operator for the function by displaying "Function?" on the terminal window.

(2) Press the "3" and "0" keys. When the batching process is completed, the printer will print a Batch Detail Report.

- b. Reconciliation Procedures.

(1) Remove the end-of-day Batch Detail Report (**Figure 11-6**). The report will show a detailed listing of credit card transactions (**to include credits and returns**). The report will list VCM sales transactions and the dollar amount of each transaction. It will also list grand totals (transaction count and amount), example: 6 transactions totaling \$200.00).

(2) Using the credit card receipts, the OCO will run a total of VCM credit card transactions. Example:

VCMs	VCM credits
\$200.00	\$35.00
+200.00	+35.00
-----	-----
400.00	70.00
\$400.00	
- 70.00	

330.00 <VCM (#02)	

Total 330.00 < Combined (Grand) Total - In this example, the three totals shown should be on the totals reflected on the Batch Detail Report.

(3) Compare the totals from (2) above and the totals on the Batch Detail Report. Each of the total dollar amounts (the VCM transactions, and Grand Total) should be the same as the totals

shown on the end-of-day Batch Detail Report. If the totals are the same, proceed to the instruction in d below. If the totals do NOT agree, follow the instruction in c below.

c. **When Balances Do Not Agree.** If the total of the credit card transactions does not agree with the Batch Detail Report, the OSC will call NationsBank Customer Service line for assistance in resolving problems. A problem should be resolved prior to depositing credit card transactions. **(NOTE: The OCO should review all transactions making sure dollar amount entered in POS terminal is the same as amount printed on the receipt prior to calling NationsBank.)**

d. **Close Batch Procedures.** If both totals agree, the OCO personnel **must perform the following steps to electronically deposit the funds from VCM credit card transactions to DeCA's account.**

(1) Press the "8" key. The terminal will prompt the operator for the next action by displaying "Admin?".

(2) Press the "9" and the "1" keys. The terminal will prompt the operator by displaying "Close Batch?".

(3) Press the "9" key for yes. The terminal will go through the steps required to close the batch and print the settlement report (91 report). **A Sample is shown at Figure 11-7.**

NOTE: OCO must electronically deposit (daily) each day's credit card transaction. If this is not done, it will cause the deposits to accumulate in the system, and will cause a delay in DFAS-CO receipt of the EFT SF 215, Deposit Ticket.

(4) After printing the settlement report, OCO will immediately provide a copy of the settlement report to the CSD.

NOTE: No additional VCM transactions can be accepted for that business day after the OCO End-of-Day credit card reconciliation process has begun.

11-13. PROCESSING VCM INTO DIBS. After completing the VCMCC process, the OCO will forward the VCM to the ACS to enter the data into DIBS. At the master functions menu, select # 19, Price Reductions. Follow the guidance below. VCMCC transaction must be entered into DIBS by the end of the next ACS business day following completion of the VCMCC process.

a. **Cash/Check Option.** Follow the procedures in the DIBS Handy Dandy. Enter the number on the SF 215 at "VOUCHER NUMBER". After entering the data, press "Y" to end the VCM and press "F3" to accept the data entered and close the screen.

b. **VCM - Store Option.** Follow the instructions in the DIBS Handy Dandy. At "VOUCHER NUMBER", enter "111111" (six 1's). After entering the data, press "Y" to end the VCM and press "F3" to accept the data entered and close the screen.

c. **VCM - ARBU Option.** Follow the instructions in the DIBS Handy Dandy. Do not make an entry at "VOUCHER NUMBER". After entering the data, press "Y" to end the VCM and press "F3" to accept the data. The Cursor will go to "NO CHECK TYPE". Select "F" which indicates payment to follow (collection of payment will be completed at the OC). After pressing "F", the screen will clear.

11-14. PREPARING DEPOSIT DOCUMENTS. Prepare a DD Form 1131, Cash Collection Voucher IAW with DeCAD 70-6 listing each vendor's total VCMCC amount for that day's business. The OCO will type "VCM CREDIT CARD PAYMENT" in the description area of the DD 1131 (**Figure 11-8**).

11-15. PROCESSING VCMCC REFUNDS INTO THE ACCOUNTING SYSTEM. VCMCC refunds must be entered into the accounting system at the ARBU as a correction. After completing the VCMCC refund process, the ACS personnel will:

- a. Follow the procedures in Chapter 21, Processing of Financial Corrections and Reversals to complete Financial Transaction Correction Form, DeCA Form 70-88 for VCMCC refund transactions.
- b. Forward financial corrections to the ARBU for processing.

11-16. WEEKEND VCM CREDIT CARD TRANSACTION PROCEDURES - USING TRANZ 330'S

- a. Normal credit card procedures are followed for weekend VCM credit card transactions. However, if the OCO is closed on the weekend, other personnel must be designated to perform the OCO portion of the transaction.
- b. The designated person will perform the End-of-Day credit card reconciliation at the appropriate time. The commissary cannot accept/process any additional credit card transactions during that business day after the credit card End-of-Day process has begun.

11-17. WEEKEND VCM CREDIT CARD TRANSACTION PROCEDURES -USING POS-M. Normal POS-M credit card procedures are followed for weekend VCM credit card transactions. However, if OCO personnel are not available during the weekend, other personnel must be designated to perform the OCO portion of the transaction.

11-18. FORWARDING DEPOSIT DOCUMENTS TO DFAS-CO. The OCS will mail/fax the original validated copy of the DD Form 1131, Cash Collections Voucher (reporting VCM payments by credit card), DD Form 707 (reporting sales), the confirmed copy of the SF 215(s) (reporting the actual sales deposits), and a copy of the TRANZ 330 Settlement Report, to DFAS-CO-FPS by the close of the next business day or upon receipt of the confirmed SF 215, from local bank, whichever comes first. The DD Form 1131 (for VCM credit card transactions), DD Form 707, and the SF 215, representing a single day's transactions, should all be mailed at the same time. Timely submission of these documents to DFAS-CO is imperative. A copy of DD Form 1131, DD Form 707, and the SF 215 must also be provided to the ACS for retention.

11-19. ELECTRONIC FUNDS TRANSFER - DEPOSITS.

- a. The contract bank settles the VCMCC transactions and electronically transfers deposits to DeCA's account on a daily basis.
- b. The contract bank will prepare the SF 215, Deposit Ticket for the electronically transferred deposit. The SF 215 will be prepared for the total amount listed on the Settlement Report and mailed to DFAS-CO-FPS by the contract bank. Therefore, timely submission of the DD Forms 1131 and 707, and the SF 215 to DFAS-CO-FPS by the OCO is imperative.

11-20. CHARGEBACK PROCEDURES.

a. A Chargeback will be mailed by the contract bank to the appropriate ACS when a cardholder's bank has refused to process a sales draft or the cardholder disputes the charge. Listed below are some reasons for a Chargeback.

- (1) Claim or Defense - Cardholder is disputing all or some charge.

(2) Expired Card - Merchant (OCO personnel) failed to check the expiration date on credit card.

b. OCO Responsibilities are listed below when a Chargeback is Received.

(1) Insure Prompt Response to the ACS. When you receive the debit device, promptly research and return to ACS within five business days to preserve DeCA's chargeback rights. Documentation received after that date may be past the requirements set forth by MasterCard and VISA, and voids any chargeback reversal privileges. Nulls and voids will cause DeCA to lose funds represented by chargebacks. **Stores experiencing problems with chargebacks should inform the ACS personnel to resolve problems with vendors.**

(2) Read the Documentation Requirements. Determine if any information necessary to refute the chargeback requires external assistance (i.e., store location personnel, shipping, etc.)

(3) Review Documentation before Returning to the contract bank. Insure that the documentation necessary to refute the chargeback is legible and all requested information has been provided.

(4) Call the contract bank's toll-free Number. If there are any questions regarding a chargeback, contact the contract bank's Customer Service Office at 1-800-732-9195. When doing this, have available the chargeback date and your merchant number.

11-21. THE CONTRACT BANK RESPONSIBILITY. The contract bank will:

a. Verify that the chargeback received for the issuing bank is within the time frames specified by VISA/MasterCard.

b. Verify that the chargeback reason code presented by the issuing bank is valid.

c. Verify that any issuing bank documentation required by VISA/MasterCard has been provided.

d. Make every effort to reverse to the issuing bank any chargeback that they can refute on the commissary's behalf **-without the commissary's assistance whenever possible (i.e., by verification of authorization, credit issued, etc.)**

11-22. FILING AND RETENTION.

a. DeCA Form 70-11, Vendor Credit Memo Document Log, will be filed by month. These files will be maintained by the OCO for a period of 2 years (current year plus one year in the records holding area).

b. DeCA Form 70-10, Vendor Credit Memo, and attached credit card receipts/transaction reports, will be filed behind the block on which they are input to DIBS. Blocks will be maintained by month, by department in block number sequence. These files will be maintained by the ACS for a period of 6 years 3 months (current year at site and others in records holding area). VCM documents may be destroyed at the end of the retention period.

11-23. SECURITY OF POS EQUIPMENT. The commissary officer will ensure that the credit card reader (TRANZ 330) is secured at close of OCO business day. The Commissary Officer will develop in-house procedures for security of the equipment.

VENDOR CREDIT MEMO <small>(For use of this form, see DeCAD 70-6; OPR is RM.)</small>		a. COMPANY/SUPPLY BULLETIN NUMBER Nabisco	b. DOCUMENT NUMBER EA18F2001M6015	c. DATE 8-7-98 d. EFFECTIVE DATE 8-10-98	e. PAGE OF PAGES				
f. COMMISSARY AND DODAAC FORT CRATER COMMISSARY/HQCSKP		g. NAME OF ACCOUNTABLE OFFICER JOHN GORDON		h. DEPARTMENT GROCERY	i. RETURNED MDSE <input type="checkbox"/> DAMAGED/SALV. <input type="checkbox"/> PRICE REDUCTION <input type="checkbox"/>				
j. ITEM <small>(UPC 5-16 Digits)</small>	k. BRAND NAME <small>(NSN 13 Digits)</small>	l. UI	m. UNITS ON HAND		n. TOTAL UNITS	o. OLD PRICE	p. NEW PRICE	q. PRICE DIFFERENCE	r. TOTAL DOLLAR AMOUNT
			WAREHOUSE	STORE					
440000710	CRACKERS RITZ	PG		123	123	2.04	1.73	0.31	38.13
SAMPLES									
s. MAKE CHECKS PAYABLE DFAS-CO		l. MAIL CHECK TO:		u. VENDOR'S REMIT ADDRESS PO BOX 7510 CHARLOTTE NC 23485		v. 1. CASH/CHECK ATTACHED <input type="checkbox"/> 2. VCMCC - STORE <input checked="" type="checkbox"/> 3. VCMCC - OSC <input type="checkbox"/>		w. GRAND TOTAL \$ 38.13 x. CONTROL NUMBER	
y. PRINTED NAME AND SIGNATURE OF COMPANY REPRESENTATIVE SAM JONES <i>Sam Jones</i>									
z. REMARKS NOTICE: CREDIT MEMOS WHICH ARE NOT PAID WITHIN 30 DAYS OF EFFECTIVE DATE ARE SUBJECT TO INTEREST.									
aa. PRINTED NAME AND SIGNATURE OF COMMISSARY OFFICER OR STORE JOHN GORDON <i>John Gordon</i>					bb. SPECIAL PRICE CHANGED BY (Name, Signature, and Title) JIM SCANNER			cc. DATE 8/7/98	

DeCA Form 70-10, Sep 97
This form was electronically produced by Ellis Federal Forms, Inc.

Supersedes DeCAF 70-10, Sep 91

Vendor Credit Memo, DeCA Form 70-10.
Figure 11-1

VENDOR CREDIT MEMO DOCUMENT LOG <i>(For use of this form, see DeCAD 70-6. OPR is RM.)</i>				AUTHORIZED SERIAL NUMBERS: 6001-6299							PERIOD		
SERIAL NO.	DATE	CONTRACT NO.	COMPANY NAME	REGION: EASTERN			COMSY/CDC: FORT CRATER COMMISSARY				FROM	TO	
				TOBACCO	BAKERY	GROCERY	DELI	MEAT	PRODUCE	BLOCK NO.	CHECK AMOUNT	DEPOSIT DATE SF 215 NO.	
6015	8-1-98	8F200i	NABISCO			38.13						38.13	8-10-98
TOTAL						38.13						38.13	

SAMPLES

DeCA Form 70-11, Sep 91
The form was electronically produced by EWE Federal Forms, Inc.

VCM Document Log, DeCA Form 70-11
Figure 11-2

THANK YOU FOR SHOPPING
DECA OPS SUPP CTR VENDOR
5285 OAKLAWN BLVD
HOPEWEL, VA 23860

DATE: TUESDAY, AUG 29, 1995 10:09 AM
ACCT#: 4356210000000106 EXP.: 04/98

UNIT: DECAHQCAAD02
CARD TYPE: VISA
TRANS TYPE: PURCHASE
REFERENCE #: 0005
AUTH #: 027390

TOTAL AMT = \$ 1.10

LICENSE/PHONE _____

I AGREE TO PAY ABOVE TOTAL AMOUNT
ACCORDING TO CARD ISSUER AGREEMENT

SIGNATURE _____

VENDOR CODE : 03

VENDOR CREDIT MEMO <i>(For use of this form, see DeCAD 70-6; OPR is RM.)</i>		a. COMPANY/SUPPLY BULLETIN NUMBER Nabisco	b. DOCUMENT NUMBER	c. DATE	d. EFFECTIVE DATE		e. PAGE OF PAGES		
f. COMMISSARY AND DODAAC FORT CRATER COMMISSARY/HQCSKP		g. NAME OF ACCOUNTABLE OFFICER		h. DEPARTMENT GROCERY	i. RETURNED MDSE <input type="checkbox"/> DAMAGED/SALV. <input type="checkbox"/> PRICE REDUCTION <input type="checkbox"/>				
j. ITEM <i>(UPC 5-16 Digits)</i>	k. BRAND NAME <i>(NSN 13 Digits)</i>	l. UI	m. UNITS ON HAND WAREHOUSE STORE		n. TOTAL UNITS	o. OLD PRICE	p. NEW PRICE	q. PRICE DIFFERENCE	r. TOTAL DOLLAR AMOUNT
440000710	CRACKERS RITZ	PG		123	123	1.73	1.83	-0.10	-12.30
SAMPLES									
s. MAKE CHECKS PAYABLE t. MAIL CHECK TO: OFAS-CO		u. VENDOR'S REMIT ADDRESS PO BOX 5458 Charlotte NC 23845		v. 1. CASH/CHECK ATTACHED 2. VCMCC - STORE 3. VCMCC - OSC		w. GRAND TOTAL -\$ 12.30	x. CONTROL NUMBER		
y. PRINTED NAME AND SIGNATURE OF COMPANY REPRESENTATIVE Sam Jones <i>Sam Jones</i>									
z. REMARKS REFUND IS THE RESULT OF AN OVERPAYMENT, August 15, DOC# EA18F2001M6015				NOTICE: CREDIT MEMOS WHICH ARE NOT PAID WITHIN 30 DAYS OF EFFECTIVE DATE ARE SUBJECT TO INTEREST.					
aa. PRINTED NAME AND SIGNATURE OF COMMISSARY OFFICER OR STORE John Gordon <i>John Gordon</i>				bb. SPECIAL PRICE CHANGED BY <i>(Name, Signature, and Title)</i>				cc. DATE 3/15/78	

DeCA Form 70-10, Sep 95
This form was electronically produced by Etek Federal Forms, Inc.

Supersedes DeCAF 70-10, Sep 91

Vendor Credit Memo (Refund), DeCA Form 70-10.
Figure 11-4.

5191853

DO NOT CIRCLE EXPIRATION DATE — USE BOX BELOW

Mr. Customer
1234 5678 9111 2222

Ft. Lee Commissary
Ft. Lee, Virginia

The issuer of the card identified on this form is authorized to pay the amount shown on FODL when proper presentation. I agree to pay cash FODL (together with any other charges due merchant) subject to and in accordance with the agreement governing the use of such card. PURCHASER SIGN HERE

Mr. Customer

EXP. DATE **DATE CHECKED**

PRESS FIRMLY — USE BALL POINT PEN

DATE	1-12-94	AUTHORIZATION NO.	011694	FOLIO - CHECK NO - LC NO. STATE
QUANTITY		DESCRIPTION	VCM Payment	UNIT COST
				AMOUNT
REFERENCE NO.		WORKING BULLETIN		SUB TOTAL
REG/COPIE		CLEAR/SERVER		TAX
MERCHANT COPY			SALES SLIP	TOTAL
				72 -
				72 -
				72 -

DO NOT WRITE IN THIS AREA

COPY ALL PURPOSE SALES SLIP

MERCHANT COPY

Universal Sales Slip.
Figure 11-5

VCM-SW REGION
 5259 OAKLAWN BLVD
 HOOPEWELL VA 23060

DATE: TUESDAY, JAN 27, 1998 08:17 PM

REPORT 38 - BATCH DETAIL

REF#	CARD	AMOUNT
0000	VI-FB 4101704450001904	\$426.72
NET CARD: NOVUS		\$0.00
NET CARD: VISA		\$426.72
NET CARD: MASTERCARD		\$0.00
NET CARD: AM EXPRESS		\$0.00
NET CARD: OTHER		\$0.00
NET ALL CARDS:		\$426.72

CODE	COUNT	AMOUNT
02	001	\$ 426.72
TOTAL ALL CODES	001	\$ 426.72

Batch Detail Report.
 Figure 11-6.

VCM-SW REGION
5258 OAKLAWN BLVD
HOOPERWELL VA 23860

DATE: TUESDAY, JAN 27, 1998 06:18 PM

REPORT 91 - CLOSE BATCH

BATCH NUMBER: 79

```
*****  
TERMINAL SALES      1      $ 426.72  
TERMINAL RETURNS    0      $   0.00  
TERMINAL NET        1      $ 426.72  
HOST SALES          1      $ 426.72  
HOST RETURNS        0      $   0.00  
HOST NET            1      $ 426.72  
*****  
IN BALANCE
```

Batch Report (Report 91).
Figure 11-7

U.S. GPO: 1988-156-883

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER		
ACTIVITY (Name and location)				
FORT CRATER COMMISSARY FT LEE, VA 23801				
RECEIVING OFFICE	RECEIVED AND FORWARDED BY (Printed name, title and signature)	DATE		
	JOHN GORDON COMMISSARY OFFICER	8-10-98		
ACTIVITY (Name and location)				
DISBURSING OFFICE	DISBURSING OFFICER (Printed name, title and signature)	DISBURSING STATION SYMBOL NUMBER		
	DFAS-CO	6355		
		DATE RECEIVED SUBJECT TO COLLECTION		
		8-10-98		
PERIOD: From To				
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
8-10-98	NABISCO	VCM DOC NO. EA18F2001M6015	38.13	98X493D-5K00-46-910-4801-0331

SAMPLES

TOTAL	\$ 38.13
--------------	-----------------

DD FORM 1131
APR 57

Form approved by
Comptroller General, U.S.
24 January 1956

This form was electronically produced by Elite Federal Forms, Inc.

Cash Collection Voucher, DD Form 1131.
Figure 11-8

Chapter 12

SALE OF FAT AND BONES

12-1. SALE OF FAT AND BONES.

a. The responsibility for the selling of fat and bone products generated in the meat department is assigned to the Defense Reutilization and Marketing Office (DRMO). The contracts which are usually multi-year and can be for more than one installation are negotiated by the Defense Reutilization and Marketing Region (DRMR). The Defense Commissary Agency will be dealing with the following four regional offices for all commissaries with the exception of those in Europe:

- (1) MEMPHIS, TN
- (2) COLUMBUS, OH
- (3) OGDEN, UT
- (4) PACIFIC-CAMP H. M. SMITH, HI

b. The DRMR sends the contract to the local installation for administration. They return 100 percent of the proceeds to DeCA. This contract will determine the dollar value per pound for the fat and bone products. The contracts can have different ways of pricing as follows:

- (1) The contract calls for pricing at a percent of market price. This market price is obtained monthly by installation DRMO from the DRMR.
- (2) The contract may be at full market price.
- (3) In remote or low demand areas the contract may contain flat prices or there may be only one price for fat and bones combined.

c. At the discretion of the region, pricing of fat and bones may be obtained in one of three acceptable ways:

- (1) Commissaries may contact their DeCA regions at month end for contract prices.
- (2) Commissaries may contact their DRMO at month end for contract prices.
- (3) Commissaries may compute the prices according to contract terms and market prices.

d. Regardless of how the region instructs the commissary on obtaining the prices, a copy of the fat and bone contract should be maintained at each commissary. The commissary will monitor the expiration date and contact their DRMO well in advance of that date to initiate contracting actions.

e. Fat and bones will not be sold to individual commissary patrons at less than the contract price in effect through DRMO channels.

12-2. OFFICE OF THE COMMISSARY OFFICER PROCEDURES:

a. A weight ticket should be provided to commissary personnel by the contractor's carrier and initialed by the driver indicating agreement to the recorded weight at pick up. The commissary will prepare the necessary documentation at least twice monthly, but more frequently if necessary to correspond with the trial balance period.

b. At the required frequency a DeCA Form 70-20 (Subsistence Request for Issue or Turn-in) which is shown in **Figure 12-1** will be prepared showing total pounds issued, priced and extended. The DeCA Form 70-20 will contain the dollar amount to be received by the DRMO from the contractor and the dollar amount to be received by the DFAS-CO-S from the DRMR.

c. The store personnel will list the fat and bones picked up by the DRMO contractor on a DeCA Form 70-61 (Shipment Receipt/Delivery Pass) which is in **Figure 12-2**. The basis for the preparation of this document is the weight ticket issued at pick up.

d. The DeCA Form 70-20, DeCA Form 70-61 and a copy of the weight ticket will be faxed to the appropriate ACS for processing.

12-3. ACCOUNTS CONTROL SECTION (ACS) PROCEDURES:

a. The ACS will process a charge sale in DIBS for all fat and bones sold to the DRMOs. The same procedures should be followed as for inputting actual charge sales.

b. The document number will consist of the store DODAAC, Julian date, and a sequential number. APC used will be the one established by DeCA.

c. For the fat and bones turned in to the DRMO, the ACS will process the charge sale Document Identifier Code (DIC 52Q) for 100 percent of the inventory value. The ACS will maintain the following documentation on file for a period of 3 years (2 years plus the current year):

(1) DeCA Form 70-61 (Shipment Release/Delivery Pass)

(2) DeCA Form 70-20 (Subsistence Request for Issue or Turn-in)

(3) A copy of the weight ticket with the extended price for each pickup by the contractor during the month.

d. These documents may be destroyed after the retention period above has elapsed. In the meantime, the ARBU, region or DFAS-CO could request a copy of any of these documents in order to verify the accounts receivable.

g. The commissary will forward at month end the original weight tickets and the DLA Form 1367 to their local DRMO. This is usually required by the 5th of the following month. The DRMO provides the billing information to their DRMR.

12-4. STANDARD FORM (SF) 1080 BILL.

a. DFAS-CO-S will prepare the SF 1080 bill and send it to the appropriate DRMR. Upon payment DFAS-CO-S will prepare a DD Form 1131 (Cash Collection Voucher) for collection and process the transaction into STANFINS.

b. It will be DFAS-CO-S responsibility to receive payment for the sales and to ensure the receivables are not delinquent. It will also be their function to age the accounts receivable, generate the necessary follow up letters and to write-off any uncollectible amounts.

12-5. DEFENSE FINANCE AND ACCOUNTING SERVICE RECONCILIATION.

a. DFAS-CO will reconcile the DD 1131 with their records. Supporting documents will be requested from the ACS if the DRMR disagrees with the 1080 billing amount. In reconciling the DD Form 1131, the DFAS-CO-S staff will:

- (1) Review the appropriate DIC 52Q for the month(s).
- (2) Reconcile the quantity (lbs) to the extended price on the DIC 52Q with the DD

Form 1131.

b. If a difference exists (other than due to rounding the month's sale price figure) between the month's sale price on the DIC 52Q and the sale price reflected on the DD 1131, DFAS-CO personnel will call the DRMR to verify the correct amount. If the amount stated on DIC 52Q is correct, they will inform the DRMR and request that a correction be processed. If the amount stated in the DD 1131 is correct, DFAS-CO will process a journal voucher (JV) DIC 52Q as required to adjust the account.

c. If a difference exists between the 52Q(s) and the DD Form 1131 due to a difference in quantity (lbs), the DFAS-CO staff will verify the quantity (lbs) on the weight tickets received as backup for the 52Q. If the amount stated on the 52Q is correct, they will contact the DRMR and request a correction be processed. If the amount stated on the DD Form 1131 is correct, DFAS-CO will process a JV DIC N2Q as required.

12-6. STOCK FUND REIMBURSEMENT. The DRMR will reimburse the Defense Working Capital Fund - Resale for the proceeds of sales using accounting classification (cited below) or by mailing a check to DFAS-CO-S. Correct information on contracts and proper documentation processing will greatly assist in effecting the collection of the fat and bones proceeds.

a. Checks received at the commissary from the DRMR must be mailed to the Defense Finance and Accounting Service, Columbus Center, DFAS-CO-SAR, P.O. Box 182317, Columbus, Ohio 43218-2317.

b. Proceeds from the sale of fat and bones must be credited to appropriation 97X4930.5K00 46 RSC 800 ASN 033150, (effective 1 October 1998, the appropriation will change to 97X4930.4K00 46 RSC 800 ASN 033150).

SUBSISTENCE REQUEST FOR ISSUE, TURN-IN OR TRANSFER <small>(For use of this form, see DeCAD 70-6; OPR is DO.)</small>							3. <input type="checkbox"/> ISSUE <input checked="" type="checkbox"/> TURN-IN <input type="checkbox"/> TRANSFER		SHEET NO. 1 OF 1 SHEETS		4. REQUEST NO.	
1. REQUEST TO: <small>(Shipping/Losing Activity)</small> DRMO				5. DATE ITEMS REQUIRED		6. DOCUMENT NO. HQC1238445510			7. DODAAC/UNIT I.D. CODE			
2. REQUEST FROM: <small>(Receiving/Gaining Activity)/(POC/Phone)</small> FORT CRATER COMMISSARY				8. DOCUMENT TYPE/DEPARTMENT		9. ACCOUNTING PROCESSING CODE (APC) 16CA			10. BLOCK NO. BMG			
11. ITEM NO. a.	STOCK NO b.	ITEM DESCRIPTION c.	UNIT OF ISSUE d.	QUANTITY e.	SUPPLY ACTION f.	UNIT PRICE g.	TOTAL COST h.	1. POSTED				
								DATE	BY			
001		RAW BONES	LB	900	900	0.02	18.00	2-13-98	MBR			
002		FAT AND MEAT TRIM	LB	2,000	2,000	0.04	80.00	2-13-98	MBR			
<h1>SAMPLE</h1>												
							SHEET TOTAL	98.00	GRAND TOTAL	98.00		
12. ISSUE/TURN-IN "QUANTITY" COLUMN IS REQUESTED BY		DATE	BY	13. ISSUE QTY IN "SUPPLY ACTION" COLUMN		DATE	BY	14. REC QTY IN "SUPPLY ACTION" COLUMN				
		2-13-98	MEAT MANAGER									

DeCA Form 70-20, Nov 83

Supersedes DeCAF 70-20, Jan 92
Use existing stock until exhausted.

This form was electronically produced by Ellis Padstad Farms, Inc.

Subsistence Request for Issue or Turn-in, DeCA Form 70-20
Figure 12-1

SHIPMENT RECEIPT/DELIVERY PASS <i>(For use of this form, see DeCAD 70-6; OPR is RM.)</i>			
1. TO: PURCHASER OR AGENT <i>(Name of Carrier, if applicable)</i> DEFENSE REUTILIZATION AND MARKETING OFFICE FORT CRATER, VIRGINIA 23801		2. FROM: <i>(Name and Location of Activity and Installation from which Property is being Removed)</i> FORT CRATER COMMISSARY FORT CRATER, VIRGINIA 23801	
3. INVITATION NUMBER 27-1118TERM		4. CONTRACT NUMBER 27-1118-019	
5. ITEM	6. DESCRIPTION OF MATERIAL	7. UNIT	8. QUANTITY RELEASED
001	RAW BONES	LB	900
002	FAT AND MEAT TRIM	LB	2,000
SAMPLE			
9. SHIPMENT NUMBER 002	9A. "X" TYPE OF SHIPMENT <input checked="" type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL	10. TIME LOADED 1:00pm	11. VEHICLE LICENSE NO.
12. RELEASED BY <i>(Signature of PDO or Authorized Representative)</i>		13. TITLE OF AUTHORIZED DISPOSAL REPRESENTATIVE RELEASING PROPERTY	
14. SIGNATURE OF PURCHASER OR AGENT		15. DATE PROPERTY IS RELEASED 2-13-98	
TO BE COMPLETED BY SECURITY PERSONNEL ONLY			
16. TIME SHIPMENT LEAVES INSTALLATION		17. SENTRY'S INITIALS	

DeCA Form 70-61, Nov 93

This form was electronically produced by Elite Federal Forms, Inc.

Shipment Receipt/Delivery Pass, DeCA Form 70-61
Figure 12-2

Chapter 13

CALL ORDER REGISTER - MANUAL

13-1. GENERAL. The call order register, DeCA Form 10-1, **Figure 13-1**, is a manual register used to record call numbers assigned to orders placed against DeCA's resale contracts (Resale Ordering Agreements (ROA), Blanket Purchase Agreements (BPA), or Indefinite Delivery Type Contracts (IDTC) for DSD-S/CDC type deliveries or orders placed off line against FDS/DSD type delivery contracts. The purpose of the manual call order register is to record assigned call numbers to avoid duplication, and to provide a method for maintaining the status of deliveries for orders placed. The call order register is not intended to be used as a funding document or for maintaining a running balance of funds.

13-2. CONDITIONS FOR USE.

a. The call order register will be used when call numbers are not assigned through an automated system. The call order register will be maintained in the OCO.

b. The call order register is to be used for DSD-S and CDC orders, placed by those locations where no automated system is in place. It is designed to assign and record, in sequence, call numbers as orders are placed, in lieu of a separate call order register for each contractor, except for OCONUS commissaries. More than one call order register may be maintained when it is determined necessary for the efficiency of the operation (for example, one for ROAs and one for BPAs).

(1) When more than one call order register is used, blocks of call numbers will be assigned to each call order register to ensure numbers are not duplicated.

(2) Those sites, which maintain separation within the call order register by department, should allot blocks of call numbers to each department. The allotted block numbers should be assigned differently, by department, each fiscal year, to reduce the risk of duplicating document numbers in the financial systems.

c. For OCONUS commissaries, a separate call order register will be maintained for each vendor/company. Call numbers will be assigned and recorded in sequence as orders are placed for each vendor. A copy will be submitted to the servicing finance and accounting office, along with the delivery tickets.

13-3. CALL NUMBER STRUCTURE. When using the call order register, a sequential numbering system will be used for all orders placed, (i.e., not in sequence by contractor). Call numbers will be structured as follows (this structure is consistent with that utilized in DIBS for other than FDS or DSD):

a. Four digit alpha-numeric numbers will be used. The first position will be an alpha character representing the month in which the order is placed (the letters A and I will not be used). A break-out is as follows:

Oct - B	Jan - E	Apr - H	Jul - L
Nov - C	Feb - F	May - J	Aug - M
Dec - D	Mar - G	Jun - K	Sep - N

b. The remaining positions are numeric beginning with 001 through 999. The call number scheme is reset monthly. For example, orders placed in Oct will begin with B001 thru B999; Nov C001 thru C999; Dec D001 thru D999, etc. After 999 is used, the last three positions of the call number become numeric-alpha (the letters I and O are not used). For example, in Oct, after number B999, use B01A, B01B and so on to B01Z; B02A, B02B, to B02Z, and so on to B99Z.

13-4. INSTRUCTIONS FOR COMPLETION.

- a. Enter the month and calendar year in which the orders are placed.
- b. Enter name of commissary or CDC.
- c. Enter call number at the time the order is placed.
- d. The ordering officer placing the call must initial.
- e. Enter the applicable contractor's name and the contract number against which the order is being placed.
- f. Enter the date the call is placed on the upper line and the due in date on the lower line.
- g. Enter the dollar amount of the order on the upper line at the time the call is placed. Enter the actual dollar value of the order after it is received on the lower line.
- h. Enter date received on the upper line and any tally number (receipt number) assigned by the receiving section on the lower line.
- i. Enter the block control number assigned to the call order documents from the Store Block Control Journal, if needed, as a cross reference to identify where the documentation is filed.
- j. Enter any special remarks pertaining to the order (e.g. if canceled, indicate in remarks column).

13-5. DOCUMENT RETENTION. The call order register is an administrative file. It will be scanned to the AC S to be retained in the ACS automated imaging system. However, the hard copy will be retained at the store for a period of six years and three months.

CALL ORDER REGISTER - MANUAL RESALE/SUBSISTENCE <i>(For use of this form, see DeCA Policy Letter 10-1; OPOP is AM.)</i>							PAGE OF PAGES
MONTH/YEAR (1) 10/97				COMMISSARY (2) Fort Crater, VA			
CALL NO. (3)	CALLER'S INITIALS (4)	CONTRACTOR'S NAME & BDO/BPA CONTRACT NO. (5)	ORDER DATE/ DUE IN (6)	\$ AMT CALLED/ \$ AMT REC'D (7)	DATE REC'D/ TALLY NO. (8)	SBCJ BLOCK NO. (9)	REMARKS (10)
B001	FDJ	Wholesale Products, Inc.	10-2-97	2,048.00	10-4-97	BGB	
		DeCA02-94-A-0918	10-4-97	2,048.00	G001		
B002	FDJ	Star Foods Co	10-2-97	5,252.00	10-5-97	BGC	
		DeCA02-94-A-0303	10-5-97	5,202.00	G002		
B003	CRG	Specialty Foods	10-3-97	1,022.95	10-6-97	BGD	
		DeCA02-95-A-3205	10-6-97	1,022.95	G003		
B004	CRG	Fresh Produce Co	10-5-97	275.25			Cancelled 10/6
		DeCA02-96-A-2205	10-7-97	0.00			
B005	FDJ	Bonanza Products	10-5-97	7,298.89	10-10-97	BGE	
		DeCA02-96-A-0152	10-10-97	7,298.89	G004		

SAMPLES

DeCA Form 10-1, Oct 91 Supersedes TSA Form 137-R
This form was electronically produced by EDS Federal Forms, Inc.

Call Order Register – Manual, DeCA Form 10-1
Figure 13-1

Chapter 14

COMMISSARY RECEIVING TALLY REGISTER

14-1. PURPOSE. The Commissary Receiving Tally Register, DeCA Form 40-53, shown at **Figure 14-1**, is used to manually record receipts at each commissary receiving point. The register is used for each department, i.e., grocery, meat, and produce.

14-2. RECEIVING. A Tally Register is located at each commissary receiving point. THE COMMISSARY OFFICER WILL MAKE SURE THAT RECEIVING PERSONNEL ARE INSTRUCTED IN THE PROPER RECEIVING PROCEDURES TO INCLUDE THE REQUIREMENT FOR THE DODAAC, CALL ORDER NUMBER, AND PIIN TO BE ENTERED ON THE DELIVERY TICKETS PRIOR TO THE DEPARTURE OF THE VENDOR DELIVERY PERSONNEL. Receiving personnel will forward a copy of the Tally Register(s) to the OCO each time receipts and receipt documentation are forwarded to the OCO. Before forwarding the Tally Register to the OCO, receiving personnel must record the next sequential tally number on the next page(s) of the Tally Register to be used. The Tally Register and Receipt documents must be forwarded to the OCO daily prior to the OCO close of business and may be forwarded more often at local option.

14-3. NUMBERING PROCEDURES. As merchandise is received, documents are entered onto the register by department identification such as "G" for grocery; "M" for meat; and "P" for produce. They are numbered sequentially starting with 001 for each on the beginning of each calendar month. The name of the company will also be entered. For example, the tally numbers for the 1st and 2nd date of the calendar month would be as follows:

DATE OF THE MONTH	GROCERY	MEAT	PRODUCE
1ST	G001	M001	P001
	G002	M002	P002
2ND	G003	M003	P003

14-4. OCO PROCEDURES. The OCO will receive the Tally Register with the receipt documents attached. The OCO will review the Tally Register and make sure that they received the receipt documentation for all entries recorded on the Tally Register. OCO personnel will verify each receipt document call order number, and the PIIN on the delivery tickets and enter their initials and any remarks necessary on the tally register. A copy of the Tally Register will be forwarded by the OCO to the ACS along with the receipt documentation.

14-5. PROCESSING RECEIPT DOCUMENTS. The ACS will receive the Tally Register and Receipt documents daily from the OCO. The ACS will perform the price extension, calculation, blocking and recording by block number on the Store Block Control Journal, DeCA Form 70-12. The ACS personnel will reconcile or validate the receipt information from DeCA Form 40-53 against each delivery document. The CDC/RDC will use this same procedure to control receipt documents.

14-6. CENTRAL DISTRIBUTION CENTERS. Central Distribution Centers (CDCs) will complete Tally Registers following the same procedures to control receipts.

COMMISSARY RECEIVING TALLY REGISTER <small>(For use of this form, see DeCAD 70-6: OPR to DO.)</small>				
DEPARTMENT Produce		DATE RECEIVED 01/02/98 Date Received in OCO		NAME OF COMMISSARY Fort Crater Commissary
TALLY NUMBER	DOC/CALL NUMBER	COMPANY NAME	OCO Initials	REMARKS
P001	98001	DSD	JWG	\$2764.45
P002	E120	Richmond Produce	JWG	312.50
P003	98002	DSD	JWG	2440.60
SAMPLES				

DeCA Form 40-53, Oct 1991 Supermarket I & A Form 138-R This form was automatically assigned by DeCA/SAP using Inform Designer.

Commissary Receiving Tally Register, DeCA Form 40-53
Figure 14-1

Chapter 15

DOCUMENT LOG

15-1. DOCUMENT LOG.

a. DeCA Form 70-14, Document Log, (**Figure 15-1**) for commissaries and/or CDC is the basic entry record for controlling all documents received from other sources or created at the commissary or CDC level (Paragraph 15-7 and 15-8). The Exceptions will be for BPAs and BDOs which will be controlled by the Call Order Register, DeCA Form 10-1, the VCMs controlled by the VCM Logs and Tobacco documents. Document numbers are assigned automatically by DIBs or manually by the OCO personnel) to each document entry on the log.

b. For document numbers automatically assigned by DIBS, the 5500 series numbers will be used (starting with 5501). Serial numbers "5501" through "5504" will be reserved for use only on the Report of Deposits. These serial numbers should not be used for other transactions. They will be used as follows:

- Grocery Sales - "5501"
- Meat Sales - "5502"
- Produce Sales - "5503"
- Coupons - "5504"

Other transactions in which DIBS automatically assign the document number will start with 5505 and will be assigned in sequential order. The document numbers will be provided on the SAL after the End of Day has been run. The ACS will record these numbers on the document log and return a copy to the OCO.

c. For those document numbers manually assigned by the OCO personnel, a separate DeCA Form 70-14 (Document Log) will be used. A 5600 series number (starting with 5601) will be used for all transactions that require a manually assigned document number except for VCMs and produce shipments, Fresh Fruit and Vegetable (FFV).

d. For Vendor Credit Memorandums, a separate DeCA Form 70-14 (DeCA Form 70-11 may be substituted) will be used. The 6000 series number (starting with 6001) will be used.

e. For produce shipments received from Defense Supply Center Philadelphia (DSCP), a separate DeCA Form 70-14 will be used. The 7000 series (starting with 7001) will be used for milstrip produce receiving.

f. Document Log serial numbers will be closed out daily. Transactions will also be posted by the Julian date as documentation is received in the ACS. The completed Document Log will be retained on file for 6 years and 3 months in accordance with Prompt Payment requirements.

15-2. BLOCK CONTROL PROCESS. The document log will be submitted to the ACS by the OCO and maintained on a continuous basis by the ACS for each day's business.

a. The document number assigned to a transaction by the OCO will be posted to the Document/Serial Number column of the Document Log. The same number will be used to control document movement of the transaction from the OCO to the ACS and within the ACS until the transaction has been completed, blocked and transmitted to ARBU.

b. Transactions originating at the commissary; i.e., Reports of Deposit, Inventory Adjustment Monetary Account (Excess resale subsistence only), Inter-Commissary Transfer, DRMO Turn-In, and FFV Orders (DPSC Form 2005-2) will be logged to the appropriate Document Log and assigned a document number by the OCO. This document number will be comprised of the following and will be used to control document movement of the transaction from the OCO to the ACS, within the ACS as well as outside the ACS until the transaction has been completed, blocked and forwarded, if required to the ARBU.

- (1) DODAAC - Use commissary/CDC DODAAC
- (2) Julian Date - Use Julian date for the day's business.
- (3) 5600 Number - Use 5600 series beginning daily with 5601.

c. The OCO will enter the following on the Document Log and transmit the log to the ACS:

- (1) Document/Serial Number - Enter the complete document number, as assigned, for those transactions originating outside of the commissary/CDC.
- (2) Vendor/Customer/Description - Enter the name of the industry representative, customer or a brief description of the document. Where charge sale customers are involved, the customer number and APC will be entered also.
- (3) Internal Routing - Show where the document is being sent for action (warehouse, grocery department, meat department, produce department, etc.)

d. The ACS will enter the following on the Document Log and return a copy to the OCO:

- (1) Document/Serial Number - Enter the complete document number assigned by DIBS.
- (2) Date Forward - Enter calendar date (month, day) the document is sent to the action section.
- (3) Date Returned - Enter calendar date (month, day) the document is received back in the ACS. It is not necessary, in the case of an order that has previously been entered on the Document Log, to enter the receipt document for that order as a new entry. All that is necessary is to close the open suspense under the date-returned column. This prevents duplicate entries, and the assignment of more than one document number to a document.
- (4) Date Posted to SBCJ, DeCA Form 70-12, Enter the date the document is placed on a block and entered on the SBCJ for filing or sending to ARBU, if required.
- (5) Block Control Number - Enter the block number from the SBCJ assigned to the transaction. The block control number will be annotated in the upper right hand corner of each document.

e. As each document is entered in the Document Log, the document/serial number will be written on each document in the lower right hand corner.

15-3. DOCUMENT FLOW.

a. The flow of documents must be controlled within the various departments as well as outside the commissary/CDC. This control is essential to ensure that all documents affecting the commissary inventory are processed in an expeditious manner.

b. The procedures set forth explain the manner of entry of certain documents into the commissary system and their control through the blocking procedure.

15-4. CONSTRUCTION AND ISSUANCE OF DOCUMENT LOG SERIAL NUMBERS. The general types of transactions and applicable documents, which will be entered into the Document Log, are shown below.

a. When the commissary officer/CDC manager performs physical inventory, a record of the inventory will be entered into the Document Log by the OCO as follows:

(1) Type Document - Physical Inventory.

(2) Serial Number - A separate serial number will be assigned using the next sequential serial number for each segment of the accountability inventory (grocery, meat or produce).

Document/Serial Number - Comsy DODAAC - Julian Date - Serial Number
 -----For example-----

(Grocery)	HQC123	1017	5605
(Meat)	HQC123	1017	5606
(Produce)	HQC123	1017	5607

(3) Vendor/Customer/Description - Enter Accountability Inventory for _____ Quarter, FY __.

(4) Internal Routing - Indicate where documents are forwarded for action.

b. The ACS will complete the document log with the following information and return a copy to the OCO:

(1) Date Forwarded - Enter the date the inventory work list and/or cards are sent to the commissary/CDC for inventory.

(2) Date Returned - Enter date inventories are returned to the ACS for processing to ARBU.

(3) Date posted to SBCJ - Enter the date the document is assigned a block control number for transfer to ARBU.

(4) Block Control Number - Enter the block control number assigned from the SBCJ.

c. The MBU will assign purchase instrument numbers for all contracts. BPA and BDO orders will not be controlled by the Document Log, but will be controlled by the Call Order Register, DeCA Form 10-1. DSCP receipts and purchase order adjustments will be included on the Document Log. Entries made by the OCO on the Document Log are as follows:

(1) Type document - Enter kind of document (DPSC 2005, DD 1348-1, etc.).

(2) Document/Serial Number - Enter the document number established by OCO personnel which will be comprised of the commissary's DODAAC, Julian order date and the "7000" serial number.

d. Deposits of cash are prepared daily on a DD Form 707, Report of Deposit. Since meat, grocery, produce sales and merchandise coupons are broken out separately on the DD Form 707, a separate entry in the Document Log is required for each department and for merchandise coupons. Entries made by the OCO on the Document Log are as follows:

(1) Document/Serial Number - Enter the commissary DODAAC, Julian date corresponding to the sales date and the serial number. Enter full document opposite each category on DD 707.

(2) Vendor/customer/description - Enter "Report of Deposit - Grocery - 1 Feb 92."

(3) Internal routing.

e. The ACS will complete the document log with the following information and return a copy to the OCO:

(1) Date forwarded.

(2) Date returned.

(3) Date posted to SBCJ - Enter date block control numbers are assigned to the documents. A separate block control number will be assigned for each category (grocery, meat or produce).

(4) Block control number - Enter the block control numbers assigned from each of the department SBCJs.

f. Charge sales are generated at the commissary level as a result of customer requests. Customer requests are required to be presented on DeCA Form 70-20. When a customer presents this DeCA Form, it will immediately be processed into the Document Log. The customer is required to enter the APC and the customer number along with other information on the DeCA Form. The APC must be validated against the list provided by DFAS. A separate DeCA Form 70-20 will be required for each category (grocery, meat, and produce). A department stamp will be used to stamp each request. Entries made by the OCO on the Document Log are as follows:

(1) Type of document - Enter DeCA Form 70-20.

(2) Document/Serial Number - Enter the customer DODAAC, Julian date and the next serial number required in the Log. This information should be recorded in block 2 of DeCA Form 70-14.

(3) Vendor/Customer/Description - Enter the name of customer (PX, NCO Club, etc.) and the customer's APC.

(4) Internal routing - Indicate source from which issue will be made (grocery, meat or produce departments).

g. The ACS will complete the document log with the following information and return a copy to the OCO:

- (1) Date Forwarded - Enter the date document is sent for issue.
- (2) Date Returned - Enter the date document is returned.
- (3) Date posted to SBCJ - Enter date block control numbers are assigned from SBCJ

or by the system.

h. Other types of transactions consist of reports of survey, fat and bones, inter-commissary transfers and general accounting adjustments. The specific details of handling these adjustments are contained in other sections of this manual.

15-5. FILING BLOCKED DOCUMENTS. The ACS will file the financial documents after they are completed with block and document numbers. If documents are requested by the ARBU, one copy of the transmittal will be kept in a suspense file. When the ARBU confirms receipt of the documents, the suspended transmittal will be pulled.

15-6. DOCUMENT LOG REVIEW.

a. The daily document logs will be filed by month after all transactions entered have been crossed out.

b. The ACS accounting technicians responsible for keeping the Document Log must post the entries daily and reconcile with the SAL. This prevents omitting information by mistake.

c. The supervisory accounting technician/clerk will review the Document Logs on a weekly basis. The purpose is to identify those entries that have been outstanding for an excessive period of time. An investigation will be initiated to determine the cause of any excessive delay. Corrective action will be initiated as required.

d. All entries on the Document Log must be closed out. Entries will normally be complete when documentation is processed and filed. Where the documentation is not forwarded, an explanation is required next to the entry.

15-7. TYPES OF TRANSACTIONS ORIGINATING WITHIN THE COMMISSARY/CDC.

- a. Accountability Inventory
- b. Receipts (Orders)
- c. Reports of deposit
- d. Fat and bones
- e. Vet Samples
- f. Salvage/Markdown (OCONUS only)
- g. Vendor refunds (cash collection voucher)
- h. Reports of survey

- i. Inter-commissary transfers
- j. Merchandise coupons

15-8. TYPES OF DOCUMENTS ORIGINATING OUTSIDE THE COMMISSARY.

- a. Vendor item receipts
- b. DSCP receipts
- c. Charge sales
- d. Group sales
- e. MAAG sales
- f. Red Cross
- g. VCM
- h. Women, Infant and Children (WIC)
- i. Intra-Region commissary/CDC Transfers

DOCUMENT LOG (For use of this form, see DeCAD 70-6; OPR is RM.)							
DODAAC HQ0123				COMMISSARY Fort DeCA			
AUTHORIZED SERIAL NUMBERS 5500							
TYPE DOCUMENT	DOCUMENT/SERIAL NUMBER	VENDOR/CUSTOMER/DESCRIPTION	INTERNAL ROUTING	DATE FWD	DATE RET	DATE POSTED TO BBCJ	BLOCK CONTROL NUMBER
707	2061-5501	Report of Deposit - Grocery		2 MAR	7 MAR	2 MAR	G6B
707	2061-5502	Report of Deposit - Meat		2 MAR	7 MAR	2 MAR	GMB
707	2061-5503	Report of Deposit - Produce		2 MAR	7 MAR	2 MAR	GMB
707	2061-5504	Report of Deposit - Coupons		2 MAR	7 MAR	2 MAR	G8B
70-20	2061-5505	CHARGE-SALE CHAPLIN D30SAB - OSAB	GRAC DEPT	1 MAR	4 MAR	5 MAR	G8J
SAMPLES							

DeCA Form 70-14, Sep 81 This form was electronically produced by Elite Federal Forms, Inc. Supersedes T&A Form 148-R

Document Log, DeCA Form 70-14
Figure 15-1

Chapter 16

STORE BLOCK CONTROL JOURNAL

16-1. PURPOSE.

a. The Store Block Control Journal (SBCJ) uses block numbers to record the movement of accountable documents between the commissary/CDC (identified by DODAAC), the ACS and ARBU. SBCJs generated by the Accounts Control Support System (ACSS) is the authorized and approved version (**Figure 16-1**), once deployment of ACSS has been completed in the respective region. Until then, automated versions (**Figure 16-2**) of the SBCJ are authorized, if approved by DeCA HQ-RMA. For additional information, refer to Chapter 19, "Accounts Control Support System" or the ACSS User's Manual.

b. Each SBCJ reflects all transactions for a business month. All transactions for a business day will be entered into DIBS and on the SBCJ within 24 hours of receipt/sale. For rollout deliveries, the goal is currently five days because of the need to reconcile with the distributor. The ACS will post the assigned block number, provided on the SAL, to the SBCJ on a daily basis.

c. At the commissary/CDC level, documents are posted to the proper records and controlled within the operation. The document log for each day will be used to reconcile with the amounts recorded on the SBCJ. Any differences (such as unprocessed receipts/sales transactions) shall be included in the next day's business on a separate block. The large volume of documents received at or generated by the commissary/CDC dictates a blocking process to reduce the number of submissions to the ARBU.

d. Upon receipt of the SBCJ, ARBU will verify the SBCJ with the financial system's generated listings. The ACSs will respond to requests from the ARBU for additional information within 24 hours.

16-2. CONSTRUCTION OF BLOCK CONTROL NUMBERS.

The block control number is a 3 digit alpha/numeric combination. It identifies a specific group of documents and helps control the movement of documents. DIBS will automatically assign the block numbers. Construction of the 3-digit block control number is as follows:

a. The first position is the month transaction code. The month transaction code is an alpha code that identifies the month of the transaction. The alpha month codes to be used are:

OCT - B	FEB - F	JUN - K
NOV - C	MAR - G	JUL - L
DEC - D	APR - H	AUG - M
JAN - E	MAY - J	SEP - N

b. The second position is the department designation. This position is used to designate whether items are grocery, meat, produce department items and within those departments whether a transaction is a Voluntary Price Reduction (VPR), Merchandise Coupons, Vet Samples, and Salvage/Markdowns (OCONUS stores only). The alpha/numeric characters to be used for each department are:

COMMISSARY/CDC ASSIGNED

GROCERY - G,H,J,K,U,V,
1,2,W,X,Y,

7 - Grocery VPR
8 - Grocery Merchandise Coupons
9 - Vet Samples, Price Markdowns

MEAT - M,N,L,R

3 - Meat VPR
4 - Meat Vet Samples

PRODUCE - P,Q,S,T,5

6 - Produce Vet Samples

ARBU ASSIGNED

A
("D" for Prior Period Adjustments)

B
("E" for Prior Period Adjustments)

C
("F" for Prior Period Adjustments)

c. The third position is a sequence character which is alpha/numeric and begins with "A" and runs through "Z" and then "0" through "9" thus providing 36 sequential numbers for each department code identified in paragraph (2) above.

d. Examples of block control numbers possible for each department per month are as follows: "B"(OCT) is used in the first position as the month transaction code for example purposes only. The second position identifies the department and the third position is sequential.

GROCERY: BGA THRU BG9 = 36
BHA THRU BH9 = 36
BJA THRU BJ9 = 36
BKA THRU BK9 = 36
BUA THRU BU9 = 36
BVA THRU BV9 = 36
B1A THRU B19 = 36
B2A THRU B29 = 36
BWA THRU BW9 = 36
BXA THRU BX9 = 36
BYA THRU BY9 = 36
B7A THRU B79 = 36
B8A THRU B89 = 36
B9A THRU B99 = 36

Voluntary Price Reductions
TO BE USED FOR MERCHANDISE COUPON
VET SAMPLES, Price markdowns(OCONUS ONLY)

TOTAL: 504 TRANSACTIONS

MEAT: BMA THRU BM9 = 36
BNA THRU BN9 = 36
BLA THRU BL9 = 36
BRA THRU BR9 = 36
B3A THRU B39 = 36
B4A THRU B49 = 36

Voluntary Price Reductions
VET SAMPLES

TOTAL: 216 TRANSACTIONS

PRODUCE: BPA THRU BP9 = 36
BQA THRU BQ9 = 36
BSA THRU BS9 = 36
BTA THRU BT9 = 36
B5A THRU B59 = 36
B6A THRU B69 = 36 VET SAMPLES

TOTAL: 216 TRANSACTIONS

16-3. ASSIGNMENT OF BLOCK CONTROL NUMBERS FOR NON DELIVERY

TICKET/INVOICE. The DIBs assigned block number, provided on the SAL, will be posted to the SBCJ, daily by the ACS. For ACS activities using the ACSS program, blocks are posted to the SBCJ automatically. ACS should review and verify the blocks in ACSS daily. The assignment of block numbers for corrections is covered in Chapter 21, Processing Financial Corrections and Reversals.

16-4. DTI TRANSACTIONS. DTI documents will not be blocked separately. Include DTI receipts with normal daily or roll-up input according to contract terms.

16-5. ARBU CONTROL OF BLOCK NUMBERS.

a. The ARBU can assign up to 72 block numbers for each department per month. The second position of the block numbers (current year transactions) shall consist of the following alpha characters:

A - GROCERY B - MEAT C - PRODUCE

The same procedures (refer to paragraph 16-2) will be used for assignment of month code, department code and sequence code.

b. The ARBU assigned block control numbers may also be used when a transaction does not have a commissary/CDC assigned block control number that can be referenced when making adjustments. The ARBU will notify the ACS if they assign a block number and process a transaction that requires an adjustment to the stores' SBCJ and the reason for the action.

c. The ARBU will assign blocks for corrections to prior year transactions. The second position will designate the departments as follows:

D - GROCERY E - MEAT F - PRODUCE

A log will be maintained by ARBU documenting the block numbers issued for the month.

16-6. SUBMISSION OF STORE BLOCK CONTROL JOURNAL. All submissions of blocked documents will be listed on the SBCJ; however, some documents may not be ready for submission by the last workday of the month. Therefore, it may be necessary to "hold open" SBCJs for five workdays in the beginning of the subsequent month. This allows time for all the previous month's activity to be recorded on the SBCJ. A legible copy of the SBCJ will be faxed by the ACS to the ARBU within seven workdays from the end of the month.

16-7. ACCOUNTS CONTROL SECTION (ACS) PROCEDURES.

a. The ACS will process the accounting transactions into DIBS on a daily basis, as transactions are received. After completing data input for a business day an "End of Day" function is performed by the ACS. The system will assign block numbers for each accounting transaction processed.

The end of day function will generate a report, the SAL, which lists all accounting transactions processed for that day.

b. The ACS will reconcile the SAL to the source documents and record the block number (from SAL) onto the source documents. Any unprocessed transactions or transactions requiring correction shall be processed in the next day's business.

c. Data from the reconciled SAL will be used to update the SBCJ. A separate SBCJ will be maintained by the ACS personnel for each commissary department/ CDC and DODAAC on a monthly basis.

d. The ACS will forward a SBCJ to the ARBU and the commissary, weekly. **(Exception: the first weekly SBCJ for the month, generated out of ACSS, should be forward no later than the 10th work day from the beginning of the month).** The ACS will forward the final SBCJ to the commissary officer for review and signature. The ACS will file the signed recap page with the DIBS SAL.

e. All copies of the delivery ticket/invoice, DIBS SAL and certification letter will be filed by month. The SBCJ will be retained at the ACS for six years and three months.

f. Instructions for preparation of the SBCJ are shown at the end of this chapter. The "Memo Subdepartment" column will be used to post memo entries for inventory control as needed, i.e., delicatessen and bakery operations. Each entry in the journal represents information applicable to the transmittal of one group of documents under a single block number.

16-8. OFFICE OF THE COMMISSARY OFFICER (OCO) PROCEDURES.

a. A final copy of the SBCJ will be faxed to the OCO for review and approval by the Commissary Officer/CDC Manager. The Commissary Officer/CDC Manager will sign and date the SBCJ and return the signed SBCJ recap page (**Figure 16-3 or 16-4**) to the ACS by the second working day from the end of the month. The statement "Block Control Number _____ is the last block used for the month of _____."(insert appropriate block number and month) will be entered immediately below the last entry on the SBCJ, if using the automated version (**Figure 16-4**), or below the recap if using the ACSS generated SBCJ(**Figure 16-3**).

b. The OCO will keep a copy of the signed SBCJ for their records. The ACS will forward a signed copy of SBCJ to the ARBU within seven working days from the end of the month. The ACS will maintain a signed copy on file.

16-9. MISSING STORE BLOCK CONTROL JOURNAL. The ARBU will contact the ACS Chiefs/OPP if a weekly or monthly SBCJ has not been received.

16-10. RECONCILIATION OF SBCJ WITH THE VOUCHER REGISTER AND GENERAL CONTROL (VRGC). The ARBU shall reconcile the amounts of the sales, receipts, and adjustments recorded on the SBCJ to the amounts processed in the DeCA inventory system, as well as, the financial inventory balances processed in the financial system, on a monthly basis. All unprocessed and rejected transactions shall be corrected with the goal of closing the processing month by the report due date.

**INSTRUCTIONS FOR THE PREPARATION OF THE SBCJ
(Automated or ACSS Version)**

a. Opening Inventory. At the beginning of each accounting period (calendar month), the first line of the SBCJ for grocery, meat and produce will be posted with the "Opening Inventory" (automated version) or "Beginning Inventory Balance" (ACSS version). The "Opening Inventory" or "Beginning Inventory Balance" is the dollar value difference between the debit and credit total posted as the last entry to the SBCJ for the previous accounting period. The dollar value in the "Opening Inventory" or "Beginning Inventory Balance" will be posted in the debit or balance column.

b. Balance brought forward. Upon completion of a page, a subtotal will be calculated by adding the dollar postings in the debit and credit columns and posting the totals at the bottom of the columns. These totals are then posted on the first line of the next page as the "Balance Brought Forward".

c. Heading.

(1) Accounting month. Enter the calendar month and year.

(2) DODAAC. Enter the DODAAC. (This entry can be overprinted on the form.)

(3) Department. Enter the appropriate department (grocery, meat or produce). (This entry can be overprinted on the form.)

(4) Commissary Name. Enter the name of the commissary/CDC/OPP. (This entry can be overprinted on the form.)

d. Block No. Enter the block number. It will be posted on each document in the block.

e. Type Trans (DIC)/Doc ID. Enter the type of transaction by DIC. SEE LIST OF DICs AND TRANSACTIONS (**Figure 16-5**).

f. No. and Type Doc. Enter the total number and type of documents processed in the block. For example, if there are 5 DD Forms 1155, enter as 5/DD 1155.

g. Trans Date (ACSS Version). Receipt/Sales Transaction date.

h. Debit. Enter the total dollar value of debit documents referred to on the document input transmittal. Debits are transactions that increase the commissary inventory. DICs, which represents debits, are shown at **Figure 16-5**.

i. Credit. Enter the dollar value of credits of the documents referred to on the document input transmittal. Credits are transactions that decrease the commissary inventory. DICs, which represents credits, are shown at **Figure 16-5**.

j. Memo Subdepartment. The opening financial memo inventory for deli and bakery operations will be entered in the "Memo Subdepartment" column of SBCJ for meat and grocery departments respectively. To reemphasize, THESE ARE MEMO ENTRIES ONLY WHICH HAVE NO FINANCIAL EFFECT ON THE INVENTORY BALANCE. Transactions for deli and bakery operations are included in blocks for meat and grocery departments.

**INSTRUCTIONS FOR THE PREPARATION OF THE SBCJ
(Automated or ACSS Version)
CONTINUED**

(1) As transactions are blocked for processing into ASAC and entered on the SBCJ, a memo entry will be made in the "Memo Subdepartment" column for transactions impacting deli and bakery operations for applicable portion of each block. Block amounts increasing inventory will be entered as a debit or increase in the "memo

Subdepartment" column and sales or other actions decreasing inventory will be entered as a credit. Amounts entered for inventory decreases will be enclosed in brackets, i.e. (1.00).

(2) A net inventory figure for deli and bakery will be provided as memo entries when department SBCJs are finalized each month.

(3) Separate Records of Operation are required for meat, deli, and bakery operations. These Records of Operation will be reconciled with info in SBCJ by the ACS.

k. Remarks. Enter comments or information pertaining to the transaction.

l. Date fwd. ARBU. Self-explanatory.

m. Totaling Pages of Sections of SBCJ. As soon as a page of the SBCJ is filled, it can be totaled.

(1) Bring the subtotal figure of the debit and credit columns from the previous page forward to the balance forward line on the current page. Using the balance forward figure as the first entry, total down the debit and credit columns, recording each column total in the subtotal/total line.

(2) Total up all of the receipts on that page. Record this figure on receipt line at the bottom of page. Follow the same process for the sales.

(3) When adding up the adjustments on the page--if the adjustment is in the debit column, it is a plus, and if it is in the credit column it is a minus. If the total adjustments for the page is a minus figure, place total in brackets.

(4) Take the subtotal/total figures from this page and put them on the next page in the balance forward line. Continue this way until completed.

n. SBCJ RECAPS (Figure 16-3 or 16-4).

(1) After completing the posting for the entire month close out the SBCJ. The recap will be the last page for each section, using the automated version (**Figure 16-4**). The recap will be provided on the last page of each section, using the ACSS version (**Figure 16-3**). The recap figure starts with the opening inventory figure from page 1 of the section. To that figure add the total of the debit column from the last page of the section and minus the credit column from the last page of the section. That figure becomes the month ending inventory for that section. To check that figure complete the right side of the recap sheet. Total all receipts, sales and adjustment figures from the bottom of each page, record the cumulative figures on the right side of the recap page. After these are recorded, add the receipts figure, minus the sales figure, the plus or minus the adjustment figure. This will provide the net change. To check this take the opening inventory figure and plus/minus the net change, it will provide the ending inventory figure.

(2) Prepare a recap for each department. After all of the recaps are completed , the Commissary Officer must sign each recap and return a copy to the ACS within two working days from the end of the month. The signed SBCJ will be sent to the ARBU, a copy of the recap page will be sent back to the ACS and the original will be maintained in a folder at the commissary by the Office of the Commissary Management.

Store Block Control Journal (SBCJ) Report Listing

Accounting Month: August

Department: Meat

Dodaac: HQCXXX

Commissary Name: Ft. DeCA

Block Nbr	Doc Id	Trans Date	Debit	Credit	Verify	Balance
Beginning inventory Balance						\$30,568.83
MMA	31A	8/3/98	\$20,081.49	\$0.00	Y	\$50,630.32
		Meat \$20,081.49				
MMB	31A	8/4/98	\$597.30	\$0.00	Y	\$51,227.62
		Meat \$597.30				
MMC	51R	8/1/98	\$0.00	\$8,185.12	Y	\$45,042.50
		Meat \$8,185.12				
MMD	51R	8/2/98	\$0.00	\$4,086.28	Y	\$40,956.24
		Meat \$4,086.28				
MME	51R	8/4/98	\$0.00	\$5,081.78	Y	\$35,874.48
		Meat \$5,081.78				
MMF	51R	8/5/98	\$0.00	\$4,817.95	Y	\$31,856.61
		Meat \$4,217.95				
MMG	31A	8/6/98	\$159.95	\$0.00	Y	\$31,816.46
		Meat \$159.95				
MMH	51R	8/6/98	\$0.00	\$3,452.68	Y	\$28,363.78
		Meat \$3,452.68				
MMI	31A	8/5/98	\$587.81	\$0.00	Y	\$28,951.59
		Meat \$587.81				
MMJ	31A	8/7/98	\$2,396.61	\$0.00	Y	\$31,348.20
		Meat \$2,396.61				
MMK	51R	8/7/98	\$0.00	\$3,844.16	Y	\$27,404.04
		Meat \$3,844.16				

SAMPLE

Receipts: \$23,803.16
 Sales: \$28,987.95
 Adjustments: \$0.00

SBCJ Report

Created On: 8/14/98 11:40:57

Page 1 of 5

STORE BLOCK CONTROL JOURNAL									
COMMISSARY:		Ft. DeCA		ACCOUNTING MONTH:		AUGUST 1998		PAGE NO: 1	
DODAAC:		HQCXXX		DEPARTMENT:		GROCERY		DATE PREPARED: 08-Sep-98	
				DEPARTMENT:		GROCERY		TIME PREPARED: 08:21 AM	
BLOCK NUMBER	TYPE DIC	NO. AND TYPE DOC.	DEBIT	CREDIT	VRGC DIC	MEMO SUBDEPARTMENT	REMARKS	DATE FWD TO REGION	
MGA	51R	OPENING INVENTORY =	\$1,964,979.72					08-05	
MGB	51R			\$18,155.79			CASH SALE 8213	08-05	
MGC	51R			\$12,761.75			CASH SALE 8214	08-05	
MGD	81D		\$14.70	\$13,873.05			CASH SALE 8216	08-05	
MGE	52Q			\$869.52			ACCT GAIN	08-05	
MGF	52Q			\$113.66			CHARGE SALE	08-05	
MGG	51R			\$10,158.36			CHARGE SALE	08-06	
MGH	51R			\$10,041.62			CASH SALE 8217	08-07	
MGI	52Q			\$2,307.39			CASH SALE 8218	08-07	
MGJ	31A		\$280.66				CHARGE SALE	08-07	
MGK	51R			\$12,949.47			L248	08-10	
MGL	51R			\$15,637.66			CASH SALE 8219	08-11	
MGM	51R			\$13,327.23			CASH SALE 8220	08-11	
MGN	31U						CASH SALE 8221	08-11	
MGO	52Q			\$108.89			CORRECTION BLK MXA	08-12	
MGP	31U						CHARGE SALE	08-12	
MGQ	31U						VOID KEYED JULY	08-12	
MGR	81D		\$7.35				CORRECTION BLK MXC	08-12	
MGS	81D		\$80.67				ACCT GAIN	08-12	
MGT	51R			\$14,974.66			ACCY GAIN	08-12	
MGU	52Q			\$1,642.56			CASH SALE 8223	08-12	
MGV	31A		\$3,585.30				CHARGE SALE	08-12	
MGW	51R			\$9,602.68			L241 242,245,246,200,243,244	08-12	
MGX	51R			\$11,741.71			CASH SALE 8224	08-13	
MGY	52Q			\$3,166.73			CASH SALE 8225	08-14	
MGZ	81D		\$512.34				CHARGE SALE	08-14	
MG0	51R			\$15,654.48			ACCT GAIN	08-18	
MG1	51R			\$20,724.61			CASH SALE 8226	08-18	
MG2	51R			\$15,378.51			CASH SALE 8227	08-18	
MG3	31A		\$245.95				CASH SALE 8228	08-18	
MG4	51R			\$14,897.23			M206	08-18	
TOTAL			1969706.69	218467.26			CASH SALE 8230	08-19	

SAMPLE

Store Block Control Journal (SBCJ), Automated Version
Figure 16-2

Store Block Control Journal (SBCJ) Report Listing

Accounting Month: August

Department: Grocery

Dodaac: HQCXXX

Commissary Name: Ft. DeCA

Block Nbr	Doc Id	Trans Date	Debit	Credit	Verify	Balance
MXV	31A	7/31/98	\$1,642.64	\$0.00	Y	\$902,825.88
Grocery \$1,642.64						
MXW	31A	8/23/98	\$1,473.72	\$0.00	Y	\$904,299.58
Grocery \$1,473.72		Grocery \$1,473.72				
MXW	L1A	8/23/98	\$0.00	\$1,430.76	Y	\$902,868.82
Grocery \$1,430.76		Grocery \$1,430.76				
Total Debits			\$1,635,866.08	Total Credits		\$1,665,317.88
Ending Inventory						\$902,868.82
Beginning Inventory Balance:			\$932,200.62	Receipts:		\$1,629,311.40
Page Totals:			\$70,668.20	Sales:		(\$1,650,590.98)
Ending Inventory:			\$902,868.82	Adjustments:		(\$8,052.22)
				Net Change:		\$70,668.20

Block Control Number MXW is the last block used for the month of August

Commissary Officer/CDC Manager Signature: _____ Date: _____

SAMPLE

Receipts:	\$1,666.80	
Sales:	\$0.00	
Adjustments:	\$0.00	

SBCJ Report Created On: 9/14/98 11:39:59 Page 14 of 14

STORE BLOCK CONTROL JOURNAL									
COVER		Ft. DeCA		ACCOUNTING MONTH: AUGUST 1998		DEPARTMENT: GROCERY		PAGE NO: 1	
COMMISSARY:		HQCXXX		DEBIT		CREDIT		DATE PREPARED: 09-Sep-98 07:47 AM	
DODAAC:		NO. AND TYPE DOC.		DEBIT		CREDIT		TIME PREPARED:	
BLOCK NUMBER	TYPE DMC	NO. AND TYPE DOC.	DEBIT	CREDIT	VRGC DMC	MEMO SUBDEPARTMENT	REMARKS	DATE FWD TO REGION	
		OPENING INVENTORY =	\$1,964,979.72			RECEIPTS	\$42,102.45		
		TOTAL	\$2,013,570.28	\$384,804.76		SALES	\$375,464.02		
						ADJUSTMENTS	(\$2,852.63)		
						NET CHANGE	(\$336,214.20)		
							THE LAST BLOCK CONTROL NUMBER 1043 IS THE LAST BLOCK USED FOR THE MONTH OF August 1998		
							THE STORE BLOCK CONTROL JOURNAL HAS BEEN VERIFIED WITH:		
							ACS ACCOUNT TECH:		
							COMMISSARY OFFICER		
		ENDING INVENTORY	1628765.52						

SAMPLE

Store Block Control Journal (SBCJ)
 RECAP – Automated Version
 Figure 16-4

DOCUMENT IDENTIFIED CODE (DIC)

DIC/REVERSAL	SBCJ	TABLE OF CONTENTS BY DIC
21A/K1A	DR/CR	Receipt Local Purchase Due-in
21B/K1B	DR/CR	Receipt MILSTRIP Due-in
31A/L1A	DR/CR	Receipt Local Purchase Not Due-in
31B/L1B	DR/CR	Receipt MILSTRIP Not Due-in
31D/L1D	DR/CR	Inventory Capitalization - From other DOD Stock Fund
31U/L1U	DR/CR	Intra Division Transfer in - Outside Region
31V/L1V	DR/CR	Intra Division Transfer in - Within Region
51D/N1D	CR/DR	Inventory Decapitalization - From other DOD commissary resale
51R/N1R	CR/DR	Cash Sales
51U/N1U	CR/DR	Transfer Out - Outside Region
51V/N1V	CR/DR	Transfer Out - Within Region
52Q/N2Q	CR/DR	Charge Sales
52T/N2T	CR/DR	Return to Vendor - VCM
92T/R2T	CR/DR	Return to Vendor - VCM
81A/Q1A	DR/CR	Incoming Shipment - Gain
81B/Q1B	DR/CR	Physical Inventory - Gain
81C/Q1C	DR/CR	Standard Price Changes - Gain
81D/Q1D	DR/CR	Accounting Adjustment - Gain
82A/Q2A	CR/DR	Incoming Shipment - Loss
82B/Q2B	CR/DR	Physical Inventory - Loss
82C/Q2C	CR/DR	Standard Price Changes - Loss
82D/Q2D	CR/DR	Accounting Adjustment - Loss
82E/Q2E	CR/DR	Loss Adjustment - Transfer to PDO for salvage
82F/Q2F	CR/DR	Loss, Major disaster

Chapter 17

DELIVERY TICKET INVOICING

17-1. RESPONSIBILITIES. The following functional procedures are provided for the ACS personnel and personnel in the OCO for receiving and processing merchandise for which the Delivery Ticket Invoice (DTI) process will be used for establishing the method of payment. Delivery tickets must satisfy the requirements established by the Prompt Payment Act as stated in the OMB Circular A-125 (Rev.) December 12, 1989 for both a receipt and an invoice. The DTI shall be furnished to the commissary at the time of the delivery of the merchandise or a FDS Recap will be generated as a rollup invoice/receipt. A separate invoice will not be submitted to a paying office for processing. The purpose for using DTI transactions is to reduce costs for both DeCA and industry by eliminating the need to submit a separate invoice to the bill paying office, and the associated processing, mailing and reconciliation costs.

a. Region directors will ensure that all region offices, commissaries, and the ACS are aware of their responsibilities for maintaining viable DSD and FDS programs in the commissaries.

b. Each commissary officer and ACS chief will ensure that DTI procedures are implemented according to these procedures and other pre-established guidelines provided by DeCA-HQ. The following responsibilities will be designated in writing by the ACS or commissary officer, kept current, and maintained on file in the commissary or the ACS:

(1) A Memorandum of DTI Certification Authority obtained from the DFAS-CO.

Note that DTI certification will be performed only at the ACS if the store is serviced by an ACS.

(2) An internal memorandum of store employees authorized to transport receipts from the receiving area(s) to the store's OCO, for entering into DIBS, or scanning to the ACS for entering into DIBS, is required for security purposes. All documents scanned to the ACS will be listed on the transmittal log before they leave the store.

17-2. DTI CONTROLS. DTI receipts will be transported from the receiving location to the OCO by authorized store personnel, designated in writing by the commissary officer. Upon retrieving the DTIs from the lock box, all documents will be compared to the departmental tally register (if DSD-S), or to the day's DSD summary to ensure all receipts for the processing day are included. For stores supported by an ACS, DTI receipts will be listed on the tally sheet and electronically scanned to the ACS. The ACS will verify that all of the DTI receipts listed on the transmittal were received from the store. Should a discrepancy occur the store will be notified immediately and asked to resend the missing documents.

17-3. REVIEWING DSD-S/CDC RECEIPTS.

a. The vendor's representative delivering the merchandise will provide the store with the original delivery ticket invoice or bill of lading for DSD-S/CDC deliveries when the Requisition/Order/Receipt (ROR) worksheet is used to place the order.

b. The DTI will contain the following required elements:

- (1) Name and mailing address for payment to vendor/supplier
- (2) Contract number
- (3) Valid call number

- (4) Date of receipt of goods
- (5) Name and description of each item
- (6) Quantity, unit and price for each item (for non-EDI invoices only--EDI prices are already established)
- (7) Shipping/payment terms
- (8) Name/DODAAC of the commissary to which the delivery is being made

c. The bills of lading and ROR for DSD-S/CDC DTI receipts using electronic price quotes must contain (packing slip may be used to obtain the information):

- (1) Name of vendor
- (2) Bill of lading number
- (3) PIIN/Contract number
- (4) Call number
- (5) Date of delivery
- (6) Delivery location
- (7) Quantity shipped
- (8) DTI stamped or handwritten

d. Each DSD-S/CDC DTI receipt will be reviewed by personnel in the OCO to ensure that:

- (1) The delivery ticket invoice is an original
- (2) All invoice data elements are present
- (3) Prices are entered (for non-EDI invoices only)
- (4) Delivery tickets/receipts received subject to price verification are retrieved for immediate resolution

e. The store personnel will verify the price and quantity of merchandise received and will, along with delivery personnel, initial any changes. If store personnel must call the company, a record of the conversation with the company will be annotated on, or attached to, the receipt.

f. The ACS will contact the company by telephone if additional information is required to process a receipt. The ACS will extend and verify the extension of the DTI.

17-4. CONSTRUCTION OF INVOICE NUMBER.

a. The following procedures apply for assigning an invoice number to receipts on manual price quotes for DSD-S/CDC shipments:

(1) DSD-S DTI receipt amounts must be entered in DIBS by the ACS, or by personnel in the OCO, if the store's inventory account function is not located at an ACS, no later than the end of the second business day after receipt at the store.

(2) The invoice number on the DTI will be constructed of thirteen alpha/numeric characters, using the last three positions of the DODAAC, call number, and date of receipt at the commissary (MMDDYY), i.e., KL2A208110197 for call number A208 received at commissary HQCKL2 on November 1, 1997.

(3) For any discrepancies, a financial correction form will be prepared and faxed to the ARBU immediately.

(4) The hard copy of the DTI or bill of lading must be retained in the stores daily records file for 6 years and 3 months. The DTI will be filed in a daily file, by month, if the record is maintained at the store. For records submitted electronically to the ACS, the ACS will maintain the automated record on a CD, disk or an automated file.

b. The following procedures apply for assigning an invoice number to receipts on electronic price quotes for DSD-S/CDC shipments:

(1) Invoice number will be constructed using the bill of lading number, and date of receipt at the commissary (MMDDYY), i.e., A678560110297 for bill of lading number A678560 delivered on November 2, 1997.

(2) Receipt will be processed and filed according to instructions noted above.

17-5. PROCESSING DSD DTI RECEIPTS. DSD deliveries are received by scanning 100 percent of the DSD items, by PIIN. Only DSD rollup companies are required to be received using these automated procedures. After scanning all vendor items, the receiver will print a reconciliation report generated by the automated DSD PDED program. The receiver will reconcile the vendor's delivery ticket to the reconciliation report. During the reconciliation process, the receiver will verify the following for accuracy:

- Quantities
- PIIN
- Prices
- Product UPCs and description

a. If an item is annotated on the vendor's delivery ticket and is physically received but is not on the reconciliation report, the receiver will manually key enter or scan the unlisted item. If the PDED displays the item as unauthorized, then the OCO must contact the MBU for research. Under no circumstance will the store receive an item that is not authorized.

b. If an item is unauthorized by the PDED, but the MBU determines it to be authorized, the store may elect to receive the item. Receiving personnel will manually add the item on the DSD final report and annotate the name of the person at the MBU who authorized the item. OCO personnel must contact the MBU to have the item added to the DSD item file through routine file maintenance.

c. After the reconciliation process, the receiver will print the final receipt from the PDED. The vendor and receiver must sign the final receipt. Upon request, a copy will be furnished to the vendor. The vendor's delivery ticket will be accepted and attached to the final receipt processed by the automated DSD program.

17-6. DSD PRICE DISCREPANCIES. All price discrepancies identified by receiving personnel that affect the day's receipts must be resolved immediately to prevent the item from being stocked on the shelf at the incorrect price. The following procedures must be followed:

a. The OCO personnel will contact the MBU to get the correct current quoted price for the item(s). The MBU will identify the difference between the current DIBS price and the vendor price, inform the authorized store personnel immediately, and furnish a hard copy document of the vendor's quoted price to the store to support price changes on receiving documentation.

b. If the price on the receiving report is not correct, line through the wrong price and enter the correct quoted price. Initial the new price, and correct the extension on the delivery ticket. The receiving section will give the delivery personnel the corrected price during the next scheduled delivery. Receipt input may be delayed up to one business day, if price verification is required. The receipt will be entered using the correct price verified with the MBU.

c. If the DIBS price is incorrect, the MBU will update the DIBS price. Follow-up with the MBU or region if the correct price is still not included on the next day's DIBS file maintenance. Notify the receiving section of the correct price so that future deliveries can be received using the correct price.

(1) Price changes for DSD deliveries when the vendor is present:

(a) Line through wrong price

(b) Enter correct price

(c) Vendor initials new price

(d) OCO personnel initials new price

(e) Annotate person's name in MBU contacted and date

(2) Price changes for DSD deliveries when the vendor is not present:

(a) Line through wrong price

(b) Enter correct price

(c) OCO personnel initials new price

(d) The OCO personnel will call the company and notify it of the changes

(e) Attach annotation of the person's name at the company and the MBU who was contacted, and the date

d. FDS pricing errors will be reconciled with the MBU using procedures outlined above. The ACS or authorized store personnel will not involve distributors in resolving pricing discrepancies.

17-7. DSD DTI INPUT - DSD-DTI ROLLUP RECEIPTS.

a. Before input of rollup receipts, the ACS will ensure that all deliveries for the rollup period are reconciled with the vendor.

b. DSD-DTI rollups must be entered in DIBS no later than five working days after the end of the billing period.

c. The invoice number will be constructed of thirteen positions, containing the last three positions of the DODAAC, call number, and last date (MMDDYY) of the rollup period, e.g., KL28004103197 for every DSD vendor's rollup at store HQCKL2, for the rollup period ending October 31, 1997.

d. Verify accuracy of the DTI input with the DIBS SAL by comparing the DTI entry on the DIBS SAL to information on the original DTI. For any discrepancies, a financial correction form will be prepared and faxed to the ARBU immediately. The ARBU will notify the DFAS-CO that a correction has been received.

(1) If the payment has not been made, the ARBU will delete the DTI receipt record and enter the corrected receipt. This will generate a correct DTI for payment. A copy of the correction letter for the DTI will be provided to the DFAS-CO to support the DTI payment.

(2) If the payment has been made, the ARBU will enter the amount of the difference between the original entry and the correct amount. Should the correct amount be greater than the original amount, the ARBU will enter the difference as a supplemental receipt and send a copy of the correction to the DFAS-CO to enter an invoice for this difference to generate a supplemental payment.

(3) If the DTI receipt correction is less than the original amount, the credit amount is entered by the ARBU as a supplemental credit receipt or a receipt, type action L1A, which automatically generates an overpayment for future offset. A copy of this correction is provided to the DFAS-CO to support the offset.

e. The DTI documents and certification letter will be filed with the SAL at the ACS.

17-8. PROCESSING FDS DTI RECEIPTS.

a. Distributors provide an electronic shipping file containing details of items shipped before each FDS shipment. Receivers will reconcile each shipment by comparing the number of cases shipped to the receipt total on the pallet load list. The actual number of cases received will be entered into DIBS. A ROD will be generated for the difference between the shipping file and the actual number of cases received. The commissary will provide the distributor the discrepancy report upon receipt of the shipping file. The discrepancy reports will be used to prepare the vendor credit memorandum for the ROD rollup.

b. Proof of delivery.

(1) At the end of each rollup period, each distributor will provide one copy of its summary level billing statement for all shipments made during the period. The document will be furnished within three working days to allow ACS or authorized store personnel to reconcile with distributors within the required 5-day window. For FDS/DIBS, the store will retain the distributor manifest(s) with the FDS Pull Listing (YPP234) on file for 6 years and 3 months.

(2) ACS personnel, or authorized store personnel, if the store accountability function has not moved to an ACS, will use the summary level billing statement to reconcile with the distributors, then retain the summary level billing statement after reconciliation is complete. The summary level billing statement should be filed with the FDS rollup. The ACS or authorized store personnel will keep these documents on file for 6 years and 3 months.

c. For distributors, all 856 transaction sets (shipping notice/manifest) must be received at the region no later than the day following the end of the rollup period. The shipping notices are to be sent immediately by the distributor when the shipment is released. Should there be a delay, the responsible OPP or personnel within the ACS will contact the distributor immediately and request that they be transmitted. The failure of the distributor to acknowledge will delay the entire rollup for processing for payment.

d. Case counts for all deliveries for the rollup period will be reconciled through EDI transaction set 812 with the distributor prior to input of rollup receipts.

e. Authorized store personnel will obtain the distributor's signature on the VCM generated for the rollup period.

f. After reconciliation, FDS-DTI receipts must be entered in DIBS no later than five working days after the end of the rollup period. If a receipt is a DTI rollup, the ACS must ensure the rollup total is entered and not individual deliveries.

g. The invoice number will be created automatically by the FDS/DSD system, consisting of thirteen positions, comprised of the last three positions of the DODAAC, call number, and last date of the rollup period, i.e., KL28004103197 for all FDS-DTI receipts at store HQCKL2, for the rollup period ending October 31, 1997.

h. Verify accuracy of the DTI input with the DIBS SAL by comparing each DTI entry on the DIBS SAL to information on the original DTI. For rollups this will apply for the DTI entry after the end of the rollup period. For any discrepancies, a financial correction form will be prepared and faxed to the ARBU **IMMEDIATELY**. Corrective action will be taken as stated above.

17-9. DeCA OVERSEAS ORDERING AND RECEIVING SYSTEM (DOORS) DTI RECEIPTS.

a. If necessary, generate price change transactions before generating the DOORS rollup.

b. DOORS DTI receipts must be generated at the OPP and processed in DIBS no later than 5 working days after the last 856 transaction set has been received for the rollup period.

c. The invoice number will be constructed using 13 positions as follows:

(1) Distributor shipments: The last three positions of the OPP DODAAC, call number and last day (MMDDYY) of the rollup period, i.e., CA88004103197 for all DOORS DTI receipts processed by OPP HQCCA8 for the rollup period ending October 31, 1997.

(2) Source loads: The last three positions of the OPP DODAAC, call number and Demand Receipt Date (DRD) (MMDDYY), i.e., SJKA118103197 for call A118 processed by OPP HQCSJK, or shipment with a DRD of October 31, 1997.

d. For distributor shipments, attach the certification letter to the DOORS roll-up.

e. For source load shipments, attach the certification letter to the file containing the DIBS OSA/DVD report for the block.

f. ROD: The ROD number will consist of the last three positions of the OPP DODAAC, Call Number, OPP System date (MMDDYY).

17-10. ROLLUP CONFIRMATION FOR OPPS AND STORES WHERE FDS IS INTEGRATED INTO DIBS. As supporting documentation for certification of the manufacturer DTI rollup within a distributor rollup, a print of the "pre-roll report - pulls unacknowledged by distributor" which reflects no outstanding pulls unacknowledged by the distributor, must be attached to the DTI certification letter. This report is verification that the rollups have been reviewed by the distributor, that the distributor agrees with DeCA on the amounts within the rollup, and that the rollup is ready to be transmitted to DFAS-CO for payment. This document will be provided to the DTI certifier, when the completed certification letter is presented for signature and will be retained for 6 years and 3 months.

17-11. PRE-INPUT FILING. DSD DTI receipts will be reconciled daily and filed by vendor pending input at the end of the rollup period into DIBS. FDS DTI shipping documents will be filed by distributor.

17-12. BLOCKING. DTI documents will not be blocked separately. Include DTI receipts with normal daily or roll-up input according to contract terms.

17-13. CERTIFICATION. DTI receipts must be reconciled with the SAL prior to certification. Should an entry error be discovered when reconciling to the SAL, a correction letter will be prepared and processed immediately. This correction letter will be attached to the SAL to confirm correction. After processing the receipts, the block number and other applicable block information will be entered on the certification letter.

a. An individual authorized to certify DTIs will review the receipts, and any correction letters, to ensure all required information was included and corrections made, and complete a DeCA Delivery Ticket Certification, DeCA Form 70-52 (**Figure 17-1**). A single certification letter may be prepared for DTI receipts on a daily basis. All blocks with DTI receipts may be included on one DTI certification form.

b. A copy of the certification letter will be attached to the block or SAL. Personnel who enter the DTI receipts in DIBS cannot certify the receipt for payment. The individual who completes the block and date processed section of DeCA Form 70-52 will place their initials in the remarks block.

c. Authorizations for store personnel to certify DTI documents for the store must be obtained from DFAS-CO and retained in the OCO. (**Note: If the store is serviced by an ACS, only the ACS will certify the DTI.**) The commissary officer can request certification authority for his personnel from DFAS-CO. All requests to add or replace certifiers must be forwarded in writing to DFAS-CO, and a reply received from DFAS-CO, before they are authorized to certify. The commissary officer may request from DFAS-CO DTI certification approval for the deputy commissary officer, store manager, department managers, administrative office supervisor and the commissary officer. The request must have the original signature of the authorized commissary employee (fax signature will not be accepted) and must contain the following elements:

- (1) Printed name of authorized commissary employee to certify documents
- (2) Original signature of employee
- (3) Job position/title
- (4) Social Security Number of employee

d. Authorizations for ACS personnel to certify DTI documents must be obtained from DFAS-CO and retained in the ACS. The Chief, Resource Management Office at the Region, or the Chief, ACS can request certification authority for ACS personnel from DFAS-CO. All requests to add or replace certifiers must be forwarded in writing to DFAS-CO, and a reply received from DFAS-CO, before

they are authorized to certify. The request must have the original signature of the authorized ACS employee (fax signature will not be accepted) and must contain the following elements:

- (1) Printed name of authorized ACS employee to certify documents
- (2) Original signature of employee
- (3) Job position/title
- (4) Social Security Number of employee

e. Requests for certification authority, including additions and changes, will be mailed to the following address:

DEFENSE FINANCE AND ACCOUNTING SERVICE
COLUMBUS CENTER ATTN DFAS CO FQC
4300 EAST 5TH AVENUE BUILDING #3
COLUMBUS OH 43219

f. Commissaries serving as parent stores must obtain separate certification authority for each supported commissary. The request will be submitted to DFAS-CO using procedures outlined in subparagraphs c, d, and e, above.

17-14. SPECIAL ORDERS. Invoices for individual source loads and special orders from FDS companies will be treated as DSD-S DTI receipt transactions. The prices in effect on the required delivery date is the price for which the commissary will receive and sell the product.

17-15. FILING. The documents transmitted electronically to the ACS will be filed and maintained electronically at the ACS for a period of 6 years and 3 months according to DeCAD 30-2. Should hard copies be required that are not maintained at the ACS, the hard copy must be maintained at either the store or the ACS location for a period of 6 years and 3 months. The preferred storage method is to store documents on an electronic media at the ACS.

DeCA DELIVERY TICKET INVOICE CERTIFICATION LETTER <i>(For use of this form, see DeCAD 70-6; OPR is RM.)</i>		
COMMISSARY Fort Crater Commissary		DODAAC HQCXXX
I certify that all receipt amounts on the attached Delivery Ticket Invoices have been reconciled and are proper for payment.		
TYPED NAME OF CERTIFYING OFFICIAL Jane Doe		DATE OF CERTIFICATION March 5, 1998
SIGNATURE OF CERTIFYING OFFICIAL		
<p>FORM INSTRUCTIONS: Enter non-rollup DTI receipt transactions into DIBS by the end of the next business day. Enter DSD-DTI rollup receipts into DIBS NLT 3 workdays after the end of the the rollup period. Enter FDS-DTI rollup receipts into DIBS NLT 5 workdays after the end of the rollup period.</p> <p>After entry into DIBS, complete data in the blocks below.</p>		
BLOCK	DATE PROCESSED	REMARKS
BHE, BNF	March 6, 1998	

DeCA Form 70-52, Apr 86

This form was electronically produced by Ellis Federal Forms, Inc.

Supersedes DeCAF 70-52, Oct 83.

Previous editions are obsolete.

DeCA Delivery Ticket Invoice Certification Letter, DeCA Form 70-52
Figure 17-1

Chapter 18

PRODUCE MILSTRIP RECEIPTS

18-1. MILSTRIP. Identified here are procedures for processing and recording requisitions made with the Military Standard Requisitioning and Issue Procedures (MILSTRIP). The MILSTRIP system is used to order, issue, and receive FF&V.

18-2. FF&V.

a. Produce managers are authorized to requisition FF&V through their servicing Defense Subsistence Office (DSO). Procedures set by the DSCP to make call orders to local suppliers are to be followed in accordance with guidance provided in DeCAD 40-4.

b. For FF&V deliveries each commissary processes a receiving report, i.e., DSCP Form 2005-2 (Standard Multi-Use Requisitioning /Shipping Document). When the items are delivered, the in-checker verifies the actual quantity received to the quantity shipped on the DSCP Form 2005-2. The commissary must call the DSO the day of receipt, or, if the DSO is not available, the next work day if there is a discrepancy. Within this time period the DSO may allow adjustments to be made directly to the receiving report and billings. After this time period, the commissary must prepare a ROD SF 364 and send to the Defense Supply Center Philadelphia, Attn: DSCP-HSQ, 2800 South 20th St., Philadelphia, PA 19145-5099, with a copy to the Defense Finance and Accounting Service - Columbus Center, ATTN: DFAS-CO-SAS, P.O. Box 182317, Columbus, Ohio 43218-2317.

c. All FF&V receipts will be provided to the OCO daily. The OCO will total all FF&V receipts for the business day, assign an FF&V number to the total receipt and complete the Produce Document Log (DeCA Form 70-14) and forward the receipts along with a copy of the produce document log to the ACS. It will be the responsibility of the technician at the ACS to enter these summary receipts for the day's deliveries into DIBS.

d. The document number will include the commissary DoDAAC, julian order date, and a "7000" serial number, with the first receipt each day starting with 7001. The "7000" serial number is used to identify the receipt transaction as a summary FF&V receipt. The ACS must manually assign block numbers, if they are not system generated, for documents to be input into DIBS. The DSCP receipts will be filed by month, by department and then in block number sequence. These receipts will be maintained by the ACS for a period of six years and three months.

Chapter 19

ACCOUNTS CONTROL SUPPORT SYSTEM

19-1. PURPOSE. The purpose of this chapter is to provide a description of the Accounts Control Support System (ACSS). Additionally, this chapter will provide policy guidance regarding the ACSS program. This chapter also will cover some procedural issues. Operating instructions for the ACSS program are included in the ACSS User Manual.

19-2. DESCRIPTION. The ACSS is an automated computer program which receives data from the DeCA Headquarters mainframe computer (from the sequent processor) after the data has been input into DIBS and the DIBS End of Day process has been run but before the data has been entered (transmitted) to ASAC. Data such as sales and receipts must be allocated to subdepartments by the user (ACS/MSC personnel). Certain corrections to receipts that are entered directly into SAVES currently are not sent to ACSS and therefore must be entered into ACSS via manual input.

19-3. STORE BLOCK CONTROL JOURNAL (SBCJ). The ACSS program will generate a SBCJ for each department from the data entered into DIBS with some manual additions for corrections. The SBCJ generated by ACSS is an approved automated version of the manual SBCJ. The SBCJ cannot be finalized until all blocks have been verified. If additional blocks are added or corrections are made after the SBCJ has been finalized, a corrected or adjusted SBCJ can be generated. ACSS does not store or retain previous months' SBCJ. Once the SBCJ is closed for a particular month, that month's SBCJ can no longer be viewed.

19-4. INVENTORIES. A physical inventory is taken each month for meat and produce (and allocated by subdepartments) and bakery, to be used to complete the Records of Operation. The inventory amounts are entered into ACSS by ACS personnel. The inventory amounts may be entered as gross amounts or by line item. If the inventory is taken before or after the last day of the month, the actual date of the inventory is entered into ACSS and ACSS automatically makes the necessary adjustments.

19-5. RECORDS OF OPERATIONS.

a. The ACSS will generate: a Record of Operations for the Meat Department and each subdepartment of the meat department; a Record of Operation for the Produce Department; and a Record of Operations for Bakery and Yogurt, subdepartments of the Grocery Department. This only applies to sub-departments which are operated under BPA-type contracts where the merchandise is owned by DeCA. The Records of Operations generated by ACSS is an approved automated version of the manual Record of Operations.

b. The Records of Operations can be generated at any time but will not be accurate until all blocks (which are shown on the SBCJ) have been verified. However, the SBCJ does not have to be finalized for the ACSS to be able to produce a Record of Operations. Once the Records of Operations are finalized, they cannot be changed. If an adjusted SBCJ is generated by the user because a transaction was entered into DIBS after the SBCJ has been finalized, the amount of that transaction will be carried forward to the next month automatically by the program as a prior period adjustment.

19-6. DOCUMENT RETENTION. Guidance for document retention is provided in the Chapter 16 for the SBCJ and Chapter 22 for the Records of Operation. Other documents generated from the ACSS should be retained until no longer required.

Chapter 20

TRANSFERS

20-1. GENERAL. Merchandise may be transferred within a store from one department to another, from one store in a region to another store in the same region, from CDCs to commissaries, and from a DeCA facility in one region to another DeCA facility in another region. Any transfer must be accounted for by reducing the inventory book value of the account that transfers out merchandise, and increasing the account that transfers in the merchandise. See your DIBS Users Manual for additional guidance.

20-2. TRANSFERS WITHIN THE SAME REGION

a. Within a commissary. Transfer of subsistence supplies between departments within a commissary will be accomplished when required as follows:

(1) The requesting department will prepare DeCA Form 70-20, Subsistence Request for Issue or Turn-in, in two copies listing the items and quantities to be transferred. In block 1 (REQUEST TO), enter the department that is being asked to transfer out the merchandise. In block 2 (REQUEST FROM), enter the department that will transfer in (receive) the merchandise (i.e., internal transfer from grocery to meat department, the meat department would prepare the Form 70-20; in block 1, "Grocery" would be listed and in block 2, "Meat" would be listed). A copy of DeCA Form 70-20 is shown at **Figure 20-1**.

(2) When the requested merchandise has been pulled or noted as not pulled on the request document, the department manager (or his designated representative) of the department transferring the merchandise out (losing department) will record the unit price of each line item on the request document.

(3) The transfer documents should be turned in to the OCO immediately after the merchandise is pulled and prices recorded on the transfer documents. However, if any delays are incurred, the transfer documents must be kept in a locked container until the documents can be turned over to the OCO. The transfer documents must be turned over to the OCO prior to close of business.

(4) The request document will be price extended by the OCO. This is done to obtain the total dollar value of each line item and the total dollar value of the transfer. After the transfer documents are extended, one copy of the transfer documents is returned to department transferring the merchandise out to accompany the merchandise to the department receiving the transfer in.

(5) The merchandise along with the transfer documents is delivered to the department receiving the merchandise. The department receiving the merchandise records the quantity received on the receiving documents. After the transfer in is completed, the documents are returned to the OCO.

(6) The OCO will review the transfer documents and make sure there are no discrepancies. If discrepancies are noted, the managers of both departments (the department transferring the merchandise out and the department transferring the merchandise in) will be contacted for assistance in resolution of those discrepancies. If no agreement can be reached, the records of the department transferring the merchandise out will prevail.

(7) The OCO will forward the transfer documents to the ACS NLT the next business day following the completion of the transfer.

(8) The ACS enters the transfer into DIBS for both the "transfer out" by the issuing department and the "transfer in" by the receiving department, for the same items, for the same quantities, and for the same dollar amount, based upon the documentation provided by the issuing department (losing department).

(9) The document number is assigned by DIBS when the transfer is entered into the system. After the End of Day is completed, the ACS will record the document number on the transfer documents. The ACS will inform the OCO of the document number assigned and the OCO will enter the document number in the Document Log. The Document Log is covered in Chapter 15.

(10) When the transfer is entered into DIBS, the system assigns a block control number (commonly referred to as the block number) for each department. The ACS must record the transfer on the SBCJs of both the gaining and losing departments.

(11) The transfer documents will be maintained on file by month, by department, and in block number sequence. These documents may be destroyed after three years.

b. Store to store. Transfer of stocks between commissaries within a region may be made on DeCA Form 70-20, Subsistence Request for Issue or Turn-in for commissary resale items, or a mechanized facsimile. The form will be prepared by the requesting (gaining) commissary and submitted to the (losing) commissary from which the merchandise is to be transferred. The transfer will be processed by the losing and the gaining commissary within the same accounting period and at the same dollar value. Below are the steps for completing a store to store transfer. Below, reference is made to DeCA Form 70-20 but other documentation (as stated above) is acceptable.

(1) The OCO of the gaining store will complete DeCA Form 70-20 or the transfer documentation. The OCO of the gaining store will assign a document number (a 5600 series number) to the document at the time the request is made. The OCO will enter the document number in the Document Log. The Document Log is covered in Chapter 15.

(2) Losing Store.

(a) The transfer documents are forwarded to OCO of losing store.

(b) The OCO of the losing store reviews the documents to make sure all required blocks on the Form 70-20 (or other documentation) are completed. The documentation is then sent to the appropriate department.

(c) The department fills the request and records the price and quantity on the transfer documents. The transfer documents should be turned in to the OCO immediately after the merchandise is pulled and prices recorded on the transfer documents. However, if any delays are incurred, the transfer documents must be kept in a locked container until the documents can be turned over to the OCO of the losing store. The transfer documents must be turned over to the OCO prior to close of business.

(d) Upon receiving the transfer documents, the OCO extends the transfer documents and records the extended price and the grand total on the transfer documents. A copy of the transfer documents is sent to the shipping department to accompany the shipment. The original transfer documents are retained by the OCO to be forwarded to the ACS of the shipping store.

(e) The OCO forwards the receiving documents to the ACS of the shipping (losing) store.

- (f) The ACS inputs the transfer out data into the business system for the shipping (losing) store. The document number assigned by the receiving (gaining) store will be used.
- (g) The ACS records the transfer out on the SBCJ of the losing store.
- (h) The ACS files the transfer out documents by department, by block number, by month, and by year.
- (3) Gaining Store.
- (a) The merchandise and a copy of the transfer documents are shipped to the receiving store.
- (b) The merchandise is received in at the gaining store. The quantity of each line item received is recorded on the receiving documents.
- (c) After shipment, the transfer documents must be kept in a locked container until the documents can be turned over to the OCO of the gaining store; however, the transfer documents must be turned over to the OCO prior to close of business.
- (d) The OCO reviews the transfer documents for discrepancies. If discrepancies are noted, follow the instructions in para. 20-4.
- (e) The OCO forwards the receiving documents to the ACS of the gaining store.
- (f) The ACS inputs the transfer in data into DIBS for the receiving (gaining) store. The document number assigned by the receiving (gaining) store will be used.
- (g) The ACS records the transfer in on the SBCJ of the gaining store.
- (h) The ACS files the transfer in documentation for the gaining store by department, by block number, by month, and by year.
- (i) The transfer documents will be maintained on file for a period of three years then destroyed.

c. CDC to store. Transfers processed through DIBS-DOORS are covered in the DIBS-DOORS Handbook. Transfers from CDCs will be made to commissaries which are authorized to receive CDC support. This includes CONUS commissaries supported by CDCs in their region and it may include CDC support of OCONUS commissaries within or outside of a region. The following procedures are applicable when a commissary routinely draws subsistence from a CDC. The transfer will be processed by the losing CDC and gaining commissary within the same accounting period and for the same dollar value.

(1) Request for Transfers. The supported commissary will initiate the request, by use of a stockage list produced by a PDED, a stockage list produced by DIBS, or by other appropriate request documents. The stockage list will be dated and forwarded (or transmitted) to the supporting central distribution center for supply action.

(2) Shipping. When the requested merchandise has been pulled or noted as not-in-stock on the stockage list, the completed stockage list will be price extended. The price extension may be computed automatically by the CDC business system. Price extension is done to obtain the total dollar value of each line item transferred and the total value of the transfer. When these actions are completed,

the appropriate person will sign and date the stockage list. The supporting CDC will then forward a copy of the stockage list along with the requested merchandise to the supported commissary.

- (a) The CDC will forward a copy of the transfer documents to its accounting section.
- (b) The CDC accounting section inputs the transfer out data into DIBS for the shipping (losing) activity.
- (c) The CDC accounting section records the transfer out on the SBCJ of the losing activity.
- (d) The CDC accounting section files the transfer out documents by department, by block number, by month, and by year.

(3) Receiving. The receiving commissary will follow the receiving procedures in effect and verify the quantities of merchandise received. If discrepancies are found, see paragraph 20-4 for additional guidance. Appropriate personnel will sign and date the stockage list. After the transfer is complete, secure the stockage list/receiving documents in a locked box until the documents can be turned over to the OCO; however, the documents must be turned over to the OCO for review prior to that day's close of business. The OCO will forward the transfer documents to the ACS NLT the next business day.

- (a) The ACS inputs the transfer in data into DIBS for the receiving (gaining) store.
- (b) The ACS records the transfer in on the SBCJ of the gaining store.
- (c) The ACS files the transfer in documentation for the gaining store by department, by block number, by month, and by year.
- (d) The transfer documents will be maintained on file for a period of three years then destroyed.

20-3. REGIONAL TRANSFERS. Transfers of stocks between regions will be processed as inter-region transfers as prescribed in the DIBS User Manual. Adapt the procedures in paragraph 20-2 as necessary to accommodate your business system. Transfers between regions must have prior approval of both region headquarters. The transfers will be processed by the losing and gaining commissaries/CDC's within the same accounting period and for the same dollar value.

20-4. DISCREPANCIES. The following guidance is provided to assist you in dealing with discrepancies in the shipments you receive. Procedures for all possible situations cannot be covered herein. Adapt these procedures as necessary for your situation. Also, check your DIBS Users' Manual.

a. Discrepancies in shipment. Only a total case count is made by commissaries receiving merchandise from a CDC. Line item count is not necessary and should only be made for unannounced internal test conducted by region to verify shipment accuracy for transfers from CDC to supported commissaries. When a commissary total case count does not agree with the total cases shipped as reflected on the Price Extended List, the transfer will be accepted as shipped. The actual case count will be entered to the last page of the Price Extended List alongside the total shipped quantity. The commissary will then inform the CDC of the discrepancy. Additionally, the commissary will maintain an informal Overage/Shortage shipment record, which will be posted on a daily basis when discrepancies occur. The record will contain the pull number, cases shipped, actual cases received and the daily average case cost as reflected on the Price Extended List.

(1) On a monthly basis, commissaries supported by a CDC will forward an Overage/Shortage Report, which reflect daily receipts with discrepancies, to the region Chief of Operations for information and analysis. Based on the analysis the region may perform an unannounced line item count by tracking shipments from a CDC to the commissary experiencing excessive shortages.

(2) When a CDC is informed by a commissary of shortage in shipments, the CDC will:

(a) Check the Pull List or for any remaining Pull Tickets for the subject pull to ensure that all denials were processed.

(b) Check the shipping area for any pallets marked for the store but did not get loaded to the truck.

(3) The following corrections may be made for discrepancies in shipment to include pricing errors:

(a) CDC error in processing denials. The CDC will prepare DeCA Form 70-20 annotating the turn-in block in part 3 of the form. Transfer-to will be the CDC and transfer-from is the commissary. Each line item not physically shipped but charged will be listed to include the price and extension. The quantity block will contain actual quantity shipped and the actual quantity received is entered to the supply action block. The dollar value of the shortage (denied) is entered to the grand total block. An explanation of the shortage will be entered to the document under the last line. The CDC will provide a document number (5600 series) from the Document Control Log to the transaction.

(b) The transaction will be processed as a store transfer-in by the CDC and the issuing DODAAC will be the commissary DODAAC with the shortage. A copy of the DeCA FORM 70-20 will be forwarded to the commissary and marked as an issue in part 3 of the form and posted to the Document Control Log. The commissary will process the transaction as a store transfer-out using the same dollar value and the document number provided by the CDC.

(c) DIBS will generate a DIC 31V (debit) transaction to the CDC account and a DIC 51V (credit) transaction to the commissary account. The respective block numbers from the SAL will be annotated to DeCA Form 70-20 by the CDC/commissary and attached to the Price Extended List. If the commissary is supported by a CDC outside their region the same procedure will apply with the exception the DICs generated will be DIC 31U and DIC 51U when the system prompt to "TRANSFER FROM OUTSIDE REGION? N" is changed to "Y."

b. Shipment Discrepancy-Item Identified. When shipment shortage/overage item is identified by a commissary. The commissary will notify the CDC of the shipment discrepancy on the same day of receipt. The Price Extended List is annotated with the actual quantity received and the line item short/over keyed to the automated system. DIBS will generate a Central Warehouse Discrepancy Report listing the items. The report is attached to the Priced Extended List as verification of the discrepancy. This action does not alter the dollar value of receipt. A commissary receipt of transfer from a supporting CDC is always the same value as shipped.

(1) If the CDC acknowledges the discrepancy, the actual dollar value of the items over/short shipped will be calculated by the commissary and be processed in the same manner described for CDC error in processing denials.

(2) If the CDC does not acknowledge the discrepancy, no credit is taken. The informal over/short record is posted with actual quantity received by the commissary and reported to the

region on the Monthly Overage/Shortage report. The commissary will attach a copy of all Central-Warehouse Shipment Discrepancies Reports generated throughout a month that lists item discrepancies.

c. Pricing Error. When a pricing error is identified on the Price Extended List, the commissary will notify the CDC of the error and the CDC in turn will notify the region. The region has the responsibility for correcting the price in the system.

(1) The CDC/commissary will prepare DeCA Form 70-20 listing the items with pricing error to include the erroneous price, correct price and the price difference. The shipment price difference will be entered on the Grand Total line. The CDC document number will be used if the item is over priced or the commissary document number is used if the item is under priced. Separate documents are necessary if the same shipment contains over priced and under priced items. It is important that proper document numbers are used, the document number is always provided by the activity that will apply the transfer-in.

(2) The same document number will be used for the transfer-in and transfer-out to generate the Debit (DIC 31V) and Credit (DIC 51V) by using the store-to-store transfer menu described in the DIBS Functional User Manual. If the pricing error was overpriced, the CDC will do a transfer-in and the commissary will do a transfer-out. If the pricing error was under priced, the CDC will do a transfer-out and the commissary will do a store transfer-in. An Explanation of the error will be entered to DeCA Form 70-20. The document will be attached to the Price Extended List at the CDC and the commissary. The block number will be annotated on the document after reconciliation with the SAL by both the CDC and the commissary.

d. CDC did not ship. When the CDC staff picked the merchandise but failed to ship all the pallets, the CDC will notify the commissary that the pallets will be shipped with the next shipment. The pallets will be identified by the CDC that the merchandise is part of the prior shipment (state the pull number) so the commissary will not consider the additional pallets as an over shipment.

e. Wrong items shipped. In the event the CDC picks the wrong item and ships an item not ordered, the following conditions may apply:

(1) The CDC will be notified of the shipment discrepancy. DeCA Form 70-20 will be prepared for the dollar difference between item shipped and the item actually received by the commissary in the same manner as described above.

(2) If the dollar difference is higher than the item ordered (and charged) but not shipped, the commissary will provide the document number and perform a store transfer-in. The CDC will use the same document number and do a store transfer-out for the same dollar value. The CDC will also perform a Balance-On-Hand (BOH) adjustment for the item shipped and also for the item ordered but not shipped. If the dollar difference is less than the item ordered, the CDC will provide the document number and perform a store transfer-in and the commissary will perform a store transfer-out using the same document number. In the event there is no dollar difference, DeCA Form 70-20 need not be prepared. However, the CDC will still be required to adjust their BOH to maintain the integrity of the CDC perpetual inventory.

(3) The debit/credit for shipments from CDC will not be automatically taken by the commissaries. Only the region may authorize any adjustments to the commissary/CDC account based on average case cost. This adjustment will be based on the evaluation of the commissary monthly overage/shortage report by the region and the results of the unannounced line item tracking a shipment from CDC to a commissary made by the region. The region may make as many unannounced spot-checks of transfers from CDC to store as deemed necessary based on the commissary monthly overage/shortage report which may reflect trends of excessive discrepancies.

20- 5. TRANSFERS OF SALES. There are occasions when merchandise is received in one department, such as grocery, and sold in a different department, such as meat. Also, merchandise may be received and sold in the wrong department. In such an instance, determine which department the merchandise actually belongs. Follow the instructions in either subparagraph a, b, or c below to transfer sales or sales and merchandise.

a. Transfer of Merchandise. If the merchandise was received in the wrong department but sold in the correct department, transfer all merchandise received in the wrong department to the correct department adapting the procedures in paragraph 20-2a. Adequate supporting documentation and a summarized explanation is required for all merchandise transferred.

b. Transfer of Sales. If the merchandise was received in the correct department but sold in the wrong department, a transfer of sales must be accomplished via a corrected DD Form 707, Report of Deposits. See Chapter 5 for preparation of a corrected DD Form 707. Adequate supporting documentation and a summarized explanation is required for all sales values transferred.

c. Transfer of Merchandise and Sales. If the merchandise was received and sold in the wrong department, and, it is necessary to transfer the both the merchandise and the sales to the correct department. If this is the case, prepare a corrected DD Form 707 to transfer the sales and adapt the procedures in 20-2a above to transfer the merchandise. Adequate supporting documentation and a summarized explanation for the transfer of merchandise and sales is required.

20-6. CLOSED STORES. When a store closes, inventories will be transferred to other stores or locations. The transfers will be recorded as decreases in inventory accountability at the store being closed. When the final items have been transferred out, the balance remaining will reconcile with the financial balance and the differences recorded to the allowance account for the closed store.

20-7. DOCUMENT RETENTION. Transfers documents are documents that affect the store inventory. Transfer documents will be retained for three years plus the current year.

SUBSISTENCE REQUEST FOR ISSUE, TURN-IN OR TRANSFER <small>(For use of this form, see DeCAD 70-6; OPR is DO.)</small>								3. <input type="checkbox"/> ISSUE <input type="checkbox"/> TURN-IN <input checked="" type="checkbox"/> TRANSFER		SHEET NO. 1 OF SHEETS		4. REQUEST NO.	
1. REQUEST TO: (Shipping/Losing Activity) Fort Lee				5. DATE ITEMS REQUIRED 1-25-98		6. DOCUMENT NO. HQCABC90215801			7. DODAAC/UNIT I.D. CODE HQCABC				
2. REQUEST FROM: (Receiving/Gaining Activity)(POC/Phone) Fort Eustis				8. DOCUMENT TYPE/DEPARTMENT		9. ACCOUNTING PROCESSING CODE (APC)			10. BLOCK NO.				
11. ITEM NO. a.	STOCK NO b.	ITEM DESCRIPTION c.	UNIT OF ISSUE d.	QUANTITY e.	SUPPLY ACTION f.	UNIT PRICE g.	TOTAL COST h.	L. POSTED					
								DATE	BY				
01	011144556677	Green Beans	case	10	10	12.00	120.00	1-25-98					
02	022255668899	Yellow Corn	case	6	6	14.40	86.40	1-25-98					
							SHEET TOTAL	206.40	GRAND TOTAL	206.40			
12. ISSUE/TURN-IN "QUANTITY" COLUMN IS REQUESTED BY		DATE	BY	13. ISSUE QTY IN "SUPPLY ACTION" COLUMN		DATE	BY	14. REC QTY IN "SUPPLY ACTION" COLUMN		DATE	BY		

SAMPLES

DeCA Form 70-20, Nov 93

Supersedes DeCAF 70-20, Jan 92
Use existing stock until exhausted.

This form was electronically produced by Elite Federal Forms, Inc.

Subsistence Request for Issue or Turn-In, DeCA Form 70-20
Figure 20-1

Chapter 21

PROCESSING FINANCIAL CORRECTIONS AND REVERSALS

21-1. GENERAL. The ACS and OPP process financial corrections to current month receipts through DIBS. The ARBU processes only those financial corrections that cannot be input through DIBS, e.g. AIMS and/or SAVES rejects, prior physical inventory period corrections, prior month corrections, etc. The MBU-Bill Paying Research Unit (BPRU) process financial corrections identified as payment discrepancies on paid receipts. DeCA Form 70-88, Financial Transaction Corrections (**Figures 21-1, 21-2 and 21-3**) is prepared to support most financial corrections.

21-2. ACS AND OPP RESPONSIBILITY.

a. Only current month receipts are corrected/processed by the ACS and OPP into DIBS. Prior physical inventory period receipt errors and prior month errors discovered by the ACS and OPP are recorded on DeCA Form 70-88 and sent to the ARBU for their input to SAVES.

b. Receipt corrections for tobacco are included in the totals for the next tobacco receipt processed by the ACS. The ACS shall not process a receipt correction to the original receipt.

c. A DeCA Form 70-88 is prepared for all corrections (except those listed in 21-2a.3), becomes the source document for the SAL, is cross-referenced to the original receipt and is filed with the other documents on the day the correction transaction appears on the SAL.

d. A correction to an erroneously input receipt can be made in DIBS before a SAL end of day is run. A DeCA Form 70-88 is NOT required for these errors.

e. DeCA Form 70-88 prepared by the ACS and OPP are forward to the ARBU for those suspended transactions that appear on the "Rejected SAVES Records from Daily Cycle" listing by noon of the day the listing prints.

f. Corrections to VCMs cannot be input into DIBS by the ACS or OPP. A DeCA Form 70-88 is prepared and sent to the ARBU for input to SAVES.

g. The ACS and OPP will not be able to process a correction for the previous month after the fifth work day of the next month. Instead a DeCA Form 70-88 is prepared and block numbers are assigned by the ACS and OPP and forwarded to the ARBU for processing into SAVES.

21-3. ARBU RESPONSIBILITY. Receipt corrections for other than the current month are corrected/processed by the ARBU into SAVES.

a. During their daily review of financial reports, the ARBU may determine that receipt corrections applicable to the current physical inventory period are needed. If required, contact the ACS for corrective action, i.e. correction processed in DIBS or submission of DeCA Form 70-88 to the ARBU for input.

b. Copies of DeCA Form 70-88 for DTI receipts, supplemental payments, and over payments are sent to the DFAS center by the ARBU.

c. Since DIBS assigns the next sequential block number to receipt corrections entered into DIBS by the ACS, special block numbers are not assigned. The ARBU assigns special block numbers

(D,E,and F for prior inventory period transactions) to receipt corrections input to SAVES by them. The ACS will assign block numbers for current inventory period corrections.

21-4. MBU-BILL PAYING RESEARCH UNIT (BPRU). Research by the MBU “EDI Research Team” may uncover transactions needing corrections. They complete a DeCA from 70-88 and send it to the ACS or OPP for approval. Once approved, the EDI Research Team will process the correction using the D, E, and F blocks assigned by ARBU; notify ARBU of the transactions processed.

21-5. OTHER CORRECTIONS AND REVERSALS. The following transactions are corrected or reversed in DIBS:

- a. MILSTRIP Receiving
- b. Transfers
- c. Store Charge Sales
- d. Reports of Deposit

21-6. BLOCK NUMBERS: DIBS automatically assigns block numbers. This prevents the ACS from using the next available block number for corrections. Therefore, the ACS will maintain a separate log of block numbers that DIBS most likely will not assign. For example, the last second digit allowed for the grocery department, the letter “Y”, would be assigned to be used for grocery corrections for the month of December. All correction blocks for grocery in December would be DYA-DY9 for a total of 36 block control numbers. Since DIBS cannot identify corrections/reversals that are done manually (off-line) by the ACS/ARBU/MBU-BPRU, a copy of the correction form is attached to the applicable automated report.

**INSTRUCTIONS FOR PREPARATION OF THE FINANCIAL TRANSACTION CORRECTION
FORM
(DeCA FORM 70-88)**

(see **Figure 21-1** - Receipt Correction, **Figure 21-2** – VCM Correction and **Figure 21-3** – Other Correction).

1. **DATE:** Use date the correction form is prepared.
2. **TL#:** The ACS assigns sequential transmittal letter numbers to the TL#s sent to the ARBU or the MBU-BPRU. The TL# is a record of what was submitted and should prevent duplicate and lost submissions. The TL#s are assigned by using the FY and a sequential number, e.g. the first TL submitted for FY 98 would be 98001, the second 98002, and so on.
3. **TO:** DeCA, DEFENSE COMMISSARY AGENCY FIELD OPERATING ACTIVITY
ARBU
5258 OAKLAWN BLVD
HOPEWELL, VA 23860 ATTN:
4. The remainder of the form is self-explanatory. Be sure to fill in all of the requested information for the type of correction being requested, i.e. receipt, VCM, other, etc.
5. The ACS will fax the completed form to the ARBU or the MBU-BPRU for action. The ARBU or the MBU-BPRU processes the correction, completes the bottom portion of the form and Faxes a copy back to the ACS for their records.

FINANCIAL TRANSACTION CORRECTIONS <i>(For use of this form, see DeCAD 70-6; OPR is RM)</i>		DATE <u>1-26-98</u>	TL# <u>98027</u>
TO PRINCIPAL DEPUTY, DIRECTOR OPERATIONS ARBU 5258 OAKLAWN BLVD HOPEWELL VA 23860 ATTN:		FROM <u>HQC HQC</u> <u>Commissary</u> ^(DODAAC) NAME <u>Fort Lee, VA 23888</u> ^(Commissary) <i>(Installation, State, Zip)</i>	
<p>The following correction is required for:</p> <input checked="" type="checkbox"/> Receipt originally submitted <u>01-23-98</u> Block # <u>EHR</u> <small>(mm-dd-yyyy)</small> <input type="checkbox"/> Credit Memo originally submitted _____ Block # _____ <small>(mm-dd-yyyy)</small> Company <u>Angel Food, Inc.</u> Contract <u>95G 7777</u> Call <u>8014</u> Terms: Net <input type="checkbox"/> 7 <input type="checkbox"/> 10 <input type="checkbox"/> 23 <input type="checkbox"/> 30 Discount <small>(Circle One)</small> Order Date <u>1-1-98</u> DORAS <u>1-15-98</u> \$ <u>2735.68</u>			
Block # _____	Originally submitted _____	SAMPLE	
DIC _____	Document # _____ Amount _____		
PROBLEM _____			
<p>Check one</p> <input type="checkbox"/> PIN ERROR <input type="checkbox"/> CREDIT NOT TAKEN <input type="checkbox"/> KEYING ERROR RECEIPT AMT <input type="checkbox"/> CASE PACK ERROR <input type="checkbox"/> EXTENSION ERROR <input type="checkbox"/> SHORTAGE ERROR <input type="checkbox"/> PRICING ERROR <input type="checkbox"/> MULTIPLE COMPANIES ON ONE RECEIPT <input type="checkbox"/> CORRECTED INPUT <input checked="" type="checkbox"/> AUTOMATED DIBS FDS ROLLUP CORRECTIONS* <input type="checkbox"/> WRONG ITEM ON RECEIPT <input type="checkbox"/> AUTOMATED DSD ROLLUP CORRECTIONS* <input type="checkbox"/> DELIVERY TO WRONG BASE			
*Original payments are automatically generated through DIBS.			INCREASE BY: <u>1392.08</u> DECREASE BY: _____ HAS NO EFFECT: _____
<p>CORRECT ENTRY <i>(used for receipts and VCMs only)</i></p> Block # <u>EX4</u> Date <u>1-23-98</u> DIC <u>31A</u> DODAAC <u>HQC HQC</u> PIIN <u>95G 7777</u> Call <u>8014</u> Amount <u>4127.76</u> Order Date <u>1-1-98</u> DORAS <u>1-15-98</u>			
<p>CORRECT ENTRY <i>(used for transactions other than receipts and VCMs)</i></p> Block # _____ DODAAC _____ DIC _____ Document # _____ Amount _____			
PREPARED BY <u>George Hately</u>		PHONE <u>(789) 712-9988</u>	
CORRECTION COMPLETED BY <u>Helen Hunt</u>		DATE <u>1-29-98</u>	

DeCA Form 70-88, Jan 1988

Supersedes DeCAF 70-88, Nov 1984. Previous editions are obsolete.

This form was electronically produced by Ellis Federal Forms, Inc.

Financial Transactions Corrections Form, DeCA Form 70-88
Figure 21-1

FINANCIAL TRANSACTION CORRECTIONS <i>(For use of this form, see DeCAD 70-6; OPR is RM)</i>		DATE <u>12/10/97</u>	TL# <u>98015</u>			
TO PRINCIPAL DEPUTY, DIRECTOR OPERATIONS ARBU 5258 OAKLAWN BLVD HOPEWELL VA 23860 ATTN:		FROM <u>HQC HQC</u> <u>Commissary</u> (DODAAC) <u>Name</u> <u>H. Lee,</u> (Commissary) <u>VA 23888</u> <i>(Installation, State, Zip)</i>				
The following correction is required for:						
<input type="checkbox"/> Receipt originally submitted		Block #				
<input checked="" type="checkbox"/> Credit Memo originally submitted		(mm-dd-yyyy) <u>12/09/97</u>	Block # <u>DHV</u>			
Company <u>ANGEL FOODS, Inc.</u>		Contract	<u>95G7777</u>			
Call <u>6009</u>	Terms: Net <input type="checkbox"/> 7 <input type="checkbox"/> 10 <input type="checkbox"/> 23 <input type="checkbox"/> 30 Discount <i>(Circle One)</i>					
Order Date	DORAS	\$ <u>61.60</u>				
Block #	Originally submitted	SAMPLE				
DIC	Document #					
PROBLEM <u>VCM EXTENDED INCORRECTLY</u>						
Check one						
<input type="checkbox"/> PIN ERROR	<input type="checkbox"/> CREDIT NOT TAKEN	<table border="1"> <tr><td>INCREASE BY:</td></tr> <tr><td>DECREASE BY: <u>10.00</u></td></tr> <tr><td>HAS NO EFFECT:</td></tr> </table>		INCREASE BY:	DECREASE BY: <u>10.00</u>	HAS NO EFFECT:
INCREASE BY:						
DECREASE BY: <u>10.00</u>						
HAS NO EFFECT:						
<input type="checkbox"/> KEYING ERROR RECEIPT AMT	<input type="checkbox"/> CASE PACK ERROR					
<input checked="" type="checkbox"/> EXTENSION ERROR	<input type="checkbox"/> SHORTAGE ERROR					
<input type="checkbox"/> PRICING ERROR	<input type="checkbox"/> MULTIPLE COMPANIES ON ONE RECEIPT					
<input type="checkbox"/> CORRECTED INPUT	<input type="checkbox"/> AUTOMATED DIBS FDS ROLLUP CORRECTIONS*					
<input type="checkbox"/> WRONG ITEM ON RECEIPT	<input type="checkbox"/> AUTOMATED DSD ROLLUP CORRECTIONS*					
<input type="checkbox"/> DELIVERY TO WRONG BASE						
*Original payments are automatically generated through DIBS.						
CORRECT ENTRY <i>(used for receipts and VCMs only)</i>						
Block # <u>DYX</u>	Date <u>12/09/97</u>	DIC <u>J2T</u>	DODAAC <u>HQC HQC</u>			
PIIN <u>95G7777</u>	Call <u>6009</u>	Amount <u>\$51.60</u>				
Order Date	DORAS					
CORRECT ENTRY <i>(used for transactions other than receipts and VCMs)</i>						
Block #	DODAAC					
DIC	Document #	Amount				
PREPARED BY <u>John Ashley</u>		PHONE <u>(756) 824-1122</u>				
CORRECTION COMPLETED BY <u>Jon Hammond</u>		DATE <u>12/11/97</u>				

DeCA Form 70-88, Jan 1989

Supersedes DeCAF 70-88, Nov 1984. Previous editions are obsolete.

This form was electronically produced by Ellis Federal Forms, Inc.

Financial Transactions Corrections Form, DeCA Form 70-88
Figure 21-2

FINANCIAL TRANSACTION CORRECTIONS <i>(For use of this form, see DeCAD 70-6; OPR is RM)</i>		DATE <u>1/13/98</u>	TL# <u>98020</u>
TO PRINCIPAL DEPUTY, DIRECTOR OPERATIONS ARBU 5258 OAKLAWN BLVD HOPEWELL VA 23860 ATTN:		FROM <u>HQCHQC</u> <u>Commissary</u> (DODAAC) NAME <u>FORT LEE, VA 23888</u> (Commissary) <i>(Installation, State, Zip)</i>	
The following correction is required for: <input type="checkbox"/> Receipt originally submitted _____ Block # _____ <input type="checkbox"/> Credit Memo originally submitted _____ (mm-dd-yyyy) Block # _____ Company _____ Contract _____ Call _____ Terms: Net <input type="checkbox"/> 7 <input type="checkbox"/> 10 <input type="checkbox"/> 23 <input type="checkbox"/> 30 Discount <i>(Circle One)</i> Order Date _____ DORAS _____ \$ _____			
Block # <u>DNL</u> Originally submitted <u>12/06/98</u> DIC <u>51R</u> Document # <u>HQCHQC73395502</u> Amount <u>\$7,100.00</u> (mm-dd-yyyy)			
PROBLEM <u>Cash Sale Recorded Incorrectly. Corrected DD707</u> Check one <u>IS ATTACHED</u> <input type="checkbox"/> PIN ERROR <input type="checkbox"/> CREDIT NOT TAKEN <input type="checkbox"/> KEYING ERROR RECEIPT AMT <input type="checkbox"/> CASE BACK ERROR <input type="checkbox"/> EXTENSION ERROR <input type="checkbox"/> SIGNATURE ERROR <input type="checkbox"/> PRICING ERROR <input type="checkbox"/> MULTIPLE COMPANIES ON ONE RECEIPT <input checked="" type="checkbox"/> CORRECTED INPUT <input type="checkbox"/> AUTOMATED DIBS FOR ROLLUP CORRECTIONS* <input type="checkbox"/> WRONG ITEM ON RECEIPT <input type="checkbox"/> AUTOMATED DSD ROLLUP CORRECTIONS* <input type="checkbox"/> DELIVERY TO WRONG BASE *Original payments are automatically generated through DIBS.			
SAMPLE			
CORRECT ENTRY <i>(used for receipts and VCMs only)</i> Block # _____ Date _____ DIC _____ DODAAC _____ PIIN _____ Call _____ Amount _____ Order Date _____ DORAS _____			
CORRECT ENTRY <i>(used for transactions other than receipts and VCMs)</i> Block # <u>DRV</u> DODAAC <u>HQCHQC</u> DIC <u>51R</u> Document # <u>HQCHQC73395502</u> Amount <u>\$7,010.00</u>			
PREPARED BY <u>Marcy Dew</u>		PHONE <u>(309) 999-8877</u>	
CORRECTION COMPLETED BY <u>A Smith</u>		DATE <u>1/14/98</u>	

DeCA Form 70-88, Jan 1998

Supersedes DeCAF 70-88, Nov 1994. Previous editions are obsolete.

This form was electronically produced by Ellis Federal Forms, Inc.

Financial Transactions Corrections Form, DeCA Form 70-88
Figure 21-3

Chapter 22

ACCOUNT STATUS FOR MEAT AND PRODUCE OPERATIONS

22-1. GENERAL. The meat and produce department managers are responsible for operating their departments without a loss to the Government. The departments are authorized to sell items at above or below cost to maintain the account within the authorized allowance as stated in their respective directives. Currently, the meat department has an allowance of .3 per cent gain, no loss allowed. The produce department has an allowance of .8 per cent gain with no loss allowed. Immediately after the annual accountability inventory, the book value is adjusted to the physical value, which has the effect of adjusting the gain/loss to zero. Between accountability inventories, the account status is tracked by computing the Records of Operations (ROs).

22-2. REPORTING REQUIREMENTS.

a. To assess the account status of meat and produce, an RO must be completed for each department at least monthly. However, department managers, higher commissary management, Zone Managers, or Region Directors may require an RO be prepared more frequently.

b. Supported stores are not required to prepare an RO or to record item markdown/salvage values. A supported store is defined as a store that does not receive meat or produce from any source other than the parent or supporting commissary. However, at their discretion, Region Directors and/or accountable officers may require that a supported store or stores prepare the RO (at intervals deemed appropriate), and record and track markdown/salvage values. Other measures deemed appropriate to maintain accountability may also be taken.

22-3. PHYSICAL INVENTORIES. A physical inventory will be conducted to cover the period covered by the RO. The department managers will be responsible for conducting an inventory IAW DeCAD 40-3 or 40-4 and providing the results to the OCO. The department managers will record the sell price of the merchandise by line item on the inventory documents.

a. The inventory will always be conducted after close of business and normally on the last business day of the reporting period covered. The inventory of backup storage areas may be scheduled to begin shortly before close of business. If this occurs, mark the area inventoried with a message similar to the following: INVENTORY IN PROGRESS-DO NOT REMOVE MERCHANDISE UNTIL INVENTORY IS COMPLETE.

b. With the commissary officer's approval, the inventory may be conducted up to 5 days before the end of the reporting period or up to 3 days after the end of the reporting period for the meat department. This should be the exception, not the norm.

c. If the inventory is conducted before or after the end of the reporting period, an adjusted inventory must be calculated so the dollar value used on the RO will be as if the inventory had been taken on the last day of the reporting period. Use the following procedures that apply to your situation:

(1) If the inventory is conducted before the last day of the reporting period, the dollar value of merchandise received from the time of the inventory until the end of the reporting period must be added to the dollar value of the inventory. The dollar value of sales covering the same period must be subtracted from the dollar value of the inventory.

(2) If the inventory is conducted after the last day of the reporting period, the dollar value of merchandise received after the last day of the reporting period until the time of the inventory

must be subtracted from the dollar value of the inventory. The dollar value of sales covering the same period must be added to the dollar value of the inventory.

d. Inventory documents will be forwarded to the OCO immediately after completion of the inventory.

22-4. OFFICE OF THE COMMISSARY OFFICER. The OCO will check the inventory data, to include prices, extend each line item, and calculate the total dollar value of the inventory. The OCO will provide the ACS the inventory data, via an Inventory Certification letter, by COB of the first (ACS) business day following the end of the reporting period or the first business day following the date of the inventory, whichever is later. At the time that the inventory data is provided to the ACS, the OCO will also provide any other data/information required to complete the RO that has not already been provided.

22-5. ACCOUNTS CONTROL SECTION.

a. Preparing the RO is a function of the ACS. An example of the Record of Operation, DeCA Form 40-10, is shown at **Figure 22-1**. Instructions for completing the RO are provided on the back of page 1 of the form.

b. The ACS will receive the Inventory Certification letter from the OCO. Inventory data will be used to complete the RO for that period. The ACS will complete the RO and submit a copy to the department manager for review by the 5th work after the end of the accounting period.

(1) Prior to finalizing the RO, the ACS will reconcile the RO to the SBCJ. The ACS will annotate on the RO (in the remarks section) that the RO has been reconciled to the SBCJ or an explanation must be annotated indicating why the RO has not been reconciled to the SBCJ.

(2) Prior to finalizing the RO, the ACS will reconcile the RO with the appropriate department manager.

(3) All corrections must be submitted to ARBU by the 5th ARBU business day following the end of the reporting period in order for the corrections to be included in the current month's RO.

c. After the RO is reviewed, reconciled, and approved, but not later the 8th business day after the end of the accounting period, the department manager will provide his comments on the RO. The RO will then be finalized by the ACS.

d. A copy of the RO is sent to the department manager to use to make price lists for the next accounting period. The original RO is sent to the commissary officer for review, approval, and signature NLT the ninth workday after the end of the accounting period.

e. A signed copy of the RO is due at the region NLT the 12th workday after the end of the accounting period. A signed copy of the RO will be provided to the department manager for his records in support of his price changes.

f. Systems generated versions of the RO are authorized with prior Headquarters and/or Region review and approval. ROs generated by the Accounts Control Support System (ACSS) will become the DeCA approved authorized version of the RO when the ACSS program is deployed.

g. The ACS will maintain a signed copy the ROs on file.

22-6. OTHER RESPONSIBILITIES.

a. The department managers should review the SAL, the Document Log, and the daily receipts tally register to verify that all transactions that affect their account status have been accurately processed into DIBS during the accounting period.

b. Sales figures for the last business day of the accounting period are not to be provided to the meat or produce department managers until the inventory has been completed and provided to the OCO.

22-7. ACCOUNT STATUS. The ARBU will post result of an accountability inventory (gain or loss) to the VRGC as a debit or credit, as appropriate. Region, ACS, and Commissary personnel will be informed of the results of the accountability inventory via the Consolidated Statement of Gains/Losses. The book inventory of each department will be adjusted to equal the physical inventory as soon as the results of the accountability inventory are known. Each department will begin the new accountability period with a zero gain/loss status since the account has been adjusted to the actual physical accountability inventory value.

22-8. DOCUMENT RETENTION. ROs and the supporting inventory documents are administrative documents in that they are management tools, not accountable inventory documents. A copy of the final RO will be retained by the store for one year plus the current year then destroyed.

RECORD OF OPERATION <small>(For use of this form, see DeCAD 40-3, 40-4 & 40-5, or see Instructions on Reverse; OPR is DO.)</small>		COMMISSARY FT CRATER		DATE PREPARED JUNE 3, 1997		
		DEPARTMENT PRODUCE				
SECTION I						
INVENTORY/SALES/RECEIPT RECORD	FROM	TO	FROM	TO	FROM	TO
	CUMULATIVE ACCT STATUS FROM PREVIOUS REPORT A		CURRENT INVENTORY PERIOD B		ACCOUNT STATUS TO DATE C	
1. OPENING INVENTORY				10,398.00		9,674.00
A. RECEIPTS (Add)	106,480.00		37,332.00		141,367.00	
B. TRANSFERS IN (Add)	9,190.00		4,225.00		13,415.00	
C. VENDOR CREDIT MEMOS (Deduct)	975.00		119.00		7,994.00	
D. REPORT OF SURVEY (Deduct)	1,266.00		212.00		1,478.00	
E. VET SAMPLE (Deduct)	284.00		68.00		352.00	
F. TRANSFER OUT (Deduct)	2,245.00		873.00		3,118.00	
2. ENDING INVENTORY				11,172.00		11,172.00
3. COST OF PRODUCTS SOLD <small>(Line 1 + 1A + 1B - 1C, 1D, 1E, 1F - Line 2)</small>	110,176.00		39,511.00		149,687.00	
4. SALES						
A. CASH (Extract from Daily Cash Charge Sales on reverse)	110,802.00		39,371.00		150,173	
B. CHARGE (Extract from Daily Cash Charge Sales where applicable)			-			
C. FAT, SUET, BONES AND TRIMMINGS			-			
5. TOTAL SALES (Line 4A + 4B + 4C)	110,802.00		39,371.00		150,173	
6. GAIN OR LOSS (Difference between Line 5 and Line 3)	626.00		-140.00		486.00	
7. PERCENTAGE GAIN OR LOSS (Line 6 divided by Line 5)	.56%		-.36%		.32%	
REMARKS						
SAMPLES						
PREPARED BY (Name and Signature)		DATE		REVIEWED BY (Name and Signature)		DATE
APPROVED BY (Name and Signature)						DATE

DeCA Form 40-10, Jul 93

Supersedes DeCAF 40-10, Nov 92
Use Previous Edition until Exhausted

Record of Operation, DeCA Form 40-10
Figure 22-1.

DEPARTMENT <i>PRODUCE</i>			SECTION II	MONTH <i>MAY 1997</i>
DATE	CASH SALES	CHARGE SLAES	CUM TOTAL	
1 T	\$ 2341.00	\$	2341.00	
2 T	2519.00		4860.00	
3 S	2977.00		7837.00	
4 S	1714.00		9551.00	
5	closed			
6 -	1211.00		10762.00	
7 W	1062.00		11824.00	
8 T	913.00		12737.00	
9 F	1165.00		13902.00	
10 S	1296.00		15198.00	
11 S	819.00		16017.00	
12 M	closed			
13 -	941.00		16958.00	
14 W	1037.00		17995.00	
15 T	1152.00		19147.00	
16 F	1785.00		20932.00	
17 S	1966.00		22898.00	
18 -	1477.00		24375.00	
19 M	closed			
20	1298.00		25673.00	
21 W	994.00		26667.00	
22 T	1062.00		27729.00	
23 F	1280.00		29009.00	
24 S	1511.00		30520.00	
25 S	796.00		31316.00	
26 M	closed			
27 T	994.00		32310.00	
28 W	1162.00		33472.00	
29 T	1588.00		35060.00	
30 F	1992.00		37052.00	
31 S	2319.00		39371.00	
TOTAL \$			39,371.00	

DeCA Form 40-10, Jul 93

2

Record of Operation, DeCA Form 40-10
Figure 22-1 (Continued)

DATE <u>MAY 1997</u>		SECTION III -- SUMMARY OF RECEIPTS	
SOURCE -- BPA/BDO DATE	AMOUNT	SOURCE -- BPA/BDO DATE	AMOUNT
T DSO MAY 1	3648	SUB-TOTAL FORWARD	
T Smith Candies (MAY 1)	280		
F DSO MAY 21	4193		
T DSO (MAY 4)	2067		
T Smith Spec (MAY 6)	227		
T DSO MAY 7	1919		
T Smith Candies (MAY 8)	257		
F DSO (MAY 9)	1826		
T DSO (MAY 13)	1740		
T Smith Spec MAY 21	240		
T DSO (MAY 22)	2492		
T Smith Candies MAY 22	294		
F DSO (MAY 26)	2864		
T DSO (MAY 26)	2088		
T Smith Spec MAY 27	210		
T DSO (MAY 28)	1046		
T Smith Candies (MAY 22)	227		
F DSO (MAY 23)	1506		
T DSO (MAY 25)	1843		
T Smith Spec (MAY 25)	340		
T DSO (MAY 24)	3279		
T Smith Candies (MAY 22)	360		
F DSO (MAY 25)	3137		
SUB-TOTAL	37332	24. TOTAL	

SAMPLES

DATE <u>May 31, 1997</u>		SECTION IV - INVENTORY					
ITEM	UNIT	PRICE	AMOUNT	ITEM	UNIT	PRICE	AMOUNT
Section I	1	843.00	843 -	SUBTOTAL FORWARD			
Section II	1	1,396.00	1,396 -				
Section III	1	1,429.00	1,429 -				
Section IV	1	1,812.00	1,812 -				
Section V	1	1,247.00	1,247 -				
Section VI	1	876.00	876 -				
Section VII	1	1,133.00	1,133 -				
Section VIII	1	1,027.00	1,027 -				
Section IX	1	1,409.00	1,409 -				
				SAMPLES			
SUB-TOTAL				11,172 -	25. GRAND TOTAL		11,172 -

INSTRUCTIONS FOR COMPLETING DeCA Form 40-10, Record of Operation

COLUMN

- (A) --This is the cumulative status from beginning of the current accountability inventory period to the end of previous month. This column will be blank when preparing the report for the first month beginning after the accountability inventory.
- (B) --This column is used to record the results of the current accounting period month.
- (C) --This column represents the combined figures of columns A and B to determine the cumulative account status and is used to bring forward to column A for the adding to column B for the next "Account Status To Date".

ITEM

- 1 -- Use the "Inventory Period" column 1 to record the dollar value of applicable transactions occurring only during the specific evaluation period. The beginning inventory recorded on Line 1 is the ending inventory from the preceding evaluation period.

Use the "Inventory Status, Accounting Period to Date" column 2, to record the total accumulated dollar value of transactions from the beginning of the accounting period. The beginning inventory recorded on Line 1 is the ending inventory from the preceding accounting period.
- 1A-F -- Post transactions that are applicable to each line and column.
- 2 -- Record the dollar value of "ending inventory" applicable to each column
- 3 -- Self-explanatory.
- 4 --Self-explanatory.
- 5 -- Self-explanatory.
- 6 -- If Line 3 is greater than Line 5, there is a loss. If Line 3 is less than Line 5, there is a gain.
- 7 -- Self-explanatory.

REMARKS. Use this block to record any actions being taken to adjust the account when gain/oss is outside the applicable percentages or to record any other circumstances affecting the account, such as a Report of Survey is being submitted, etc.

SAMPLES

Chapter 23

ACCOUNTABILITY INVENTORY REPORTING

23-1. ACCOUNTABILITY INVENTORY. An accountability inventory will be taken during the designated period each fiscal year to determine the account status of each commissary department and CDC. The region director will provide the inventory schedule for each of the commissaries and CDCs in their region to DeCA Headquarters (HQ), Contracting Business Unit according to the guidance provided by the Contracting Business unit (European Region excluded). At least 30 days in advance of the actual inventory cutoff date, the planned inventory date will be confirmed by fax message to DeCA HQ, ARBU.

23-2. ACCOUNTING VARIANCE. To permit practical operation of the grocery, meat, produce, and central distribution center accounts, an operational variance for each department as follows is allowed based on the total sales/issues (transfers) between accountability inventories:

- Grocery (CONUS 1.0 percent and OCONUS 1.0 percent gain or loss).
- Meat Department (0.3 of 1 percent gain, no loss).
- Produce Department (1.0 of 1 percent gain, no loss).
- Central Distribution Center (0.2 of 1 percent gain or loss).

23-3. PREPARING FOR INVENTORY.

a. Price Checks. Items will be inventoried based on the sell price in effect on the inventory cutoff date. A complete price check should be conducted during the seven calendar days prior to the inventory date.

b. Store Shelf Labels. Make sure accurate shelf price labels are in place prior to the inventory date.

c. Pricing Warehouse Merchandise. Prior to inventory, shelf labels will be generated reflecting the current sell price and placed on each warehouse stocked item. Commissaries/CDC without label producing capability will write the current sell price on the case of warehouse stocked items by use of the price list prior to inventory.

d. VPRs. All VPRs will be closed out prior to the day of inventory to ensure that vendor credits are processed into the business system correctly.

e. Merchandise Owned By Others. Merchandise such as contract bakery items, contract deli items, tobacco, and any other merchandise not owned by the commissary should not be inventoried. Merchandise of this type should be clearly marked off, (with tape or other appropriate material), with a sign attached stating "DO NOT INVENTORY".

23-4. DOCUMENT IDENTIFICATION. Each receiving point will have a set of stamps, one set of "BEFORE INVENTORY" and one set of "AFTER INVENTORY" stamps. All accounting documents will be stamped as described below.

a. All accounting transaction documents, e.g. receipts, transfers, etc., received during the seven calendar days prior to the designated inventory date will be stamped "BEFORE INVENTORY" by the commissary receiving personnel. OCO will make sure all documents are so stamped.

b. Any documents representing accounting transactions occurring while the inventory was in progress (such as a receipt) may be processed as a before inventory transaction or as an after inventory transaction, at the commissary officer's discretion.

c. All accounting transaction documents, e.g. receipts, transfers, etc., received during the seven calendar days following the date of the inventory will be stamped "AFTER INVENTORY" by the commissary receiving personnel. OCO will make sure all documents are so stamped.

d. Stamping the documents "BEFORE INVENTORY" will help to ensure that:

(1) These documents are actual pre-inventory transactions occurring before the inventory date;

(2) Their values are included in the inventory counts;

(3) And, they are posted to the SBCJ maintained for the correct accountability period.

e. Stamping the documents "AFTER INVENTORY" will help ensure that:

(1) The value of these documents will not be included in the inventory count;

(2) The documents values will be posted to the SBCJ maintained for the next (not the current) accountability period.

(3) And, even if a document is dated prior to the date of the inventory, the ACS will not add its value to the preceding inventory.

23-5. MERCHANDISE RECEIVED DURING INVENTORY

a. Incoming Shipments. Thoughtfulness and effort should go into the planning and preparation for the inventory in the ordering and receiving process. Every effort should be made to avoid receiving merchandise on the day of the inventory. However, a reasonable balance of merchandise should be maintained and the supply of merchandise must not be disrupted. Also, shipments of merchandise arriving while the inventory is in progress will not be rejected. The commissary officer/CDC manager has the option of processing receipts arriving during the accountability inventory period as before or after inventory receipts.

(1) Shipments of subsistence supplies arriving while the inventory is in progress, and that are accounted for as items present before inventory, will be counted by the inventory team and added to the inventory. The receiving document will be stamped "BEFORE INVENTORY" and entered into DIBS as a pre-inventory debit to the account.

(2) Shipments of subsistence supplies arriving while the inventory is in progress, and that are accounted for as an after inventory transaction, will be segregated from on-hand warehouse stock being inventoried, with signs posted "Do Not Count." The receiving document will be stamped "AFTER INVENTORY" and processed into DIBS as an after inventory transaction.

b. Transfers. Transfers of merchandise should be scheduled so that there is no merchandise in transit as of the date of the inventory.

23-6. ACS PROCEDURES.

- a. The ACS will make sure all accounting transaction documents stamped "Before Inventory" are entered into DIBS within 48 hours (two business days) after receipt at the ACS.
- b. Carefully review the Tally Registers and make sure all documentation has been received.
- c. Review the SAL and make sure all entries were entered into the business system correctly.
- d. Prepare SBCJ Accurately. For the before inventory SBCJ, use the inventory date as a cutoff. Be sure all documents are blocked and recorded on the correct SBCJ based on the "BEFORE INVENTORY" or "AFTER INVENTORY" stamp. Include all transactions and corrections. Include all corrections on the SBCJ even if there has been nothing received from the ARBU showing the correction has been input into DIBS. If the ARBU has not responded with an input date for the correction, attach the correction to the SBCJ.
- e. The ACS must submit the SBCJ to the ARBU and the store OCO (for the OCO to review) within seven working days of the date of the inventory. Express mail is authorized.
- f. Any pre-inventory documents that were not input prior to completion of the inventory process by the commissary/CDC must be forwarded to the ARBU. List any pre-inventory documents or corrections that were not processed as before inventory on a Document Input Transmittal (DeCA Form 40-5) and send to the ARBU to be entered there. The transmittal should be sequentially numbered. This must be done as soon as it is discovered. **After the inventory is completed, all current business is to be entered at the ACS through DIBS.**
- g. Submit documentation requested by the ARBU within 24 hours.
- h. Submit all correction letters as required.

23-7. MEMORANDUM ENTRY.

- a. Transactions that cannot be practically entered in the accounting system within a reasonable time after the inventory date will be reflected in a memorandum entry (memo entry) on the SBCJ and forwarded to the ARBU by memorandum. Use the Memo Entry Vendor/Distributor worksheet shown at **Figure 23-1**, and the Memo Entry Summary Worksheet shown at **Figure 23-2** to prepare the memo entry. The memo entry will be reversed out of the after inventory SBCJ and the actual figure posted.
- b. The ACS will prepare the memo entry for the store using the data provided by the OCO. The OCO will provide the necessary data to the ACS within three calendar days after the date of the inventory. The ACS will prepare a memorandum stating the amount of the memo entry using the Memo Entry Summary worksheet shown at **Figure 23-2** and forward the memorandum, with the Memo Entry Summary Worksheet attached, to the ARBU NLT five workdays after the date of the inventory.
- c. The following are components that make up the memorandum entry:
 - (1) Vendor Price Reductions. The dollar impact on inventory caused by promotions currently in progress for which no reimbursement has been received as of the inventory date (item movement X VPR per item = dollar impact).
 - (2) Fat and Bones. The dollar value of fat and bones turned into the DRMO by the meat department as of the inventory date.

(3) Rollups. Determine the dollar value of merchandise received on "rollup" between the beginning of the rollup period and COB of the inventory cutoff date. Include that amount on the memo entry worksheet.

(4) Tobacco Products. Tobacco sales from the first of the month or the sixteenth of the month (as applicable) through COB of the inventory cutoff date must be taken into account. Determine the dollar value of tobacco products sold since the last receipt entry. Process a receipt if the inventory is taken on the last day of the reporting period. If the inventory date falls within the reporting period, record the dollar value of sales since the last receipt entry on the memo entry worksheet.

(5) Merchandise Owned By Others. If the commissary sells merchandise owned by others, and the sale is rung through DeCA's front end system, a receipt is processed periodically for the dollar value of the sales. If the inventory is taken on the last day of reporting period, process a receipt in the normal fashion. If the inventory date falls within the reporting period, sales for such merchandise must be recorded on the memo entry worksheet and included in the total memo entry. Determine the dollar value of the merchandise sold from the first day of the current period through COB of the inventory cutoff date. Report the dollar value of sales since the last receipt entry on the memo entry worksheet.

(6) Returned Checks. Record on the memo entry worksheet the dollar value of any returned checks that have been deducted from sales but have not been redeemed or entered into the business system (and forwarded for collection) as a charge sale.

23-8. REPORTING INVENTORY VALUE.

a. Inventories Conducted by Contractor. For inventories conducted by a contractor, the dollar value of the inventory will be reported to the ARBU according to the Performance Work Statement. Normally, the requirement would be not later than three workdays after the date of the inventory. The dollar value of the inventory will be reported on an Inventory Certification statement, which must be signed by a representative of the inventory team who conducted the inventory in that store and department.

b. Inventories Conducted by In-House (DeCA) Personnel. For inventories conducted by In-House (DeCA) personnel, the dollar value of the inventory will be reported to the ACS not later than three work days after the date of the inventory. The ACS will report the dollar value of the inventory to ARBU within two business days after receipt of the inventory documents from the store. The dollar value of the inventory will be reported on an Inventory Certification statement, which must be signed by a representative of the inventory team who conducted the inventory in that store and department, and the Commissary Officer.

23-9. REPORTING ACCOUNT STATUS.

a. The ARBU will prepare DeCA Form 70-23, Consolidated Statement of Gain/Loss, for each region using the certified inventory statement sent by the inventory contractor/commissary officer. Copies of the consolidated Statement of gains and losses will be forwarded to HQ, DeCA, to the following:

Director, Plans and Policy Directorate (PL)
Property Accountability Business Unit (PABU)
Director, Resource Management, ATTN: RMA

A copy will also be furnished to the respective region director.

b. The ARBU will prepare weekly updates of DeCAF 70-23 and provide copies the offices listed above and the respective region directors to inform them of their commissaries' accounts status. Upon receipt of the updated DeCAF 70-23, each region will inform commissary officers of the account status of each department as reported on 70-23.

23-10. PRIOR PERIOD ADJUSTMENTS. To reduce prior period adjustments, adjustments to the book inventory will be governed by the following:

a. Adjustments to the book inventory will made up based on store/ACS requests and adequate supporting documentation up to 120 days after DeCA Form 70-22 has been completed and sent to the responsible officer for review and comment.

b. After the point of 120 days after DeCA Form 70-22 has been completed and sent to the responsible officer for review and comment, adjustments under \$10,000 may be considered with the region director's approval and recommendation. Under these circumstances, after the region director has approved and recommended the adjustment be made, the request will be sent to ARBU. ARBU will send an info copy to RMA for review. Barring an unfavorable recommendation by RMA, the request is approved.

c. After the point of 120 days after DeCA Form 70-22 has been completed and sent to the responsible officer for review and comment, adjustments over \$10,000 must be submitted to DeCA's Chief Financial Officer for approval.

23-11. OUT-OF-VARIANCE REVIEWS. After having been notified of an out of variance status as reported on DeCAF 70-23, accountable officers will initiate a management review of the out of variance account(s) within 72 hours. After the review has been completed, the region director will be informed of the findings along with corrective actions taken. Additional corrective actions may be required as deemed necessary by the region director.

23-12. AFTER INVENTORY BEGINNING BALANCES. After the physical inventory has been determined, the physical inventory value will be posted to the next SBCJ as the beginning inventory. The physical accountability inventory for meat and produce will be recorded as the opening book inventory on the first RO following the accountability inventory and the gain/loss will be reduced to zero.

23-13. INVENTORY REVIEW. Regions will forward a copy of the DeCA Form 70-22, Commissary Accountability Variance Statement (**Figure 23-3**) to each responsible officer for review and comment. The region director will provide additional comments as appropriate and forward a copy of DeCA Form 70-22 to DeCA HQ, PABU, for any commissary that has a department exceeding the allowable variance.

23-14. APPOINTMENT OF ACCOUNTABILITY REVIEW PERSONNEL. The region director is responsible for determining what actions will be taken and for appointing qualified personnel to perform a management survey or internal review of accountable records and possible circumstances causing the loss for each account that exceeds the department's allowable variance but does not require a report of survey IAW DeCA Directive 40-15 and DeCA Directive 40-21. When directed by the Director, DeCA, personnel of the DeCA HQ staff will be appointed to perform a review of accountability records and operating procedures for commissaries that exceed their allowable loss allowance.

23-15. DOCUMENT RETENTION. Inventory documents are documents that are used to support the gain/loss for the inventory period and any adjustment made to the dollar value of the inventory in the official accounting records. Inventory documents will be retained for three years plus the current year. All documents must be filed by department, by block number, by month, and by year.

MEMO ENTRY VENDOR/DISTRIBUTOR WORKSHEET	
<i>(to be used to determine Rollup Amounts)</i>	
<i>(For use of this form, see DeCAD 70-6; OPR is RM.)</i>	
Vendor/Distributor Name	Amount
1.	
2.	
3.	
4.	
5.	
6.	
7.	
8.	
9.	
10.	
11.	
12.	
13.	
14.	
15.	
16.	
17.	
18.	
19.	
20.	
21.	
22.	
23.	
24.	
25.	
26.	
27.	
28.	
29.	
30.	
31.	
32.	
33.	
34.	
35.	
36.	
37.	
38.	
39.	
40.	
TOTAL	

Memo Entry Vendor/Distributor Worksheet, DeCA Form 70-95
Figure 23-1

MEMO ENTRY SUMMARY	
<i>(For use of this form, see DeCAD 70-6: OPR 1s RM.)</i>	
1. Total Receipt Rollups <i>(from Memo Entry Worksheet)</i>	\$ _____
2. Tobacco Products:	\$ _____
3. Contract Deli:	\$ _____
4. Contract Bakery:	\$ _____
5. Merchandise Owned by Others (MOBOs):	
a. \$ _____	
b. \$ _____	
c. \$ _____	
TOTAL MOBOs	\$ _____
6. Bad Checks:	\$ _____
7. Dollar impact of Promotions in Progress: <i>(VCMs in progress)</i>	
a. \$ _____	
b. \$ _____	
c. \$ _____	
d. \$ _____	
 TOTAL	 \$ _____
 TOTAL AMOUNT OF MEMO ENTRY:	 \$ _____

COMMISSARY ACCOUNTABILITY VARIANCE STATEMENT <i>(For use of this form, see DeCAD 70-7: OPR is RM.)</i>			FOR PERIOD		
			FROM April 17, 1996	TO April 29, 1997	
COMMISSARY AND DODAAC Fort Crater Commissary HQCABC			REGION Eastern	<i>(Check one)</i> <input checked="" type="checkbox"/> ACCOUNTABILITY <input type="checkbox"/> SPECIAL	
DEPARTMENT	SALE	ALLOWABLE PERCENTAGE OF VARIANCE	DOLLAR VALUE OF ALLOWABLE VARIANCE	DOLLAR VALUE OF ACTUAL VARIANCE	ACTUAL PERCENT OF VARIANCE
GROCERY	35,129,691	1.00 %	+/- 351,297	(160,925)	- .46 %
MEAT	2,951,955	.30 %	+ 8,856	1,158	.04 %
PRODUCE	1,920,017	.80 %	+15,360	5,116	.27 %
CDC					
TOTAL	40,001,663			(154,651)	
TOTAL VARIANCE %					.39 %
REMARKS					
<h1>SAMPLES</h1>					
ACCOUNTABLE OFFICER <i>(Typed Name)</i>			SIGNATURE AND DATE		
REGION DIRECTOR REVIEW					
ACTION TAKEN/COMMENTS					
REGION DIRECTOR <i>(Typed Name)</i>			SIGNATURE AND DATE		

DeCA Form 70-22, Mar 97

Supersedes DeCAF 70-22, Mar 94
Previous editions are obsolete.

This form was electronically produced by DeCA/SAAF using InForms Designer.

Commissary Accountability Variance Statement, DeCA Form 70-22
Figure 23-3

Chapter 24**GAINS/LOSSES**

24-1. GENERAL. Gains and losses are categorized into several major types, as reflected in the standard financial general ledger. Transactions are processed into the business systems as follows:

a. Gains.

<u>Type</u>	<u>DIC</u>	<u>Input by</u>
Incoming Shipments (Incls ROD) and FDS RODs Write-off	81A/Q1A	ACS/Comsy/CDC/OPP
Physical Inventory Count (\$ Value)	81B/Q1B	ARBU
Standard Price Change Salvage and Markdowns	81C/Q1C	OPP OCONUS
Accounting Adjustments	81D/Q1D	ACS/Comsy/ CDC

b. Losses.

<u>Type</u>	<u>DIC</u>	<u>Input by</u>
Incoming Shipments (Incls RODs) and FDS RODs Write-off	82A/Q2A	ACS/Comsy/ CDC/OPP
Physical Inventory Count (\$ Value)	82B/Q2B	ARBU
Standard Price Change Salvage and Markdowns	82C/Q2C	OPP OCONUS
Accounting Adjustments	82D/Q2D	ACS/Comsy/CDC
Shrinkage/Theft/ Contamination/ Deterioration (Incls for CONUS-Vet samples, Report of Survey; For OCONUS- Vet Samples, Reports of Survey, Salvage and Markdown)	82E/Q2E	ACS/Comsy/CDC/ ARBU/OPP

<u>Type</u>	<u>DIC</u>	<u>Input by</u>
Major Disaster	82F/Q2F	ARBU

c. Losses such as salvage/markdowns are processed as follows:

(1) CONUS commissaries will not maintain documentation for salvage/markdown losses unless required by the region director/ commander as an informal record to determine the amount of loss being experienced by a particular commissary.

(2) OCONUS commissaries, which are required to maintain monthly documentation, will record salvage/markdown losses on an Inventory Adjustment Monetary Account (DD Form 708).

(a) Edible and non-edible merchandise will be processed on separate DD Forms 708.

(b) The commissary will record the current price and salvage/markdown price on a machine tape and enter the net loss on the DD Form 708 to support credits for salvage/ markdown losses.

(c) The machine tape will be dated and signed by the salvage coordinator and attached to the DD Form 708.

(3) Routine salvage and mark down losses will be absorbed as part of the grocery loss tolerance allowed for each CONUS commissary between accountability inventories. OCONUS commissaries will process salvage and mark down losses in DIBS. DIBS will generate a DIC 82C (for markdowns) and a DIC 82E (for salvage), credit to their account and the monetary amount will not count towards their one percent accountability loss tolerance.

24-2. RECORDING. The gain/loss adjustments will be recorded in the Document Log based upon signed documentation of the gains/losses. Documentation shall consist of reliable records of gains and losses.

a. Losses, including shrinkage, shall be recorded in the document log based upon a signed document by the commissary officer/CDC manager which identifies the cause of the loss. The documentation of the loss shall include the date the loss was discovered and the total amount of the loss. Unusual or consistent repetitive losses shall be investigated by an independent official as prescribed in DOD 7200.10-m, "Government Property Lost, Damaged, or Destroyed."

b. Gains shall be recorded in the document log based upon a signed document by the commissary officer/CDC manager which identifies the gain. The documentation of the gain shall include the date the gain was discovered and the total amount of the gain.

c. Price changes (81C/82C) shall be recorded in the document log based upon a copy of DOORS FDS Roll-Up Price Change Report. The documentation shall be attached to the appropriate Roll-Up.

d. The individual adjustment transactions prepared for processing shall be summarized by block control totals and entered on the SBCJ. The SBCJ shall reflect all transactions for the of days. An adjustment transaction should include the effective date. A copy of the document log for each day's adjustments shall be provided to the ACS for reconciliation with the amounts recorded in the SBCJ. Any differences (such as unprocessed transactions) shall be included in the next day's business as a separate block.

e. The adjustment date and the store block control number should be reflected on all of the adjustment transactions whether processed or rejected by any business or financial system.

24-3. VET SAMPLES. At the time the medical food inspection samples are issued, the quality assurance inspector will provide one copy of the DD Form 1222, Request For And Results of Tests, to the commissary. This copy will serve as a receipt for the samples and requires the signature of both the inspector and the commissary representative. Process the receipt as a DIC 82E credit to the appropriate department for the total dollar amount of samples issued from inventory. Credit is applicable to all commissary departments. See examples of use for credit on the Record of Operation, DeCA Form 40-10, and in chapter 22.

24-4. REPORTS OF DISCREPANCY (ROD). The ROD for item discrepancies other than those attributable to the shipper will be generated in DIBS FDS or DOORS and processes as DIC 81A or 82A to the respective department (i.e., grocery, meat or produce) on the VRGC. A ROD is created once the pull has been closed. This process will capture the information needed to create the DIBS 81A/82A financial transactions, for transmission to AIMS. (See Chapters 3 and 4 of this directive and DeCAH 40-3 for additional guidance).

24-5. REPORTS OF SURVEY. A DD Form 200, Financial Liability Investigation of Property Loss, **Figure 24-1** or DeCA Form 40-70, Government Property Lost or Damaged (GPLD) Survey Certificate, **Figure 24-2** will be prepared for lost, damaged, or destroyed Government property which occurs within the commissary or CDC IAW Operating Procedures. (See DeCAD 40-15 for additional guidance.)

24-6. OFFICE OF THE COMMISSARY OFFICER (OCO) PROCEDURES. The OCO will prepare the DD Form 200 and DeCA Form 40-70 and transmit to the ACS for input into DIBS. A copy will be retained at the commissary.

24-7. ACCOUNTS CONTROL SECTION (ACS) PROCEDURES.

a. The ACS will enter the total dollar amount of DeCA Form 40-70 on the SBCJ and enter it into DIBS, using DIC 82E, to the respective department (i.e., grocery, meat or produce). The ACS will maintain a copy of the DeCA Form 40-70 and a copy of SAL portion showing DIC 82E transaction in a suspense file and forward a copy of DeCA Form 40-70 to the region for approval. The ACS personnel will attach a copy of the DeCA Form 40-70 to the weekly/monthly SBCJ and forward it to the ARBU.

b. Upon receipt of approved/disapproved DeCA Form 40-70 from the region or DD Form 200 from PABU, the ACS personnel will pull the DeCA Form 40-70 from the suspense file. The total dollar amount shown on the DeCA Form 40-70 submitted to the region will be compared with the total dollar amount shown on the DeCA 40-70 sent by the region. When a report of survey is initiated after review is conducted of the DeCA Form 40-70 and negligence is suspected, the above action will be carried out when the DD Form 200 is received from PABU approved.

(1) If the total dollar amount shown on the DeCA Form 40-70 submitted to the region is equal to the total dollar amount on the DeCA Form 40-70 sent by the region, no further action is required.

(2) If the total dollar amount of DeCA Form 40-70 submitted to the region does not agree with the total dollar amount on the approved DeCA Form 40-70, the ACS personnel will submit a correction form to the ARBU for the adjustment (DIC Q2E). For a pre-inventory transaction, the ARBU will assign a pre-inventory block.

(3) If the DeCA Form 40-70 submitted to the region is not approved by the region, the ACS personnel will submit a correction form to the ARBU to reverse the previous transaction (DIC Q2E).

c. Report of survey records are to be destroyed after five years, except Report of Survey Files not involving pecuniary liability will be destroyed three years after completion of final action.

24-8. MAJOR DISASTER. Losses resulting from hurricane, tornado, storm, flood, high water, wind-driven water, tidal wave, tsunami, earthquake, volcanic eruption, landslide, mud slide, snowstorm, drought, fire, explosion, or other catastrophe will be processed as a Report Of Survey IAW DeCAD 40-15. For approved losses, the OCO will submit a copy of the Report of Survey to the ACS. The ACS will submit a correction letter to the ARBU for processing into the financial system as DIC 82F. Reimbursement will be made by appropriated funds.

FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS					
PRIVACY ACT STATEMENT					
AUTHORITY: 10 USC 136; 10 USC 2775; DoD Instruction 7200.10; EO 9397		ROUTINE USES: None.			
PRINCIPAL PURPOSE: To officially report the facts and circumstances supporting the assessment of financial charges for the loss, damage, or destruction of DoD-controlled property. The purpose of soliciting the SSN is for positive identification.		DISCLOSURE: Voluntary; however, refusal to explain the circumstances under which the property was lost, damaged, or destroyed may be considered with other factors in determining if an individual will be held financially liable.			
1. DATE INITIATED (YYMMDD) 970203		2. INQUIRY / INVESTIGATION NUMBER 97 007		3. DATE LOSS DISCOVERED (YYMMDD) 981108	
4. NATIONAL STOCK NO. N/A	5. ITEM DESCRIPTION Half Gallons of DeCA's Brand Ice Cream		6. QUANTITY	7. UNIT COST	8. TOTAL COST 1,300.50
9. CIRCUMSTANCES UNDER WHICH PROPERTY WAS (X one) <input type="checkbox"/> LOST <input type="checkbox"/> DAMAGED <input checked="" type="checkbox"/> DESTROYED (Attach additional pages as necessary) On 8 Nov 96, at appr. 2100 hours, the ice cream display case started to run warm. The display case alarm system failed to operate due to a short in the electrical system.					
10. ACTION TAKEN TO CORRECT CIRCUMSTANCES REPORTED IN BLOCK 9 AND PREVENT FUTURE OCCURRENCES (Attach additional pages as necessary) Management has initiated a program where all refrigeration systems will be checked six times a day to prevent further losses until the refrigeration system can be upgraded. The checks will be made daily.					
11. INDIVIDUAL COMPLETING BLOCKS 1 THROUGH 10					
a. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State/Country, Zip Code) Fort Crater Commissary Fort Crater, VA 23801-0001		b. TYPED NAME (Last, First, Middle Initial) Smith, Raymond A.		c. AUTOVON / DSN NUMBER 687-0000	
		d. SIGNATURE <i>Raymond A. Smith</i>		e. DATE SIGNED 4 Feb 97	
12. (X one) 1 / 1 RESPONSIBLE OFFICER (PROPERTY RECORD ITEMS) REVIEWING AUTHORITY (SUPPLY SYSTEM STOCKS)					
a. NEGLIGENCE OR ABUSE EVIDENT / SUSPECTED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No		b. COMMENTS / RECOMMENDATIONS Recommend no liability on the part of anyone. This is the first time this has happen and the equipment needs to be upgraded. A work order has been submitted to correct the refrigeration alarm system.			
e. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State / Country, Zip Code) Fort Crater Commissary Fort Crater, VA 23801-0001		d. TYPED NAME (Last, First, Middle Initial) Lewis, Mikal		e. AUTOVON / DSN NUMBER 687-0000	
		f. SIGNATURE <i>Mikal Lewis</i>		g. DATE SIGNED 4 Feb 97	
13. APPOINTING AUTHORITY					
a. RECOMMENDATION (X one) <input checked="" type="checkbox"/> (1) Approve <input type="checkbox"/> (2) Disapprove		b. COMMENTS / RATIONALE Approved without assessment of liability.		c. FINANCIAL LIABILITY OFFICER APPOINTED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State / Country, Zip Code) Richmond Region Fort Crater, VA 23801-0003		e. TYPED NAME (Last, First, Middle Initial) Richards, Portia B.		f. AUTOVON / DSN NUMBER 687-1001	
		g. SIGNATURE <i>Portia B. Richards</i>		h. DATE SIGNED 6 Feb 97	
14. APPROVING AUTHORITY					
a. ACTION (X one) <input type="checkbox"/> (1) Approve <input checked="" type="checkbox"/> (2) Disapprove		b. COMMENTS / RATIONALE		c. LEGAL REVIEW COMPLETED IF REQUIRED (X one) <input type="checkbox"/> (1) Yes <input checked="" type="checkbox"/> (2) No	
d. ORGANIZATIONAL ADDRESS (Unit Designation, Office Symbol, Base, State / Country, Zip Code)		e. TYPED NAME (Last, First, Middle Initial)		f. AUTOVON / DSN NUMBER	
		g. SIGNATURE		h. DATE SIGNED	

DD Form 200, FEB 91

Previous editions are obsolete.
This form was electronically produced by Ellis Federal Forms, Inc.

S/N 0102-LF-011-9100

Financial Liability Investigation of Property Loss, DD Form 200
Figure 24-1

GOVERNMENT PROPERTY LOST OR DAMAGED (GPLD) SURVEY CERTIFICATE					
<i>(For use of this form, see DeCAD 40-15: OPR is DO.)</i>					
1. ACTIVITY Fort Crater Commissary			2. ORIGINATOR NAME AND GRADE Wille B. Martin, GS-12		
3. TO (Region) Director, Richmond Region			4. VOUCHER NO.		
I certify that the loss of or damage to the items described below was not caused by negligence, willful misconduct or deliberate unauthorized use. I further certify that the loss of or damage to the items occurred under the circumstances described herein.					
5. ITEM NO.	6. NSN OR MFR PART NO.	7. NOMENCLATURE	8. QTY	9. UNIT COST	10. TOTAL COST
1		Perishable Subsistence			\$ 912.50
		"LAST ITEM"			
SAMPLES					
					11. TOTAL COST OF LISTED ITEMS \$ 912.50
12. CIRCUMSTANCES OF LOSS OR DAMAGE On 2 March 1997, at approximately 1300 hours, a walk-in freezer in the Commissary was identified with a temperature of 45°F. This unit should have been at minus 18°F. The commissary officer was notified and immediately went to inspect the freezer (See attached statement). The amount of the loss includes several different items that were reviewed by the Medical Food Inspector and was found not suitable for sale and had to be salvage.					
13. DATE 3-3-97		14. TYPED NAME, GRADE AND ORGANIZATION <i>(Dist. Mgr. Comsy Off. Hand Receipt Holder)</i> Jimmie J. Jackson, GS-7, Comsy		SIGNATURE <i>Jimmie J. Jackson</i>	
15. REVIEWING AUTHORITY (PBO/Opns) James B. Baker, GM-14, Comsy Mgt Spec			16. TO Director/Commander Clyde R. Raymond, Dir. Richmond Region		
17. I have reviewed the evidence pertaining to the loss or damage and agree/do not agree (strike one out) that the loss or damage to the property was not due to negligence, willful misconduct, or deliberate unauthorized use. The following action is authorized:					
<input type="checkbox"/> An inventory adjustment for the property which was not lost through negligence, willful misconduct, or deliberate unauthorized use.					
<input type="checkbox"/> Repair the damaged property and charge to O&M/stock fund as fair wear and tear as damage was not caused by gross negligence, willful misconduct, or deliberate unauthorized use.					
<input type="checkbox"/> The circumstances surrounding the loss or damage warrant the processing of a report of survey, DD Form 200, to be initiated immediately.					
<input type="checkbox"/> Other action (Specify)					
18. DATE 3-5-97		19. DIR/CDR TYPED NAME, GRADE Clyde R. Raymond, Director		SIGNATURE <i>Clyde R. Raymond</i>	

DeCA Form 40-70, Jan 92
This form was electronically produced by Elite Federal Forms, Inc.

Government Property Loss or Damaged Survey Certificate, DeCA Form 40-70
Figure 24-2

Chapter 25

COMMISSARY STATISTICAL DATA

25-1. PURPOSE. Commissary Statistical Data, reported on DeCA Form 70-21, (see **Figure 25-1**) provides management indicators, information for monitoring/evaluation of commissary operations, and workload data for staffing purposes.

25-2. OFFICE OF THE COMMISSARY OFFICER. The OCO will prepare the Commissary Statistical Data report (DeCA Form 70-21) each quarter. The data on the report will reflect quarterly totals as of the close of business on March 31, June 30, September 30, and December 31. Prepare the report and forward to the Commissary Officer for review and signature. After the Commissary Officer has approved and signed the report, make two copies (plus the original) for distribution. Send the original and one copy to the region by the fifth workday after the end of the above months. OCO will maintain one copy on file at the store.

25-3. PREPARATION. Listed below are the instructions for completing DeCA Form 70-21, which is shown at **Figure 25-1**. Supported commissaries must prepare a separate Form 70-21 and report information separately from the parent commissary; "parent" commissaries must not include supported commissary data with its own data. If the main store also has a MINICOM operation, prepare a separate report with MINICOM customers, coupons and hours of operation data (include the remaining data in the main commissary report).

a. Headings:

(1) Commissary Name. Enter commissary name (use proper installation designation, e.g., Maxwell AFB, Hurlburt Field, New Orleans NAS, Camp Lejeune MCB), DODAAC, and State or country.

(2) Report class of store based on monthly sales:

CLASS	MONTHLY SALES
1	Up to \$500,000
2	\$500,001 to \$1,000,000
3	\$1,000,001 to \$1,500,000
4	\$1,500,001 to \$2,000,000
5	\$2,000,001 to \$2,500,000
6	\$2,500,001 to \$3,250,000
7	\$3,250,001 to \$4,000,000
8	\$4,000,001 to \$5,000,000
9	\$5,000,001 and Up

(3) Name of region. Enter appropriate region name.

(4) Store Account Number. Enter the commissary Department of Defense Activity Address Code (DODAAC).

(5) Enter quarter (1st, 2nd, 3rd, 4th) and fiscal year of information being reported.

b. Section I - Quarterly Information:

NOTE: When reporting sales, round to the nearest dollar amount.

(1) Line 1 - Enter total sales for Major Departments as follows: GROCERY to include bakery, and tobacco; MEAT to include deli and fish; and PRODUCE. These sales figures should include cash sales (which includes cash, check, and credit/debit card sales), charge sales, WIC sales, food stamp sales, and coupon sales. The sales figures should exclude surcharges and accessorial charges. THEN enter the Subdepartment sales, as applicable, in appropriate columns.

(2) Line 2 - Enter the total customer count for Major Departments and Subdepartments in same manner as for Sales (Line 1, above). Source of this information is the quarterly period-to-date department reports produced from the scanning system. Commissaries without scanning system capabilities are not required to report this data.

(3) Line 3 - Enter the total number of items sold for Major Departments and Subdepartments in same manner as Sales (Line 1, above). Again, use the quarterly period-to-date department reports from the scanning system to obtain this data. Commissaries without scanning system capabilities need not report this data.

c. Section II - Monthly Information:

NOTE: When reporting dollar value/amount, round to the nearest dollar. When completing Section II, be careful NOT to include supported store data with parent store data.

(1) Enter the appropriate three months.

(2) Line 4 - Report the total customer count by month. Do not include the MINICOM or supported store customer count in the parent store report; report MINICOM customers in the MINICOM report only and supported store customers in the supported store report only.

(3) Line 5 - Report total number and dollar amount of coupons redeemed by month. Do not include the MINICOM coupon data or supported store coupon data in the parent store report; report MINICOM coupon data in the MINICOM report only and supported store coupon data in the supported store report only.

(4) Line 6 - Report the number and total dollar amount of checks received by month.

(5) Line 7 - Report the number and total dollar value of food stamp (Food Coupon) transactions per month.

(6) Line 8 - Report the number and total dollar value of WIC transactions per month.

(7) Line 9 - Not Applicable, No Entry Required.

(8) Line 10 - Report pounds of produce received during each month of the quarter.

(9) Line 11 - Report the pounds of meat processed during each month of the quarter (use the Grand Total of columns A through G on DeCA Form 40-5, Monthly Meat Tonnage Report).

(10) Line 12 - Report the average monthly combined in-stock efficiency for all chilled items (to include prepackaged meats and poultry), frozen foods, and semiperishable (dry) grocery items. Do not include processed meats or produce department items in the computation, and do not use the total number of items available on the store RSL as a base figure. Instead, count the number of shelf molding labels in the sales store, then count the number of items not-in-stock. Subtract the not-in-stock figure

from the total number of shelf labels, and divide the difference by the total number of shelf labels to compute the in-stock efficiency rate, (i.e., 5,000 labels - 100 NIS ÷ 5,000 labels = 98 percent in-stock efficiency).

d. Section III - General Information: (Complete Section III only if information has changed since the last report.)

(1) Line 13 - Report the number of regular checkout lanes, express lanes, and total lanes.

(2) Line 14 - Report the total number of active items carried in grocery, meat, and produce; and a total of the three departments.

(3) Line 15 - Report Meat Processing and Wrapping Room square footage **if cleaned by a contractor**.

e. Section IV - Hours of Operation: (Complete Section IV only if information has changed since last report.)

(1) Line 16-22 - Report store hours open in military time for each weekday. Do not include the MINICOM or supported store hours in the parent store report; report MINICOM hours in the MINICOM report only and supported store hours in the supported store report only.

(2) Line 22a - Report the total hours that the commissary is open per week.

(3) Line 23 - Enter any additional remarks on this line.

f. Signature block. Type the full name and grade of the commissary officer. The Commissary Officer must sign and date the report.

NOTE: Report the information requested in sections III and IV ONLY if there has been changes since the last quarterly submission.

25-4. REQUIREMENTS. The commissary officer will review the Commissary Statistical Data report and, after ensuring its accuracy, sign the report. OCO will submit to the region (see para 25-2) for submission to DeCA Headquarters. The data on the report submitted to DeCA Headquarters will reflect quarterly totals, as of the close of business on 31 March, 30 June, 30 September, and 31 December. Regions will review reports for accuracy and completeness, and submit the original copy to HQ, DeCA-RMPE by the 10th workday of the month.

COMMISSARY STATISTICAL DATA <i>(For use of this form, see DeCAD 70-6: OPR is DP.)</i>							
COMMISSARY FT CRATER COMMISSARY	CLASS OF STORE 4	REGION EASTERN	ACCOUNT # HQCNEB	QUARTER 3RD	FISCAL YEAR 97		
SECTION I - QUARTERLY INFORMATION							
	MAJOR DEPARTMENTS			SUB-DEPARTMENTS			
	GROCERY	MEAT	PRODUCE	DELI	FISH MARKET	BAKERY	TOBACCO
1. DEPT SALES	\$ 4,817,845	\$ 349,698	\$ 536,969	\$ 114,318	\$ 456,490	\$ 48,108	\$ 308,489
2. DEPT CUSTOMER COUNT	90176	35212	81990	21186	11344	10679	23236
3. DEPT ITEMS SOLD	3268561	100326	446590	44595	16667	19167	25539
SECTION II - MONTHLY INFORMATION							
MONTHS OF QUARTER	MONTH: APR 97		MONTH: MAY 97		MONTH: JUN 97		
4. CUSTOMER COUNT	45,698		46,793		44,781		
5. NUMBER & DOLLAR AMOUNT OF COUPONS REDEEMED	# 95,960	\$ 56,680	# 103,712	\$ 64,893	# 113,856	\$ 67,649	
6. NUMBER & DOLLAR AMOUNT OF CHECKS RECEIVED	# 15,596	\$ 1,306,406	# 15,628	\$ 1,391,022	# 14,708	\$ 1,264,534	
7. NUMBER & DOLLAR AMOUNT OF FOOD STAMPS REDEEMED	# 998	\$ 5,587	# 1,044	\$ 5,774	# 1,090	\$ 5,821	
8. NUMBER & DOLLAR AMOUNT OF WIC VOUCHERS REDEEMED	# 385	\$ 5,904	# 360	\$ 6,010	# 388	\$ 5,035	
9. TROOP SUPPORT SALES							
10. PRODUCE POUNDS RECEIVED	162,159		172,894		153,630		
11. MEAT POUNDS PROCESSED	55,934		67,141		64,806		
12. AVERAGE IN-STOCK EFFICIENCY RATE	99		99		99		
SECTION III - GENERAL INFORMATION							
13. NUMBER OF CHECKOUT LANES	REGULAR 13	EXPRESS 2	TOTAL 15				
14. NUMBER OF LINE ITEMS CARRIED	GROCERY 15221	MEAT 108	PRODUCE 469	TOTAL 15798			
15. MEAT PROCESSING/WRAPPING ROOM SQUARE FOOTAGE <i>(If cleaned by contractor)</i>	1846 SQUARE FEET						
SECTION IV - HOURS OF OPERATION (MILITARY TIME)							
16. SUNDAY	1000	TO	1530				
17. MONDAY	0930	TO	1900				
18. TUESDAY	0930	TO	1900				
19. WEDNESDAY	0930	TO	1900				
20. THURSDAY	0930	TO	2000				
21. FRIDAY	0930	TO	1900				
22. SATURDAY	0800	TO	1700	TOTAL WEEKLY OPERATING HOURS			
23. REMARKS							
TYPED NAME AND GRADE OF COMMISSARY OFFICER				SIGNATURE			DATE

Commissary Statistical Data, DeCA Form 70-21
Figure 25-1

Chapter 26

ACCOUNTING FOR EXCHANGE-OWNED TOBACCO PRODUCTS IN DeCA COMMISSARIES AT CONUS LOCATIONS

26-1. PURPOSE. The purpose of this document is to provide procedures to account for tobacco products sold in DeCA commissaries at CONUS locations. For the purpose of this document, CONUS locations are defined as the 48 continental states, Alaska, and Hawaii. Because DeCA has agreed to pay the Exchange Services for losses to the tobacco account that exceed .65 per cent, DeCA has to have a standard and reasonably efficient way of determining the gain or loss in the tobacco account. The "reconciliation program" described below works essentially the same as the Record of Operations although the details of this program are not exactly the same as the Record of Operations. Also, whereas Records of Operations generally include all account transactions for a month, the reconciliation includes all transactions during an **Exchange quarter** that affect the value of the tobacco account.

26-2. "TOBACCO" FILE. Each CONUS activity (as defined in para 26-1) that handles tobacco products will establish and maintain a tobacco account file by Exchange quarter. The tobacco account file will contain all documents, e.g., receipts, transfer documents, sales certification, physical inventory documents, etc, that record transactions relating to the status of the tobacco account during an Exchange quarter.

26-3. "TOBACCO" DOCUMENT LOG. Each CONUS activity (as defined in para 26-1) that handles tobacco products will also set up, by Exchange quarter, a tobacco document log. The purpose of the "Tobacco" log is to track all documents that record transactions relating to the status of the tobacco account during an Exchange quarter. A sample log is shown at **Figure 26-1**.

a. Tobacco Document Numbers are formed using seven alpha/numeric characters as follows:

(1) The first three characters of the document number represent the last three characters of the store's DODAAC.

(2) The fourth character designates the month. Use the following character designations:

October	-B	April	-H
November	-C	May	-J
December	-D	June	-K
January	-E	July	-L
February	-F	August	-M
March	-G	September	-N

(3) The fifth, sixth, and seventh characters are numeric characters assigned in sequential order.

For example, for DODAAC HQCABC, the first transaction of any kind; e.g., receipt, transfer, price change adjustment documentation, etc., in January will have the document number ABCE001, the second ABCE002, and the third ABCE003, continuing through ABCE999 if necessary.

b. Document numbers are assigned to all tobacco transactions that impact accountability. Form and assign a document number as described above as required. Record the next available document number in the document log along with other information requested. Also, record the assigned document number to each document when received on the upper right corner.

c. At the end of each Exchange quarter, after the physical inventory has been completed and the inventory documents filed and logged, send a copy of the document log to the local Exchange. Also file a copy of the document log with the tobacco documents for the quarter.

26-4. PRICING. Sales prices of tobacco products are computed by the Exchange Services and are provided to DeCA activities by the Exchange Services. Commissaries sell tobacco merchandise (after the surcharge has been added) at the same price as the local exchange price. The price furnished by the Exchange Services does not include surcharge.

26-5. SALES. Sales are processed through the commissary's front end system. Credit card sales are treated as cash sales. Charge sales are not authorized unless the customer has requested an exception to DeCA's "No Charge Sale" policy, and, an exception (in writing) has been granted.

26-6. REFUNDS. For tobacco merchandise that is returned, only cash refunds are authorized. A sales receipt must accompany all returned merchandise. Refunds are limited to the actual dollar value or amount received from the customer. Amounts for coupons or other discounts cannot be refunded. Refunds may be processed in either of the two following methods:

a. System processed refunds. Refunds may be processed through the front end system if the system has the capability to process refunds, and, the system will deduct the amount of the refund from the cumulative sales totals for the month. However, the returned merchandise must be scanned into the system or entered into the system by UPC. Follow the procedures in your Users Manual.

b. Manually processed refunds. Refunds which are not processed through the front end system must be processed manually. Follow the procedures outlined in DeCA Directive 40-6.

26-7. PAYMENT PROCEDURES. DeCA is required to pay the Exchange Services semimonthly (twice monthly) for tobacco merchandise sold. The first payment period covers merchandise sold during the 1st through the 15th of each month and the second period covers merchandise sold during the 16th through the end of the month. The amount of the payment due to the Exchange Services is based on sales (not receipts) for the respective period. Sales data covering the payment period is captured from the front end system Price Lookup Report (PLU) or POS-M movement report. To track and report sales (per the PLU Report/POS-M movement report), follow the procedures below.

a. Set up your front end system as follows:

(1) Establish a report code not used for any other purpose.

(2) Assign the established report code to all tobacco merchandise, including cigarettes, cigars, smokeless tobacco products, chewing tobacco, and pipe tobacco.

b. To determine the amount of sales and report that amount for the payment period of the 1st through the 15th:

(1) The front end supervisor (or his/her designate) will query the PLU Report or POS-M movement report after close of business (COB) on the 15th day of the month. Do NOT reset the PLU totals to zero when the sales data is collected. Forward the sales data to the OCO prior to end of shift.

(2) The OCO will review data/information in the tobacco folder. If data/information is in the tobacco folder which will increase/decrease sales for the period covered, adjust the sales for the period accordingly. This amount is the adjusted sales totals for the 1st through the 15th of the month.

(3) OCO will prepare the Tobacco Sales Certification and fax the Tobacco Sales Certification (**Figure 26-2**) to the ACS not later than (NLT) COB of the next business day.

(4) The ACS will enter the payment data (from the sales data) into DIBS as a 31A transaction before COB of the next business day.

(5) The ACS will fax the Sales Certification statement to ARBU before COB of the same day the 31A is entered into DIBS.

Note: ARBU instructions are covered in DeCAD 70-16.

c. To determine the amount of sales and report that amount for the payment period of the 16th through the end of the month:

(1) The front end supervisor (or his/her designate) will generate the PLU Report after COB on the last day of the month. The report generated will reflect system sales totals for the entire month. Reset the PLU totals to zero after the sales data is collected. Forward the sales data and the PLU report to the OCO prior to end of shift.

(2) The OCO will review data/information in the tobacco folder. If data/information is in the tobacco folder which will increase/decrease sales for the month covered, adjust the sales for the month accordingly. This amount is the adjusted sales totals for the month.

(3) The OCO will subtract the amount of sales reported for the 1st through the 15th of the month from the adjusted sales totals for the month. This amount is the adjusted sales totals for the 16th through end of the month.

(4) OCO will prepare the Tobacco Sales Certification and fax the Tobacco Sales Certification and supporting documentation (PLU report/POS-M movement report) to the ACS NLT COB of the next business day.

(5) The ACS will enter the payment data (from the sales data) into DIBS as a 31A transaction before COB of the next business day.

(6) The ACS will fax the Sales Certification statement and the PLU Report to ARBU before COB of the same day the 31A is entered into DIBS.

Note: ARBU instructions are covered in DeCAD 70-16.

26-8. TRANSFERS. Generally, "Transfer" means moving merchandise from one activity to another without the gaining activity (receiving activity) reimbursing the losing activity (shipping activity). The losing activity reduces its book inventory value by the amount of the shipment and the gaining activity increases the dollar value of its book inventory by the same amount. Transfers of tobacco products are authorized between one DeCA activity and another DeCA activity, and between a DeCA activity and an Exchange Service activity. The dollar value of the merchandise transferred is computed using the sell price (shelf price) of the shipping (losing) activity. If the sell price of the merchandise is different at the receiving (gaining) activity, the merchandise **MUST** be received at shipping activity's price. After the merchandise has been received and the receiving documentation completed, a Price Adjustment Inventory (PAI) must be conducted for the merchandise received to account for any differences in item prices.

26-9. SALVAGE/DAMAGED MERCHANDISE. Losses of merchandise from salvage and/or damaged merchandise must be absorbed by the commissary if a credit is not given for such merchandise

by the vendor/distributor. The value of Merchandise which the vendor/distributor agrees to give credit must be determined before the merchandise is taken from the commissary. If agreeable with the local exchange representative, damaged merchandise, such as partial cartons, which can be sold can be transferred to the Exchange. Determine the value of any merchandise for credit is received and record the credit using DeCA Form 70-10 or DeCA Form 70-20. Provide a copy of the documentation to support the credit to the Exchange representative and place the original copy in the tobacco folder. Any salvage or damaged merchandise for which credit is not received will be destroyed according to commissary procedures.

26-10. PRICE CHANGE ADJUSTMENT INVENTORIES. To account for any gain/loss to the inventory value of your tobacco merchandise, commissary personnel must conduct a PAI for those items that have a price change. Use DD Form 708, Inventory Adjustment Monetary Account (**Figure 26-3**), to record the data from the PAI and calculate the gain or loss. Record the old price in column 7. Record the new price in column 8. Subtract the amount in column 7 from the amount in column 8. Record the difference in column 9. Count the number of units for this item and record the number of units on hand in column 10; if the answer is a negative, it should be recorded as a negative. Multiply the value in column 9 by the number of units on hand listed in column 10. Record the answer in the correct column, either column 11 or column 12. If the answer is a negative, the inventory lost value and the answer is a credit. If the answer is positive, the inventory gained in value and the answer is a debit. Total the debits listed in column 11 and record 708 near the bottom of the page (above line 13). Total the credits listed in column 12 and record near the bottom of the page (above line 13). Subtract the total credits from the total debits; record the answer in the correct block of line 13 (debit block if the answer is positive, credit block if the answer is negative). Record the next sequential tobacco document number on DD Form 708. Provide a copy of DD Form 708 to the local exchange representative and place the original in your tobacco folder.

26-11. PROMOTIONS

a. Procedures for accounting for gains and losses to the value of the inventory resulting from promotional and incentive programs must be adopted and followed at all commissary activities. VPR always impact inventory values. There are two acceptable methods of accounting for inventory gains/losses resulting from VPRs. Both methods are described below.

(1) Determining Inventory Gains/Losses By PCA Inventory. Follow the procedures in paragraph 26-10 and calculate the inventory value at the beginning and the end of the promotion.

(a) At the beginning of the promotion, a price reduction would reduce the value of the inventory and is recorded as a loss (credit). At the end of the promotion, a price increase also increases the value of the inventory and is recorded as a gain (debit).

(b) If merchandise is received at the regular price and not the reduced (promotional) price, determine the quantity received during the promotional period. Multiply the quantity received by the amount of the price reduction. Record the value determined as an inventory loss (credit).

(2) Determine Inventory Gains/Losses From PLU Report. Determine the quantity sold from the beginning of the month to the start of the promotional period from the Price Lookup Report (PLU). Determine the quantity sold from the PLU Report at the end of the promotional period. Subtract the beginning quantity from the ending quantity. Multiply the result by the dollar value of the price reduction to determine the inventory loss. Record the value determined as an inventory loss (credit).

b. Provide copies of the documentation to support the inventory gains/losses to the local exchange representative. Place the original copy of the supporting documentation in the tobacco folder. Include the amounts determined as gains/losses when preparing the quarterly Tobacco Reconciliation.

26-12. QUARTERLY INVENTORIES

a. A 100 percent physical inventory of tobacco products must be conducted at the end of each Exchange quarter. The physical inventory will be conducted jointly by commissary and exchange personnel. The scheduled dates of inventories are the last business day of the Exchange quarter after close of business. The ending date for Exchange quarters are April 30, July 31, Oct 31, and near the end of January. The January date will vary from year to year. The January date will correspond with the Exchange Services year-end inventory.

b. Approved DeCA Forms or worksheets/documents will be used to record line item counts as they are taken. Price verifications must be conducted and verified with the local Exchange within seven calendar days prior to the inventory date. Approved inventory procedures will be followed.

c. Enter the DeCA shelf price at the time of the inventory for each item in the appropriate space.

d. Reconcile the quantity and dollar value of the inventory with the Exchange Services representative. Recount line items as required to reconcile the inventory. After the necessary recounts are completed, make the necessary corrections and extend each line item. Total each inventory document.

e. After all corrections have been made, complete an inventory summary sheet (listing the totals of all worksheets). Add the totals from each worksheet and obtain a grand total. Reconcile the total with the Exchange representative.

f. Complete, sign, and date the Inventory Certification (Inventory certification shown at **Figure 26-4**). Have the Exchange representative sign and date the Inventory Certification document.

g. Create a document number as described in para 26-3, subpara a. Record the tobacco "Document Number" (hand written) on the top of the Inventory Certification and in the Tobacco Document Log. The document number assigned to the Inventory Certification should be the last document number assigned for the quarter. Document numbers should have been assigned to documents supporting all other tobacco transitions by this time.

h. Place one copy of all inventory documents in the tobacco file. Provide one copy to the designated exchange office. Place all documents to include handwritten worksheets, etc., in the tobacco file.

i. Attach one signed copy of the Inventory Certification document to the Tobacco Reconciliation worksheets and forward as described in para 26-14.

26-13. QUARTERLY RECONCILIATION. DeCA is required to periodically reconcile the tobacco accounts with the Exchange Services. Based on the reconciliation, if losses exceed .65%, DeCA must reimburse the Exchange Services losses greater than .65%. A Tobacco Reconciliation Worksheet, shown at **Figure 26-5**, will be completed and submitted to the region POC monthly; this reconciliation worksheet will be filed instead of the tobacco Record of Operation, DeCA Form 40-10. A quarterly Tobacco Reconciliation Worksheet will be completed and submitted through your region to DeCA Headquarters. The same worksheet is used for both the monthly and quarterly submissions. The quarterly reconciliation worksheet will be a summary of the monthly submissions for the same period. Complete and submit the monthly/quarterly Tobacco Reconciliation Worksheet according to the instructions at the end of this chapter.

26-14. SUBMITTING QUARTERLY RESULTS.

a. Review the documents and make sure all entries have been accomplished. Make corrections as necessary.

b. Place one copy of the Tobacco Reconciliation documents in the tobacco file. Forward one copy of the Tobacco Reconciliation documents and one copy of the Inventory Certification to:

(1) Eastern Region:

(a) Stores in the Northern Area will submit one copy of the Tobacco Reconciliation worksheet, the Tobacco Document Log, and the Inventory Certification to the Northern Area Point of Contact (POC) not later than the 10th calendar day of the month following the end of the Exchange quarter. The POC will consolidate the Tobacco Reconciliation worksheets and forward one copy from each store in the Northern Area to the ARBU, not later than the 20th day of the month following the end of the Exchange Quarter.

(b) Stores in the Southern Area will submit one copy of the Tobacco Reconciliation worksheet, the Tobacco Document Log, and the Inventory Certification to the Southern Area POC not later than the 10th calendar day of the month following the end of the Exchange quarter.

(c) The POC will consolidate the Tobacco Reconciliation worksheet and forward one copy from each store in the Southern Area to the ARBU, not later than the 20th day of the month following the end of the Exchange Quarter.

(2) Midwest Region:

(a) Stores in the Midwest Region will submit one copy of the Tobacco Reconciliation worksheet, the Tobacco Document Log, and the Inventory Certification to the Midwest Region POC not later than the 10th calendar day of the month following the end of the Exchange quarter.

(b) The POC will consolidate Tobacco Reconciliation worksheet and forward one copy from each store in the Midwest Region to the ARBU not later than the 20th day of the month following the end of the Exchange Quarter.

(3) Western/Pacific Region:

(a) Stores in the Western/Pacific Region will submit one copy of the Tobacco Reconciliation worksheet, the Tobacco Document Log, and the Inventory Certification to the Western/Pacific Region POC not later than the 10th calendar day of the month following the end of the Exchange quarter.

(b) The POC will consolidate the Tobacco Reconciliation worksheet and forward one copy from each store in the Western/Pacific Region to the ARBU not later than the 20th day of the month following the end of the Exchange Quarter.

26-15. MAINTAINING RECORDS. All DeCA activities (from store-level through ARBU) will retain the tobacco account documentation by Exchange quarter, by Exchange year. The most recent complete year's files will remain in the active files for at least 90 days after the final (fourth) physical inventory at the end of the Exchange fiscal year. Unless instructed otherwise by your higher headquarters, after 90 days after the end of the Exchange fiscal year (for this purpose, consider January 31 as the end of the Exchange fiscal year), the previous year's files may removed from the active files but must be retained for a period of 6 years and 3 months.

INSTRUCTIONS FOR COMPLETING THE MONTHLY TOBACCO RECONCILIATION SHEET

On the spaces provided, enter the commissary name, commissary DODAAC, and the ending date of this accountable period.

1. Enter the dollar value of the physical inventory taken on **previous month**. The amount entered on this line must be the same amount as the ending physical inventory on the last Tobacco Reconciliation worksheet.
2. Enter the total dollar value of all tobacco receipts (dollar value of merchandise received at the back door) received for the month this reconciliation worksheet covers. Merchandise should be recorded at the DeCA shelf price.
3. Enter the dollar value of all transfers in for the month this reconciliation worksheet covers. Merchandise should be recorded at DeCA shelf price.
4. Enter any debits that would add to the dollar value of the inventory. For example, if the price of an item (or items) increases, the inventory gains in value as a result of the price increase.
5. Add the amounts entered on lines 1 through 4 and enter the sum on line 5.
6. Enter the dollar amount of total sales reported to the ARBU from the 1st through the 15th and the 16th through the end of the month for the month this reconciliation worksheet covers. **There should not be a difference in the amount recorded on line 6 and the amount of sales reported to the ARBU.**

Note: For line 6, only record sales that were reported to the ARBU for payment to AAFES/NEXCOM.

7. If instructed to do so, record sales that have NOT been reported to the ARBU. Provide brief explanation (attach additional sheet if necessary). Normally, no entry will be made on this line.
8. Enter the dollar value of all merchandise transferred out of your store for the month this reconciliation worksheet covers. This includes merchandise transferred to AAFES/NEXCOM to include salvage **IF any salvage has been transferred back to AAFES/NEXCOM for vendor/distributor pickup.**
9. Enter the dollar value of all credits for this period that has not been reported elsewhere. A credit is a transaction that reduces the value of the inventory. An example is a price reduction. Damaged and/or distressed merchandise should NOT be included nor should any salvage. **Do NOT include price reductions (VCMs) if credit was given to your store and you included that credit elsewhere on the Tobacco Reconciliation sheet.**
10. Total the amounts listed on lines 6, 7, and 8. Enter that total on line 10.
11. Subtract the amount on line 10 from the amount on line 5. Enter the difference.
12. Enter the dollar value of the physical inventory of tobacco products taken after close of business on the last day of the month.
13. Subtract line 11 from line 12, i.e. the book inventory (line 11) from the physical inventory (line 12)(Do not subtract line 12 from line 11). Enter the difference on line 13. If the number is a negative, indicate the number is negative by putting the number in parenthesis.

**INSTRUCTIONS FOR COMPLETING THE MONTHLY TOBACCO RECONCILIATION
SHEET
(Continued)**

14. Divide the amount on line 13 by the amount on line 10 (total credits). Enter the amount in the correct percentage format, i.e., .0045 is .45%.

Stores: Forward **1 copy** to your region point of contact. This copy is due at the Region (or Area) HQ **NLT 10 calendar days after the end of the month.**

Instructions For Completing The Quarterly Tobacco Reconciliation Worksheet

On the spaces provided, enter the commissary name, commissary DODAAC, and the ending date of this accountable period.

1. Enter the dollar value of the physical inventory taken on **at the end of the last Exchange quarter** , i.e., April 30, July 31, October 31, and the date of the Exchange Year End in January (actual date will be provided). The amount entered on this line must be the same amount as the ending physical inventory on the last quarterly Tobacco Reconciliation worksheet and the same amount recorded on the Inventory Certification for this period.
 2. Enter the total dollar value of all tobacco receipts (dollar value of merchandise received at the back door) received for the quarter covered by this report. Merchandise should be recorded at the DeCA shelf price.
 3. Enter the dollar value of all transfers in for the quarter covered by this report. Merchandise should be recorded at DeCA shelf price.
 4. Enter any debits that would add to the dollar value of the inventory. For example, if the price of an item (or items) increases, the inventory gains in value as a result of the price increase.
 5. Add the amounts entered on lines 1 through 4 and enter the sum on line 5.
 6. Enter the dollar amount of total sales reported to the ARBU for the quarter covered by this report. This amount should come from the bimonthly reports submitted to the ARBU, reporting the sales for your store, i.e. from the Sales Certification reports; **there should not be a difference in the amount recorded on line 6 and the amount of sales reported to the ARBU.**
- Note: For line 6, only record sales that were reported to the ARBU for payment to AAFES/NEXCOM.**
7. Record any additional sales amounts you were instructed to report by higher headquarters. Normally, there will be no entry on this line.
 8. Enter the dollar value of all merchandise transferred out of your store for the period covered. This includes merchandise transferred to AAFES/NEXCOM to include salvage **IF any salvage has been transferred back to AAFES/NEXCOM for vendor/distributor pickup.**
 9. Enter the dollar value of all credits for this period that has not been reported elsewhere. A credit is a transaction that reduces the value of the inventory. An example is a price reduction. Damaged and/or distressed merchandise should NOT be included nor should any salvage. **Do NOT include price reductions (VCMs) if credit was given to your store and you included that credit elsewhere on the Tobacco Reconciliation sheet.**
 10. Total the amounts listed on lines 6, 7, 8, and 9. Enter that total on line 10.
 11. Subtract the amount on line 10 from the amount on line 5. Enter the difference.
 12. Enter the dollar value of the physical inventory of tobacco products taken after close of business on the last day of the quarter covered by this report.

**INSTRUCTIONS FOR COMPLETING THE QUARTERLY TOBACCO RECONCILIATION
WORKSHEET (Continued)**

13. Subtract line 11 from line 12, i.e. the book inventory (line 11) from the physical inventory (line 12)(Do not subtract line 12 from line 11). Enter the difference on line 13. If the number is a negative, indicate the number is negative by putting the number in parenthesis.

14. Divide the amount on line 13 by the amount on line 10 (total credits). Enter the amount in the correct percentage format, i.e., .0045 is .45%.

Stores: Request the Tobacco Reconciliation Worksheet be completed and **2 copies** forwarded as designated in paragraph 26-14 not later than **10 calendar days after the end of the quarter**. Also, request you send a copy of the Inventory Certification with the Tobacco Reconciliation Worksheet.

Region Points of contact: After collecting the Tobacco Reconciliation sheets from all stores in your region that sell tobacco products, forward one copy to:

DEFENSE COMMISSARY AGENCY
FIELD OPERATING ACTIVITY
ATTN ARBU
5258 OAKLAWN BLVD
HOPEWELL VA 23860-7336

TOBACCO DOCUMENT LOG									
Month:		May-97		Commissary:		Lee Naval Air Station			
Date	Document Number	Type Document	Amount	Date	Document Number	Type Document	Amount		
1	May 1	ABCJ 001	Receipt	9,865.00	31	May 20	ABCJ 011	Receipt	7,458.00
2	May 2	ABCJ 002	Receipt		52				
3	May 2	ABCJ 003			53				
4	May 4	ABCJ 004			54				
5	May 5	ABCJ 005			55				
6	May 6	ABCJ 006			56				
7	May 6	ABCJ 007			57				
8	May 6	ABCJ 008			58				
9	May 9	ABCJ 009			59				
10	May 10	ABCJ 010			60				
11					61				
12					62				
13					63				
14					64				
15					65				
16					66				
17					67				
18					68				
19					69				
20					70				
21					71				
22					72				
23					73				
24					74				
25					75				
26					76				
27					77				
28					78				
29					79				
30					80				
31					81				
32					82				
33					83				
34					84				
35					85				
36					86				
37					87				
38					88				
39					89				
40					90				
41					91				
42					92				
43					93				
44					94				
45					95				
46					96				
47					97				
48					98				
49					99				
50					100				

Tobacco Document Log
Figure 26-1

TOBACCO SALES CERTIFICATE <i>(For use of this form, see DeCAD70-6; OPR is RM..)</i>			
COMMISSARY NAME	DODAAC	PERIOD COVERED	
SALES DATA <i>((from PLU Report))</i>			
CASH SALES:		\$	
CHARGE SALES:		\$	
ADJUSTMENTS:		\$	
NET SALES:		\$	
I certify that the sales data shown above for tobacco products are correct to the best of my knowledge and belief.		I certify that I have reviewed the sales data shown above and the amounts shown are correct to the best of my knowledge and belief.	
PREPARER SIGNATURE	DATE	COMMISSARY OFFICER'S SIGNATURE	DATE
MSC: Fax or E-Mail to FOA Admin Support Section: Fax or E-Mail to ACS ACS: Fax or E-Mail to FOA			

DeCA Form 70-87, JAN 1999

This form was electronically designed by DeCA/SAAF using InForms Designer.

Tobacco Sales Certification, DeCA Form 70-97
Figure 26-2

INVENTORY ADJUSTMENT MONETARY ACCOUNT						1. DATE (Month and year) MAY 97	
2. COMMISSARY / TISA (Installation) Fort Crater		3. NAME OF ACCOUNTABLE OFFICER Tom Smith				4. DEPARTMENT (Subsection) Tobacco	
5. ARTICLE	6. UNIT	7. OLD PRICE	8. NEW PRICE	9. PRICE CHANGE	10. QUANTITY	11. DEBIT (+)	12. CREDIT (-)
	Carton	\$ 17.50	\$ 15.50	-\$ 2.00	277		\$ 554.00
	Carton	\$ 14.50	\$ 15.75	\$ 1.25	125	\$ 156.25	
SAMPLES							
13. TOTAL						\$ 156.25	\$ 554.00
14. SIGNATURE OF ACCOUNTABLE OFFICER						15. VOUCHER NO.	

DD Form 708, AUG 86

Previous editions are obsolete.

This form was electronically produced by Elite Federal Forms, Inc.

Inventory Adjustment Monetary Account, DD Form 708
Figure 26-3

INVENTORY CERTIFICATION

Commissary: _____ **Date:** _____

DODAAC: _____

We, the undersigned, certify that the inventory was conducted according to established procedures of all _____ on this date. We certify that the dollar value listed below is true and correct to the best of our knowledge and belief.

The total dollar value of the inventory was \$_____

Signature _____

Signature _____

Print Name _____

Print Name _____

**Inventory Team Chief
(DeCA)**

**Inventory Team Chief
(AAFES/NEXCOM)**

Signature _____

Print Name _____

Commissary Officer

TOBACCO RECONCILIATION <small>(For use of this form, see DeCAD 70-6: OPR is RM.)</small>		
COMMISSARY NAME	DODAAC	ACCOUNTABLE PERIOD ENDING DATE
1. BEGINNING INVENTORY: (Total per inventory taken on _____)		\$ _____
2. RECEIPTS: (FROM _____ thru COB _____)		\$ _____
3. TRANSFERS IN: <i>(If applicable)</i>		\$ _____
4. ADJUSTMENTS: <i>(Debits)</i>		\$ _____
5. TOTAL (Debits): <i>(1+2+3+4)</i>		\$ _____
6. TOTAL SALES: <i>(Sales reported to ARBU from _____ thru _____)</i>		\$ _____
7. OTHER <i>(If applicable)</i>		\$ _____
8. TRANSFERS OUT: <i>(If applicable)</i>		\$ _____
9. ADJUSTMENTS <i>(Credits)</i>		\$ _____
10. TOTAL (Credits): <i>(6+7+8+9)</i>		\$ _____
11. ENDING INVENTORY: <i>(5 minus 10)</i>		\$ _____
12. PHYSICAL INVENTORY:		\$ _____
13. GAIN/LOSS FOR ACCOUNTING PERIOD: <i>(Line 12 minus Line 11)</i>		\$ _____
14. PERCENTAGE OF GAIN/LOSS: <i>(Line 13 divided by Line 10)</i>		_____ %
Dollar Value of Merchandise Intransit <i>(Value of Merchandise Ordered but not Received)</i>		\$ _____

This information should be obtained from DeCA's records. The purpose is to compare DeCA's records with Exchange records and to reconcile the tobacco account with the Exchange.

DeCA Form 70-96, JAN 1999

This form was electronically designed by DeCA/SAAF using InForms Designer.

Tobacco Reconciliation Worksheet, DeCA Form 70-96
Figure 26-5

Chapter 27

MERCHANDISE OWNED BY OTHERS

27-1. PURPOSE. The purpose of this chapter is to provide general guidance for accounting for merchandise that is sold in a commissary that is not owned by DeCA, i. e., merchandise owned by others. For the purpose of information provided in this chapter, merchandise owned by others is defined as merchandise owned by a party or entity other than DeCA and is consigned to DeCA for sale of such merchandise. Responsibility for such merchandise is covered in the contract, the Memorandum of Agreement, or other similar document. This merchandise is sold through the DeCA's-owned common front end system. Merchandise NOT sold through DeCA's front end system does not fall into this category.

27-2. EXAMPLES OF MERCHANDISE. Examples of such merchandise and operations are contractor-owned bakery, contractor-owned deli, contractor-owned pizza shops, contractor-owned fish shops, and tobacco. Tobacco merchandise is covered in Chapter 26.

27-3. INVENTORIES. Merchandise owned by others will not be inventoried during the yearly accountability inventory of commissary-owned merchandise. Such merchandise must clearly marked so that it is easily identified, i.e., sectioned off with colored tape. Also, such merchandise will have a sign attached in plain sight with lettering at least four inches high which reads, "DO NOT INVENTORY."

27-4. RECEIPTS. If DeCA personnel receive merchandise owned by others, receipt documents for such merchandise shipments received at the commissary must be handled differently from other merchandise receipt documents. Receipts for merchandise owned by others will be sent to the OCO in a timely manner. OCO personnel will separate the receipts for merchandise owned by others from other receipts and maintain those receipts separately.

-Copies of such receipts will be forwarded to the appropriate office.

-Such receipts will not be entered into DIBS.

27-5. PROCESSING 31A AS INVENTORY ADJUSTMENT. Sales totals will be accumulated periodically and that total will be entered into DIBS to increase the value of the inventory by an amount equal to sales for that period. If a discrepancy occurs, the discrepancy will be annotated on the certification letter for the next accounting period and total will be adjusted accordingly. Correction letters will not be generated to make adjustments to merchandise owned by others.

Chapter 28

FOOD STAMPS AND AID TO FAMILIES WITH DEPENDENT CHILDREN PROGRAMS

28-1. GENERAL. Commissaries located in the 50 CONUS states, the District of Columbia and Guam are authorized to participate in the United States Department of Agriculture (USDA) FCS Food Stamp Program by accepting state issued food stamps or the Food Stamp EBT debit card in exchange for eligible food items from any authorized commissary patron. There is no Food Stamp Program in Puerto Rico. The Nutrition Assistance Program in Puerto Rico uses a Block Grant funded through USDA FCS and mail qualified recipients checks (that can be cashed) instead of food stamp coupons.

28-2. FOOD STAMP AUTHORIZATION AND PURCHASES. Any person on the food stamp authorization card who has a valid ID card is authorized to use the food stamps issued or the food stamp debit card to purchase eligible food items from the commissary. Health Services permit commissary food stamp recipients to designate persons to shop on their behalf. If the commissary has any cause to believe the person presenting the coupon has no right to use the coupon, the responsible commissary person must check the Food Stamp ID to ensure that the person using the food stamps is authorized to do so. The responsible commissary person must also check to make certain that both the food stamp recipient and the person designated on the Food Stamp ID, to shop on behalf of the food stamp recipient, are authorized commissary patrons. For the designated shopper, this authorization or commissary privilege may be an appropriate DoD ID card or a document authorizing "agent" privilege.

28-3. RECEIVING FOOD STAMPS.

a. Food stamps may be received from authorized patrons at the point of sales for the entire amount of eligible foods purchased. Food stamps can be accepted as full or partial payment for the purchase of food products to include surcharge as designated by Public Law 88-525, 88th Congress, H.R. 102222, and 31 August 1964.

b. Food stamps are accepted at face value without discount and are not transferable. Food stamps may not be accepted in exchange for cash, except when cash is returned as change in a transaction in which food stamps were accepted in payment for eligible foods. Food stamps are serially numbered and are issued in \$1, \$5, and \$10 denominations. The \$5.00 and \$10.00 denomination food stamps are required to be removed from the booklet in the presence of the sales checker. However, if detached food stamps in the five and ten dollar denominations are presented to the commissary personnel, they may be accepted if the food stamps are accompanied by the coupon book which bears the same serial numbers that appear on the "detached food stamps". The \$1.00 stamps need not be affixed to the booklet, since such stamps could have been previously given as change.

c. No food stamps marked "paid", "canceled", or "sample" may be accepted, nor may a commissary accept stamps bearing any cancellation or endorsement. It is the responsibility of the household member of the authorized representative to detach the stamps from the book.

28-4. MAKING CHANGE FOR FOOD STAMPS. Commissaries shall use for the purpose of making change, uncanceled, and unmarked \$1.00 food stamps which were previously accepted for eligible foods. If change in the amount of less than \$1.00 is required, the eligible patron/customer shall receive the change in cash. At no time may cash change in excess of \$0.99 be returned in a food stamps transaction. A commissary **may not** engage in a series of coupon transactions of less than \$1.00, for the purpose of providing the same food stamp customer an amount of cash change greater than the maximum of \$0.99 cash change allowed in the one transaction.

28-5. EBT FOOD STAMP PROGRAM. States Agencies under the authority of the USDA FCS are delivering food stamp benefits through the EBT Program. Recipients of these benefits will use their state issued magnetic-stripe plastic(debit) card at the commissary's point of sale to purchase authorized groceries. States roll-out their EBT Food Stamp Program either state-wide or by county. Unless there is an agreement between states to accept each other's food stamp recipient's EBT debit card, recipients can not cross state lines to use their debit card. States that have the EBT Food Stamp Program can accept paper food stamps from a recipient of a state that does not have the EBT Program. The commissary will be contacted by the state's Health Services to inform them of the state's roll-out schedule for this program. The store representative must attend any training sessions that the state will offer pertaining to the EBT Program.

a. **Food Stamp EBT Agreement.** The state contracts with a private contractor (corporation/agency) to implement the EBT Program. In most cases the commissary will receive the state's contractor's agreement for participation in this program. Upon receipt of this agreement the commissary officer or designee must:

(1) Notify the Region RM that the commissary has received the state's contract for EBT and request specific guidance, if necessary.

(2) Mail the EBT Agreement except for the Merchant Survey Form to:

DEFENSE COMMISSARY AGENCY HQ
ATTN RMAR
1300 E AVENUE
FORT LEE VIRGINIA 23801-1800

(3) Complete the Merchant Survey Form **except for the bank information.** HQ DeCA/RMAR will complete the bank information as part of the EBT Agreement. The POS-M terminals **do not except the EBT debit card.** The commissary must be issued the state's EBT equipment for acceptance of the EBT Food Stamp Card.

b. **EBT POS Terminal.** In accordance with the USDA formula, Retailers will permit installation by the contractor of one EBT POS terminal for every \$11,000 of monthly redemption activity. HQ DeCA's policy is to equip at least 50 percent of each store's checkout lanes with EBT Food Stamp terminals. The additional terminal requirements are in excess of the one(s) provided by the state's contractor. The additional terminals will be purchased and/or leased, depending the contractor's policy. Commissaries may request a waiver to DeCA's policy to request a fewer number of EBT terminals based on the dollar amount of food stamps actually redeemed at that particular commissary.

c. **Phone Line for EBT Terminal.** If the commissary's monthly food stamp benefit issuance is greater than \$100 but does not exceed \$5,000, the contractor may utilize the commissary's telephone line and electric power supply for each POS configuration IAW USDA policies and EBT-only installation. If the commissary does not have a dedicated phone line, one will have to be installed alone with a power strip with a surge protector, if two three (3) prong outlets are not available. If the commissary's monthly food stamp benefit issuance exceeds \$5,000, the contractor will install a dedicated phone line, at no cost to DeCA, for exclusive EBT use. If necessary, request assistance from the Region/RMA in acquiring a dedicated phone line for EBT.

d. **Commissary Officer Responsibility for Assisting EBT Contractors in the Installation of the EBT Equipment and Phone Line.** The commissary officer will be responsible for

assisting the EBT contractors in their efforts to obtain communication services for the installation of the EBT terminals or for installing an EBT phone line by ensuring the appropriate base communication officials are available to discuss these services. If a commissary qualifies for a state issued EBT phone line and the contractor can not obtain a phone line through base, the contractor will be allowed to install a commercial line in the commissary's name.

e. **Payment and Reimbursement of the EBT Phone Line Installation and Monthly Telephone Bill.** If the contractor installs a commercial phone line for EBT in the commissary's name and is unable to pay the phone company directly for the cost of installation, the commissary will receive a phone bill that will include this cost. After payment of this bill and subsequent monthly phone bills, the commissary will be reimbursed for the cost of the phone line installation and the monthly phone bills via electronic deposit by the contractor to DeCA's account at the First Chicago Bank. The following procedures will be followed for payment and reimbursement of the monthly phone bills:

(1) **The Commissary will:**

(a) Place an approval line on the "remit to page" of the bill for the commissary officer signature.

(b) Type the line of accounting on "remit to page" of the bill. Line of accounting is shown below:

97X4030.5J00 46074 94810 2516 ____ (org code) LTN2 HQEBTLT 8001 000 (3 digit serial number) 033181. (Defense Working Capital Fund (DWCF) line of accounting is used for payment of phone communication for Hawaii and Alaska.)

97X8164.6400 46073 9210 2322 _____ (org code) LPAE HQEBTLP 8001 000 (3 digit serial number) 033181. (Surcharge line of accounting is used for payment of phone communication for commissaries located in contiguous states).

(c) Type on the "remit to page" of the phone bill (invoice):

This invoice is certified and proper for payment.

Commissary Officer's Name

(d) Mail the original copy of the certified telephone bill, to include the page showing the remit to address, for payment to the address below:

DEFENSE FINANCE AND ACCOUNTING SERVICE, COLUMBUS CENTER
ATTN DFAS CO LCOAC
P O BOX 369016
COLUMBUS OHIO 43236-9016

(e) Fax a copy of the certified phone bill page showing the "remit to" address and line of accounting to DFAS-CO-FPS, ATTN: Patty Craven.

(f) Send a copy of the certified phone bill directly to the contractor to ensure reimbursement.

(g) Forward a copy of the certified phone bill to the region.

(2) **DFAS-CO-FPS will:**

(a) Receive an Advice of Credit from the First Chicago National Bank (lockbox bank for EBT deposits) for reimbursement of phone bill charges. DFAS-CO-FPS should receive the ACH credit during the following month for the preceding month's bill.

(b) Receive a copy of the "remit to page" of the phone bill from the commissary. This document will be used to reconcile the Advice of Credit with the monthly phone bill.

(c) Enter the collection into SRD1 and forward backup documentation to DFAS-CO-SC, ATTN: Barbara Inskeep.

(3) **DFAS-CO-SC will:**

(a) Receive collection via SRD1 and supporting documentation from DFAS-CO-FPS.

(b) Change "8001" to "8002" on line of accounting prior to sending the collection via OPAC to DFAS-CO-A. Line of accounting is shown below:

97X4030.5J00 46074 917 LTN2 HQEBTLT 8002 033181

(4) **DFAS-CO-A** will set up a receivable number in DBMS for payment of bills.

f. **EBT Issuance Equipment Rider.** Refer to the state's EBT Issuance Equipment Rider contained in the EBT Agreement for the contractor's rules on the contractor installed EBT dedicated phone line, use of EBT equipment, equipment malfunction, care of equipment, inspection of equipment, on-encumbrance of equipment, disclaimer of warranties, disclaimer of liability of indemnification and right of possession of equipment.

g. **Accepting the EBT Food Stamp Debit Card.** The EBT Food Stamp Debit Card will be accepted at the EBT point of sale terminal to purchase authorized groceries. The acceptance of this card will be performed IAW the EBT Retailer's Manual. The CSD Supervisor will:

(1) Ensure that the total EBT food stamp sales are included with of all media pickup/turn-ins. Follow instructions in the EBT Retailer's Manual to reconcile the end-of-day EBT food stamps transactions.

(2) Ensure that the EBT food stamp receipts, Store Department Analysis, Stores Sales and end-of-day EBT Settlement Reports are forwarded to the OCO for preparation/completion of the Summary of Daily Receipts and the DD Form 707, Report of Deposits. Refer to Chapter 5, Report of Deposits, of this Directive, for the preparation/completion of the Summary of Daily Receipts and the DD Form 707; and forwarding the financial documents to DFAS-CO and the ACS.

h. **EBT OFF-LINE PROCESSING FOR FOOD STAMP TRANSACTIONS. THIS PROCESS WILL ONLY BE USED FOR RECIPIENTS OF THE STATE IN WHICH THE COMMISSARY IS LOCATED.** The CSD personnel will follow the procedures provided in the EBT Retailers Manual for instructions for off-line processing procedures. Any manual vouchers completed for off-line food stamp transactions must be completed with all the required information; the customer must sign the voucher, if signature required. Area designated by the commissary officer must mail a copy of the original voucher to the address provided in the Retailer's Manual or stated on the voucher, within 24 business hours. **If the contractor allows a dollar amount for emergency food stamp benefits, the customer will only be allowed that dollar amount for food stamp purchases. However, the CSD**

Supervisor or designee must verify using the contractor's 1-800 number, that the recipient has not already received the contractor's emergency allotted food stamp amount. If this procedure is not followed IAW with the Retailer's Manual/Agreement, DeCA will be held liable for any unauthorized EBT benefits received by the patron.

28-6. AID TO FAMILIES WITH DEPENDENT CHILDREN PROGRAM (AFDC) EBT PROGRAM. In conjunction with the EBT Food Stamp Program, state agencies roll-out the AFDC Program. This program provides benefits in the form of "cash back" and cash towards purchase with use of the state issued EBT AFDC debit card at the EBT POS terminal.

a. **DeCA's Cash Back Policy for the AFDC Program.** The commissary will participate in the AFDC Program only to the extent of allowing cash towards purchase and limited cash back up to \$25.00.

b. **Acceptance of AFDC Debit Card.** The CSD will perform the following functions for processing EBT cash transactions. These procedures will be used in conjunction with the EBT Retailer's Manual.

(1) Cashiers will use the cash tender key to:

(a) Enter regular cash transactions.

(b) Enter EBT cash transactions.

(2) Cashiers will place receipts from EBT cash transactions in till. These receipts will be included as part of the media pickup/turn-ins.

(3) CSD Supervisor will:

(a) Use the procedures outlined in the EBT Retailer's Manual to obtain the EBT cash transaction reports for balancing at the end-of-day.

(b) Ensure that the total daily cash sales shown for cashiers are reconciled with the total of all media pickup/turn-ins, which includes the EBT cash transaction receipts. Follow instructions in the EBT Retailer's Manual to reconcile the end-of-day EBT food stamps and EBT cash transactions.

(c) Ensure that the EBT food stamp and cash terminals receipts, Store Department Analysis, Stores Sales and end-of-day EBT Settlement Report are forwarded to the OCO for preparation/completion of the Summary of Daily Receipts and the DD Form 707, Report of Deposits. Refer to Chapter 5, Report of Deposits, of DECAD 70-6, for the preparation/completion of the Summary of Daily Receipts and the DD Form 707. Refer to Chapter 5, Report of Deposits, of this Directive for forwarding the financial documents to DFAS-CO and to the ACS.

28-7. DEPOSITING FOOD STAMPS. Refer to Chapter 5, Report of Deposits of this Directive for depositing food stamps.

28-8. DELAYED FOOD STAMP DEPOSITS. Refer to Chapter 5, Report of Deposits for procedures on depositing food stamps that are not deposited on a daily basis.

28-9. FOOD STAMP DEPOSITS TO FEDERAL RESERVE BANK (FRB). Refer to Chapter 5, Report of Deposits, for procedures pertaining to store deposits to the FRB.

28-10. FOOD STAMP ELECTRONIC BENEFIT TRANSFER (EBT DEPOSITS). Refer to Chapter 5, Report of Deposits, for EBT deposits.

Chapter 29

WOMEN'S, INFANTS, AND CHILDREN'S (WIC) SALES

29-1. WIC PROGRAM. The WIC sales are applicable to commissaries located in the 50 CONUS states, Guam, Puerto Rico and American Samoa (Pacific Island). The WIC program is funded by the Department of Agriculture to help nutritionally deficient low income families. This program provides items such as cheese, milk and baby formula to eligible women with infants and children. The WIC program is administered by the Health Departments of various states and by the Indian Health Service. Approval of WIC sales is considered for each commissary on an individual basis. Approval will be requested by the commissary officer through the region director/commander to DeCA. Prior to the commissary participating in the WIC program the request must have DeCA General Counsel's approval. Procedures for processing and reimbursement by the State will be determined by individual negotiations with the State. Reimbursement for items sold to individuals under the WIC Program must be the established commissary selling price, including the required commissary surcharge. All WIC checks/vouchers will be stamped with a commissary identification stamp.

29-2. ACCEPTING WIC (VOUCHERS AND /OR CHECKS) FOR PAYMENT. The WIC sales will be rung at the checkout cash register. Each voucher will be filled out by the cashier to show name, quantity, price, subtotal, surcharge and total. The authorized total cost will not be exceeded. No change will be given to the patron. No vouchers will be accepted more than 30 days after the date of issue or that have been altered or mutilated. The patron will be required to sign the voucher and the signature will be compared with the participant's name indicated on voucher. Payment for WIC sales may be made by WIC vouchers or WIC checks. WIC vouchers will be reviewed by the OCO CSC for accuracy of the above information.

29-3. WIC CHARGE SALES. The WIC vouchers, which some States require to be mailed in to them instead of depositing at the local bank, must be treated as charge sales. The Subsistence Request for Issue or Turn-in, DeCA Form 70-20, **Figure 29-1**, must be prepared in the same manner as for routine charge sales discussed in Chapter 6, of the Directive. Most of these States also require their unique form to be completed and returned to them along with the applicable vouchers. The WIC charge sales will be input into the DIBS by the ACS. However, individual states will most often specify in the agreement the frequency for submission to them. The OCO should maintain on file the DeCA Form 70-20; a copy of the state's required form and a copy of each voucher submitted. These documents will not be sent to the ARBU or DFAS-CO unless specifically requested.

29-4. WIC VOUCHERS AND/OR CHECKS RETURNED TO COMMISSARY BY THE STATE. The WIC vouchers and/or checks are returned to the commissary by the State for reasons such as: (1) altered vouchers/checks, (2) purchases amounting to more than designated amount on WIC vouchers/checks, and (3) outdated WIC vouchers/checks, (4) WIC vouchers/checks not signed or stamped, etc. These WIC vouchers/checks and a letter of explanation from the state must be mailed to DFAS-CO by separate transmittal letter and "must not" be included with other media that is returned to DFAS-CO for collection such as dishonored checks. (See paragraph 29-6 for DFAS-CO mailing address).

29-5. WIC CHECKS RETURNED TO THE COMMISSARY BY THE BANK. The commissary should receive a debit voucher along with WIC checks that are returned from the bank. These checks should be handled IAW dishonored check procedures.

29-6. WIC CHARGE SALE BILLINGS. STANFINS will generate a SF 1080 bill for each month's WIC charges. The amount appearing on this bill is dependent upon the WIC charge sale input into DIBS. The OCO will be responsible for forwarding the charge sales document, DeCA Form 70-20, to the ACS for input into DIBS. DFAS-CO will mail the SF 1080 bills to each State for each commissary. If a

commissary receives a WIC check from a state resulting from vouchers that the commissary has mailed to a State and not as the result of a DFAS-CO 1080 bill, the commissary should mail the WIC check to DFAS-CO-FPS. Commissaries should instruct the states to send WIC checks to DFAS-CO-FPS.

The bills will cite the remit to address as:

DEFENSE FINANCE AND ACCOUNTING SERVICE - COLUMBUS
DFAS CO SAWA
P O BOX 182204
COLUMBUS OH 43218-2204

Discrepancies will be researched by DFAS-CO and ARBU.

29-7. ACS RESPONSIBILITY. The ACS will be responsible for ensuring receipt of DeCA Form 70-20 for WIC charge sales and for entering the charge sale into DIBS on a daily basis.

29-8. WIC ELECTRONIC BENEFIT TRANSFER (EBT) PROGRAM. State agencies under the authority of the Department of Agriculture FCS are delivering WIC benefits through the EBT system. This program allows WIC clients to access their benefits through the EBT system using their state issued SMART CARD at the commissary's Point of Sale (POS).

29-9. PREPARATION AND/OR COMPLETION OF THE DD FORM 707, REPORT OF DEPOSIT AND DeCA FORM 70-15, SUMMARY OF DAILY RECEIPTS. At start of next business day, the CSD personnel will be responsible for forwarding the end-of-day WIC Settlement Report, showing the net dollar amount of EBT sale transactions, to the ACS for completion of the DD Form 707 and DeCA Form 70-15. Refer to Chapter 5, Report of Deposit, of this Directive for completion of the DD Form 707, DeCA Form 70-15 and the SF 215, Deposit Ticket, for WIC EBT deposits.

SUBSISTENCE REQUEST FOR ISSUE, TURN-IN OR TRANSFER <small>(For use of this form, see DeCAD 70-6; OPR is DO.)</small>							3. <input checked="" type="checkbox"/> ISSUE <input type="checkbox"/> TURN-IN <input type="checkbox"/> TRANSFER		SHEET NO. 1 OF 1 SHEETS		4. REQUEST NO.	
1. REQUEST TO: <i>(Shipping/Losing Activity)</i>			5. DATE ITEMS REQUIRED			6. DOCUMENT NO.			7. DODAAC/UNIT I.D. CODE			
FORT CRATER DeCA COMMISSARY						2087-5514			HQC123			
2. REQUEST FROM: <i>(Receiving/Gaining Activity)(POC/Phone)</i>			8. DOCUMENT TYPE/DEPARTMENT			9. ACCOUNTING PROCESSING CODE (APC)			10. BLOCK NO.			
STATE OF VIRGINIA			CHGSALE/GROCERY			17KA			GKM			
11. ITEM NO. a.	STOCK NO b.	ITEM DESCRIPTION c.	UNIT OF ISSUE d.	QUANTITY e.	SUPPLY ACTION f.	UNIT PRICE g.	TOTAL COST h.	i. POSTED				
								DATE	BY			
		WIC										
		SEE ATTACHED INVOICE AND VOUCHERS										
SAMPLE												
							SHEET TOTAL	240.00	GRAND TOTAL	240.00		
12. ISSUE/TURN-IN "QUANTITY" COLUMN IS REQUESTED BY		DATE	BY	13. ISSUE QTY IN "SUPPLY ACTION" COLUMN		DATE	BY	14. REC QTY IN "SUPPLY ACTION" COLUMN				

DeCA Form 70-20, Nov 93

Supersedes DeCAF 70-20, Jan 92
Use existing stock until exhausted.

The form was electronically produced by Elite Federal Forms, Inc.

Subsistence Request for Issue or Turn-in, DeCA Form 70-20
Figure 29-1

Chapter 30

COMMISSARY CHANGE FUND

30-1. GENERAL. Effective October 1, 1994, all commissary change funds came under the ownership and management of the DeCA. Any requests for changes to the change fund amount must be forwarded by the commissary officer to the Region Resource Manager (RM) for approval/disapproval action. Copies of request for changes to the commissary change fund accompanied by the RM approval/ disapproval action must be provided DeCA/RMAS. A copy of all DD Form 707s with change fund impact for CONUS Regions must be provided to:

DEFENSE FINANCE & ACCOUNTING SERVICE-COLUMBUS
DFAS CO SCSC
P O BOX 182317
COLUMBUS OHIO 43218-6202
DSN 869-0332
CML (614) 693-0332

DFAS-CO-SCSC will be responsible for updating the AVK963/CAT File.

30-2. ESTABLISHING AND MAINTAINING THE COMMISSARY CHANGE FUND.

a. **Establishment of the Commissary Change Fund.** The DeCA Region is the approval level for the establishment and disestablishment of a commissary change fund.

b. **Source of Funds.** The commissary change funds are provided by the Defense Working Capital Fund, 97X4930.4K00 (effective 1 October 1998, the new limitation will be 97X4830.4K00). All approved increases to a commissary change fund will be deducted from the daily cash receipts. The change fund increase/decrease amount will be a manual entry on the manual or automated DD Form 707, Report of Deposit, under the Commissary Store Section after the surcharge line. An approved increase to the change fund will be recorded as a "Change Fund" credit (decrease) to total sales (**Figure 30-1**). Approved decreases to the change fund will be recorded as "Change Fund" debits (increase) to total sales (**Figure 30-2**). The Report of Deposit (DD Form 707), will continue to be in agreement with the SF 215, Deposit Ticket. When there are changes to the commissary change fund, the deposit amount will not be in agreement with the total receipt amount from the daily sales. Change fund increases/decreases will not be recorded into DIBS. **Do not change the grocery sales figure on the DD Form 707.** The change fund action should only impact the total deposit amount. No actions are required to be performed at the commissary level for the recording of changes to the change fund, with the exception of annotating the DD Form 707.

c. **Commissary Closure.** For those commissaries that are scheduled for closure, the total amount of the change fund will be recorded on the final DD Form 707, as a "Change Fund" debit (increase) under the Commissary Store Section after the Surcharge line.

d. **Management of the Change Fund.** The commissary officer has overall accountability for the change fund. The DoD Financial Management Regulation (DOD 7000.14-R) states, "managers who supervise personnel holding cash are responsible for maintaining appropriate accounting and internal controls for such assets". The commissary officer will designate and authorize in writing the change fund custodian, usually the CSD Supervisor or lead Sales Store Checkers. The commissary officer may authorize/delegate in writing additional essential personnel as alternate change fund custodians due to the complex nature of commissary operations (i.e., operating hours, tours of duty, commissary size, and sales volume). This delegation carries full responsibility for the same knowledge, control and safeguarding of

funds as required of the change fund custodian. The delegation of authority must be maintained on file and posted in the cash control office.

e. **Access to the Change Fund.** Access shall be restricted to the minimum number of personnel essential to maintain smooth operation and supervision. The commissary officer/deputy commissary officer will not have the safe combination or access to the change fund. Access to the safe and/or change fund will be limited to the Custodian and alternates, if authorized.

f. **Verification of the Change Fund.** The commissary officers or deputy commissary officer, neither of which will have the safe combination, will conduct the unannounced quarterly cash verification with the required assistance of the responsible OCO person. This person will be appointed by the commissary officer. The cash count should be a "surprise". The change fund custodian or alternate must be present at all times during the cash counting/verification. Random verifications may be conducted throughout the quarter at the commissary officer's discretion. A written report of verification (**Figure 30-3**) must be prepared each time a change fund verification occurs. The report of verification must contain the following statement of verification: "On (date) at (time), the undersigned verified by actual count, cash in the amount of \$___, which (is)/(is not) in agreement with the authorized change fund amount. Signature and Rank of Verifying Official". Upon completion of the change fund verification, a copy of the report must be maintained at the commissary and be made available upon request by authorized officials. The original report must be forwarded to the region for filing.

g. **Change Fund Limit.** The change fund limit shall not exceed \$1,000 per terminal/cash register unless a waiver is granted by the Region Director. When a terminal/cash register has more than one drawer, each drawer may be considered a register.

h. **Safeguarding Change Funds.** Change funds shall be secured in the commissary safe or other adequate secure facility. Refer to DeCAD 30-18, DeCA Security Programs for guidance on safeguarding commissary funds.

i. **Change Fund Audits.** Commissary change funds may be audited at the discretion of the Director, DeCA, Region Director or Commissary Officer. No additional funding will be expended or required to support the requirements of these procedures. Also, Interservice Support Agreements will not be used to support these requirements.

REPORT OF DEPOSITS		PERIOD COVERED	
		FROM 7-1-1998	TO 7-3-1998
INSTALLATION FORT RIVER COMMISSARY		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS JAMES JOHNSON, COMMISSARY OFFICER	
SECTIONS AND SUBSECTIONS		FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT
			CUMULATIVE TOTAL
COMMISSARY AND SUBSECTIONS:			
Grocery	HQDDBC 8184 -5 501	104670.33	316916.86
Meat	HQDDBC 8184 -5 502	13913.96	37043.75
Produce	HQDDBC 8184 -5 503	8937.05	24465.56
Subtotal		127521.34	378426.17
Surcharge		6577.52	19577.52
Change Fund Increase/Decrease		-3000.00	3000.00
GROCERY ADJUSTMENTS:			
108,700.89	- Clearing Tape Total		
+ 40.98	- Cash Variance		
- 0.00	- NSF Checks from Bank		
0.00	- Patron Redeemed NSF Checks		
108,741.87	- (Sub-total)		
- 0.00	- Change Sales		
4,071.54	- Merchandise Coupons		
\$ 104,670.33	(Total)		
CASH 37,100.30	WIC 219.61		
CASH EBT 0.00	PATRON CREDIT CARD	10,720.64	
CHECKS 76,695.49	DEBIT CARD 8,520.32		
FD STAMP EBT 0.00	NAF CREDIT CARD	0.00	
FOOD STAMPS 0.00	AF CREDIT CARD	0.00	
TCMO 160.50	FD STAMPS HELD FOR DEPOSIT	682.00	
WIC EBT 0.00	CHANGE FUND INCREASE	\$3,000.00	
TOTAL		\$ 131098.86	\$ 263904.83
			\$ 395003.69
APPROPRIATIONS TO BE CREDITED		RECEIVED FROM	
APPROPRIATION	AMOUNT	JAMES JOHNSON, COMMISSARY	
97X 4930 4K00 4601 033150	124,521.34		
97X 8163 6400 4601 033181	6,577.52		
		IN CASH AND/OR CHECKS, \$ 131,098.86	
		TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS	
		FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL	
		APPEAR ON MY ACCOUNT FOR MONTH OF JULY 1998	
		VOUCHER NO. _____	
		DATE	SIGNATURE OF FINANCE OFFICER
			WILLIAM G. ARNOLD
			FAO
TOTAL \$131,098.86		VOUCHER NO.	
DATE	SIGNATURE OF DEPOSITOR	VOUCHER NO.	
7-3-1998	JAMES JOHNSON, COMMISSARY OFFICER	BC 980703003	

SAMPLES

CHANGE FUND INCREASE

Report of Deposits, DD Form 707 (Increase Change Fund)
Figure 30-1

REPORT OF DEPOSITS		PERIOD COVERED	
		FROM 12-1-1998	TO 12-12-1998
INSTALLATION FORT RIVER COMMISSARY		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS JAMES JOHNSON, COMMISSARY OFFICER	
SECTIONS AND SUBSECTIONS		FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT
COMMISSARY AND SUBSECTIONS:			CUMULATIVE TOTAL
Grocery	HQDDBC 8345 - 5501	97095.28	2069453.73
Meat	HQDDBC 8345 - 5502	31069.14	643830.86
Produce	HQDDBC 8345 - 5503	5993.50	128582.30
Subtotal		134157.92	2841866.89
Surcharge		5400.35	114170.22
Change Fund Increase/Decrease		3000.00	3000.00
GROCERY ADJUSTMENTS:			
100.950.90	- Clearing Tape Total		
- 5.22	- Cash Variance		
-300.00	- NSF Checks from Bank		
+ 50.00	- Patron Redeemed NSF Checks		
100.695.68	- (Sub-total)		
-2.981.05	- Charge Sales		
- 619.35	- Merchandise Coupons		
\$ 97.095.28	(Total)		
CASH 34,881.35	WIC 0.00		
CASH EBT 70.00	PATRON CREDIT CARD 80.90		
CHECKS 10,047.57	DEBIT CARD 0.00		
FD STAMP EBT 68.76	NAF CREDIT CARD 99.67		
FOOD STAMPS 0.00	AF CREDIT CARD 35.00		
TCMO 440.32	FD STAMPS HELD FOR DEPOSIT 0.00		
WIC EBT 0.00	CHANGE FUND DECREASE \$3,000.00		
TOTAL		\$ 142558.27	\$ 2956037.11
TOTAL			\$ 3098595.38
APPROPRIATIONS TO BE CREDITED		RECEIVED FROM	
APPROPRIATION	AMOUNT		
97X 4930 4K00 4601 033150	137,157.92		
97X 8164 6400 4601 033181	5,400.35		
		IN CASH AND/OR CHECKS, \$ 142,558.27	
		TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS	
		FOR SUMS PREVIOUSLY RECEIPTED FOR AS SHOWN HEREON WILL	
		APPEAR ON MY ACCOUNT FOR MONTH OF DECEMBER	
		VOUCHER NO. _____	
		DATE _____ SIGNATURE OF FINANCE OFFICER	
		WILLIAM G. ARNOLD	
		FAO	
TOTAL \$142,558.27			
DATE	SIGNATURE OF DEPOSITOR	VOUCHER NO.	
4-12-1998		BC 981212012	

SAMPLES

CHANGE FUND DECREASE

Report of Deposit, DD Form 707 (Decrease Change Fund)
Figure 30-2

CHANGE FUND REPORT OF VERIFICATION

COMMISSARY

<u>CURRENCY</u>	<u>Denomination</u>	<u>Quantity</u>	<u>Amount</u>	<u>TOTAL</u>
	<u>\$50</u>	_____	_____	
	<u>\$20</u>	_____	_____	
	<u>\$10</u>	_____	_____	
	<u>\$ 5</u>	_____	_____	
	<u>\$ 1</u>	_____	_____	
	<u>Other</u>	_____	_____	
	<u>Other</u>	_____	_____	_____
<u>ROLLED COINS</u>	<u>Denomination</u>	<u>Quantity</u>	<u>Amount</u>	
	<u>Dollars</u>	_____	_____	
	<u>Halves</u>	_____	_____	
	<u>Quarters</u>	_____	_____	
	<u>Dimes</u>	_____	_____	
	<u>Nickels</u>	_____	_____	
	<u>Pennies</u>	_____	_____	_____
<u>LOOSE COINS</u>	<u>Denomination</u>	<u>Quantity</u>	<u>Amount</u>	
	<u>Dollars</u>	_____	_____	
	<u>Halves</u>	_____	_____	
	<u>Quarters</u>	_____	_____	
	<u>Dimes</u>	_____	_____	
	<u>Nickels</u>	_____	_____	
	<u>Pennies</u>	_____	_____	_____
<u>FOOD STAMPS</u>	<u>Denomination</u>	<u>Quantity</u>	<u>Amount</u>	
	<u>Tens</u>	_____	_____	
	<u>Fives</u>	_____	_____	
	<u>Ones</u>	_____	_____	_____

On _____ at _____ AM/PM, the undersigned verified by actual count, cash in the amount of \$_____, and food stamps in the amount of \$_____, which (is)/(is not) in agreement with the authorized change fund amount.

Signature, Rank of Verifying Official

Change Fund Report of Verification
Figure 30-3

Appendix A

MANAGEMENT CONTROL REVIEW CHECKLIST (Page 1 of 22 pages)

DOD Category: Resale Operations

Function: Commissary

THIS CHECKLIST: Commissary OCO and ACS

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable unit is each OCO or ACS. The assessable unit manager is the commissary officer or Chief, ACS. This checklist must be used in accordance with the DeCA Management Control Plan and/or other specific DeCA instructions.

Step1: Financial Records

Risk: Improper or inaccurate data posted to the financial records.

Control Objective: Ensure all information is posted timely and accurately to the commissary account.

Control Technique:

1. Review DeCA Form 10-1 (Call-Order Register-Manual to ensure all call orders are recorded, adjusted, and controlled.
2. Ensure DeCA Form 40-53 (Commissary Receiving Tally Register) is maintained to record receipts at each receiving point.
3. Ensure FDS shipping files are being acknowledged by the distributor prior to rollup receipts being entered into DIBS by the Accounts Control Section.
4. Ensure receipts are processed and transmitted daily,
5. Ensure transfer are being processed IAW DeCA Directive 70-6.
6. Ensure the SBCJ is reconciled with the Document Log daily.
7. Ensure the SBCJ is maintained IAW DeCA Directive 70-6.
8. Ensure corrections/reversals are being forwarded to the ARBU.

9. Review DeCA Directive 30-2, (Defense Commissary Agency Filing System) prior to disposing of any financial documentation.

Test Question:

1. Is a Call-Order Register-Manual (DeCA Form 10-1) used to record call numbers assigned to orders placed against DeCA BPA?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is a commissary Receiving Tally Register (DeCA Form 40-53) used to record receipts at each receiving point?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are the FDS shipping files being acknowledged by the distributor in sufficient time to enter into DIBS to prevent a late payment?

Response: YES ___ NO ___ NA ___

Remarks:

4. Are receipts (DIC 31A) against DeCA contracts processed into DIBS within 24 hours of receipt at the ACS?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are receipts (DIC 31B) for MILSTRIP items (FF&V) processed into DIBS within 24 hours of receipt at the ACS?

Response: YES ___ NO ___ NA ___

Remarks:

6. Is the requestor of the Transfer (departmental/within a region) requesting the transfer on DeCA Form 70-20?

Response: YES ___ NO ___ NA ___

Remarks:

7. Is the losing/gaining activity processing the transfer within the same accounting period and at the same dollar value?

Response: YES ___ NO ___ NA ___

Remarks:

8. Are the transfers entered into DIBS daily?

Response: YES ___ NO ___ NA ___

Remarks:

9. Are the transactions listed in ACSS reconciled to the Summary Audit Log daily?

Response: YES ___ NO ___ NA ___

Remarks:

10. Is the SBCJ submitted to the ARBU at the end of each week and at month-end (1st through 9th work day is excluded)?

Response: YES ___ NO ___ NA ___

Remarks:

11. Is a "Final" SBCJ generated in the ACSS for each department of each store serviced by the ACS?

Response: YES ___ NO ___ NA ___

Remarks:

12. Does the "Final" monthly SBCJ balance with the VRGC?

Response: YES ___ NO ___ NA ___

Remarks:

13. Are financial corrections and reversals being forwarded to the ARBU for processing?

Response: YES ___ NO ___ NA ___

Remarks:

14. Are documents filed IAW DeCA Filing System (DeCA Directive 30-2)?

Response: YES ___ NO ___ NA ___

Remarks:

15. Are the Records of Operations reconciled to the SBCJ monthly?

Response: YES ___ NO ___ NA ___

Remarks:

16. Are the bimonthly Tobacco Sales Certifications submitted timely?

Response: YES ___ NO ___ NA ___

Remarks:

17. Are the quarterly Tobacco Reconciliation Worksheet completed and submitted timely?

Response: YES ___ NO ___ NA ___

Remarks:

Step 2: DeCA Overseas Ordering and Receiving System

Risk: Improper controls will result in improper or inaccurate accountability.

Control Objective: Ensure all DOORS financial transactions are processed effectively and in a timely manner.

Control Technique:

1. Ensure OOP's Pulls are closed timely.
2. Ensure the OOP accounts for inventory intransit (partial and all-unreceived) whenever a formal inventory is taken.
3. Ensure the OOP posts over and shortages in shipments as exceptions during the receiving process.
4. Ensure the OPP verifies that manufacturer source load receipts equal the transfer-out to the OOP.
5. Ensure the OPP reconciles the weekly and/or bi-monthly roll-up with the distributors.
6. Ensure the OPP runs the final roll-up report and verifies that the receipt, plus or minus the price change adjustment, equals the transfer-out to the OOP.
7. Ensure that all RODs of \$50.00 or less are written-off as an inventory gain/loss.
8. Ensure that all P&G source load RODs with a net dollar value less than \$175.00 are written-off as an inventory gain/loss.

9. Ensure that all RODs are cleared within 40 calendar days.
10. Ensure all uncollected RODs over six month's old are referred to DeCA's Chief Financial Officer for write-off.
11. Ensure the OPP accounts for receipts not rolled-up and all uncleared Rods whenever a formal inventory is taken.

Test Question:

1. Are OOP's Pulls closed timely?

Response: YES ___ NO ___ NA ___

Remarks:

2. Did the OOP include inventory intransit (partial and unreceived) whenever a formal inventory was taken?

Response: YES ___ NO ___ NA ___

Remarks:

3. Does the OOP post overages and shortages as exceptions during the receiving process?

Response: YES ___ NO ___ NA ___

Remarks:

4. Does the OPP verify that manufacturer source load receipts equal the transfer-out to the OOP?

Response: YES ___ NO ___ NA ___

Remarks:

5. Does the OPP reconcile the weekly and/or bi-monthly roll-up with the distributors?

Response: YES ___ NO ___ NA ___

Remarks:

6. Does the OPP run the final roll-up report and verify that the receipt, plus or minus the price change adjustment, equals the transfer-out to the OOP?

Response: YES ___ NO ___ NA ___

Remarks:

7. Are all RODs of \$50.00 or less written-off as an inventory gain/loss?

Response: YES ___ NO ___ NA ___

Remarks:

8. Are all P&G source load RODs with a net dollar value less than \$175.00 written-off as an inventory gain/loss?

Response: YES ___ NO ___ NA ___

Remarks:

9. Are all RODs cleared within 40 calendar days?

Response: YES ___ NO ___ NA ___

Remarks:

10. Are all uncollected RODs over six month's old referred to DeCA's Chief Financial Officer for write-off?

Response: YES ___ NO ___ NA ___

Remarks:

11. Does the OPP account for receipts not rolled-up and all uncleared RODs whenever a formal inventory is taken?

Response: YES ___ NO ___ NA ___

Remarks:

Step 3: DeCA Interim Business System-Frequent Delivery System

Risk: Financial transactions posting incorrectly to the store inventory accounts. Insufficient payment or collection for items received.

Control Objective: Ensure all financial transactions process correctly for proper payment or collection of resale items received.

Control Technique:

1. Ensure that all shipment files (856s) are received.

2. Ensure that the quantity of cases received is entered into DIBS-FDS against the correct Pull Number.
3. Ensure all RODS are reconciled with the distributors.
4. Ensure all RODS are accounted for, properly annotated on a VCM and processed correctly in the financial system.
5. Ensure all RODS for \$50.00 or less are written-off as an inventory gain/loss.
6. Ensure all discrepancies with items identified on the Auto Ship Vendor Reports are resolved.
7. Ensure all roll ups are processed in a timely manner.

Test Question:

1. Are the quantity of cases received entered into the DIBS-FDS receiving module within 24 hours of delivery.

Response: Yes___ NO___NA___

Remarks:

2. Are the quantity of cases received entered into DIBS-FDS against the correct Pull Number?

Response: Yes___ NO___NA___

Remarks:

3. Are RODS reconciled with the distributors daily?

Response: Yes___ NO___NA___

Remarks:

4. Are the RODS recorded on the VCM by pull number for each distributor?

Response: YES___NO___NA___

Remarks:

5. If the VCM total for the two week period is a loss, was a VCM (DIC 52T) processed in the financial system?

Response: YES___NO___NA___

Remarks:

6. If the VCM total for the two week period is a gain, was a receipt (DIC 31A) processed against the distributor PIIN and call number assigned from the Call Order Register assigned?

Response: YES ___NO___NA___

Remarks:

7. If the final total of the VCM is \$50.00 or less, was the ROD written off as an inventory adjustment (gain or loss)?

Response: YES ___NO___NA___

Remarks:

8. Has the ACS accounting technician cleared discrepancies pertaining to the items listed on the Auto Ship Vendor Report?

Response: YES ___NO___NA___

Remarks:

9. Was a FDS Pre-roll requested prior to running the roll up?

Response: YES ___NO___NA___

Remarks:

10. Was the roll up run in a timely manner?

Response: YES ___NO___NA___

Remarks:

Step 4: Reports of Deposits

Risk: Sales are not accurately accounted for in the commissary account. Misappropriation of cash sales.

Control Objective: Ensure all cash sales are deposited daily to the commissary account.

Control Technique:

1. Ensure DD Form 707, SF 215 and DeCA Form 70-15 are prepared daily IAW DeCA 70-6.
2. Ensure deposits are made daily or next day or as soon as possible there after.
3. Ensure that food stamps are handled IAW DeCA 70-6.
4. Ensure DD Form 707 is faxed or scanned to the ACS daily for accountability in DIBS.

5. Ensure grocery adjustment entries explain the differences between the clearing tapes and the amount deposited on the DD Form 707.
6. Ensure the validated DD Form 707 and original SF 215 are faxed to DFAS-CO-FPS for accountability of collection in STANFINS on day of deposit.

Test Question:

1. Are the DD Form 707s, DeCA Form 70-15s, and the SF 215s prepared daily for each day's sale?

Response: YES ___ NO ___ NA ___
Remarks:

2. Are deposits being made daily or by next day or as soon as possible there after?

Response: YES ___ NO ___ NA ___
Remarks:

3. Are the DD Form 707s and SF 215s faxed to DFAS-CO-FPS and faxed or scanned to the Account Control Section?

Response: YES ___ NO ___ NA ___
Remarks:

4. Are the debit, credit and EBT end-of-day Batch Reports faxed to DFAS-CO-FPS with the DD Form 707?

Response: YES ___ NO ___ NA ___
Remarks:

5. Are food stamps sorted by denomination and paper strapped in standard packages of 100 coupons?

Response: YES ___ NO ___ NA ___
Remarks:

6. Is a Retail Merchants Food Stamps Program Redemption Certificate, (USDA Form FNS-278B) completed and submitted for each deposit?

Response: YES ___ NO ___ NA ___
Remarks:

7. Is a separate Deposit Ticket (SF 215) completed for each food stamp deposit?

Response: YES ___ NO ___ NA ___

Remarks:

8. When food stamp deposits are forwarded to a Federal Reserve Bank, local bank, or credit union, is the completed USDA Form FNS-278B and SF 215 included and a copy of the original SF 215 faxed to DFAS-CO-FPS and the Accounts Control Section?

Response: YES ___ NO ___ NA ___

Remarks:

9. Are cash sales (DIC 51R) entered into the DIBS, and transmitted daily?

Response: YES ___ NO ___ NA ___

Remarks:

10. Are the document numbers reflected on the DD Form 707 comprised of the store DODAAC (6 positions), Julian date (4 positions) and serial number (4 positions)?

Response: YES ___ NO ___ NA ___

Remarks:

11. Are the following serial numbers being used on DD Form 707 for cash sales - Grocery 5501, Meat 5502, Produce 5503?

Response: YES ___ NO ___ NA ___

Remarks:

12. Do the grocery adjustments explain the difference between the clearing tapes and the amount deposited?

Response: YES ___ NO ___ NA ___

Remarks:

Step 5: Charge Sales

Risk: Improper use of controls may cause losses to the stock fund.

Control Objective: Ensure accounts due to the Government are collected IAW Debt Collection Act of 1982.

Control Technique:

1. DeCA Form 70-9 (Notice of Delegation of Authority-Receipt for Supplies) lists authorized charge sales purchasers.
2. DeCA Form 70-20 (Subsistence Request for Issue or Turn-in) petty cash voucher records the item and the quantity desired for a charge sale.
3. DeCA Form 70-14 (Document Log) records the control number given to DeCA Form 70-20 for the charge sale.
4. DeCA Form 40-52 (Document Input Transmittal) lists the documents being sent and input to the business system daily.
5. Ensure charge sales are blocked and processed daily IAW prescribed procedures.
6. Ensure appropriate action is taken timely on all delinquent accounts receivable.
7. Ensure approval has been obtained for participation in WIC Program.

Test Question:

1. Is request for an organization/activity authorized to make purchases on a charge sales basis at OCONUS commissaries submitted to the region for approval and establishment of an account?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is response for APC and customer number for a new charge sale customer timely?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are the APC/customer number for each charge sale customer loaded in the applicable business systems?

Response: YES ___ NO ___ NA ___

Remarks:

4. Is the DeCA Form 70-20 (Submission Request for Issue or Turn-In) verified by the OCO that it is properly filled out (for bulk purchases) and that the requestor is listed as authorized?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are NAF and AF representatives purchases rung through the cash register in the same manner (live mode) as other cash sales?

Response: YES ___ NO ___ NA ___

Remarks:

6. When a NAF or AF representative elects to pay for their purchase by credit card is the OCO determining if the card is valid?

Response: YES ___ NO ___ NA ___

Remarks:

7. When a cardholder requests a credit card refund for returned or exchanged items, is the OSO verifying that the merchandise was originally purchased at the commissary? Is the commissary officer or designated person signing the credit slip authorizing/approving the credit?

Response: YES ___ NO ___ NA ___

Remarks:

8. Are CONUS stores processing NAF or AF customer as charge sales?

Response: YES ___ NO ___ NA ___

Remarks:

9. Are OCONUS stores implemented with POS-M processing NAF or AF customers as charge sales?

Response: YES ___ NO ___ NA ___

Remarks:

10. Are charge sales blocked and transmitted daily?

Response: YES ___ NO ___ NA ___

Remarks:

11. Are WIC vouchers processed IAW the State agreement for reimbursement?

Response: YES ___ NO ___ NA ___

Remarks:

Step 6: Dishonored Checks

Risk: Increased write offs (losses) to the Stock Fund Account will result due to unredeemed dishonored checks.

Control Objective: Maximize the recovery of funds resulting from dishonored checks.

Control Technique:

1. Ensure that dishonored checks are being reviewed for collection action.
2. Ensure that photocopy of dishonored checks is provided to DFAS-CO to debit the appropriate Defense Working Capital Fund resale commissary stock account.
3. Prepare a DeCA Form 70-6 (Collection Data on Dishonored Checks) for each check writer to record notification action for each dishonored check received.
4. Ensure checks are logged in on Dishonored Check Register, DeCA Form 70-53.
5. Ensure appropriate action is taken to obtain restitution for the dishonored check.
6. Ensure responsible area is receiving/maintaining the validated FI receipt for dishonored check redeemed at the FI.
7. Ensure accountability is being maintained in the NCR or POS-M system for the dollar amount loans for redeemed checks.

Test Question:

1. Are dishonored checks received directly from the FI and DFAS-CO?

Response: YES___NO___NA___

Remarks:

2. Are dishonored checks received directly from the FI and DFAS-CO recorded on DeCA Form 70-53 (Dishonored Check Register)?

Response: YES___NO___NA___

Remarks:

3. If dishonored checks are received from FI, is a copy of the Debit Voucher, and photocopy of the front/back of the dishonored checks sent to DFAS-CO-FPS?

Response: YES___NO___NA___

Remarks:

4. Is the proper patron notification being made and recorded on DeCA Form 70-16 (Collection Data on Dishonored Checks)?

Response: YES ___ NO ___ NA ___

Remarks:

5. Is DeCA Form 70-16 completed IAW DeCA 70-6 and forwarded to DFAS-CO on the status of the collection action when restitution has not been made after 30/90 days?

Response: YES ___ NO ___ NA ___

Remarks:

6. When patron makes full restitution, is patron provided a copy of the DeCA Form 70-16 and the dishonored check?

Response: YES ___ NO ___ NA ___

Remarks:

7. When a dishonored check is redeemed at a FI, is the loan redemption amount recorded on the DD Form 707?

Response: YES ___ NO ___ NA ___

Remarks:

8. Upon restitution, is a DD Form 1131 and SF 215 prepared and faxed to DFAS-CO, on the day of deposit?

Response: YES ___ NO ___ NA ___

Remarks:

9. Upon restitution of the dishonored check under the Re-engineered Dishonored Check process, is the redeemed amount recorded on the Report of Deposit?

Response: YES ___ NO ___ NA ___

Remarks:

10. Is the responsible area maintaining the validated copies of the FI receipts for redeemed dishonored checks at the FI?

Response: YES ___ NO ___ NA ___

Remarks:

11. Is accountability for the dollar amount of loans for dishonored check redeemed at a FI maintained in the POS system or POS-M system?

Response: YES ___ NO ___ NA ___

Remarks:

Step 7: Coupons

Risk: Improper controls and procedures for Merchandise Coupon Program causes loss or misappropriation of negotiable items.

Control Objective: Ensure that correct procedures are followed and that coupons are secured and accounted for IAW normal cash handling procedures until mailing to the redemption contractor or provided to route salesman.

Control Technique:

1. Ensure the CSD summarizes coupons received daily on DeCA Form 70-3 by cashier number, total number of coupons per cashier, and total dollar value. Number and dollar value should equal amount reflected on DD Form 707.
2. Ensure the CSD packages total coupons for the day are placed in a paper or plastic bag, dated and stored in vault or safe.
3. Shipments must not exceed \$20,000 in value. Coupons must be shipped at least twice monthly. Different months must not be co-mingled. Each shipment will consist of a single box, i.e. multiple boxes for a coupon cut-off is not permitted. Prepare DeCA Form 70-3 (Commissary/Contractor Transmittal) with a properly assigned sequential transmittal number to accompany coupons, placing a copy in each box, and mail to the coupon redemption contractor.
4. Retain the PS Form 3817 (Certificate of Mailing) or proof of shipment documentation by commercial shipping service and attach it to the file copy of DeCA Form 70-3 to substantiate any loss in transit.
5. Forward a copy of DeCA Form 70-3 to the ARBU/Coupon Redemption Branch
6. Record local coupons on a daily log and issue to sales representative on a hand receipt until money is received.

Test Question:

1. Are all merchandise coupons received at the register accounted for?

Response: YES ___ NO ___ NA ___

Remarks:

2. Does the DD Form 707 coupon total (less local coupons) reconcile with the total on DeCA Form 70-3 included in the shipment?

Response: YES ___ NO ___ NA ___

Remarks:

3. Is DeCA Form 70-3 (Commissary/Contractor Transmittal) included in each box of coupon shipment to the redemption contractor?

Response: YES ___ NO ___ NA ___

Remarks:

4. Is a copy of the DeCA Form 70-3 submitted to the ARBU/Coupon Redemption Branch when each shipment is made?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are coupons being shipped timely, i.e. at least twice monthly, months not co-mingled, value does not exceed \$20,000, and not in multiple boxes per shipment?

Response: YES ___ NO ___ NA ___

Remarks:

6. Is the box used to ship coupons an appropriate sized box?

Response: YES ___ NO ___ NA ___

Remarks:

7. Are receipts from local coupons properly accounted for?

Response: YES ___ NO ___ NA ___

Remarks:

8. Are coupons properly safeguarded until shipment?

Response: YES ___ NO ___ NA ___

Remarks:

Step 8: Vendor Credit Memorandum (VCM)

Risk: Delayed processing of VCMs precludes timely receipt of funds due the U.S. Government.

Control Objective: To ensure timely processing of documents which result in revenue to the Government.

Control Technique:

1. Review DeCA Form 70-11 (Vendor Credit Document Log) to ensure that VCMs are processed daily.
2. Ensure that all checks received are processed daily IAW DECAD 70-6.
3. Ensure that VCM transaction is blocked and transmitted daily.

Test Question:

1. Is the Vendor Credit Memo (DeCA Form 70-10) generated/signed by the designated manufacturer or broker and signed by the commissary officer/authorized representative?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is the VCM serial number obtained posted to the Vendor Credit Document Log (DeCA Form 70-11)?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are VCMs grouped by department and a separate block number assigned?

Response: YES ___ NO ___ NA ___

Remarks:

4. Is the block number assigned generated by the business system?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are VCM's entered into applicable business system and transmitted daily?

Response: YES ___ NO ___ NA ___

Remarks:

6. If a check is presented with the VCM, do you prepared a DD Form 1131, SF 215 and deposit to the bank/FAO?

Response: YES ___ NO ___ NA ___

Remarks:

7. Is a copy of the DD Form 1131/SF215 sent to DFAS-CO?

Response: YES ___ NO ___ NA ___

Remarks:

8. When a check is not received with the VCM, is the vendor paying for the VCM by cash or credit card?

Response: YES ___ NO ___ NA ___

Remarks:

9. When a sales representative elects to pay for a VCM by credit card, is the OCO determining if the card is valid?

Response: YES ___ NO ___ NA ___

Remarks:

10. When a sales representative requests credit card refund for over payments of a VCM, is the OCO assuring the sales representative is entitled to the refund? Is a new DeCA Form 70-10 being completed?

Response: YES ___ NO ___ NA ___

Remarks:

11. If a credit card is presented for payment of the VCM, is the OCO preparing a DD Form 1131, listing each vendor's total credit card amount for that day's business?

Response: YES ___ NO ___ NA ___

Remarks:

12. Is the OCO forwarding a copy of the DD Form 1131, Cash Collection Voucher (reporting VCM payments by credit card) to their ACS?

Response: YES ___ NO ___ NA ___

Remarks:

13. Is the OCO ensuring VCM's paid with a credit card are not being included as sales on the DD Form 707?

Response: YES ___ NO ___ NA ___

Remarks:

14. For overseas VCMs, are the APCs/customers loaded into the applicable business system?

Response: YES ___ NO ___ NA ___

Remarks:

Step 9: Fat and Bones Sales

Risk: Improper use of controls may cause losses to the stock fund.

Control Objective: Ensure amounts due to the Government are collected IAW the Debt Collection Act of 1982.

Control Technique:

1. Ensure contract is established with the DRMO for the sale of fat and bones.
2. Ensure that the fat and bones turned over to the DRMO contractor are listed on DLA Form 1367 (Shipment Receipt/Delivery Pass) and DeCA Form 70-20 (Subsistence Request for Issue or Turn-In).
3. Ensure that at the end of the month the weight tickets and the DLA Form 1367 are forward to the local DRMO.
4. Ensure that the transactions are assigned a document number, blocked and processed into applicable business system as DIC 52Q for 100 per cent of the extended price.
5. Ensure that the ACS has filed DLA Form 1367, DeCA Form 70-20 and a copy of the weight tickets with the extended price.

Test Question:

1. Has a contract been established with the DRMO for the sale of fat and bones?

Response: YES ___ NO ___ NA ___

Remarks:

2. Are the fat and bones turned over to the DRMO contractor listed on the DLA Form 1367 and DeCA Form 70-20?

Response: YES ___NO___NA___

Remarks:

3. At the end of the month, are the DLA Form 1367 and weight tickets forwarded to the DRMO?

Response: YES ___NO___NA___

Remarks:

4. Are the fat and bones transactions for the period assigned a document number, blocked and processed into the applicable business system or DIC 52Q for the 100 percent of the extended value.

Response: YES ___NO___NA___

Remarks:

5. Are the DeCA Form 70-61, DeCA Form 70-20 and a copy of the weight tickets with the extended price on file at the ACS?

Response: Yes ___NO___NA___

Remarks:

Step 10: Call Order Register - Manual

Risk: Duplication of call numbers may occur for orders that are not assigned through an automated system.

Control Objective: To eliminate duplication of call numbers and to ensure orders are received against assigned call numbers.

Control Technique:

1. Ensure call numbers are assigned and dollar amount of the order for orders placed off-line against ROA's, BPA's, or IDTC's.
2. Ensure that the date the merchandise is received and the dollar amount of the merchandise received is recorded on the Call Order Register against the appropriate call number.

Test Question:

1. Has a call number been assigned and recorded on the Call Order Register for an off-line order?

Response: YES ___NO___NA___

Remarks:

2. When the order is received, is the date and dollar amount of the merchandise received recorded against the appropriate call number?

Response: YES ___ NO ___ NA ___

Remarks:

Step 11: Document Log

Risk: Documents lost adversely affect the commissary account.

Control Objective: Ensure all documents which affect the commissary account are controlled.

Control Technique:

1. DeCA Form 70-14 (Document Log) controls all documents received from other sources or created at the commissary or CDC level.
2. Maintain DeCA Form 70-14 on a daily basis and close out when the documentation is processed.
3. Ensure Document Log is reconciled daily with the SAL.
4. Assign all transactions, BPA/BDO/RTCs, a document number.

Test Question:

1. Is the Document Log (DeCA Form 70-14) being maintained for each business day for controlling all documents received from other sources or created at the commissary or CDC level?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is the Document Log maintained daily and closed out when the documentation is processed?

Response: YES ___ NO ___ NA ___

Remarks:

3. Is the Document Log reconciled daily to the SAL?

Response: YES ___ NO ___ NA ___

Remarks:

4. Are document numbers assigned IAW DeCA Directive 70-6?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are the daily document logs maintained in a 3-ring notebook binder or in the imaging system as applicable?

Response: YES ___ NO ___ NA ___

Remarks:

6. Is the supervisory accounting technician/clerk reviewing the Document Log on a weekly basis?

Response: YES ___ NO ___ NA ___

Remarks:

7. All entries in the Document Log must be closed out. Entry will normally be complete when documentation is processed and filed. When the documentation is not forwarded, is an explanation made next to the entry?

Response: YES ___ NO ___ NA ___

Remarks:

Step 12: Financial Correction and Reversals

Risk: Incorrect processing of financial corrections and reversals will create inventory balances to be over/under stated.

Control Objective: To ensure all financial corrections and reversals are processed effectively and in a timely manner.

Control Technique:

1. Prepare a DeCA Form 70-88, Financial Transactions Corrections, for corrections to receipts or vendor credit memos.
2. Prepare a DeCA Form 70-88, Financial Transaction Correction Form, for all DIBS and AIMS transactions.
3. DeCA Form 70-88, Financial Transactions Corrections, also functions as the transmittal letter for those corrections sent to the ARBU for processing.
4. The person preparing the correction should sign the correction form.
5. Financial corrections made by the ARBU must be annotated on the SBCJ.

Test Questions:

1. Is DeCA Form 70-88 being used to make corrections for all receipts and VCMs?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is DeCA Form 70-88 being used to make corrections to all DIBS and AIMS transactions.

Response: YES ___ NO ___ NA ___

Remarks:

3. Is DeCA Form 70-88, Financial Transactions Corrections, used as the transmittal letter for those corrections sent to the ARBU for processing.

Response: YES ___ NO ___ NA ___

Remarks:

4. Is the person preparing the correction signing the form?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are financial corrections processed by the ACS, OPP, ARBU and/or MBU-BPRU annotated on the SBCJ?

Response: YES ___ NO ___ NA ___

Remarks:

Step 13: Delivery Ticket Invoicing

Risk: Improper receiving and recording of a delivery ticket used as an invoice for payment purposes could lead to an erroneous payment.

Control Objective: Ensure that the DTI record is accurate and that data is entered timely into DIBS for payment purpose.

Control Technique:

1. Ensure that within the DTI process, systemic or hard copy, data elements are present for a proper invoice.
2. Ensure that an invoice number is present or system generated, according to procedure, for processing DTI.
3. Ensure that DSD deliveries are received by item and quantity.
4. Ensure that discrepancies are resolved immediately.

5. Ensure that distributor verification and acknowledgment of deliveries is performed timely for FDS deliveries.
6. Ensure that rollups, both DSD and FDS, are process timely to prevent delayed payment of the DTI.
7. Ensure that DTIs for individual deliveries are input timely and verification of the original data to the Summary Audit Log is performed.
8. Ensure DTIs are properly certified on the DTI Certification Letter, DeCA Form 70-52.
9. Ensure that the DTI certifier has been issued proper authority from DFAS-CO.

Test Question:

1. Are data elements for a proper invoice present and accurate?

Response: YES___ NO___ NA___

Remarks:

2. Is an invoice number present or generated for each DTI?

Response: YES___ NO___ NA___

Remarks:

3. Are DSD deliveries item received by quantify?

Response: YES___ NO___ NA___

Remarks:

4. Are discrepancies resolved timely with the vendor/distributor?

Response: YES___ NO___ NA___

Remarks:

5. For FDS, are shipping files acknowledged by the distributor by the end of the rollup period?

Response: YES___ NO___ NA___

Remarks:

6. Are rollups processed timely to prevent delay of payment?

Response: YES___ NO___ NA___

Remarks:

7. Are DTI original receipt amounts verified to the SAL for accuracy?

Response: YES ___ NO ___ NA ___

Remarks:

8. Are DTIs properly certified on the DTI Certification Letter, DeCA Form 70-52?

Response: YES ___ NO ___ NA ___

Remarks:

9. Does the DTI certifier have written authority from DFAS-CO to certify the DTI for payment?

Response: YES ___ NO ___ NA ___

Remarks:

Step 14: Commissary Change Fund

Risk: Incorrect recording of change fund increase/decrease on the Report of Deposits, DD Form 707, will result in invalid sales amount and daily deposit reported.

Control Objective: To ensure the correct recording of changes to the Change Fund Line on the DD Form 707.

Control Technique:

1. Prepare DD Form 707 in accordance with procedures provided in DeCAD 70-6, Chapter 30.
2. Perform change fund verification in accordance with procedures provided in DeCAD 70-6, Chapter 30.
3. Transmit all correction letters on Transmittal.
4. Copy of DD Form 707 with Change Fund impact must be provided to DFAS-CO and the Region Resource Manager.

Test Questions:

1. Are DD Forms 707 with change fund increase/decrease properly annotated and computed?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is the change fund charged to the WCF resale appropriation?

Response: YES ___ NO ___ NA ___

Remarks:

3. Is the Resource Manager approving requests for change to the change fund?

Response: YES ___ NO ___ NA ___

Remarks:

4. Are unannounced change fund verifications performed at least quarterly?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are there written delegation of authority for change fund custodians on file?

Response: YES ___ NO ___ NA ___

Remarks:

6. Are copies of the Change Fund Verification Report on file?

Response: YES ___ NO ___ NA ___

Remarks:

7. Is the Change Fund secured IAW DeCAD 30-18?

Response: YES ___ NO ___ NA ___

Remarks:

Appendix B

ACRONYMS

ACSS	Accounts Control Support System
AF	Appropriated Funded Activities
AFDC	Aid to Families with Dependent Children
AIMS	Accounting and Inventory Management System
ALC	Agency Location Code
APC	Account Processing Code
ARBU	Analysis and Reconciliation Business Unit
ASAC	Automated System for Army Commissaries
BDO	Blanket Delivery Order
BPA	Blanket Purchase Agreement
BPRU	Bill Paying Research Unit
CCH	Coupon Clearing House
CDC	Central Distribution Center
CIN	Cash-Link Identification Number
CSC	Commissary Support Clerk
CSD	Customer Service Department
DeCA	Defense Commissary Agency
DFAS-CO	Defense Finance and Accounting Service-Columbus Center
DIBS	DeCA Interim Business System
DIBS-DOORS	DeCA Overseas Ordering and Receiving System
DIBS-FDS	DeCA Interim Business System-Frequent Delivery System
DO	Disbursing Order
DODAAC	Department of Defense Activity Address Code
DSCP	Defense Supply Center Philadelphia
DSD	Direct Store Delivery
DSO	Defense Subsistence Office
DSSN	Disbursing Station Symbol Number
DWCF	Defense Working Capital Fund
EBT	Electronic Benefits Transfer
EDI	Electronic Data Interchange
EFT	Electronic Funds Transfer
FAO	Financial and Accounting Office
FCS	Department of Food and Consumer Service
FDS	Frequent Delivery System
FF&V	Fresh Fruit and Vegetables
FI	Financial Institution
FOA	Field Operating Activity
FRB	Federal Reserve Bank
ICCO	Installation Check Control Officer
IDTC	Indefinite Delivery Type Contract
MBU	Marketing Business Unit
MILSTRIP	Military Standard Requisitioning and Issue Procedures
MOU	Memorandum of Understanding
MSC	Management Support Center
MSC	Management Support Center
NAF	Nonappropriated Funded Activities

Appendix B (continue)

ACRONYMS

NCR	National Cash Register
NSF	Non-Sufficient Fund Check
OCO	Office of the Commissary Officer
OOP	Overseas Ordering Point
OPP	Order Processing Point
PAI	Price Adjustment Inventory
PDED	Portable Data Entry Device
PIIN	Procurement Instrument Identification Number
PLU	Price Lookup Report
POS	Point of Sale
POS-M	Point of Sale-Modernization
RM	Resource Manager
RO	Record of Operations
ROA	Resale Ordering Agreement
ROD	Report of Discrepancy
ROR	Requisition/Order/Receipt
SAL	Summary Audit Log
SAVES	Standard Automated Voucher Examination System
SBCJ	Store Block Control Journal
SRD-1	STANFINS Redesign System
SSN	Social Security Number
STANFINS	Standard Financial System
TL	Transmittal Letter
UPC	Universal Product Code
USDA	United States Department of Agriculture
VAN	Value Added Network
VCM	Vendor Credit Memo
VPR	Voluntary Price Reduction
VRGC	Voucher Register and General Control
WIC	Women's, Infants and Children