

September 30, 1998

Resource Management

FINANCIAL MANAGEMENT FOR ANALYSIS AND RECONCILIATION BUSINESS UNIT



BY ORDER OF THE DIRECTOR

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AUTHORITY: The Defense Commissary Agency (DeCA) Directives 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 are at Appendix G and H.

HOW TO SUPPLEMENT: Lower echelon units may not supplement this directive.

APPLICABILITY AND SCOPE: This directive applies to DeCA Field Operating Activities, Analysis and Reconciliation Business Unit.

HOW TO ORDER COPIES: If additional copies are needed, submit requirements on DeCA Form 30-21 to forward to HQ DeCA/IMSP.

SUMMARY: This directive contains the policies and procedures for Analysis and Reconciliation Branch Business Unit (ARBU) technicians to reconcile the commissary accounting transactions, using the AIMS and STANFINS systems in addition to SAVES. This directive also contains the policies and procedures for the Vendor Credit Memo Credit Card Payment Program and the Commissary Merchandise Coupon Program.

SUPERSEDES DeCAD 70-16, FINANCIAL MANAGEMENT FOR SERVICE CENTERS, August 31, 1994

OFFICE OF PRIMARY RESPONSIBILITY (OPR): HQ DeCA/RM
COORDINATORS: HQ DeCA/IR/DO/IG/IM/ARBU/CONUS REGIONS
DISTRIBUTION: ARBU, CONUS REGIONS, AND HQ/RMM

FINANCIAL MANAGEMENT FOR ANALYSIS AND RECONCILIATION BUSINESS UNIT

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Chapter 1

INTRODUCTION

1-1. ANALYSIS AND RECONCILIATION BUSINESS UNIT (ARBU). The purpose of these operating procedures is to provide accounting technicians within the ARBU of the Field Operating Activities (FOA) guidance on the reconciliation of financial transactions. A brief overview is given on documents and listings most frequently used. It provides a basic background on the purpose of the documentation, listings, and/or reports. A brief explanation of procedures for reconciling is also included. 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 ARBU personnel, i.e., Standard Automated Voucher Examination System (SAVES) Functional Users Manual, Accounting and Inventory Management System (AIMS) Functional Users Manual, and Standard Financial System (STANFINS) Functional Users Manual.

1-2. GENERAL. The ARBU is divided into two divisions. The Analysis and Reconciliation (A&R) Division is responsible for reconciling commissary accounting transactions for the Eastern Region, Midwest Region and Western/Pacific Region stores. The A&R Division analyzes and reconciles inventory and associated accounting records to ensure proper stewardship of funds and assets for resale accountability. This is accomplished primarily through analyzing documentation received from the Accounts Control Section (ACS)/stores and from system generated reports. The Redemption Division is responsible for processing Vendor Credit Memorandum (VCM) credit card collections into SAVES and STANFINS. The Redemption Division also provides accountability for coupons accepted at commissaries worldwide, and is responsible for accounting, controlling, reporting results, developing and recommending policies and procedures, and reconciling the store coupon transmittals to the SF 1080 bills (AVK 965) produced by STANFINS. Additionally, the Marketing Business Unit (MBU) has accounting responsibilities for consigned inventory, Performance Based Agreements (PBA) and other miscellaneous income collections. **NOTE: Currently DeCA has three regions in CONUS. For accounting purpose the STANFINS is still broken out by six regions for CONUS stores.**

1-3. RESPONSIBILITIES.

- a. The accounting technicians in the ARBU are responsible for:
 - (1) Analyzing and reconciling accounting transaction data between the DeCA business systems, the inventory management system, and the official accounting system. This includes reconciling the Store Block Control Journal (SBCJ) to the AIMS Voucher Register and General Control (VRGC) and the AIMS VRGC to the STANFINS Current Status of Inventory Account.
 - (2) Reviewing, reconciling, and correcting transactions in the AIMS system daily.
 - (3) Reviewing the daily Stock Fund History Analysis Listings (AVK 037) and initiating appropriate actions.
 - (4) Analyzing Cash Sales Reconciliation Report (AVK 618/619) and initiating appropriate corrective actions.
 - (5) Providing receipt and correction input into SAVES and researching SAVES data input.

(6) Processing vendor checks received for revenues earned from the Shelf Display Agreements, Front-End Merchandising Program, and the Sale of Front-End Scanner Data for deposit in local bank to Defense Finance and Accounting Service, Columbus (DFAS-CO).

(7) Processing Vendor Credit Memorandum Credit Card payment when the sales representative elects the VCM payment option of "VCMCC - ARBU" on the DeCA Form 70-10.

(8) Providing operational accountability of the commissary merchandise coupon redemption program.

b. The DeCA/MBU personnel are responsible for processing payments received for revenues earned from the PBA program for deposit in local bank to DFAS-CO.

Chapter 2

INCOMING MAIL

2-1. GENERAL

- a. Incoming mail is opened, and sent directly to ARBU from the MBU mailroom.
- b. Upon receipt of the mail in ARBU, the mail is sorted according to region. It is then distributed to the sections of ARBU that are responsible for a specific region.
- c. Each section of ARBU divides the mail by store and distributes to the responsible accounting technicians.

2-2. TYPES OF MAIL

- a. SBCJ, DeCA Form 70-12 - Log is used at the ACS/commissary/Central Distribution Center (CDC) to record all financial transactions for the month in block number sequence. It records sales, receipts, and adjustments by department, i.e. grocery, meat, etc.
- b. Report of Deposit, DD Form 707 - Prepared daily by the ACS/commissary to account for funds being deposited.
- c. Financial Corrections Form, DeCA Forms 70-88 - Prepared by the ACS/commissary to support corrections.
- d. Commissary Charge Account Request, DeCA Form 70-8 - is used to establish or update charge sale account information, i.e., APC, customer account number, etc.
- e. SAVES Rejected Transaction Form - is used at the region to record the correct information necessary to clear the rejected transactions from the SAVES daily cycle.
- f. Vendor Checks - Revenues earned for the sale of Front-End Scanner Data, Shelf Display Agreements, PBA payments, the Front-End Merchandising Payments, and other income.
- g. Tobacco Sales Certification - Prepared by the ACS/commissary for tobacco products sold in DeCA commissaries at CONUS locations.
- h. Tobacco Reconciliation Worksheet - Prepared by the Northern Area, Southern Area, Midwest Region, and the Western/Pacific Region personnel quarterly.
- i. Commissary/Contractor Transmittal, DeCA Form 70-3, - Prepared by the commissaries for all coupons shipped to the Coupon Clearing house (CCH).

2-3. PROCEDURES. Accounting technicians are responsible for taking appropriate action upon receipt of any mail applicable to ARBU. They are also responsible for filing mail by commissary in block number sequence or as appropriate.

Chapter 3

STORE BLOCK CONTROL JOURNAL

3-1. GENERAL. SBCJ, DeCA Form 70-12 or an approved automated SBCJ, is a log of all blocks, in block number sequence, transmitted from the ACS to the ARBU. The SBCJ uses block numbers to record the movement of accountable documents between the commissary/CDC/Overseas Processing Point (OPP), identified by DoDAAC, the ACS and ARBU. The SBCJ will reflect all financial transactions for that business month. All commissary/CDC/OPP not under ACS, will enter all financial transactions for a business day on the SBCJ and DIBS within 24 hours of receipt/sale and forward to ARBU. Commissaries under ACS, will enter all financial transactions for a business day on the SBCJ within 24 hours of receipt/sale and forwarded to ACS. The ACS personnel will enter all financial transactions received from the commissaries under ACS into DIBS within 24 hours of receipt at the ACS. For rollup deliveries, the goal is currently five days because of the need to reconcile with the distributor.

3-2. SUBMISSION.

- a. The open SBCJ will be submitted weekly to the ARBU.
- b. After month-end, the ACS will fax the SBCJ for the previous month (including recap pages) within seven workdays of the next month to the ARBU. The original signed SBCJ will be mailed to ARBU. On the last page of the month-end SBCJ, the signature block of the commissary/CDC officer will be typed or stamped on the lower right-hand corner below the last entry. ARBU will reconcile the SBCJ to VRGC and STANFINS.
- c. Upon receipt of the SBCJ at the ARBU, the transmittal document will be verified with the generated listings. ACS/Commissary/CDC/OPP will respond to requests from the ARBU for additional information within 24 hours.

3-3. CONSTRUCTION OF BLOCK NUMBERS. The block number is a 3-digit alpha/numeric combination. It identifies a specific group of documents, helps control the movement of documents, and is entered on the source documents. DIBS will automatically assigns block numbers. When necessary, ARBU personnel will manually assign a block number. The instructions for creating a block 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, or produce department items and within those departments whether a transaction is a Voluntary Price Reduction (VPR) (DIC 52T/92T), Merchandise Coupons (DIC 52Q), Vet Samples (DIC 82E), and Salvage/Markdowns (DIC 82E) (OCONUS stores only). The alpha/numeric characters to be used for each department are:

COMMISSARY/CDC/OPP 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 - Produce VPR
- 6 - Produce Vet Samples

ARBU ASSIGNED

A
D - for Pre-Inventory Adjustments

B
E - for Pre-Inventory Adjustments

C
F - for Pre-Inventory Adjustments

(1) When a A, B, or C is used in the second position of the block number, it indicates that the correction was processed at ARBU and the dollar amount of the transaction does not change.

(2) When a D, E, or F is used in the second position of the block number, it indicates that the correction was processed at ARBU, the dollar amount of the transaction is changed, and the transaction has occurred prior to the current inventory period.

(3) The second position of the block number will not include the letters' **I, Z, O** (alpha), or **zero**.

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.

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 purpose 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 (VPR)
	B8A	THRU	B89	=	36 (COUPON)
	B9A	THRU	B99	=	36 (VET SAMPLES)

TOTAL: 504 TRANSACTIONS

MEAT:	BMA	THRU	BM9	=	36
	BNA	THRU	BN9	=	36
	BLA	THRU	BL9	=	36
	BRA	THRU	BR9	=	36
	B3A	THRU	B39	=	36 (VPR)
	B4A	THRU	B49	=	36 (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

3-4. PROCEDURES. Upon a receipt of a copy of the weekly SBCJ, the accounting technician will:

- a. Compare the weekly SBCJ to the AIMS VRGC to ensure that all blocks logged in for the week have processed into SAVES and AIMS.
- b. The block numbers, DICs and dollar amounts reflected on the SBCJ should be compared to the block numbers, DICs and dollar amounts which processed on the AIMS VRGC to ensure that all blocks annotated on the SBCJ have correctly processed through AIMS. Also the date the block processed in AIMS should be annotated on the SBCJ, next to the block number.
- c. Annotate on the SBCJ any blocks that did not process to the AIMS or any that processed incorrectly. Research annotated transactions.
- d. Check the DIBS Summary Audit Log (SAL) and the AIMS DUPLICATE Listing to find out what caused the block or part of the block to suspend. Annotate on the SBCJ when correction has processed on the AIMS VRGC.
- e. Contact the ACS/commissary/CDC/OPP on any blocks that appear on the AIMS VRGC that do not appear on the SBCJ and any blocks that appear on the SBCJ but no evidence can be found if it ever processed to SAVES/AIMS.
- f. Compare the weekly SBCJ to the VRGC to ensure all input blocks processed to the VRGC file. Research discrepancies and take appropriate corrective action.
- g. Follow procedures for reconciling the SBCJ to the VRGC (See Chapter 13).

Chapter 4

REPORT OF DEPOSIT - DD FORM 707

4-1. GENERAL. Report of Deposit, DD Form 707, **Figure 4-1** or automated DD Form 707, is prepared or generated to report funds deposited from each business day by the store to account for funds being deposited. The form reflects daily and cumulative totals for the accounting month. The procedures on how the Debit/Credit Card, Food Stamps, or Electronic Benefits Transfer (EBT) transactions are recorded on the DD Form 707 are in DeCAD 70-6, Chapter 5, Report of Deposits. The procedures on how dishonored checks are recorded on the DD Form 707 are in DeCAD 70-6, Chapter 8, Dishonored Checks.

4-2. SUBMISSION. A copy of the DD Form 707 along with a copy of the validated Deposit Ticket, SF 215, **Figure 4-2**, will be sent to ARBU from the commissary/ACS/CDC/OPP daily.

4-3. PROCEDURES.

a. The ARBU personnel use the DD Form 707 to check amounts on AIMS VRGC to ensure correct amounts (by department total) processed into AIMS. The memo entries (variance, surcharge, food stamps, etc) should be verified on the VRGC Report. Most DD Form 707's do not show a block number so the block dates must be used to match the DD Form 707 with the corresponding AIMS report.

b. When there is a difference between what the DD Form 707 has and the AIMS VRGC shows processed, the ARBU personnel will check the SF 215 to see what amount was actually deposited and/or call the ACS/commissary/CDC/OPP to verify the correct amounts.

(1) If the ACS/commissary/CDC/OPP verifies that what was processed to AIMS is correct, they will submit a corrected copy of the DD Form 707 to the ARBU and DFAS-CO. The ARBU personnel will annotate that the DD Form 707 is incorrect and that a corrected copy is forthcoming. Place the incorrect DD Form 707 in suspense until the corrected copy is received.

(2) If the DD Form 707 is correct and AIMS report is incorrect, the ACS/commissary/CDC/OPP will submit a correction form in order for the ARBU personnel to reverse the incorrect cash sale (NIR) and input the correct cash sale amount.

c. The DD Form 707 is also utilized in reconciling the STANFINS AVK-963 (Cash Sales Reconciliation Report), **Figure 4-3**.

4-4. FILE RETENTION. Destroy after reconciled with AVK-963.

REPORT OF DEPOSITS				PERIOD COVERED		
				FROM	TO	
				8-1-1998	8-1-1998	
INSTALLATION			NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS			
FORT RIVER COMMISSARY			JAMES JOHNSON, COMMISSARY OFFICER			
SECTIONS AND SUBSECTIONS			FUNDS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT	CUMULATIVE TOTAL	
COMMISSARY AND SUBSECTIONS:						
Grocery	HQDDBC	8213	5501	94863.31	0.00	94863.31
Meat	HQDDBC	8213	5502	9483.06	0.00	9483.06
Produce	HQDDBC	8213	5503	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	WIC	162.31	Deposit Ticket#	282415(CASH, CHECKS & WIC)	
CASH EBT	0.00	PATRON CREDIT CARD		7,403.01	*HOST TOTALS AND STORE TOTALS DO NOT EQUAL	
CHECKS	70,858.03	DEBIT CARD	7,246.33			
FD STAMP EBT	550.00	NAF CREDIT CARD		0.00		
FOOD STAMPS	0.00	AF CREDIT CARD		0.00		
TCMO	0.00	FD STAMPS HELD FOR DEPOSIT		0.00		
WIC EBT	0.00					
TOTAL				\$ 116625.93	\$ 0.00	\$ 116625.93
APPROPRIATIONS TO BE CREDITED			RECEIVED FROM			
APPROPRIATION			AMOUNT			
97X4930 4X00 4601 033150			110,914.20			
97XB163 6400 4601 033181			5,711.73			
			JAMES JOHNSON, COMMISSARY			
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 AUGUST						
VOUCHER NO.						
			DATE			
			SIGNATURE OF FINANCE OFFICER			
			WILLIAM G. ARNOLD			
			FAO			
TOTAL			\$ 116,625.93			
DATE		SIGNATURE OF DEPOSITOR		VOUCHER NO.		
8-3-1998		JAMES JOHNSON, COMMISSARY OFFICER		BC980801		

SAMPLES

Report of Deposits, DD Form 707
Figure 4-1

STANDARD FORM 270 REV. 6-79
PREPARED BY DEPT. OF TREASURY
FORM 8-800 210-002

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 06 98	(3) 1 0006355-5	(4) 21267.00

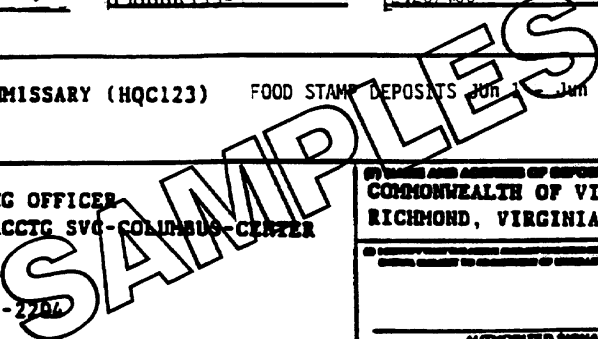
(5) AGENCY USE
FORT CRATER DeCA COMMISSARY (HQC123) FOOD STAMP DEPOSITS Jun 1 - Jun 6, 98

FINANCE AND ACCOUNTING OFFICER DEFENSE FINANCE AND ACCTG SVC-COLUMBUS CENTER ATTN: DFAS-CO-FPS P.O. BOX 182204 COLUMBUS, OHIO 43218-2204	(6) NAME AND ADDRESS OF DEPOSITORY COMMONWEALTH OF VIRGINIA BANK RICHMOND, VIRGINIA 23801-0002
	(7) DEPOSITARY SIGNATURE _____ AUTHORIZED SIGNATURE

(8) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS
 DEPOSITARY RETAIN THIS COPY

(9) CONFIRMED DATE

DEPOSITORY COPY



Deposit Ticket, SF 215
Figure 4-2

PREPARED		06 MAR 98		CASH SALES RECONCILIATION REPORT				PCN	AVK-963	AS OF 28 FEB 9
STORE	DOCUMENT NUMBER	BLK NO	DATE	SALES	COLLECTIONS	ADJUSTMENTS		NET AMOUNT		
KA	QCWGC732355	U38	04/12/97		853.89					
KA	QCWGC732355	U38	04/12/97		853.89					
	SUBTOTAL			.00	1,707.78	.00		1,707.78		
	STORE TOTALS			.00	1,707.78	.00		1,707.78?		
PREPARED		06 MAR 98		CASH SALES RECONCILIATION REPORT				PCN	AVK-963	AS OF 28 FEB 98
STORE	DOCUMENT NUMBER	BLK NO	DATE	SALES	COLLECTIONS	ADJUSTMENTS		NET AMOUNT		
KC	CHANGEFUN001	573	21/10/96		3,000.00					
KC	CHANGEFUN001	383	20/12/95		7,000.00					
	SUBTOTAL			.00	10,000.00	.00		10,000.00		
KC	QCWGC719055	U95	14/07/97		23,061.11-					
KC	QCWGC719055	U02	21/07/97		1,477.37-					
KC	QCWGC71905501		16/07/97	20,308.31						
KC	QCWGC71905502		16/07/97	2,680.80						
KC	QCWGC71905503		16/07/97	1,446.47						
	SUBTOTAL			24,435.58	24,538.48-	.00		102.90-		
KC	QCWGC723255	U38	26/08/97		19,880.76-					
KC	QCWGC723255	U40	28/08/97		2,820.56-					
KC	QCWGC72325501		26/08/97	19,180.53						
KC	QCWGC72325502		26/08/97	2,460.18						
KC	QCWGC72325503		26/08/97	1,120.61						
	SUBTOTAL			22,761.32	22,701.32-	.00		60.00		
KC	QCWGC723755	168	19/02/97			.34-				
KC	QCWGC723755	U25	21/11/97		2,837.87					
KC	QCWGC723755	U25	21/11/97		2,837.53-					
	SUBTOTAL			.00	.34	.34-		.00		
KC	QCWGC728955	168	19/02/97			.70-				
KC	QCWGC728955	U18	14/11/97		471.25-					
KC	QCWGC728955	U96	23/10/97		26,131.38-					
KC	QCWGC72895501		22/10/97	23,387.85						
KC	QCWGC72895502		22/10/97	1,576.74						
KC	QCWGC72895503		22/10/97	1,638.74						
	SUBTOTAL			26,603.33	26,602.63-	.70-		.00		
KC	QCWGC729555	U01	28/10/97		16,903.98-					
KC	QCWGC729555	U09	05/11/97		795.48					
KC	QCWGC72955501		29/10/97	15,325.66						
KC	QCWGC72955502		29/10/97	1,290.53						
KC	QCWGC72955503		29/10/97	1,121.66						
	SUBTOTAL			17,737.85	16,108.50-	.00		1,629.35		
			PAGE	2						

Cash Sales Reconciliation Report, Avk 963
Figure 4-3

Chapter 5

CORRECTION OF REJECTED SAVES TRANSACTIONS

5-1. GENERAL. ACS/commissary/CDC/OPP enter receipts (31A), vendor credit memos (52T), and collections for vendor credit memos transactions into DIBS. The transaction is validated before being accepted by SAVES. If the transaction cannot be validated for updating the SAVES database, it is posted to the SAVES Error Suspense File.

5-2. REJECTED SAVES RECORDS FROM DAILY CYCLE, **Figure 5-1**, is a list of transactions rejected from the SAVES daily cycle. It is the responsibility of ARBU personnel to work the Error Suspense File and to clear rejected transactions daily. Region/ACS personnel are responsible for providing ARBU with information necessary to clear rejected transactions daily.

5-3. PROCEDURES.

a. Upon receipt of a SAVES Rejected Transaction Form, DeCA Form 70-64, **Figure 5-2**, from the Region, the ARBU accounting technician responsible for the commissary/CDC/OPP will:

(1) Use the SAVES Rejected Transaction Form (DeCA Form 70-64) and the AIMS FINANCIAL Query in conjunction with the suspended transactions in the SAVES database to make corrections. Since the suspended transactions can cover several cycles, the accounting technician should have copies of all listings that have not cleared.

(2) When a block control transaction is created by SAVES for the AIMS, the transaction count is for the number of detailed transactions being forwarded for the block. The dollar value used is what the commissary/CDC entered for the block. Anytime that a transaction is rejected from a block, the control transaction in the AIMS will have to be corrected.

(3) If the SAVES Rejected Transaction Form (DeCA Form 70-64) indicates that the transaction should be corrected, the correction will be made through the SAVES screen.

(4) If the Saves Rejected Transaction Form indicates that the transaction should be deleted, the deletion will be made through the SAVES screen, using SAVES - main menu option #14 (A&R's menu). Decrease the block control dollar value in AIMS.

(5) When an update is made to an AIMS block control, the accounting technician will check the next AIMS cycle FINANCIAL Query to verify that the update was processed.

b. On a daily basis, the accounting technician will verify that the corrections processed through the SAVES data entry screen for the previous cycle has processed correctly.

(1) When the correction is verified, the accounting technician will sign and return one copy of the SAVES Rejected Transaction Form to the Region/ACS.

(2) A copy of DeCAF 70-64 will be filed with the correction form for the commissary/CDC/OPP.

REJECTED SAVES RECORDS FROM DAILY CYCLE - MIDWEST REGION HGTRS

DODAAC BLK NO. DIC ERR MESSAGE

IMAGE

HQCMDA NJB 31A RecDB Duplicate.

31AN#BHQCMDA00G001000035787694602020804716-SEP-9823-SEP-98DE000035787624-SEP-98MDA8047092398 000

2 rows selected.

SQL> spool off

Rejected SAVES Records from Daily Cycle
Figure 5-1

SAVES REJECTED TRANSACTIONS <i>(For use of this form, see DeCAD 70-16; OPR is RM.)</i>			DATE
TO ARBU		FROM (Region/ACS) DeCA REGION	
ACCOUNT TECHNICIAN J. Lee		ACTION OFFICER Dan Jones	
		PHONE NUMBER	
		DSN 493-2239 COM(205) 953-2239	
CORRECTION FOR DODAAC HQ123		LOCATION FORT CRATER CRATER COMMISSARY	
DIC 31A	PIIN 92F6348	CALL NUMBER 4016	SERIAL
DELETE THE RECORD <input type="checkbox"/> YES <input type="checkbox"/> NO			
CHANGE FIELD TO			
BLOCK NUMBER KGI	PIIN 92F6348	CALL NUMBER 416J	RECORD AMOUNT \$780.20
MONTH CODE	SERIAL	CREDIT TYPE	CREDIT AMOUNT
REMARKS Used 2 Jan 98 under BLK# JHU for \$11.20 (Clorox) * Store will notify the company			

SAMPLES

This form was electronically designed by DeCAF/SAF using InForms Designer.

DeCA Form 70-64, Aug 1993

Supersedes DeCAF 70-64, Aug 1994

SAVES Rejected Transaction Form, DeCA Form 70-64
Figure 5-2

Chapter 6

PROCESSING FINANCIAL CORRECTION FORMS

6-1. GENERAL. The ARBU personnel process financial corrections and reversals. It is submitted to the ARBU from the ACS/commissary/CDC/OPP requesting corrections to receipts, VCM's, and other financial corrections input erroneously into DIBS and transmitted to the ARBU. The procedures on how the prior period adjustments (prior inventory transactions) processes are in chapter 7, paragraph 7-9 (Processing Prior Period Adjustments/Prior Inventory Transactions).

6-2. FINANCIAL TRANSACTION CORRECTIONS FORM. DeCA Form 70-88, is used when the correction is for a receipt (31A/L1A), **Figure 6-1**, or vendor credit memorandum (52T/N2T), **Figure 6-2**, or other types of financial corrections (i.e., cash sales recorded incorrectly on DD 707), **Figure 6-3**. Upon receipt of the DeCA Form 70-88, the ARBU technicians will:

a. SAVES correction:

- (1) Query the receipt in the SAVES Bills Register to find database the receipt is in.
- (2) If the receipt is still in the Receipt File, delete receipt from SAVES file. Reverse (L1A) the receipt out as it went in originally and input receipt (31A) with correct information from correction form.
- (3) If receipt is in the Ready to Reconcile File, the Ready For DOV (Disbursing Officer Voucher) File, or the Awaiting Payment File, an invoice has been input into Saves that matched the receipt's PIIN (Procurement Instrument Identification Number) and Call numbers. Contact lead voucher examiner in Commercial Accounts at the DFAS-CO to delete the invoice from this database. After the invoice is deleted, the receipt will move back to Receipt File where the accounting technician can delete it. The accounting technician should follow the instructions in (2) above. Invoice will not be reinput by Commercial Accounts at the DFAS-CO until receipt is corrected by ARBU.
- (4) If the invoice matching the receipt has already been paid and the correction to the receipt is an increase, key receipt into the "Supervisor Supplemental Receipt" screen. Notify Commercial Accounts at the DFAS-CO about the supplemental receipt. If the invoice matching the receipt has been paid and the correction to the receipt is a decrease, an overpayment has occurred. Notify Commercial Accounts at the DFAS-CO. Follow instructions for duplicate payments and overpayments.
- (5) If original data is no longer in system (over 180 days), treat correction like an original receipt for the difference between the correct amount and original amount. If the difference is a credit, follow the procedures discussed in (4).
- (6) **File Retention.** Destroy after 6 years and 3 months. (Example: COFF (Cut Off) Sep 30, 1994; TRF RHA (Transfer Record Holding Area) Oct 95; Destroy Jan 2000)

b. Correction for other than receipts/Vendor credit memorandum (AIMS transaction):

- (1) The correction other than receipt and vendor credit memorandum will be processed in AIMS.

(2) Verify the original transaction in the STANFINS (AVK618/619) and AIMS to ensure the original transaction has recorded in STANFINS/AIMS.

(3) Process the adjustment into AIMS, use “**FINANCIAL DATA ENTRY**” in the **Appendix C**, AIMS Functional Procedures, this directive. For example (**Figure 6-3**, this chapter), the adjustment of (\$90.00) will be processed into AIMS using DIC N1R for (\$90.00).

(4) **File Retention.** Destroy after 6 years and 3 months. (Example: COFF Sep 30, 1994; TRF RHA Oct 95; Destroy Jan 2000)

FINANCIAL TRANSACTION CORRECTIONS <small>(Fill out on this form. See DeCAD 70-6: OPR is R31)</small>		DATE <u>1/26/98</u>	TLR <u>98027</u>
TO PRINCIPAL DEPUTY, DIRECTOR OPERATIONS ARBU 5258 OAKLAWN BLVD HOPEWELL, VA 23860 ATTN: <u>HELEN HURT</u>		FROM <u>HQCHQC</u> <small>(DODAAC)</small> <u>COMMISSARY NAME</u> <u>FOOT LEE VA 23886</u> <small>(Commissioner)</small> <small>(Transmission, State, Zip)</small>	
The following correction is required for: (USED FOR RECEIPTS AND VCM'S ONLY)			
<input checked="" type="checkbox"/> Receipt originally submitted <u>01-23-98</u>		Block # <u>EHR</u>	
<input type="checkbox"/> Credit Memo originally submitted <small>(Form 68-100)</small>		Block # _____	
Company <u>Angel Food Inc</u> <small>(Form 68-100)</small>		Contract <u>9567777</u>	
Call <u>8014</u>		Terms: Net 7 10 23 30 Discoun	
Order Date <u>1/1/98</u>		DORAS <u>1/15/98</u> \$ <u>2735.68</u> <small>(Circle One)</small>	
Block # _____ Originally submitted <small>(USED FOR TRANSACTIONS OTHER THAN RECEIPTS AND VCM'S)</small>			
DIC _____		Document # _____ Amount _____	
PROBLEM			
<small>(CIRCLE ONE)</small>			
1. PIN ERROR		8. CREDIT NOT TAKEN	
2. KEYING ERROR RECEIPT AMT		9. CASE PACK ERROR	
3. EXTENSION ERROR		10. SHORTAGE ERROR	
4. PRICING ERROR		11. MULTIPLE COMPANIES ON ONE RECEIPT	
5. CORRECTED INPUT		12. AUTOMATED DIBS FDS ROLLUP CORRECTIONS*	
6. WRONG ITEM ON RECEIPT		13. AUTOMATED DSD ROLLUP CORRECTIONS*	
7. DELIVERY TO WRONG BASE		INCREASE BY: \$ <u>1392.08</u>	
		DECREASE BY: \$ _____	
*ORIGINAL PAYMENTS ARE AUTOMATICALLY GENERATED THROUGH DIBS		HAS NO EFFECT. \$ _____	
CORRECT ENTRY (USED FOR RECEIPTS AND VCM'S ONLY)			
Block # <u>EX4</u>		Date <u>1/23/98</u>	
DIC <u>31A</u>		DODAAC <u>HQCHQC</u>	
PIIN <u>9567777</u>		Call <u>8014</u>	
Amount <u>4127.76</u>			
Order Date <u>1/1/98</u>		DORAS <u>1/15/98</u>	
CORRECT ENTRY (USED FOR TRANSACTIONS OTHER THAN RECEIPTS AND VCM'S)			
Block # _____		DODAAC _____	
DIC _____		Document # _____ Amount _____	
PREPARED BY <u>George Lately</u>		PHONE <u>(789) 712-9998</u>	
CORRECTION COMPLETED BY <u>Helen Hurt</u>		DATE <u>1/25/98</u>	

DeCA Form 70-88, Nov 94

Supersedes DeCAF 128-88 & W, May 82; DeCAF 128-118 & W, May 82; 200

Financial Transaction Correction, DeCA Form 70-88 (Receipt Correction)

Figure 6-1

FINANCIAL TRANSACTION CORRECTIONS <small>(For use on other forms and DeCAD 70-6-OPR is RAN)</small>		DATE	TLB
		12/10/97	98015
TO	FROM		
PRINCIPAL DEPUTY, DIRECTOR OPERATIONS ARBU 5258 OAKLAWN BLVD HOPEWELL, VA 23860 ATTN:	HOC HOC COMMISSARY NAME FLEE VA 23888 <small>(Transmission State Use)</small>		
The following correction is required for: (USED FOR RECEIPTS AND VCM ONLY)			
<input type="checkbox"/> Receipt originally submitted		Block #	
<input checked="" type="checkbox"/> Credit Memo originally submitted		Block #	DYX
Company	Contract		
ANGEL FOODS, INC	9567777		
Call	Terms: Net	7 10 23 30 Discount	
6009		(Circle One)	
Order Date	DORAS	\$ 61.60	
Block # _____ Originally submitted (USED FOR TRANSACTIONS OTHER THAN RECEIPTS AND VCM)			
DIC _____ Document # _____ Amount _____			
PROBLEM			
ICM EXT-DE 10 CANCELLED			
(CIRCLE ONE)			
1. PIN ERROR	8. CREDIT NOT TAKEN		
2. KEYING ERROR RECEIPT AMT	9. CASE PACK ERROR		
3. EXTENSION ERROR	10. SHORTAGE ERROR		
4. PRICING ERROR	11. MULTIPLE COMPANIES ON ONE RECEIPT		
5. CORRECTED INPUT	12. AUTOMATED DIS FDS ROLLUP CORRECTIONS*	INCREASE BY \$	
6. WRONG ITEM ON RECEIPT	13. AUTOMATED DSD ROLLUP CORRECTIONS*	DECREASE BY: \$ 10.00	
7. DELIVERY TO WRONG BASE		HAS NO EFFECT. \$	
*ORIGINAL PAYMENTS ARE AUTOMATICALLY GENERATED THROUGH DIS			
CORRECT ENTRY (USED FOR RECEIPTS AND VCM ONLY)			
Block #	Date	DIC	DODAAC
DYX	12/09/97	J2T	HOC HOC
PIN	Call	Amount	
9567777	6009	\$ 51.60	
Order Date	DORAS		
CORRECT ENTRY (USED FOR TRANSACTIONS OTHER THAN RECEIPTS AND VCM)			
Block # _____ DODAAC _____			
DIC _____ Document # _____ Amount _____			
PREPARED BY	PHONE		
John Ashley	(756) 824-1122		
CORRECTION COMPLETED BY	DATE		
Jon Hammond	12/11/97		

Financial Transaction Correction, DeCA Form 70-88 (VCM Correction)
Figure 6-2

FINANCIAL TRANSACTION CORRECTIONS <small>(For use on other forms, see DeCAD 70-6: OPR to RA)</small>		DATE <u>1/13/98</u>	TLR <u>98020</u>
TO PRINCIPAL DEPUTY, DIRECTOR OPERATIONS ARBU 5258 OAKLAWN BLVD HOPENELL, VA 23860 ATTN: <u>HZE Smith</u>		FROM <u>HOC HOC</u> <u>COMMISSIONER NAME</u> <u>FOOT LEE, VA 23088</u> <small>(Transmission State Zip)</small>	
The following correction is required for: (USED FOR RECEIPTS AND VCM'S ONLY)			
<input type="checkbox"/> Receipt originally submitted		Block # _____	
<input type="checkbox"/> Credit Memo originally submitted		Block # _____	
Company _____		Contract _____	
Call _____		Terms: Net 7 10 23 30 Discount <small>(Circle One)</small>	
Order Date _____		DORAS \$ _____	
(USED FOR TRANSACTIONS OTHER THAN RECEIPTS AND VCM'S)			
Block # <u>DAL</u>	Originally submitted <u>12/06/97</u>		
DIC <u>SIR</u>	Document # <u>HOC HOC 7339 550V</u>	Amount	<u>\$7,100.00</u>
PROBLEM <u>(ANH SALE RECEIPT) INCORRECTLY CORRECTED TO 707</u>			
<u>(CIRCLE ONE) IS ATTACHED</u>			
1. PIN ERROR	8. CREDIT NOT TAKEN		
2. KEYING ERROR RECEIPT AMT	9. CASE PACK ERROR		
3. EXTENSION ERROR	10. SHORTAGE ERROR		
4. PRICING ERROR	11. MULTIPLE COMPANIES ON ONE RECEIPT		
5. CORRECTED INPUT	12. AUTOMATED PIN VDS RELAY CORRECTIONS*	INCREASE BY: \$ _____	
6. WRONG ITEM ON RECEIPT	13. AUTOMATED DSD ROLLUP CORRECTIONS*	DECREASE BY: \$ <u>90.00</u>	
7. DELIVERY TO WRONG BASE		HAS NO EFFECT: \$ _____	
<small>*ORIGINAL PAYMENTS ARE AUTOMATICALLY GENERATED THROUGH DIB</small>			
CORRECT ENTRY (USED FOR RECEIPTS AND VCM'S ONLY)			
Block # _____	Date _____	DIC _____	DODAAC _____
PIN _____	Call _____	Amount _____	
Order Date _____		DORAS _____	
(USED FOR TRANSACTIONS OTHER THAN RECEIPTS AND VCM'S)			
Block # <u>DAN</u>	DODAAC <u>HOC HOC</u>		
DIC <u>SIR</u>	Document # <u>HOC HOC 7339 550V</u>	Amount	<u>\$7,010.00</u>
PREPARED BY <u>Nancy Dew</u>		PHONE <u>(305) 499-8877</u>	
CORRECTION COMPLETED BY <u>HZE Smith</u>		DATE <u>1/14/98</u>	

DeCA Form 70-88, Nov 94

Replaces DeCAF 728-88 & W, May 82; DeCAF 128-118 & W, May 82; and

Financial Transaction Correction, DeCA Form 70-88 (Other Correction)
Figure 6-3

Chapter 7

ACCOUNTABILITY INVENTORY

7-1. GENERAL. Accountability inventory is taken to measure the fiscal performance of each commissary department and CDC. This inventory determines the dollar value of merchandise and subsistence physically on-hand and reestablishes the accountability of the region director and the responsibility of the commissary officer. The book inventory is adjusted to the value of the physical inventory according to the monetary value of the formal inventory totals.

7-2. ANNUAL INVENTORY DATE. Accountability inventory will be taken during the designated period each fiscal year. The region directors will provide the inventory schedule for each commissary and CDC in their region to ARBU and a copy to DeCA RMA. 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 and ARBU.

7-3. CUT-OFF PROCEDURES. The cutoff date for the "BEFORE" inventory VRGC will be the inventory Date of the accountable inventory. Ensure that all blocks are correctly posted on the SBCJ as "BEFORE" or "AFTER" inventory. All blocks transmitted one week before the inventory date and blocks prepared as part of cutoff procedures will be marked "BEFORE INVENTORY." Blocks prepared after the inventory cutoff date will be marked "AFTER INVENTORY" during the inventory month.

7-4. ACCOUNTING VARIANCE. To permit practical operation of the grocery, meat, produce, and central distribution center accounts, an operational variance for each department is allowed based on the total sales/issues (transfers) between accountable inventories (Ref Chapter 11, DeCA Directive 40-1):

- Grocery Department 1.0 percent gain or loss
- Meat Department 0.3 of 1 percent gain, no loss
- Produce Department 1.0 percent gain, no loss
- Central Distribution Center 0.2 of 1 percent gain or loss

7-5. OVERALL PROCEDURES. ARBU has the responsibility of reconciling SBCJ, VRGC, and STANFINS within 30 days after receiving accountability inventory results. The following procedures will be followed to ensure the accuracy of financial records:

- a. Ensure that all "BEFORE INVENTORY" blocks are posted to the SBCJ and processed in AIMS/STANFINS.
- b. Ensure that the "BEFORE INVENTORY" SBCJ is submitted by the ACS/commissary/CDC/OPP within seven working days of the date of the inventory. Express mail is authorized.
- c. Ensure that all "BEFORE INVENTORY" blocks or corrections for the inventory are processed to the VRGC within 10 days after the inventory cut off date.

d. The Cash Sales Reconciliation Report (AVK 963) will be worked in conjunction with the DD Form 707 (Report of Deposit) and AIMS FINANCIAL QUERY before the inventory date during the inventory period to ensure that sales have processed correctly.

e. All VRGCs for months prior to the month in which the inventory is taken must be closed.

f. **MEMO ENTRY.** The effects on inventory 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. The ACS/Commissary/CDC will prepare a memorandum stating the amount of the memo entry using the Memo Entry Summary worksheet shown at **Figure 7-1**. The memorandum and the Memo Entry Summary Worksheet attached will be forwarded to the ARBU NLT five workdays after the date of the inventory. The memo entry must be posted on the "**BEFORE INVENTORY**" SBCJ with a block number. This must be entered into AIMS using A, B, or C in the second position of the block number. The memo entry will be reversed in the "**AFTER INVENTORY**" SBCJ. To prevent errors, the memo entry reversal should be processed soon after the memo entry is processed in AIMS. The memorandum entry will include:

(1) Vendor Price Reductions. The dollar impact on the inventory caused by promotions currently in progress for which no reimbursement has been received as of inventory cut off date (item movement X VPR per item = dollar impact). To input a DIC 52T as a memo entry into AIMS, use store's DODAAC, Julian inventory date, and serial # (i.e. 0001) for document number.

(2) Fat and Bones. The dollar value of the fat and bones (DIC 52Q) turned into the Defense Reutilization and Marketing Office (DRMO) by the meat department as of inventory cut off date. To input a DIC 52Q as a memo entry into AIMS, use store's DODAAC, Julian inventory date, and serial # (i.e. 001) for document number.

(3) Rollups. The dollar value of rollups (DIC 31A) as of the inventory cut off date. To input a DIC 31A as a memo entry into AIMS, use stores' DODAAC, Julian inventory date, and serial # (i.e., 0001) for document number. If the inventory is scheduled during the middle of Frequent Delivery System (FDS) and Direct Store Delivery (DSD) rollup periods, e.g., January 7, the commissary must take the following actions:

(a) The ACS personnel will assemble roll-up dollar amounts for receipts from January 1 through last receipt before inventory cut off date.

(b) The ACS personnel will compute the receipt total for January 1-7, prepare a memo showing receipt totals, and forward to ARBU for entry into AIMS.

(4) Tobacco Products. If the inventory date falls within the reporting period, the ACS/Commissary/CDC personnel will record the dollar value of sales since the last receipt entry on the Memo Entry Summary worksheet.

(5) Merchandise Owned By Others. If the inventory date falls within the reporting period, the ACS/Commissary/CDC will record the sales since the last receipt entry on the memo entry worksheet.

(6) Returned Checks. The dollar values of any returned checks deducted from sales but have not been redeemed or entered into the business system (and forwarded for collection) will be recorded on the memo entry summary worksheet by ACS/Commissary/CDC.

g. **INVENTORY CERTIFICATION.**

(1) **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 working days after receipt of the inventory documents from the store. The dollar value of the inventory will be reported on the In-House Dollar Value Inventory Certificate, DeCA Form 40-105 (**Figure 7-2**), which must be signed by a representative of the inventory team who conducted the inventory in that store and department.

(2) **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 3 workdays after the date of the inventory. The dollar value of the inventory will be reported on the Dollar Value Inventory Certification, DeCA Form 40-106 (**Figure 7-3**), which must be signed by a representative of the inventory team who conducted the inventory in that store and department.

(3) After receipt of Physical Inventory figures for in-house or contract inventory, ARBU personnel will input inventory figures in AIMS within 2 working days.

(4) ARBU personnel will verify the inventory figures on the VRGC to ensure that the inventory amounts processed to the "**BEFORE INVENTORY**" VRGC are correct.

h. ARBU personnel will identify all corrections required to "**BEFORE INVENTORY**" blocks within 10 days after receipt of the contractor certification of inventory or in house inventory certificate.

i. After all "**BEFORE INVENTORY**" blocks have been entered, corrections made, and the inventory amounts are posted, the VRGC Inventory Final will be run giving the gain or loss figures on the consolidated page.

j. After the VRGC Inventory Final has been run, the ARBU personnel will verify each memo entry reversal entered into AIMS/STANFINS. The reversal will be shown on the **AFTER INVENTORY VRGC**.

7-6. INVENTORY GAIN OR LOSS. The ARBU technicians will input the gain or loss (DIC 81B or 82B) into AIMS to adjust the book inventory to the physical inventory, using the date after the inventory date for the block date.

7-7. CONSOLIDATED STATEMENT OF GAIN / LOSS, DeCA Form 70-23, Figure 7-4. This form shows the dollar value of allowable gain/loss and compares the allowable gain/loss with the actual gain/loss to determine account status. The instructions for completing this form are shown at the end of this chapter.

a. The ARBU will prepare DeCA Form 70-23, for each region using the certified inventory statement sent by the inventory contractor/commissary officer. The DeCA Form 70-23 will be provided to the following within 30 calendar days after receiving inventory results:

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 DeCA Form 70-23 and provide copies to the offices listed above and the respective region directors to inform them of their commissaries' accounts status. Upon receipt of the updated DeCA Form 70-23, each region will inform commissary officers of the account status of each department as reported on the DeCA Form 70-23.

7-8. PRIOR PERIOD BOOK INVENTORY ADJUSTMENTS. To reduce prior period book inventory adjustments, the adjustments will be governed by the following:

a. Adjustments to the book inventory will be made based on store/ACS requests and adequate supporting documentation up to 120 days after DeCA Form 70-22 (Commissary Accountability Variance statement) has been completed and sent to the responsible officer for review and comment.

b. Up to 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 this circumstance, after the region director has approved and recommended the adjustment be made, the request will be sent to ARBU. ARBU will send an information copy to DeCA/RMA for review. Barring an unfavorable recommendation by DeCA/RMA, the request is approved.

c. Up to 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.

7-9. PROCESSING PRIOR PERIOD ADJUSTMENTS/PRIOR INVENTORY TRANSACTIONS.

a. All corrections for prior period inventory transactions, including corrections of errors and adjustments, must be processed by ARBU personnel. The ARBU personnel will continue to process the detail transactions for prior inventory transactions through AIMS and into STANFINS in order to clear outstanding transactions and conditions on the STANFINS AXL file, Cash Sales Reconciliation Report, Charge Sales, etc. The ARBU must use "Region Blocks" (D, E, or F in the second position) to process prior inventory transactions.

b. Upon receipt of the Financial Correction Form (DeCA Form 70-88) for the prior inventory transaction from the ACS/Commissary/Region, the ARBU technicians will determine if the original transaction is for current inventory year or prior inventory year:

(1) If it is determined that the original transaction was a prior inventory transaction but is in the Current Inventory Year, the ARBU technicians will input DIC 81B/82B into AIMS. For example, this is FY 98, the current inventory year transaction will be the original transaction processed between October 1, 1997 through the date of the fiscal year 1998 inventory.

(a) Assume that a Local Receipt (DIC 31A) transaction in the amount of \$10,000 for the prior to inventory period (current inventory year) was not processed into AIMS/STANFINS until now. This transaction increases (debit) the inventory account (General Ledger Account Code (GLAC) 1521.3#). Since this is a **current inventory year** transaction, the ARBU technicians will process a DIC 82B in AIMS to reverse the impact on the Inventory Account.

(b) Assume that a Cash Sale transaction (DIC 51R) in the amount of \$5,000 for the prior to inventory period (current inventory year) was not processed into AIMS/STANFINS until now. This Cash Sale transaction decreases (credits) the inventory account GLAC (1521.3#). Since this is a **current inventory year** transaction, the ARBU technicians will process a DIC 81B in AIMS to reverse the impact on the inventory account.

(c) At the end of the month, the ARBU technicians will prepare a JV for the net value of DIC 81B/82B for the current inventory year transactions. The JV will be used as the backup document for the adjustment to the inventory account on the gain/loss statement. Do not send the JV to DFAS-CO for action. The JV will be filed with the DeCA Form 70-65.

(2) If it is determined that the original transaction was a prior inventory transaction but is **not** in the Current Inventory Year, the ARBU technicians will do a Journal Voucher to reverse the impact on the inventory account in STANFINS. For example, this is FY 98, the prior inventory transaction not in current inventory year will be the original transaction processed prior to October 1, 1997.

(a) Assume that a Local Purchase Receipt (DIC 31A) transaction in the amount of \$30,000 for the prior to inventory period was not processed until now. A receipt transaction increases (Debits) the inventory account GLAC (1521.3#), and a Journal Voucher must be processed in STANFINS to reverse the impact on the inventory account, i.e., to Debit GLAC 7400.00 (Prior Period Adjustments) and to Credit GLAC 1521.3# (Inventory for Agency Operations).

(b) Assume that a Cash Sale transaction (DIC 51R) in the amount of \$15,000 for the prior to inventory period (current fiscal year) was not processed into AIMS/STANFINS until now. This Cash Sale transaction decreases (credits) the inventory account GLAC (1521.3#), and a Journal Voucher must be processed in STANFINS to reverse the impact on the inventory account, i.e., to Debit GLAC 1521.3# and to Credit GLAC 7400.00.

7-10. FILING AND RETENTION REQUIREMENTS:

a. Financial records for a formal accountability inventory will be filed in a separate folder in ARBU for audit purposes. Attach the documents to a folder as follows:

- (1) Dollar Value Inventory Certification (from Contractor or commissary).
- (2) **"BEFORE INVENTORY"** SBCJ.
- (3) Memorandum for memo entry (ies) provided by the commissary/CDC.
- (4) Inventory VRGC

b. File Retention - Destroy after two years. (Example: COFF Sep 30, 1994; Destroy Oct 1996)

**INSTRUCTIONS FOR COMPLETING CONSOLIDATED STATEMENT OF GAIN / LOSS
DeCA FORM 70-23**

COMMISSARY REGION. Enter appropriate region name and "X" beside "ACCOUNTABILITY".

FOR PERIOD. FROM (Enter the date after the last accountability inventory) TO (Enter the date as of date of the report).

COMMISSARY. Enter commissary or CDC name (use proper installation designation, e.g., Fort Carter Commissary).

TOLERANCE. For each department/activity, enter the "allowable percent of variance" from paragraph 7-4 this chapter.

Column a. **PHYSICAL INVENTORY.** For each department/activity, enter the dollar value of "**PHYSICAL INVENTORY**" from the Inventory VRGC/Inventory certification documents.

Column b. **BOOK INVENTORY.** For each department/activity, enter the dollar value of "**BOOK INVENTORY**" from the Before Inventory VRGC.

Column c. **GAIN/LOSS.** For each department/activity, subtract "**Physical Inventory**" value from "**Book Inventory**" value and enter the result as Gain or Loss. "**Book Inventory**" value greater than "**Physical Inventory**" value = Loss; "**Book Inventory**" value less than "**Physical Inventory**" value = Gain.

Column d. **ADJUSTMENT.** For each department/activity, enter the dollar value of pre-inventory correction transactions processed after "Before" inventory VRGC has been closed.

Column e. **NET GAIN/LOSS.** For each department/activity, add/subtract column d (ADJ) from column c (GAIN/LOSS) and enter the amount in this column.

Column f. **SALES.** For each department/activity, compute the total dollar value of "**SALES**" amounts (the date after the last accountability inventory through the date of current physical inventory) and enter the amount in this column.

Column g. **TOLERANCE.** For each department/activity, multiply the dollar value noted in the "**SALES**" column f by the "**ALLOWABLE VARIANCE**" and enter in this column. See paragraph 7-4 this chapter.

Column h. **PERCENT OF TOLERANCE.** For each department/activity, divide the dollar value of "**NET GAIN/LOSS**", column e, by the amount in the "**SALES**" column and enter that percent, shown as gain or loss, in this column.

Column i. **TOTAL PERCENT TOLERANCE.** For activity, divide the total dollar values of "**NET GAIN/LOSS**" for all departments (grocery, meat, and produce) by the total dollar values of "**SALES**" for all departments (grocery, meat, and produce) and enter the percent in this column.

MEMO ENTRY SUMMARY

1. Total Receipt Rollups
(from Memo Entry Worksheet) _____

2. Tobacco Products: _____

3. Contract Deli: _____

4. Contract Bakery: _____

5. Merchandise owned by Others (MOBOs):
a. _____
b. _____
c. _____

Total (MOBOs): _____

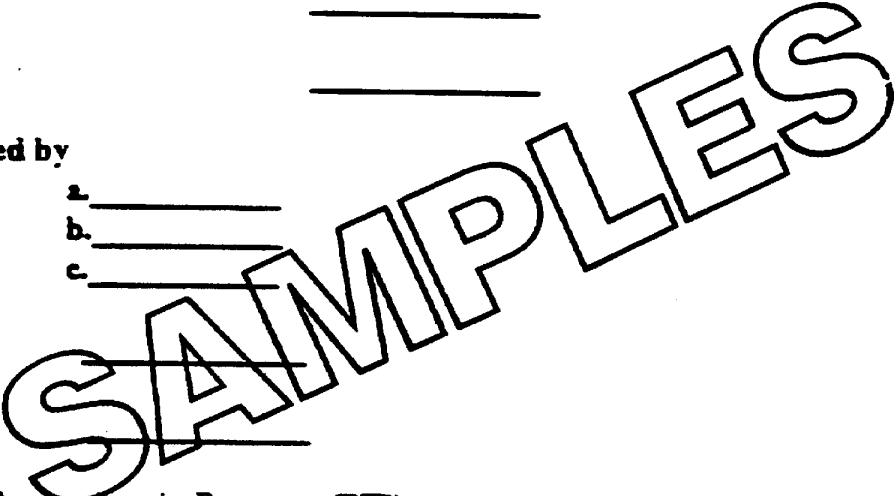
6. Bad Checks: _____

7. Dollar Impact of Promotions in Progress (PIP):
(VCMs in progress)

a. _____
b. _____
c. _____
d. _____

Total PIP: _____

TOTAL AMOUNT OF MEMO ENTRY: _____



Memo Entry Summary
Figure 7-1

IN-HOUSE DOLLAR VALUE INVENTORY CERTIFICATE		
(For use of this form, see DeCAD 40-1: OPR is DO.)		
A DOLLAR VALUE INVENTORY WAS CONDUCTED AT (Name of Store) FORT CRATER		
ON (Date) JUNE 26, 1997	STARTING AT (Time) 1000	AND ENDING AT (Time) 1600
AND AGAIN ON (Date, if applicable) JUNE 27, 1997	STARTING AT (Time) 0730	AND ENDING AT (Time) 1630
THE TOTAL DOLLAR AMOUNT FOR EACH DEPARTMENT IS AS FOLLOWS:		
GROCERY DEPARTMENT	\$ 2,671.44	90
MEAT DEPARTMENT	\$ 4,154.70	
PRODUCE DEPARTMENT	\$ 1,853.11	
WE, THE UNDERSIGNED, CERTIFY THE FOLLOWING:		
a. PERFORMANCE PERIOD (DATES, STARTING AND ENDING TIMES) INDICATED ABOVE ARE ACCURATE AND CORRECT.		
b. DOLLAR AMOUNTS AND ALL TOTALS LISTED ON THE INVENTORY CONTROL LOG AND THIS CERTIFICATION ARE CORRECT TO THE BEST OF OUR KNOWLEDGE.		
INVENTORY TEAM CHIEF	DATE	COMMISSARY OFFICER
	06/27/97	06/27/97

DeCA Form 40-105, Aug 94

In House Dollar Value Inventory Certificate, DeCA Form 40-105
Figure 7-2

DOLLAR VALUE INVENTORY CERTIFICATION <i>(For use of this form, see DeCAD 40-1: OPR IS RAYS.)</i>			
PURCHASE ORDER NUMBER		LAW THE PWS. A DOLLAR VALUE INVENTORY WAS CONDUCTED AT <i>(Name of Store)</i>	
DATE(S) CONDUCTED:			
1ST DAY	SCHEDULED START TIME _____	AND END TIME _____	RAYS USE ONLY SCHEDULED TOTAL _____ ACTUAL TOTAL _____
	ACTUAL START TIME _____	AND END TIME _____	
2D DAY <i>(if applicable)</i>	SCHEDULED START TIME _____	AND END TIME _____	RAYS USE ONLY SCHEDULED TOTAL _____ ACTUAL TOTAL _____
	ACTUAL START TIME _____	AND END TIME _____	
THE TOTAL DOLLAR AMOUNT IS AS FOLLOWS:			
GROCERY DEPARTMENT			
SALES FLOOR TOTAL _____			
WAREHOUSE TOTAL (Contiguous) _____			
WAREHOUSE TOTAL (Remote, if applicable) _____			
GROCERY DEPARTMENT TOTAL _____			
WE, THE UNDERSIGNED, CERTIFY THE FOLLOWING:			
a. PERFORMANCE PERIOD (DATES, STARTING AND ENDING TIMES) INDICATED ABOVE ARE ACCURATE AND CORRECT.			
b. VALIDATED DOLLAR AMOUNTS AND ALL TOTALS LISTED ON THE INVENTORY CONTROL LOG AND THIS CERTIFICATION ARE CORRECT TO THE BEST OF OUR KNOWLEDGE.			
c. VALIDATION TOTALS WERE NOT REVEALED TO THE INVENTORY TEAM LEADERS/MEMBERS WHILE THE INVENTORY OR VALIDATION COUNTS WERE IN PROGRESS.			
d. NO TOBACCO PRODUCTS WERE INCLUDED IN THE INVENTORY VALUES SHOWN ABOVE.			
CONTRACTOR'S REPRESENTATIVE <i>(Printed Name and Signature)</i>		DATE	COMMISSARY OFFICER
			DATE
REMARKS <i>(i.e., reason why performance period is NOT LAW contract, quality of performance, etc.)</i>			

DeCA Form 40-106, Oct 1997 Supersedes DeCAF 40-106, Aug 1994 This form was electronically designed by DeCA/SAAF using inf-forms Designer.

Dollar Value Inventory Certification, DeCA Form 40-106
Figure 7-3

COMMISSARY REGION:

CONSOLIDATED STATEMENT OF GAIN/LOSS

For use of this form, see DECAD 70-6; OPR is DO

ACCOUNTABILITY

SPECIAL

TOLERANCE 1.0%

GROCERY DEPARTMENT

COMMISSARY	INVENTORY PHYSICAL	BOOK	GAIN/LOSS	ADJ	NET	SALES	TOLER-ANCE	% TOL.
	a	b	c	d	e	f	g	h
	692,273.63	833,149.36	(140,876)	47,525	(93,351)	19,935,539	199,355	-0.47
	390,948	564,775	(173,828)		(173,828)	11,928,855	119,289	-1.46
	1,099,388	1,426,340	(326,952)		(326,952)	42,976,157	429,762	-0.76
	837,622	866,459	(28,837)		(28,837)	19,415,787	194,158	-0.15
	730,823	810,568	(79,745)		(79,745)	13,847,840	138,478	-0.58
	441,712	471,087	(29,375)		(29,375)	7,901,931	79,019	-0.37
	936,200	1,347,408	(411,208)		(411,208)	28,358,522	283,585	-1.45
	381,830.54	427,107.35	(45,277)		(45,277)	4,920,973	49,210	-0.92
	289,711	315,723	(26,012)		(26,012)	4,358,090	43,581	-0.60
	397,815	445,476	(47,661)		(47,661)	7,086,558	70,866	-0.67
	138,976	145,841	(6,865)		(6,865)	1,179,462	11,795	-0.58
	1,242,586	1,525,886	(283,300)		(283,300)	30,143,926	301,439	-0.94
	458,503	602,045	(143,542)		(143,542)	16,166,873	161,688	-0.89
	901,944	1,117,287	(215,343)		(215,343)	27,286,879	272,889	-0.79
	863,653	979,778	(116,125)		(116,125)	32,152,122	321,521	-0.36
	694,202	960,298	(266,094)		(266,094)	21,695,127	216,951	-1.23
	640,852	786,392	(145,540)		(145,540)	10,161,974	101,620	-1.43
	565,614	659,244	(93,629)		(93,629)	21,820,243	218,202	-0.43
	352,826	400,213	(47,387)		(47,387)	4,488,862	44,989	-1.05
	350,039	535,685	(185,647)		(185,647)	20,546,623	205,466	-0.90
	276,698	312,529	(35,831)		(35,831)	3,830,981	38,310	-0.94
	481,476	528,858	(47,382)		(47,382)	10,210,861	102,109	-0.46
	1,115,187	1,463,784	(348,597)		(348,597)	34,959,534	349,595	-1.00
	876,199	1,212,542	(336,343)		(336,343)	27,305,637	273,056	-1.23
	462,867	471,077	(8,210)		(8,210)	11,836,614	118,366	-0.07
	437,703	421,003	16,700		16,700	7,747,159	77,472	0.22
	977,918	1,102,991	(125,073)		(125,073)	32,241,358	322,414	-0.39
	573,668	652,921	(79,253)		(79,253)	11,281,560	112,816	-0.70
	883,858	1,204,215	(320,358)		(320,358)	44,808,504	448,085	-0.71
TOTAL	17,609,235	21,366,465	(3,777,230)	47,525	(3,729,705)	485,800,945	4,659,000	-0.77

Consolidated Statement of Gain/Loss, DeCA Form 70-23
Figure 7-4

MEAT DEPARTMENT

TOLERANCE .3%

CONSOLIDATED STATEMENT OF GAIN/LOSS
For use of this form, see DECAD 70-6; OPR is DO

COMMISSARY	INVENTORY PHYSICAL	BOOK	GAIN/LOSS	ADJ	NET	SALES	TOLERANCE	% TOL.
	a	b	c	d	e	f	g	h
	20,218	14,135	6,084		6,084	2,091,213	6,274	0.29
	10,008	8,482	1,526		1,526	943,938	2,832	0.16
	45,350	148,805	(103,455)		(103,455)	3,795,980	11,388	-2.73
	20,876	17,628	3,251		3,251	1,623,258	4,870	0.20
	18,554	18,432	122		122	1,312,315	3,937	0.01
	12,554	11,167	1,387		1,387	678,153	2,034	0.20
	25,238	17,978	7,260		7,260	2,791,834	8,376	0.26
	8,602	7,785	817		817	341,127	1,023	0.24
	14,484	14,301	193		193	470,805	1,412	0.04
	10,992	10,599	393		393	864,720	2,594	0.05
	3,007	2,911	96		96	149,821	449	0.06
	39,022	36,075	2,946		2,946	2,673,352	8,020	0.11
	12,314	11,252	1,061		1,061	1,486,972	4,461	0.07
	25,171	24,354	817		817	2,882,805	8,648	0.03
	32,024	23,781	8,243		8,243	2,817,415	8,452	0.29
	30,020	38,686	(8,666)		(8,666)	1,984,365	5,953	-0.34
	10,558	8,431	2,124		2,124	745,684	2,237	0.28
	25,169	21,575	3,594		3,594	2,046,747	6,140	0.18
	7,107	7,599	(492)		(492)	413,248	1,240	-0.12
	5,755	2,987	2,768		2,768	2,055,525	6,167	0.13
	4,856	4,797	58		58	398,359	1,195	0.01
	11,504	10,224	1,280		1,280	806,652	2,420	0.16
	45,368	37,846	7,522		7,522	3,202,581	9,608	0.23
	40,315	49,562	(9,246)		(9,246)	2,560,937	7,883	-0.36
	13,647	11,715	1,933		1,933	1,004,904	3,015	0.19
	12,251	10,738	1,513		1,513	729,524	2,189	0.21
	72,286	204,045.42	(131,749)		(131,749)	2,664,072	7,992	-4.95
	16,306	15,308	998		998	1,068,692	3,206	0.09
	51,449	44,279	7,169		7,169	3,829,825	10,889	0.20
TOTAL	693,574	789,198	(105,623)		(105,623)	44,604,997	133,816	-0.44

CHIEF, ANALYSIS AND RECONCILIATION BUSINESS UNIT (Type Name)

Consolidated Statement of Gain/Loss, DeCA Form 70-23 (Continued)

Figure 7-4a

COMMISSARY		FOR PERIOD FOR PERIOD		FOR PERIOD FOR PERIOD		TOLERANCE .8%		TOLERANCE .8%		TOLERANCE .8%		
		INVENTORY PHYSICAL	BOOK	GAIN/LOSS	ADJ	NET	SALES	TOLERANCE	% TOL.	TOLERANCE	% TOL.	
COMMISSARY	INVENTORY PHYSICAL	BOOK	GAIN/LOSS	ADJ	NET	SALES	TOLERANCE	% TOL.	TOLERANCE	% TOL.	TOLERANCE	% TOL.
	a	b	c	d	e	f	g	h	i	j	k	l
	40,687	37,891	2,796		2,796	1,218,747	9,750	0.23				-0.36
	6,009	6,897	(888)		(888)	689,110	5,513	-0.13				-1.28
	41,607	40,263	1,344		1,344	2,974,278	23,794	0.05				-0.86
	36,947	34,872	2,075		2,075	1,333,002	10,664	0.16				-0.11
	14,234	9,994	4,240		4,240	800,848	6,407	0.53				-0.47
	4,024	3,220	804		804	468,137	3,745	0.17				-0.30
	29,427	26,159	3,269		3,269	1,830,055	14,640	0.18				-1.21
	6,321	21,746	(15,425)		(15,425)	288,256	2,146	-5.75				-1.08
	3,389	2,385	1,003		1,003	280,249	2,242	0.36				-0.49
	4,134	2,737	1,397		1,397	564,222	4,514	0.25				-0.54
	2,211	2,289	(79)		(79)	75,836	607	-0.10				-0.49
	28,690	26,435	2,255		2,255	2,226,170	17,809	0.10				-0.79
	39,426	38,611	815		815	1,106,236	8,850	0.07				-0.76
	29,292	25,564	3,728		3,728	1,426,426	11,411	0.26				-0.67
	24,419	24,296	122		122	2,141,189	17,130	0.01				-0.29
	19,292	15,867	3,425		3,425	1,491,505	11,932	0.23				-1.07
	9,648	8,392	1,257		1,257	486,466	3,892	0.26				-1.25
	20,824	30,620	(9,796)		(9,796)	1,793,671	14,349	-0.55				-0.39
	3,709	3,470	239		239	191,288	1,530	0.13				-0.93
	7,842	6,279	1,562		1,562	1,301,285	10,410	0.12				-0.76
	7,116	6,117	999		999	253,398	2,027	0.39				-0.78
	14,878	13,548	1,329		1,329	638,596	5,109	0.21				-0.38
	14,227	3,242	10,984		10,984	1,412,415	11,299	0.78				-0.83
	23,729	18,201	5,528		5,528	1,663,955	13,312	0.33				-1.08
	6,698	3,521	3,177		3,177	622,794	4,982	0.51				-0.02
	7,424	4,501	2,923		2,923	397,353	3,179	0.74				0.24
	36,091	29,285	6,806		6,806	1,960,881	15,687	0.35				-0.68
	7,541	6,386	1,144		1,144	712,199	5,698	0.16				-0.59
	28,407	27,886	522		522	2,785,775	22,288	0.02				-0.61
TOTAL	618,241	480,886	37,664		37,664	35,114,339	284,916	0.11				-0.69

Consolidated Statement of Gain/Loss, DeCA Form 70-23 (Continued)
Figure 7-4b

Chapter 8

RECONCILIATION OF FINANCIAL TRANSACTIONS

8-1. GENERAL. This chapter provides the methods and procedures to be used to reconcile the SBCJ to the VRGC, as well as postings and inputs to STANFINS with the inventory balances in the General Ledger Account (GLA) 1521.3*. ARBU personnel are responsible for reconciling the SBCJ with the VRGC and the Monthly Status of Inventory Account (AVK 619) at the end of each accounting period. The reconciliation will insure that all blocks on the SBCJ have been posted to the VRGC and reflected in STANFINS GLA 1521.3*, by store, by department (grocery, meat, and produce) with matching dollar values.

8-2. REQUIREMENTS. The ARBU has the responsibility of reconciling the SBCJ to the VRGC and STANFINS within 30 days after the end of each month. The SBCJs submitted weekly by the ACS/commissary/CDC/OPP to the ARBU are to be reconciled to the VRGC on a weekly basis. Weekly reconciliations allow errors to be caught earlier so the necessary corrections can be done in a timely manner. The Monthly Status of Inventory Account (AVK-619) will be used to reconcile with the monthly VRGC by department, block number, and dollar value.

8-3. PROCEDURES FOR RECONCILING SBCJ TO VRGC:

a. The SBCJ/VRGC/STANFINS Reconciliation Worksheet, DeCA Form 70-65, **Figure 8-1**, or an approved automated worksheet is used to reconcile the SBCJ to the VRGC and to STANFINS. The instructions for completing this worksheet are shown at the end of this chapter.

b. Compare the ending inventory-SBCJ (Line A) amounts on the DeCA Form 70-65 to the closing book inventory-VRGC (Line B) amounts on the DeCA Form 70-65. If they agree, the reconciliation has been completed. Repeat the procedure for each department.

c. If the VRGC ending inventory balance does not agree with the SBCJ ending inventory, you must find the reason for the out-of-balance condition. Identify blocks not on the VRGC or that need a correction in order to reconcile and balance to the SBCJ. Request any information or blocks needed to add to or to correct the VRGC from the store(s). The following is a list of the most likely reasons for an out-of-balance condition:

(1) **Blocks on SBCJ that are not on the VRGC:** Look at the SBCJ and supporting documents to find out when it processed. If the block on the SBCJ failed to transmit or is suspended on an error listing, it should be input or corrected as necessary. If it is an invalid block on the SBCJ, annotate the total amount as credit on the DeCA Form 70-65 (SBCJ ADJ, Line C.1.) to bring the total into balance. The ARBU technician will notify the ACS, and the ACS personnel must correct their SBCJ by deleting the block and then forward a corrected SBCJ to the ARBU.

(2) **Blocks on the VRGC that are not on the SBCJ:** Verify the block by checking AIMS Queries & Listings and contacting the commissary/ACS/CDC/OPP. If it is a legitimate block, add the total amount to the DeCA Form 70-65 (SBCJ ADJ, Line C.1.) to bring total into balance with the VRGC. The accounting technician will notify the store, and store personnel must correct their SBCJ by adding the block and forward a corrected SBCJ to the ARBU.

(3) **The block amount on the SBCJ is different from the block amount on the VRGC:** When you find a discrepancy with a block, annotate it on the SBCJ. If the block is annotated and there is no indication that a correction has been done, add/subtract the difference on the DeCA Form 70-65 as follows:

(a) If the SBCJ was posted incorrectly by the ACS, annotate the dollar amount of the correction to be made on the DeCA Form 70-65 (SBCJ ADJ, Line C.1.) to balance with the VRGC. Request the ACS submit a corrected SBCJ.

(b) If the SBCJ amount is correct and the block was processed incorrectly on the VRGC, a correction will have to be processed through the AIMS cycle. Annotate the total amount of the correction to be made on the DeCA Form 70-65 (VRGC ADJ, Line C.2.). This will bring the SBCJ balance with the VRGC.

d. During an accountable inventory monthly differences may be caused by the prior month corrections in the current month net change: subtract the total amount of the prior month corrections from the VRGC ADJ, Line C.2. on the DeCA Form 70-65 to balance with the VRGC. Prior month corrections should be adjusted on the left side of the SBCJ, and not included in the net change figure.

8-4. PROCEDURES FOR CLOSING VRGC MONTHLY. The VRGC will be closed monthly. The Duplicate listing must be cleared prior to running a monthly VRGC. The following procedures will be used for correcting any suspended blocks after a monthly VRGC is closed:

a. Obtain the following products:

(1) VRGC Monthly Final

(2) AVK 618/619 - Current/Monthly Status of Inventory Account

b. If a block control transaction does not have an edit error, but has a suspended detail transaction, and it has been determined that the control card was posted correctly, the following actions will be taken:

(1) Correct the suspended detail transaction and after the correction, this detail transaction will process to AIMS/STANFINS.

(2) Verify the transaction processed to the AVK- 618/619.

c. If an initial input comes with a block month that is already closed, the detailed transaction will process to STANFINS and the control card will not post to the VRGC. It will be listed on AIMS Listing Blocks previously closed. Request the commissary/ACS/CDC/OPP to submit a corrected SBCJ. For the input to current month use a notation in the control card description field referencing the previous month block.

d. Any corrective action that must be input will use the current month block number. For input to the current month use a notation in the control card description field referencing the previous month block.

8-5. PROCEDURES FOR RECONCILING VRGC TO STANFINS:

- a. The SBCJ/VRGC/STANFINS Worksheet, **Figure 8-1**, described above, is also used to reconcile the VRGC to STANFINS.
- b. Upon receiving the Monthly Status of Inventory Account, AVK 619, **Figure 8-2**, at the end of each month, ARBU technicians will insure that the **previous months** "Balance Current Month" figure on the AVK-619 is the same as **current month** "Prior Month Balance" figure on the AVK-619 for each department. For each department, post the "**Balance Current Month**" figure from the AVK-619 to the "**BAL CURR MONTH**" on the DeCA Form 70-65 (Line E.).
- c. For each department, the Adjusted SBCJ/VRGC figure (Line D) on the DeCA Form 70-65 should equal the VRGC ending inventory figure for each department. Compare the current month "Balance Current Month" figure from the AVK-619 and the VRGC ending inventory figure for each department. If they agree, the reconciliation has been completed.
- d. If the VRGC ending inventory figures do not agree with the net "Balance Current Month" figures on the AVK-619, the ARBU personnel will:
- (1) For each department, compare each block number and the amount in the Increase/Decrease columns on the AVK-619 with each block number and the amount on the VRGC and perform the following reconciliation:
 - (a) Obtain a copy of AVK 618 (**Figure 8-3**) after STANFINS month-end cutoff (for example, if the month-end cutoff was on April 30 then you should obtain a copy of AVK 618 by May 12).
 - (b) On the AVK 618, mark with an asterisk (*) for the blocks in the VRGC that have not been processed to AVK-619 then:
 1. Run an adding machine tape for the increase/decrease columns (for the current block number) shown on the AVK 618 that are marked with an asterisk. Separate tape will be used for the D, E, and F blocks.
 2. Attach the tape to the AVK 618.
 3. The net value of increase/decrease on the tape for the current block number will be posted to Line F.1. (Block not processed) on the DeCA Form 70-65.
 4. All current month D, E, and F blocks shown on the AVK 619 will be reversed. The reversal net value of the D, E, and F blocks will be posted to **Line F.2.** (D,E,F Blocks) on the DeCA Form 70-65. If the net amount of D,E, and F blocks is in the decrease column, the **Line F.2.** should have a **plus** figure. If the net amount of D,E, and F blocks is in the increase column, the **Line F.2.** should have a **minus** figure.
 5. Any previous months Journal Voucher (JV) for D, E, and F blocks, which have not been processed by DFAS-CO will be posted to **Line F.3.(JVs not Processed)** on the DeCA Form 70-65. Attach a copy JV to AVK 619.
- (c) Research to find out why the block numbers on the VRGC have not posted to STANFINS (compare AIMS Financial Queries & Listings) and take corrective action in order for the suspended transactions to pass to STANFINS.

(d) If the difference is caused by an error, the net value of increase/decrease will be posted to the DeCA Form 70-65. Check error listings to find the transactions(s) and take proper corrective action in order for the suspended transactions to pass to STANFINS. Check the corrections on next month's AVK- 619.

(e) Verify all previous months' blocks, that are not on the AVK 619 to ensure that they show up on the current months AVK 619. If not, the net value of the increase/decrease will be posted to **Line F.1. (Blocks not Processed)** on the DeCA Form 70-65.

e. A JV will be prepared for the net value of the D, E, and F blocks, use the figures shown in F.2. on the DeCA Form 70-65:

(1) If the dollar value in line F.2. is a negative figure, the JV will be a "**Debit**" to GLAC 7400 and a "**Credit**" to GLAC 1521.3*. Instructions for preparing the JV, see chapter 7 (Accountability Inventory), paragraph 7-9, this directive.

(2) If the dollar value in line F.2. is a positive figure, the JV will be a "**Debit**" to GLAC 1521.3* and a "**Credit**" to GLAC 7400.00. Instructions for preparing the JV, see chapter 7 (Accountability Inventory), paragraph 7-9, this directive.

INSTRUCTIONS FOR COMPLETING THE SBCJ/VRGC/STANFINS RECONCILIATION WORKSHEET

The SBCJ/VRGC/STANFINS Worksheet is used for reconciling the SBCJ to VRGC and STANFINS by grocery, meat, and produce departments.

- A. **END INV-SBCJ.** Enter the total dollar value of ending inventory from the **SBCJ RECAPS**.
- B. **END INV-VRGC.** Enter the dollar value of closing inventory from the **VRGC**.
- C. **DIFF.** Compare the "**END INV-SBCJ**" amounts (Line A) to the "**END INV-VRGC**" amounts (Line B) of the worksheet. If difference is zero, SBCJ and VRGC are balanced. If this field is not a zero figure, see paragraph 8-3c. (1-3) and 8-3d for out of balance condition.
1. **SBCJ ADJ.** Enter the total dollar value adjustments needed to bring the total into balance with the VRGC.
 2. **VRGC ADJ.** Enter the total dollar value adjustments needed to bring the total into balance with the SBCJ.
- D. **ADJUSTED SBCJ/VRGC.** Add/subtract net SBCJ adjustment (Line C.1) from END INV-SBCJ (Line A) to determine the adjusted SBCJ balances. Add/subtract net VRGC adjustment (Line C.2) from END INV-VRGC (Line B) to determine the adjusted VRGC balances. Compare the adjusted SBCJ balances to the adjusted VRGC balances. If the adjusted SBCJ balances and the adjusted VRGC balances are the same, enter the balances in this column. If the adjusted SBCJ balances and the adjusted VRGC balances are not agree, see paragraph 8-3c(1-3) and 8-3d for out of balance condition.
- E. **BAL CURR MONTH (AVK 619).** Enter the "Balance Current Month" figure from AVK 619 in this field.
- F. **ADJUSTMENT(S) TO BE PROCESSED IN STANFINS:** Information to be posted to F.1-3. below will be retrieved from annotations on the AVK-619 during the reconciliation process (See paragraph 8-4d, chapter 8, Procedures for reconciling VRGC to STANFINS).
1. **BLOCK(s) NOT PROCESSED.** For each department, enter the total dollar value of block(s) not processed into STANFINS (include previous month and current month blocks) previously annotated on the AVK-619.
 2. **D, E, & F BLOCKS.** Enter the net amount (increase/decrease) of D, E, or F blocks previously annotated on the AVK-619. If the net amount of D, E and F blocks is in the decrease column, the **Line F.2.** should have a **minus** figure. If the net amount of D, E and F blocks is in the increase column, the **Line F.2.** should have a **minus** figure.
 3. **JVs (Journal Voucher) NOT PROCESSED.** For each department, enter the total value of JV(s) previously annotated on the AVK-619.
- G. **TOTAL ADJ.** Add/subtract of line F1. through F3 and enter the net value in this column.

H. **ADJ AVK-619.** Take the Bal Curr Month (Line E) figure, plus/minus the Total Adj (Line G) figure, enter the net amount in this column. At this point, the ADJ AVK-619 (Line H) figure should be equal to the ADJ SBCJ/VRGC (Line D) figure.

SBCJ/VRGC/STANFINS RECONCILIATION WORKSHEET <i>(For use of this form, see DeCAD 70-16: OPR in RM.)</i>			
STORE	DODAAC	MONTH/YEAR	
FORT CRATER	HQC123	APR 98	
	GROCERY	MEAT	PRODUCE
A. END INV-SBCJ	495,143.92	23,534.51	5,861.02
B. END INV-VRGC	495,143.92	23,534.51	5,861.02
C. DIFFERENCE	0	0	0
1. SBCJ ADJ	0		0
2. VRGC ADJ	0	0	0
D. ADJUSTED SBCJ/VRGC	495,143.92	23,534.51	5,861.02
E. BAL CURR MONTH (AVK 619)	242,246.01	19,963.71	8,617.26
F. ADJUSTMENT(S) TO BE PROCESSED IN STANFINS			
1. BLOCK(S) NOT PROCESSED	253,601.19	3,570.80	(2,756.26)
2. D. E. F. BLOCKS	(427.71)	0	0
3. JV(S) NOT PROCESSED	(275.57)	0	0
G. TOTAL ADJUSTMENT	252,897.91	3,570.80	(2,756.24)
H. ADJ AVK 619	495,143.92	23,534.51	5,861.02

DeCA Form 70-65, Jun 1993 Supersedes DeCAF 70-65, Aug 1994 This form was electronically designed by DeCA/SAAF using InForms Designer

SBCJ/VRGC/STANFINS Reconciliation Worksheet, DeCA Form 70-65
Figure 8-1

DATE PREPARED 30 APR 98

MONTHLY STATUS OF INVENTORY ACCOUNT

PCN = AVK-619

MAT CAT/SD

DPT (GRCCERY)

BALANCE

PRIOR MONTH BALANCE

\$258,541.61

T/A	DIC	BLOCK	INCREASES	DECREASES
B5	L1A	GXF	\$0.00	\$285.14
B5	L1A	GXG	\$0.00	\$142.57
B5	31A	GHJ	\$36,249.78	\$0.00
B5	31A	GHK	\$53,537.75	\$0.00
B5	31A	GHL	\$54,304.94	\$0.00
B5	31A	GHM	\$2,868.38	\$0.00
B5	31A	GHN	\$169,394.15	\$0.00
B5	31A	GHO	\$6,134.92	\$0.00
B5	31A	GXF	\$285.14	\$0.00
B5	31A	GXG	\$142.57	\$0.00
B5	31A	HDA	\$142.57	\$0.00
B5	31A	HDB	\$285.14	\$0.00
B5	31A	HD1	\$275.57	\$0.00
B5	31A	HGB	\$713.44	\$0.00
B5	31A	HGD	\$2,259.03	\$0.00
B5	31A	HGE	\$1,892.17	\$0.00
B5	31A	HGF	\$350.04	\$0.00
B5	31A	HGI	\$555.00	\$0.00
B5	31A	HGJ	\$4,806.29	\$0.00
B5	31A	HGK	\$589.74	\$0.00
B5	31A	HGM	\$2,851.15	\$0.00
B5	31A	HGN	\$460.44	\$0.00
B5	31A	HGP	\$3,826.30	\$0.00
B5	31A	HGU	\$456.60	\$0.00
B5	31A	HGR	\$238.80	\$0.00
B5	31A	HGU	\$576.79	\$0.00
B5	31A	HGV	\$1,646.82	\$0.00
B5	31A	HGW	\$1,052.60	\$0.00
B5	31A	HGX	\$400.50	\$0.00
B5	31A	HGO	\$397.45	\$0.00
B5	31A	HG2	\$46,158.13	\$0.00
B5	31A	HG4	\$41,399.40	\$0.00
B5	31A	HG5	\$2,778.13	\$0.00
B5	31A	HG7	\$239,961.41	\$0.00?

Monthly Status of Inventory Account, AVK 619
Figure 8-2

DATE PREPARED 30 APR 98

MONTHLY STATUS OF INVENTORY ACCOUNT

PCN = AVK-619

MAT CAT/SD

T/A	DIC	BLOCK	INCREASES	DECREASES
B5	31A	HG8	\$606.57	\$0.00
B5	31A	HHA	\$152.32	\$0.00
B5	31A	HHB	\$1,315.74	\$0.00
E5	31A	HHC	\$4,331.55	\$0.00
B5	31A	HHE	\$563.87	\$0.00
B5	31A	HHF	\$450.60	\$0.00
B5	31A	HHK	\$1,124.28	\$0.00
B5	31A	HHL	\$864.36	\$0.00
B5	31A	HHM	\$3,679.42	\$0.00
B5	31A	HHN	\$6,857.56	\$0.00
B5	31A	HHG	\$4,279.22	\$0.00
C3	31V	HGN	\$49.20	\$0.00
C3	31V	HHS	\$90.00	\$0.00
C3	52T	H7G	\$0.00	\$3,028.39
C3	52T	H7A	\$0.00	\$257.99
C3	52T	H7B	\$0.00	\$149.20
C3	52T	H7C	\$0.00	\$553.91
C3	52T	H7D	\$0.00	\$135.68
C3	52T	H7E	\$0.00	\$526.91
C3	52T	H7F	\$0.00	\$242.68
C3	52T	H7G	\$0.00	\$72.91
C3	52T	H7H	\$0.00	\$422.40
C3	52T	H7I	\$0.00	\$290.45
C3	52T	H7J	\$0.00	\$342.32
C3	52T	H7K	\$0.00	\$437.11
C3	52T	H7L	\$0.00	\$4,609.00
C3	52T	H7M	\$0.00	\$431.24
C3	52T	H7N	\$0.00	\$370.28
C3	52T	H7O	\$0.00	\$1,093.46
C3	52T	H7P	\$0.00	\$226.85
C3	52T	H7Q	\$0.00	\$3,731.55
C3	82B	H8C	\$0.00	\$61.38
C3	82E	H8G	\$0.00	\$259.16
6A	51R	H8F	\$0.00	\$25,046.83
6A	51R	H8H	\$0.00	\$32,533.27
6A	51R	H8I	\$0.00	\$38,072.03
6A	51R	H8A	\$0.00	\$35,086.39
6A	51R	H8C	\$0.00	\$34,947.91
6A	51R	H8G	\$0.00	\$32,895.34

Monthly Status of Inventory Account, AVK 619 (Continued)

Figure 8-2

DATE PREPARED 30 APR 98

MONTHLY STATUS OF INVENTORY ACCOUNT

PCN = AVK-619

MAT CAT/SD

T/A	DIC	ELOCK	INCREASES	DECREASES
6A	51R	HGH	\$0.00	\$42,075.51
6A	51R	HGL	\$0.00	\$29,067.76
6A	51R	HGS	\$0.00	\$21,421.09
6A	51R	HGT	\$0.00	\$22,913.88
6A	51R	HGX	\$0.00	\$28,499.43
6A	51R	HGY	\$0.00	\$33,309.91
6A	51R	HG1	\$0.00	\$29,276.75
6A	51R	HG3	\$0.00	\$29,927.09
6A	51R	HG6	\$0.00	\$33,000.85
6A	51R	HG9	\$0.00	\$36,937.38
6A	51R	HHD	\$0.00	\$26,705.95
6A	51R	HHH	\$0.00	\$28,909.52
6A	51R	HHI	\$0.00	\$19,341.93
6A	51R	HHJ	\$0.00	\$23,459.61
6A	51R	HHO	\$0.00	\$23,986.84
6A	51R	HHP	\$0.00	\$28,156.82
6A	51R	HHR	\$0.00	\$25,760.75
6A	52G	H8S	\$0.00	\$811.48
6A	52G	H8T	\$0.00	\$1,095.15
6A	52G	H8U	\$0.00	\$1,306.01
6A	52G	H5A	\$0.00	\$1,147.72
6A	52G	H8B	\$0.00	\$938.69
6A	52G	H8C	\$0.00	\$949.76
6A	52G	H8D	\$0.00	\$1,095.61
6A	52G	H8E	\$0.00	\$747.91
6A	52G	H8F	\$0.00	\$580.59
6A	52G	H8G	\$0.00	\$708.32
6A	52G	H8H	\$0.00	\$866.36
6A	52G	H8I	\$0.00	\$919.59
6A	52G	H8J	\$0.00	\$752.35
6A	52G	H3K	\$0.00	\$871.32
6A	52G	H8L	\$0.00	\$907.77
6A	52G	H3M	\$0.00	\$825.62
6A	52G	H3N	\$0.00	\$758.36
6A	52G	H8O	\$0.00	\$793.94
6A	52G	H8P	\$0.00	\$741.53
6A	52G	H3Q	\$0.00	\$761.22
6A	52G	H8R	\$0.00	\$726.44
6A	52G	H8S	\$0.00	\$828.33?

Monthly Status of Inventory Account, AVK 619 (Continued)
Figure 8-2

DATE PREPARED 30 APR 98

MONTHLY STATUS OF INVENTORY ACCOUNT

PRN = AVK-619

MAT CAT/SD

T/A	DIC	BLOCK	INCREASES	DECREASES	
6A	520	H8T	\$0.00	\$863.69	
BALANCE CURRENT MONTH			\$701,606.03	\$718,001.63	<u>\$242,246.01</u>

DPT (HEAT)

PRIOR MONTH BALANCE BALANCE
\$20,786.76

T/A	DIC	BLOCK	INCREASES	DECREASES
B5	31A	GM4	\$2,539.84	\$0.00
B5	31A	HMB	\$7,959.95	\$0.00
B5	31A	HMG	\$2,467.14	\$0.00
B5	31A	HMH	\$11,025.36	\$0.00
B5	31A	HMH	\$4,373.11	\$0.00
B5	31A	HMO	\$11,233.14	\$0.00
B5	31A	HMT	\$2,306.09	\$0.00
B5	31A	HMX	\$6,464.96	\$0.00
B5	31A	HMY	\$353.21	\$0.00
B5	31A	HM1	\$157.40	\$0.00
B5	31A	HM2	\$2,174.10	\$0.00
6A	51R	GM1	\$0.00	\$1,353.50
6A	51R	GM2	\$0.00	\$2,871.97
6A	51R	GM3	\$0.00	\$2,621.73
6A	51R	HMA	\$0.00	\$2,675.11
6A	51R	HMC	\$0.00	\$2,930.46
6A	51R	HMD	\$0.00	\$2,628.36
6A	51R	HME	\$0.00	\$4,082.39
6A	51R	HMF	\$0.00	\$2,149.08
6A	51R	HMI	\$0.00	\$1,427.31
6A	51R	HMJ	\$0.00	\$1,378.39
6A	51R	HMK	\$0.00	\$2,134.99
6A	51R	HML	\$0.00	\$2,863.33
6A	51R	HMM	\$0.00	\$2,030.86
6A	51R	HMP	\$0.00	\$2,030.23
6A	51R	HMQ	\$0.00	\$2,275.75
6A	51R	HMR	\$0.00	\$3,265.12
6A	51R	HMS	\$0.00	\$2,117.59

Monthly Status of Inventory Account, AVK 619 (Continued)

Figure 8-2

DATE PREPARED 30 APR 98

MONTHLY STATUS OF INVENTORY ACCOUNT

PCN = AVK-619

MAT CAT/SD

T/A	DIC	BLOCK	INCREASES	DECREASES	
6A	51R	HMU	\$0.00	\$1,608.48	
6A	51R	HMV	\$0.00	\$1,309.62	
6A	51R	HMW	\$0.00	\$1,649.10	
6A	51R	HMZ	\$0.00	\$1,797.51	
6A	51R	HMO	\$0.00	\$2,431.87	
6A	51R	HM3	\$0.00	\$2,184.60	
BALANCE CURRENT MONTH			\$51,054.30	\$51,877.35	\$19,063.71

DPT (PRODUCE)

BALANCE

PRIOR MONTH BALANCE

\$10,440.22

T/A	DIC	BLOCK	INCREASES	DECREASES	
B5	31A	G2N	\$261.72	\$0.00	
B5	31A	G2O	\$904.02	\$0.00	
B5	31A	HPD	\$263.48	\$0.00	
B5	31A	HPJ	\$286.90	\$0.00	
B5	31A	HPT	\$319.60	\$0.00	
B5	31A	HPY	\$158.64	\$0.00	
B5	31A	HP1	\$632.76	\$0.00	
B5	31A	HP4	\$257.56	\$0.00	
B5	31A	HQB	\$193.86	\$0.00	
B5	31A	HGG	\$173.58	\$0.00	
B5	31B	GQL	\$2,308.73	\$0.00	
B5	31B	HPA	\$1,804.23	\$0.00	
B5	31B	HPC	\$2,040.65	\$0.00	
B5	31E	HPF	\$3,331.15	\$0.00	
B5	31E	HPI	\$2,301.81	\$0.00	
B5	31B	HPL	\$760.87	\$0.00	
B5	31B	HPM	\$1,478.25	\$0.00	
B5	31B	HPN	\$2,879.05	\$0.00	
B5	31B	HPS	\$2,034.73	\$0.00	
B5	31E	HPU	\$2,014.72	\$0.00	
B5	31E	HPX	\$1,916.46	\$0.00	
B5	31B	HPO	\$3,171.58	\$0.00	
B5	31B	HPS	\$2,078.82	\$0.00?	

Monthly Status of Inventory Account, AVK 619 (Continued)

Figure 8-2

DATE PREPARED 30 APR 98

MONTHLY STATUS OF INVENTORY ACCOUNT

PCN = AVK-619

MAT CAT/SD

T/A	DIC	BLOCK	INCREASES	DECREASES	
85	31E	HP6	\$1,400.02	\$0.00	
85	31B	HP9	\$1,327.99	\$0.00	
85	31B	HQC	\$3,244.93	\$0.00	
85	31E	HGF	\$1,819.05	\$0.00	
85	31E	HGI	\$913.31	\$0.00	
85	31E	HGJ	\$1,579.98	\$0.00	
6A	51R	EQJ	\$0.00	\$1,478.43	
6A	51R	GQK	\$0.00	\$2,073.37	
6A	51R	EQM	\$0.00	\$2,330.06	
6A	51R	HPB	\$0.00	\$2,122.43	
6A	51R	HPE	\$0.00	\$2,211.47	
6A	51R	HPG	\$0.00	\$1,884.63	
6A	51R	HPH	\$0.00	\$2,253.80	
6A	51R	HPK	\$0.00	\$1,678.93	
6A	51R	HPO	\$0.00	\$1,254.73	
6A	51R	HPP	\$0.00	\$1,718.88	
6A	51R	HPQ	\$0.00	\$2,043.52	
6A	51R	HPR	\$0.00	\$2,175.58	
6A	51R	HPV	\$0.00	\$1,800.35	
6A	51R	HPW	\$0.00	\$1,763.01	
6A	51R	HPZ	\$0.00	\$2,163.49	
6A	51R	HP2	\$0.00	\$2,327.37	
6A	51R	HP3	\$0.00	\$1,943.33	
6A	51R	HP7	\$0.00	\$1,794.50	
6A	51R	HP8	\$0.00	\$1,487.51	
6A	51R	HQA	\$0.00	\$1,655.23	
6A	51R	HQD	\$0.00	\$1,743.45	
6A	51R	HQE	\$0.00	\$1,995.12	
6A	51R	HQH	\$0.00	\$1,826.60	
BALANCE CURRENT MONTH			\$41,908.45	\$43,731.41	\$8,617.26?

Monthly Status of Inventory Account, AVK 619 (Continued)

Figure 8-2

DATE PREPARED 30 APR 98		MONTHLY STATUS OF INVENTORY ACCOUNT			PCN = AVK-619
MAT CAT/SD					
DPT (TROOP ISSUE)					BALANCE
PRIOR MONTH BALANCE					\$0.00
T/A	DIC	BLOCK	INCREASES	DECREASES	
			\$0.00	\$0.00	
BALANCE CURRENT MONTH			\$0.00	\$0.00	\$0.00
DPT (WAR RESERVE)					BALANCE
PRIOR MONTH BALANCE					\$0.00
T/A	DIC	BLOCK	INCREASES	DECREASES	
			\$0.00	\$0.00	
BALANCE CURRENT MONTH			\$0.00	\$0.00	\$0.00
TOTAL INVENTORY		\$270,826.93			
TRANSACTION TYPE SUMMARY					
T/A			INCREASES	DECREASES	
B5			\$794,429.58	\$427.71	
C1			\$0.00	\$0.00	
C3			\$139.20	\$17,247.87	
C5			\$0.00	\$0.00	
6A			\$0.00	\$795,934.81	
Z0			\$0.00	\$0.00	
JV			\$0.00	\$0.00	
TOTALS			\$794,568.78	\$813,610.39?	

Monthly Status of Inventory Account, AVK 619 (Continued)
Figure 8-2

DATE PREPARED 13 MAY 98
 MAT CAT/SD
 DPT (GROCERY)

CURRENT STATUS OF INVENTORY ACCOUNT

PCN = AVK-618

BALANCE
 \$242,246.01

PRIOR MONTH BALANCE			INCREASES	DECREASES
T/A	DIC	BLOCK	\$0.00	\$84.67 *
B5	L1A	HXA	\$1,725.65 *	\$0.00
B5	31A	HHT	\$1,087.96 *	\$0.00
B5	31A	HHU	\$106.26 *	\$0.00
B5	31A	HHX	\$55,254.02 *	\$0.00
B5	31A	HHY	\$53,295.19 *	\$0.00
B5	31A	HHZ	\$165,849.79 *	\$0.00
B5	31A	HHO	\$39,601.22 *	\$0.00
B5	31A	HHI	\$7.68	\$0.00
B5	31A	JP1	\$303.89	\$0.00
B5	31A	JGA	\$4,513.14	\$0.00
B5	31A	JGP	\$3,262.50	\$0.00
B5	31A	JGG	\$2,534.82	\$0.00
B5	31A	JGJ	\$563.16	\$0.00
B5	31A	JGL	\$741.08	\$0.00
B5	31A	JGM	\$0.00	\$497.14 *
C3	52T	H7R	\$0.00	\$106.24
C3	52T	J7A	\$0.00	\$361.93
C3	52T	J7B	\$0.00	

* BLOCKS NOT PROCESSED

Current Status of Inventory Account, AVK 618
 Figure 8-3

			\$0.00	\$1,106.31	1,725.65*+
C3	52T	J7C	\$0.00	\$447.67	1,087.96 +
C3	52T	J7D	\$0.00	\$0.00	106.26 +
C3	81D	JGD	\$2,252.66	\$0.00	55,254.02 +
C3	81D	JGI	\$46.77	\$0.00	53,295.19 +
C3	81D	JGN	\$87.51	\$0.00	165,849.79 +
C3	82B	HDC	\$0.00	\$427.71	39,601.22 +
6A	51R	HHV	\$0.00	\$21,979.20*	497.14 -
6A	51R	HHW	\$0.00	\$38,578.93*	84.67 -
6A	51R	JGB	\$0.00	\$40,341.26	21,979.20 -
6A	51R	JGC	\$0.00	\$44,310.51	38,578.93 -
6A	51R	JGE	\$0.00	\$31,257.07	786.96 -
6A	51R	JGH	\$0.00	\$25,404.96	1,392.00 -
6A	51R	JGI	\$0.00	\$24,652.60	
6A	51R	JGO	\$0.00	\$21,429.21	
6A	51R	JGP	\$0.00	\$31,808.54	
6A	52Q	H8U	\$0.00	\$786.96*	
DATE PREPARED 13 MAY 98			CURRENT STATUS OF INVENTORY ACCOUNT		253,601.19 *
NAT CAT/SD			INCREASES	DECREASES	
T/A	DIC	BLOCK	\$0.00	\$1,392.00*	
6A	52Q	H8V	\$0.00	\$1,313.55	
6A	52Q	J8A	\$0.00	\$1,206.43	
6A	52Q	J8B	\$0.00	\$1,092.23	
6A	52Q	J8C	\$0.00		427.71*-
					427.71 *
					275.57*- JV
					275.57 *
					253,601.19*+
					427.71 -
					275.57 -
					252,897.91 *
					252,897.91*+
					242,246.01 +
					495,143.92 *

Current Status of Inventory Account, AVK 618 (Continued)
Figure 8-3

6A	520	J8D	\$0.00	\$874.83	
6A	520	J8E	\$0.00	\$881.31	
6A	520	J8F	\$0.00	\$690.47	
6A	520	J8G	\$0.00	\$1,001.01	
BALANCE CURRENT MONTH			\$331,233.30	\$292,032.74	\$281,446.57
DPT	(HEAT)				BALANCE
	PRIOR MONTH	BALANCE			\$19,963.71
T/A	DIC	BLOCK	INCREASES	DECREASES	
B5	31A	HM4	\$8,134.36 *	\$0.00	8,134.36*+
B5	31A	JMD	\$1,331.74	\$0.00	1,461.04 -
B5	31A	JMP	\$5,307.40	\$0.00	3,102.52 -
6A	51R	HM5	\$0.00	\$1,461.04 *	
6A	51R	HM6	\$0.00	\$3,102.52 *	
6A	51R	JMA	\$0.00	\$3,905.64	3,570.80 *
6A	51R	JMB	\$0.00	\$3,805.57	
6A	51R	JMC	\$0.00	\$2,282.72	
6A	51R	JME	\$0.00	\$2,041.79	
6A	51R	JMG	\$0.00	\$1,988.74	
6A	51R	JMH	\$0.00	\$1,676.09	
6A	51R	JMI	\$0.00	\$3,000.82	19,963.71*+
BALANCE CURRENT MONTH			\$14,773.50	\$23,264.93	\$11,472.28?
DATE PREPARED 13 MAY 98			CURRENT STATUS OF INVENTORY ACCOUNT		PCN = AVK-618
MAT CAT/SD					19,963.71 *
					19,963.71*+
					3,570.80 +
					23,534.51 *

Current Status of Inventory Account, AVK 618 (Continued)
Figure 8-3

DPT	(PRODUCE)	PRIOR MONTH	BALANCE	BLOCK	INCREASES	DECREASES	BALANCE
							\$8,617.26
T/A		DIC			\$0.00	\$36.37*	
B5		L1B		HQJ	\$186.20*	\$0.00	36.37*-
B5		31A		HOK	\$255.72*	\$0.00	186.20 +
B5		31A		HOL	\$763.56*	\$0.00	255.72 +
B5		31A		HOO	\$491.84	\$0.00	763.56 +
B5		31A		JPH	\$236.64	\$0.00	
B5		31B		JPL	\$3,046.72	\$0.00	
B5		31B		JPA	\$3,198.77	\$0.00	
B5		31B		JPD	\$1,439.57	\$0.00	12.36 -
B5		31B		JPG	\$2,583.71	\$0.00	1,566.02 -
B5		31B		JPJ	\$3,220.96	\$0.00	2,346.97 -
B5		31B		JPM	\$1,249.95	\$0.00	
B5		31B		JPR	\$0.00	\$12.36*	
C3		52T		HOP	\$0.00	\$2,252.66	2,756.24 *
C3		82D		JPP	\$0.00	\$46.77	
C3		82D		JPK	\$0.00	\$87.51	
C3		82D		JPP	\$0.00	\$1,566.02*	
6A		51R		HOM	\$0.00	\$2,346.97*	
6A		51R		HOM	\$0.00	\$2,449.49	
6A		51R		JPB	\$0.00	\$2,435.55	
6A		51R		JPC	\$0.00		8,617.26*+
							8,617.26 *
							8,617.26*+
							2,756.24 -
							5,861.02 *

Current Status of Inventory Account, AVK 618 (Continued)
Figure 8-3

6A	51R	JPE	\$0.00	\$2,033.98	
6A	51R	JPI	\$0.00	\$1,680.06	
6A	51R	JPM	\$0.00	\$1,720.68	
6A	51R	JPO	\$0.00	\$1,741.99	
6A	51R	JPQ	\$0.00	\$2,152.40	
BALANCE CURRENT MONTH			\$16,673.64	\$20,562.81	\$4,728.09?
DATE PREPARED 13 MAY 98			CURRENT STATUS OF INVENTORY ACCOUNT		PCN = AVK-618
MAT CAT/SD					
DPT (TROOP ISSUE)					BALANCE
PRIOR MONTH BALANCE					\$0.00
T/A	DIC	BLOCK	INCREASES	DECREASES	
			\$0.00	\$0.00	
BALANCE CURRENT MONTH			\$0.00	\$0.00	\$0.00
DPT (WAR RESERVE)					BALANCE
PRIOR MONTH BALANCE					\$0.00
T/A	DIC	BLOCK	INCREASES	DECREASES	
			\$0.00	\$0.00	
BALANCE CURRENT MONTH			\$0.00	\$0.00	\$0.00
TOTAL INVENTORY			\$297,646.94		
TRANSACTION TYPE SUMMARY					
T/A			INCREASES	DECREASES	
B5			\$360,293.50	\$121.04	
C1			\$0.00	\$0.00	

Current Status of Inventory Account, AVK 618 (Continued)
Figure 8-3

Chapter 9

MISCELLANEOUS INCOME COLLECTIONS

9-1. GENERAL. Miscellaneous income includes all income credited to the Surcharge Collection Appropriation and not otherwise categorized. This chapter provides guidelines for accepting and processing vendor checks for the Shelf Display Agreements, the Sale of Front-end Scanner Data, and the Front-end Merchandising Program at the ARBU, and the Performance Based Agreement Program (PBA) at the DeCA Marketing Business Unit (DeCA MBU).

9-2. SHELF DISPLAY AGREEMENTS. Shelf Display Agreement is an agreement in which participating manufacturers agree to pay DeCA for services provided as determined by the shelf display space of their products in the commissary. DeCA MBU negotiates agreements with the manufacturers on an individual basis. An accounts receivable/revenue earned is established by DFAS-CO from information provided by the HQ DeCA RM. Payments to DeCA will be made as stated in the agreement. Checks received from the vendors will be processed by the ARBU. Collections will be posted by DFAS-CO against the accounts receivable.

a. Upon receipt of a check from the HQ DeCA/RM via transmittal, ARBU personnel will take the following actions:

(1) Log the check into the Checks Received logbook. The log can be maintained in a Ledger book and should list: (a) The date the check was received at ARBU, (b) The name of the vendor sending the check, (c) The check number and the amount of the check, (d) The reason the check was sent, (e) The action taken with the check.

(2) The check will be deposited on the same day received before depository cutoff time. Where same day deposit is not cost effective, next day deposit of checks must be achieved.

(3) Prepare a Deposit Ticket (SF 215s), **Figure 9-1**, for the total amount of checks and take the SF 215 and checks to the local bank. After the bank verifies the funds, the bank will return the validated confirmed copy of the deposit ticket (SF 215) to the ARBU. Instructions for preparation of the SF 215 are shown at the end of this chapter.

(4) Prepare a Cash Collection Voucher (DD Form 1131s), **Figure 9-2**, for the checks deposited. The SF 215 and the DD 1131, amounts must agree. The Deposit Ticket Number must be recorded on a Cash Collection Voucher (DD Form 1131). Instructions for preparation of the DD Form 1131 are shown at the end of this chapter.

(5) Mail or fax the confirmed Deposit Ticket and original copy of the DD Form 1131 to the following address:

Defense Finance & Accounting Office, Columbus Center
ATTN: DFAS-CO-FPS
P. O. Box 182204
Columbus, OH 43218-2204

(6) A photocopy of the DD Form 1131 and the SF 215 will be sent to the following addresses:

Defense Commissary Agency
1300 E Avenue
ATTN: DeCA/RMAS
Fort Lee, VA 23801

b. The appropriation 97X8164.6400 460 C917 033181, DSSN and the document number (See paragraph below) must be shown on the DD Form 1131.

c. Construction of a document number (14 positions alphanumeric code) as follows:

1-2 position: Fiscal Year (i.e., 98, 99)

3-14 position: CGC917004600 ("constant")

Example: Document Number for FY 97 is **98CGC917004600**

Document Number for FY 98 is **99CGC917004600**

9-3. SALE OF FRONT-END SCANNER DATA. DeCA sells subscriptions to interested parties for access to the front-end scanner data available through the POS-M system. Subscribers who execute the appropriate paperwork will be granted license agreements which will dictate the specific terms of the fee for data exchange. Revenues earned are generally a fixed amount per month, but could vary somewhat in the event of agency problems with the timelines of quality of the data. These anomalies, and any discounts associated therewith, are addressed within the term of the respective license agreements. The Contract Management Business Unit (CBU) is the administrator of the program. An accounts receivable/revenue earned will be established by the DFAS-CO based on the data provided by HQ DeCA RMA. Payments to DeCA will be made either on a monthly or quarterly basis. The checks from the subscribers will be received by the CBU, recorded, and hand-carried to HQ/RMA. Collections will be posted by DFAS-CO against the accounts receivable.

Upon receipt of a check from the HQ DeCA/RMA via transmittal, the ARBU personnel will prepare SF 215 and deposit the check and prepare the DD Form 1131 as stated in paragraph 9-2a and 9-2b in this chapter, and with Document Number 98MAC917004600 for FY98 and Document Number 99MAC917004600 for FY99 and so on.

9-4. FRONT-END MERCHANDISING PROGRAM. The front-end Merchandising Program is an agreement in which participating manufacturers agree to pay DeCA a service fee of 1 percent of all sales generated on selected products in return for display space at or near the checkout registers. DeCA MBU negotiates agreements with manufacturers. Accounts receivables/revenues earned are established by DFAS-CO from information provided by HQ DeCA RMA. Payments to DeCA will be made as stated in the agreement. The checks received from the vendors will be processed by ARBU. Collections will be posted by DFAS-CO against the accounts receivable.

Upon receipt of a check from the HQ DeCA/RM, the ARBU personnel will prepare SF 215 and deposit the check and prepare the DD Form 1131 as stated in 9-2a and 9-2b in this chapter, and with Document Number 98FEC917004600 for FY98 and Document Number 99FEC917004600 for FY99 and so on.

9-5. PERFORMANCE BASED AGREEMENT PROGRAM (PBA). The Performance Based Agreement Program consists of agreements in which participating industry representatives agree to pay DeCA a percentage of proceeds earned in accordance with negotiations stipulated in agreement. PBA proposals are assessed for its compatibility with the appropriate category plan prior to its approval. DeCA MBU Field Operating Activity representatives negotiate agreements with industry. Accounts

receivables/revenues earned are established by DFAS-CO from information provided by DeCA MBU/FM. Payments to DeCA will be made as stated in the agreement. The checks received from industry will be processed through the Lockbox account. Collections will be posted by DFAS-CO against the accounts receivable/revenue earned account and by DeCA MBU/FM to PBA Agreement account.

a. Upon receipt of a check from industry to Lockbox account at First National Bank of Chicago, the bank personnel will post the check amount to DeCA PBA account using Document Number XX_917004600 and submit deposit confirmation to DeCA MBU/FM to update the PBA agreement account. DeCA MBU/FM personnel will reconcile the deposit confirmation with the bank statement weekly and monthly.

(1) Types of PBA agreements are as follows:

ACCRUAL - **PBA**
PROMOTION - **PRM**
RACKS/SHIPPERS - **RAK**
FRONT-END - **FEC**
ADVERTISING - **ADV**

(2) Construction of Document Numbers. The document number is a 14-digit alpha/numeric combination. The first two (1-2) positions are designated for the Fiscal Year, the next three positions (3-6) are designated for category type of PBA agreement, and the last nine (7-14) positions are 917004600 (constant).

For example: 98ADV917004600 (Advertising agreement for FY 98)
98RAK917004600 (Racks/shippers agreement for FY 98)
98PRM917004600 (Promotion agreement for FY 98)
98PBA917004600 (Accrual agreement for FY 98)
98FEC917004600 (Front-end agreement for FY98)

b. If the payment is received by the First National Bank of Chicago, the DeCA MBU/FM personnel will:

(1) Prepare a Collection Voucher (DD Form 1131), **Figure 9-3**, and a Check Transmittal Letter, **Figure 9-4**, using the deposit confirmation provided by the First National Bank of Chicago.

(2) Submit the DD Form 1131, Check Transmittal Letter, copy of checks, and deposit confirmation to DFAS-CO. DFAS-CO will:

(a) Record the total amount deposited to PBA account against the Stock Fund suspense account - 97F3875.0111 46C S33150 APC SZ66 DSSN 6355 (as indicated on the DD Form 1131).

(b) Record the distribution of dollars by the category via Online Payment and Collection (OPAC) to the Surcharge Fund account - 97X8164.6400 46C 917 S33181 APC LBAE07 DSSN 6551.

(c) Submit a copy of SF 1080 via fax to DeCA MBU/FM.

- c. If the payment is received at DeCA MBU/FM, the MBU/FM personnel will:
- (1) Deposit the check to designated bank.
 - (2) Record the payment to the PBA Agreement account.
 - (3) After receipt the deposit confirmation from the bank, follow the procedures in paragraph 9-5b.
 - (4) Forward the original check transmittal letter, **Figure 9-5**, to First National Bank of Chicago.
 - (5) A copy of the check, the check transmittals letter, and the DD Form 1131, will be retained on file for six years and three months.

INSTRUCTIONS FOR PREPARATION OF DEPOSIT TICKET (SF 215)

Block 1: Deposit Number. The deposit number will be used when preparing the DD 1131.

Block 2: Enter the date deposit was made.

Block 3: Enter **00006551** for the 8-digit Agency Location Code (ALC).

Block 4: Enter the total amount of check(s) deposited. A separate Deposit Ticket (SF 215) will be prepared for each type of agreement.

Block 6: Enter ARBU, P.O. Box 90028, Fort Lee, VA 23801.

Block 7: Self-explanatory

Block 8: Self-explanatory. Maintain the Agency copy of the SF 215 on file until a signed/confirmed copy is received.

Block 9: Enter Finance and Accounting Officer
Defense Finance & Accounting Service
Columbus Center
ATTN: DFAS-CO-FPD-RC
P.O. Box 182204
Columbus, OH 43218-2204

INSTRUCTIONS FOR PREPARATION OF CASH COLLECTION VOUCHER (DD 1131)

Cash Collection Voucher (DD Form 1131) will be prepared for each Deposit Ticket (SF 215) as follows:

- A. **Disbursing Office Collection Voucher Number.** The servicing DFAS Center shall enter the voucher number in this block.
- B. **Receiving Office Collection Voucher Number.** Enter the deposit number (Block 1) from the Deposit Ticket (SF 215).
- C. **Receiving Office.**
 - 1. **Activity.** Enter the name and location of such activity.
 - 2. **Received and Forwarded By.** Enter the printed name, title, and signature of the designated receiving official.
- D. **Date.** Enter date the DD Form 1131 is prepared by the collection official.
- E. **Disbursing Office.**
 - 1. **Activity.** Enter the disbursing activity (DFAS-CO) name and address.
 - 2. **Disbursing Officer.** Enter the printed name, title of DO.
- F. **Disbursing Station Symbol Number.** Enter 6355 in this block.
- G. **Date Received Subject to Collection.** Leave blank. This is the primary voucher date assigned by the functional area in DFAS-CO. It is the DO or agent accountability date.
- H. **Period: From - To.** Leave the "From - To" blocks blank.
- I. **Date Received.** Enter the date check was received from vendor.
- J. **Name of Remitter/Description of Remittance.** Enter the name of vendor or company and check number and date.
- K. **Detailed Description of Purpose for Which Collections Were Received.** Enter the purpose for collection (front-end Merchandising Program, Shelf Display Agreements, or Sale of Front-end Scanner Data) and enter the applicable document number as stated in paragraph 9-2c, 9-3, or 9-4 this chapter.
- L. **Amount.** Enter the amounts of each check.
- M. **Accounting Classification.** Enter 97X8164.6400 460 C917 033181 6551 as documented on RMAS transmittal.
- N. **Total.** Enter total amount of checks.

STANDARD FORM 215 (REV. 5-78) PRESCRIBED BY DEPT. OF TREASURY 1 TFRM 5-3880 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		
(1)	(2) M M D D Y Y	(3)	(4)		
287982	03/03/98	6551	78,740.00		
(6) AGENCY USE					
Accounting and Reconciliation Branch P.O. Box 90028 Fort Lee, VA 23801-6390					
Finance and Accounting Officer Defense Finance & Accounting Service Columbus Center DFAS-CO-PDC, PDRC P.O. Box 152267, Columbus, OH 43218-2267			(7) NAME AND ADDRESS OF DEPOSITARY Crestar Bank, Fort Lee, VA		
(8) DEPOSITORS TITLE, DEPARTMENT OR AGENCY AND ADDRESS			THIS COPY CANNOT BE CONFIRMED		
DEPOSITOR RETAIN THIS COPY FOR INTERNAL USE DO NOT SUBMIT THIS COPY TO DEPOSITARY.			AGENCY COPY		

SAMPLES

MAR 03 1998
 11:22 AM
 TEL # 22

Deposit Ticket, SF Form 215
Figure 9-1

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER 287982		
RECEIVING OFFICE	ACTIVITY (Name and location) DEFENSE COMMISSARY AGENCY 5258 BLVD ATTN: A&R BUSINESS UNIT HOPEWELL VA 23860			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) <i>Tony F. Gaines</i> TONY F. GAINES, CHIEF REDEMPTION DIVISION		DATE 3-3-98	
DISBURSING OFFICE	ACTIVITY (Name and location) DEFENSE FINANCE AND ACCOUNTING SERVICE PO BOX 182267 COLUMBUS OH 43218-2267			
	DISBURSING OFFICER (Printed name, title and signature) WILLIAM G ARNOLD, DISBURSING OFFICER	DISBURSING STATION SYMBOL NUMBER 8551	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
3-3-98	MARKET TACTICS CK# 7246 CK DTD: 2-24-98	ADVERTISEMENTS 98APV 91700 4600 ADV	9,422.00	97X8164 6400 AE 4600 C917 033181 LBAE
	ACTMEDIA CK# 278155 CK DTD: 2-25-98		7,248.00	
	INFORMATION RESOURCES CK# 362349 CK DTD: 2-25-98	SCANNING DATA 98MAC917004800	30,000.00	97X8164 6400 AE 4600 C917 033181 LBAE
	MAMI CK# 10443 CK DTD: 2-26-98		30,000.00	
TOTAL			\$ 76,740.00	

SAMPLES

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 9-2

*U.S. GPO: 1986-156-063

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER 485269		
RECEIVING OFFICE	ACTIVITY (Name and location) DEFENSE COMMISSARY AGENCY, 5258 OAKLAWN BLVD. ATTN: MBU/FM BUSINESS UNIT, HOPEWELL, VA 23860			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) CHIEF, MBU/FM-PBA UNIT			DATE 3-26-98
DISBURSING OFFICE	ACTIVITY (Name and location) DEFENSE FINANCE AND ACCOUNTING SERVICES, P O BOX 182267, COLUMBUS, OH 43218-2267			
	DISBURSING OFFICER (Printed name, title and signature) DISBURSING OFFICER		DISBURSING STATION SYMBOL NUMBER 6355	
PERIOD: From To				
DATE RECEIVED	NAME OF REMITTER DESCRIPTION OF REMITTANCE	DETAILED DESCRIPTION OF PURPOSE FOR WHICH COLLECTIONS WERE RECEIVED	AMOUNT	ACCOUNTING CLASSIFICATION
6-28-98	PEGGY'S DESERTS CHECK# 347562 CHECK DATED: 02-20-98	ANNUAL ACCRUAL 98PBA917004600	25,000.00	9773875.0111 46c s33150 APO 3266
		DOCUMENT NUMBER 98PBA917004600		
TOTAL			\$ 25,000.00	

SAMPLES

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 (For PBA agreement)
Figure 9-3

DATE: 25 FEBRUARY 1998

TO: Defense Finance and Accounting Center
P.O. Box 182267
Attn: DFAS-CO-SCRC
Columbus, Ohio 43218-2267

SUBJECT: PBA Program—Check Transmittal

The following Check (s) for _____ (Category type) _____ is
(are) forwarded to you for deposit and collection action:

<u>COMPANY NAME</u>	<u>CHECK NUMBER</u>	<u>CHECK DATE</u>	<u>AMOUNT</u>
PEGGY'S DESSERTS	347562	2-28-98	\$25,000.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**(CONTINUE LIST ON SHEET OF BOND PAPER IF NECESSARY)

Please process using the following information:

Fund Code/Appropriation Code: 97X8164 6400 AE 4600 C917 033181 APC-LBAE07

Document Number: 98PBA917004600

Deposit to DSN: 6551

After processing, please return a copy of this transmittal along with a copy of the complete record of transferring PBA funds from Stock Fund Suspense to Surcharge account listed above via fax (*Fax Number*) or mail to:

Defense Commissary Agency
5258 Oaklawn Boulevard
Marketing Business Unit
Attn: MBU-FM/PBA
Hopewell, VA. 23860

If you have any questions concerning the above deposit, please contact the undersigned at 804-734-XXXX COML or DSN 687-XXXX.

Thanks.

SIGNATURE

Check Transmittal Letter (For DFAS-CO)

Figure 9-4

DATE: 25 FEBRUARY 1998

TO: DEFENSE COMMISSARY AGENCY
P.O. Box 93251
CHICAGO, IL. 60673-3251

SUBJECT: PBA PROGRAM (Group #2)—Check Transmittal

The following Check (s) for PROMOTION, ACCRUAL, RACKS, FRONT-END is
(are) forwarded to you for deposit. (circle one)

<u>COMPANY NAME</u>	<u>CHECK NUMBER</u>	<u>CHECK DATE</u>	<u>AMOUNT</u>
PEGGY'S DESSERT	347562	2-20-98	\$25,000.00
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____
_____	_____	_____	_____

**(CONTINUE LIST ON SHEET OF BOND PAPER IF NECESSARY)

Please process using the following information:

Document Number: 98PBA917004600

Deposit to DSSN: 6355

After processing, please return a copy of this transmittal along with a copy of the completed deposit ticket (SF215) to:

Defense Commissary Agency
5258 Oaklawn Boulevard
Marketing Business Unit
Attn: MBU/FM-PBA
Hopewell, VA. 23860

If you have any questions concerning the above deposit, please contact the undersigned at 804-734-XXXX.

Thanks.

SIGNATURE

Check Transmittal Letter (First National Bank of Chicago)
Figure 9-5

Chapter 10

PROCESSING FAST PAY RECEIPTS FOR OCONUS STORES

10-1. GENERAL. This chapter provides procedures to ensure that merchandise paid for under Fast Pay contracts are actually received and contracting officers are provided prompt feedback in cases of contractor deficiencies. The Fast Pay contracts allowed a contractor to be paid prior to the commissary verifying goods have been received and accepted, and the receipt entered into SAVES. Payment is made based on the contractor's submission of an invoice that constitutes representation that the products have been delivered to a post office, common carrier, or point of first receipt by the government. The contractor agrees to replace, or correct supplies not received at the destination, damaged in transit, or not conforming to purchase agreements.

10-2. RESPONSIBILITIES. The ARBU personnel are responsible for identifying payments without receipts in SAVES for the Fast Pay contracts and taking the necessary actions as follows:

- a. Upon receipt of a Fast Pay receipt document from the commissary, the ARBU personnel will query the paid records in SAVES to ensure that the payment indicator code is "F".
- b. Enter the receipt (31A) into SAVES based on the receipt document provided by the commissary.
- c. When a Fast Pay invoice has been paid, and the paid amount is \$50 or more than the receipt amount, ARBU personnel will forward a copy of the receipt document supporting the overpayment to the DFAS-CO Commercial Accounts Branch for collection action.

10-3. OPEN FAST PAY RECORDS IN SAVES - DATE OF STAND ALONE DISBURSEMENT IS 60 DAYS GREATER THAN THE CURRENT DATE, Figure 10-1. This report is a cumulative listing of all Fast Pay records in SAVES where the date of stand alone disbursement is 60 days greater than the current date. It will be produced biweekly (1st & 16th of each month). Records are reprinted each time the report is prepared until corrective action is completed. This report is sorted by DODAAC and vendor name. ARBU personnel will review the listing to ensure timely processing of receipt documents into SAVES. Upon receipt of the biweekly listing, ARBU personnel will take the following actions:

- a. Request a Fast Pay receipt document from the receiving commissary within three working days.
- b. When the commissary has provided notice that no shipment was received, items were damaged in transit, or did not meet requirements, and the commissary (ordering officer) was unable to obtain corrective action from the supplier, annotate the information provided by the commissary on the Open Fast Pay Records in SAVES -Where the Date of Stand Alone Disbursement is 60 Days Greater Than the Current Date listing.
- c. At the end of each month, ARBU personnel will forward a copy of the "Open Fast Pay Record in SAVES Where the Date of Stand Alone Disbursement in 60 Days Greater Than the Current Date" listing to the DeCA Marketing Business Unit (DeCA MBU) for further actions.

Set Aug 1

OPEN FAST PAYMENT RECORDS IN SAVES
 WHERE THE DATE OF STAND ALONE DISBURSEMENTS IS 60 DAYS GREATER THAN CURRENT DATE

DOBAC COMPANY NAME	PIIN	CALL	REC AMT	INVOICE NO	INV AMT	GOV_NO	DOV_DATE	DOV	APT	ECM
HQCUNH CALIFORNIA PACIFIC A 9600006 J004			-00	25570	3,450.75	N86090	11-JUL-97	3,461.76		
	9600006	P002	-00	02554A0-IN	7,143.36	P04197	11-SEP-97	7,148.36		

SUB										
			-00		10,595.11			10,610.12		

fastpay_bimonthly

Open Fast Pay Records in SAVES -
 The Date of Stand Alone Disbursement is 60 Days Greater Than the
 Current Date
 Figure 10-1

Chapter 11

CHARGE SALES

11-1. GENERAL. Nonappropriated Funded Activities (NAF) and Appropriated Funded Activities (AF) are no longer authorized to make purchases 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 cash, check, or an approved credit card. **OCONUS** commissaries can continue to process organizations and activities authorized to make purchases on a charge sale basis (as described in the DOD Directive 5105.55-R) until implemented with the new Point of Sale Modernization (POS-M) system. Examples of charge sale customers are dining facilities, Military Groups, U.S. Navy ships, U.S. embassies, nonappropriated fund activities, etc. ARBU will establish customer accounts in the AIMS. The DFAS-CO will establish the customer account in the STANFINS.

11-2. PROCEDURES

a. A customer account number and Accounting Processing Code (APC) are established for a new account after region approval of a Commissary request. The Commissary Charge Account Request, DeCA Form 70-8, **Figure 11-1**, is used to establish a new charge sale account. This form will also be used by the Commissary to update/delete current accounts. All information requested must be provided to the ARBU before establishing the account. If information is omitted, the request will be returned to the region disapproving the customer account.

b. The Commissary Charge Account Request is at **Figure 11-1** and instructions for completing it are on the reverse side of the form at **Figure 11-2**. There are five sections to be completed by:

Blocks 1a-11: The requesting activity.

Blocks 2a-2c: The Office of the Commissary Officer (OCO).

Blocks 3a-3b: The servicing Region.

Blocks 4a-4g: ARBU or European Region.

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

c. After the Region approves the request, the DeCA Form 70-8 is faxed to ARBU. The ARBU is responsible for completing blocks 4a through 4g, with necessary information, i.e., customer account number, APC, reimbursement source code, etc., for new accounts and/or for updates/delete.

d. **Reimbursement Source Code.** The following list shows reimbursement source codes:

<u>Source Code</u>	<u>Specific Customer</u>
200	Army
300	Air Force

400	Navy/Marine
700	Foreign Governments (European Region only)
800	Coast Guard, National Guard, Major Government Departments, DoD School.
905	Embassy
906	Vendor Credit Memorandum (VCM)
915	Non Appropriated Fund-Army
916	Non Appropriated Fund-Non Army
917	Private Organization i.e., Boy Scouts, Officers Wives Club, etc.
918	Army and Air Force, Navy, Marine Exchange Service
920	Red Cross, USO
979	Dishonored Checks

e. **Surcharge:** Surcharge will be applied to each sale made at the commissary to all charge sales customers.

f. **Accessorial Charges.** Accessorial charges for Foreign Military Sales are prescribed in Chapter 7, Volume 15 of the DoD Financial Management Regulation. The accessorial charges 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. DFAS-CO will add an accessorial charge to the amounts of charge sales to all embassies.

11-3. CHARGE SALE ACCOUNT PROCESSING CODE (APC) REGISTER. DeCA Form 70-62, Charge Sale Account Processing Code Register, **Figure 11-3**, is a manual register used to record APC assigned to a new charge sale customer for each region. The purpose of the manual Charge Sale Account APC Register is to track APCs assigned so as to avoid duplication. A separate APC register will be used for OCONUS VCM. The APCs must be structured and assigned as indicated below:

a. **Establishing An APC.** The "first" position of the APC is numeric to designate the activity as an off post customer. This number corresponds to the one designated for that particular region as shown below:

(1) Central Area	1
(2) Northern Area	2
(3) Southern Area	3
(4) Midwest Region	4
(5) Southwest stores	5
(6) Northwest stores	6
(7) Vendor Credit Memo	7 (OCONUS-Southern stores)
(8) Vendor Credit Memo	9 (OCONUS-Northwest stores)

- b. The "**second**" position is a sequence character which is numeric or alpha.
- c. The "**third**" and "**fourth**" positions are alpha/numeric.
- d. Establishing a Customer Account Number. A customer account number (which is also referred to as a DODAAC) will be established by the ARBU. The customer number for charge sale customer will usually consist of the store code and the APC. The customer number for OCONUS VCM's will be the region code and the APC.
- e. Requests for "Ship" Customer Account Number and APC. Customer account numbers and APC's for ships in the Atlantic and the Pacific will be established as follows:
 - (1) If the Unit Identification Code (UIC) (or customer account number) is preceded by an alpha "**V**" then the billing office is Fleet Accounting & Disbursing Center-Atlantic. The ships positioned in the Atlantic will possibly make purchases in the Eastern (Northeast area, Southern area, or Central area), and Midwest Regions. The ARBU will assign an APC for each region.
 - (2) If UIC numbers preceded by an alpha "**R**" the billing office is Fleet Accounting & Disbursing Center-Pacific. The ships positioned in the Pacific will possibly make purchases in the Western/Pacific Region and the Southern area of the Eastern Region. The ARBU will assign an APC for each region.
 - (3) Ships sometimes have/request two accounts because purchases are made from two appropriations, O&M (galley) and/or Stock Fund (ship's store).
- f. Requests for "Coast Guard" customer account number and APC. If the Unit Identification Code (UIC) is preceded by an alpha "**Z**", the billing office is USCG Finance Center. Coast Guard positioned in the Pacific Ocean area will possibly make purchases in the Western/Pacific Region and the southern area in the Eastern Region, the ARBU will assign an APC for the appropriate regions. Coast Guard positioned in the Atlantic Ocean area will possibly make purchases in the Eastern and Midwest Regions. The ARBU will assign an APC for the appropriate regions.

11-4. ESTABLISHING AN APC FOR THE VENDOR CREDIT MEMORANDUMS (VCMs) FOR OCONUS STORES IN WESTERN/PACIFIC AND SOUTHERN REGIONS.

- a. The region will obtain the name and address of each participating broker/company and submit DeCA Form 70-8 to ARBU for assignment of an Account Processing Code (APC) and customer number.
- b. The ARBU will assign a unique APC and customer number to the broker/company and return the DeCA Form 70-8 to the appropriate region.
- c. To readily identify the VCM charge sale from other charge sales, an APC beginning with "9" will be used for OCONUS VCMs in the Pacific area and an APC beginning with "7" will be used for OCONUS VCMs in the Panama area.
- d. 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.

11-5. CUSTOMER DELETIONS.

a. Upon receipt of the "DELETE" (DeCA Form 70-8) fax from the region, delete the customer APC and DODAAC in AIMS. This will prevent additional charge sale transactions from processing in AIMS for this customer.

b. Fax the "DELETE" (DeCA Form 70-8) to the Defense Finance and Accounting Service at Columbus (DFAS-CO). The APC and customer address information will be deleted from the STANFINS master files by DFAS-CO.

c. Standard Operating Procedures in place at DFAS-CO will ensure that any outstanding charge sale receivable for a customer is recouped before the APC and customer address information in the APC Master and Accounts Receivable Address Master files are deleted. Once the APC and address information have been deleted in the STANFINS master files, no additional charge sales or collections can process in STANFINS for this customer.

11-6. CUSTOMER INFORMATION CHANGES. Upon receipt of the "CHANGE" (DeCA Form 70-8) from the region, fax the form to DFAS-CO. The necessary changes to the master files will be processed in STANFINS by DFAS-CO. Once the changes have been processed, the revised customer information will appear on the next Accounts Receivable Address Master File.

11-7. REQUIREMENT. After receiving the DeCA Form 70-8 from the region, the ARBU is responsible for completing DeCA Form 70-8, recording all necessary information, and for faxing a copy of the completed request to the region/DFAS-CO within five working days.

11-8. DATA ENTRY. After establishing a customer DODAAC (Account Number) and/or APC, enter this information in AIMS APC INQUIRY AND ENTRY (see **Appendix C**, paragraph 3.6 for detailed instructions).

a. After entering data in AIMS, review the APC QUERY to ensure data correctly appears on this listing.

b. Review the Supply Input Exception Listing (AVK 015) to ensure data did not error out, notify the DFAS-CO if data appears on this listing. The invalid APC shown on this listing must be corrected prior to the month-end STANFINS cycle.

11-9. DFAS-CO

a. The ARBU will be responsible for faxing a copy of all completed DeCA Form 70-8s to DFAS-CO within five working days after receiving the request from the region. DFAS-CO will establish the APC and customer account in the STANFINS and make all necessary changes to current account.

b. The ARBU will fax the completed DeCA Form 70-8 to DFAS-CO-SCSA (fax number 614-693-0357/0400)

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

DeCA Form 70-8, Jan 92 (Instructions on reverse)
This form was electronically produced by GPO Federal Forms, Inc.

Commissary Charge Account Request, DeCA Form 70-8
Figure 11-1

**INSTRUCTIONS FOR DeCA FORM 70-8,
COMMISSARY CHARGE ACCOUNT REQUEST**

Indicate if account is to be newly established or updated. Record the date of request.

Item 1 To be completed by the requesting activity with the following information:

- a. Name of commissary or CDC.
- b. Indicate if purchases will be made from the Commissary, Troop Issue or Both.
- c. Customer name and address, using minimal abbreviations.
- d. POC with phone number to be contacted for questions.
- e. Self-explanatory. This will become the customer's account number, and if not provided, it will be assigned by the DeCA Service Center/Finance Office.
- f. Full accounting classification if appropriated fund customer.
- g. Check box indicating appropriate status - AF or NAF.
- h. POC with phone number to be contacted for billing questions.
- i. Billing office name and address. (This is where the bill will be sent.)
- j. Signature of requesting official.
- k. Position of requesting official.
- l. Responsible activity of requesting official.

Item 2 To be completed by the Commissary Management Support Center with the following information:

- a. Name and phone number of employee processing charge sales.
- b. Commissary DODAAC and store code.
- c. Commissary Officer/designated representative signature and date.

Item 3 To be completed by the Region with the following information:

- a. Responsible Region will approve or disapprove as appropriate.
- b. Approving official signature and date.

Item 4 To be completed by the Service Center or European Region with the following information:

- a. Responsible Service Center or European Region.
- b. Customer number from block 1e. or establish the number based on store code and APC.
- c. Assigned APC for Resale/Troop.
- d. Reimbursement Source Code for Resale/Troop.
- e. Surcharge - Yes or No for Resale/Troop.
- f. Accessorial for embassies - Enter applicable percentage or "no" if not applicable.
- g. Service Center/Region representative signature and date. (Copy of request will be provided to the commissary upon completion.)

Item 5 May be completed as needed by the requesting activity, Management Support Center, Region or the Service Center.

DeCA Form

Commissary Charge Account Request, DeCA Form 70-8 (Instructions)
Figure 11-2

Chapter 12

ADDITIONAL PROCEDURES

12-1. OVERPAYMENTS.

a. As result of entering a supplemental credit receipt into SAVES, the system may generate a candidate overpayment. When the total receipt amount, after the credit receipt is entered, is less than the total of all payments for the PIIN, Call, and DoDAAC, a message appears at the bottom of the "Supplemental Credit Receipts Data Entry" screen noting that a candidate overpayment exists. When ARBU commits the supplemental receipt, the record will be reflected as a "status 10" (overpayment has not been validated) in SAVES until the record is validated at the DFAS-CO Commercial Accounts Branch.

b. The ARBU will provide the DFAS-CO Commercial Accounts Branch, with a copy of the supplemental credit receipt (correction letter) to support the overpayment.

c. When ARBU receives a receipt correction letter from the ACS, and the correction is for prior inventory, the receipt must be blocked using a D, E, or F block.

12-2. SALVAGE. Commissaries will not maintain documentation for salvage/markdown losses unless required by the Region as an informal record to determine the amount of loss being experienced by a particular commissary. Routine salvage and mark down losses will be absorbed as part of the 1.0% grocery loss tolerance allowed each commissary between accountable inventories. No monthly salvage will be blocked to the ARBU. The ACS/commissary will enter reports of Discrepancy (ROD) and Reports of Survey into the business system.

12-3. CLEARING STANFINS RECORDS FOR RESALE CLAIMS WHEN THEY ARE SETTLED UNDER THE CONTRACT DISPUTES ACT. This section provides instructions for ARBU clearing the records from STANFINS for the period of the claim settlement. The MBU/CBU will forward a monthly report of claims settled under the Contract Disputes Act to ARBU. DeCA/IMO will produce the following listings, sorted by Region, DoDAAC, and PIIN, to be submitted through the 3B2 file to the ARBU:

a. **"RECEIPTS WITHOUT INVOICES FROM CONTRACT DISPUTES EXTRACT FILES."** This listing contains all open supplemental receipts. The list will be generated in a columnar format, identifying the following elements from the open receipts without invoices:

- (1) Region code. "RGN"
- (2) Block Control Number. "BCN"
- (3) Last three digits of the DODAAC.
- (4) PIIN.
- (5) Call Number.
- (6) Supplemental receipts.
- (7) Company name.
- (8) Amount.
- (9) DORAS.
- (10) Transaction date.

b. **"VCM'S FROM CONTRACT DISPUTES EXTRACT FILE"**. This listing will be generated in a columnar format, identifying the following elements from the open receipts without invoices:

- (1) Region code.
- (2) Block control number.
- (3) Last three digits of the DODAAC.
- (4) PIIN.
- (5) Month code.
- (6) Credit serial number.
- (7) Company name.
- (8) Vendor code.
- (9) Amount.
- (10) Credit Julian date.
- (11) Transaction date.

c. Upon receipt of extracted listings of open receipts and VCMs for claim period, the ARBU personnel will:

(1) Group all document numbers for vendor/PIIN/VCM by selecting these transactions from the AXL (Undelivered Orders/Accounts Payable/Inventory Intransit – AVK 252) file. STANFINS Data Query may be helpful when doing this.

(2) Total all open receipts for the PIIN and calls identified in the claim.

(3) Process a Type Action C4 Final transaction in STANFINS for all open payables on AXL file for the vendor/PIIN based on the history file AVK 037. This transaction will liquidate the accounts payable balances in STANFINS for the particular vendor/PIIN. Maintain the histories in a central file at the ARBU for six years and three months.

12-4. CLEARING SAVES AND STANFINS RECORDS FOR VENDORS STATING NO LIABILITY EXISTS. This section provides procedures for clearing records from SAVES and STANFINS for those vendors acknowledging, in writing, to MBU/CBU, that no liability exists on behalf of DeCA for a specified period of time.

a. Upon notification from DeCA/IMO that the records have been moved off-line from SAVES to a retention file, the ARBU personnel will stop all actions on the AXL file for the noted vendor and the specified period of time.

b. Upon receipt the listing of off-line records from SAVES from the DeCA/IMO, the ARBU personnel will process a "L1A" transaction into AIMS/STANFINS to clear the AXL file using an appropriate block number for the transactions.

c. After completing the "L1A" transaction, prepare and submit a Journal Voucher (JV) to DFAS-CO for processing in STANFINS as follows:

Debit to Inventory with Agent (GLAC 1521.3*)
Credit to Prior Year Adjustment (GLAC 7400.00)

d. When ARBU receives correction forms to receipts for the records moved off-line, annotate their listing with the correction, forward a copy of correction form to the DFAS-CO Commercial Accounts Branch, and file the correction form with the ARBU listing. No entries will be made in SAVES or STANFINS by ARBU for the correction forms.

12-5. PAYMENT OF AN INTERNAL REVENUE SERVICE (IRS) LEVY. The IRS issues a levy against a vendor, providing ARBU a copy of the levy, and directing that all payments owed the vendor be submitted to the IRS until the amount of the levy has been satisfied in full. DFAS-CO Commercial Accounts will prepare and submit a SF 1034 to DFAS-CO for payment to IRS. Upon completion of the voucher (SF 1034) for payment to the IRS, the Commercial Accounts will provide a copy of the voucher to ARBU. ARBU personnel will delete the receipt from SAVES based on the voucher provided by the DFAS-CO Commercial Accounts, thereby preventing any future payments against the receipt. No entries will be made in AIMS/STANFINS. If the payment is a final payment and only a portion of the receipt amount is being paid, ARBU will reduce the receipt amount in SAVES by the amount paid against the invoice.

12-6. REVERSAL OF DUPLICATE TRANSACTION IN STANFINS. When it has been determined that a duplicate block has processed through AIMS to STANFINS, use these procedures to identify blocks that need to be reversed. Duplicate blocks will suspend on AIMS Duplicate Report as VRGC Duplicate. Duplicate blocks may also be identified on the VRGC.

a. CASH SALES.

(1) Use the Cash Sales Reconciliation Report (AVK-963), a monthly STANFINS report, to verify by store, by document number, and by dollar sales amount if a cash sale has been entered more than once. If it has been entered more than once it will have the same store, document number, and sales amount. The date field will differ for each entry.

(2) Once it has been determined that a duplicate transaction has processed determine what block number was used when the transaction was input to the system. Use the date field on the AVK 963 to determine approximately when the block processed through AIMS. It should be the day prior to the date on the AVK 963 except for month end when AIMS is not processed daily into STANFINS.

(3) Use a Cash Sale Reversal (N1R) transaction to reverse the cash sale out of AIMS/STANFINS. Use the block number of the original transaction, original document number and original dollar amount.

(4) Verify the transactions processed to STANFINS.

(5) Delete the control card from the VRGC for each block reversed.

b. CHARGE SALES.

(1) If a customer has notified the store or the ARBU that their 1080 bill has been duplicated, the ACS/ARBU personnel will request a copy of the bill from the customer or DFAS-CO, and research the document number that has been duplicated.

(2) Once it has been determined that a duplicate transaction has processed, determine what block number was used when the transaction was input to the system.

(3) Use a Charge Sale Reversal (N2Q) transaction to reverse the charge sale out of AIMS/STANFINS. Use the block number of the original transaction, original document number and original dollar amount.

(4) Verify the transactions processed to STANFINS.

(5) Delete the control card from the VRGC if every line has been reversed.

(6) If the transaction has been duplicated more than once it must be reversed more than once using step three and four. Use step five after all lines have been reversed.

c. LOCAL PURCHASE RECEIPTS.

(1) Use STANFINS Report ASF Monthly UDO/AP/INV Status (AVK 252) to determine which document numbers are duplicates.

(2) Once it has been determined that a duplicate transaction has processed, determine what block number was used when the transaction was input into the system. Use AIMS Financial Query to determine the block number used for the original input.

(3) Use a Local Purchase Receipt Reversal (L1A) transaction to reverse the local purchase receipt out of AIMS/STANFINS. Use the block number of the original transaction, original document number and original dollar amount.

(4) Verify the transactions processed to STANFINS.

(5) If the transaction has been duplicated more than once it must be reversed more than once using steps three and four. Use step five after all lines have been reversed.

d. MILSTRIP RECEIPTS.

(1) Use STANFINS Report ASF Monthly UDO/AP/INV Status (AVK 252) to determine which document numbers are duplicates.

(2) Once it has been determined a duplicate transaction has processed determine what block number was used when the transaction was input into the system. Use the AIMS Financial Query to determine the block number used for the original input.

(3) Use a MILSTRIP Receipt Reversal-Not Due In-FF&V (L1B) transaction to reverse the MILSTRIP receipt out of AIMS/STANFINS. Use the block number of the original transaction, original document number and original dollar amount.

(4) Verify the transactions processed to STANFINS.

(5) Delete the control card from the VRGC if every line has been reversed.

(6) If the transaction has been duplicated more than once it must be reversed more than once using step three and four. Use step five after all lines have been reversed.

e. **ADJUSTMENTS (TRANSFER, PRICE CHANGES, GAINS AND LOSSES, VCMs).**

(1) The following STANFINS Reports can be used to determine when duplicate transactions have been input into the system.

(a) Use STANFINS Report ASF Monthly UDO/AP/INV Status (AVK 252) to determine which document numbers are duplicates.

(b) Use STANFINS Report Monthly Status of Inventory Accounts (AVK 619) to determine if a block has been input more than once.

(c) Use the STANFINS General Ledger Inquiry against the GLA 1521 and 1311 accounts to determine duplicates by document number. This will cover a monthly timeframe.

(2) Once it has been determined a duplicate transaction has processed determine what block number was used when the transaction was input into the system. Use the AIMS Financial Query to determine the block number used for the original input.

(3) Use the following DIC for a reversal transaction to reverse the original transaction out of AIMS/STANFINS:

Q1A	INCOMING SHIPMENT-GAIN
Q1B	PHYSICAL INVENTORY-GAIN
Q1C	PRICE CHANGE-GAIN
Q1D	ACCOUNTING ADJUSTMENT-GAIN
Q2A	INCOMING SHIPMENT-LOSS
Q2B	PHYSICAL INVENTORY-LOSS
Q2C	PRICE CHANGE-LOSS
Q2D	ACCOUNTING ADJUSTMENT-LOSS
Q2E	SALVAGE
N1V	TRANSFER - OUT WITHIN REGION
N1U	TRANSFER - OUT OUTSIDE REGION
N2T	VCM
L1V	TRANSFER - IN WITHIN REGION
L1U	TRANSFER - IN OUTSIDE REGION

(4) Use the block number of the original transaction, original document number and original dollar amount.

(5) Verify the transactions processed to STANFINS.

(6) Delete the control card from the VRGC if every line has been reversed.

(7) If the transaction has been duplicated more than once it must be reversed more than once using steps three, four, and five. Use step six after all lines have been reversed.

12-7. GOVERNMENT PROPERTY LOST OR DAMAGED (GPLD) SURVEY CERTIFICATE, DeCA FORM 40-70 OR FINANCIAL LIABILITY INVESTIGATION OF PROPERTY LOSS, DD FORM 200.

a. A DeCA Form 40-70, Government Property Lost or Damaged (GPLD) Survey Certificate, **Figure 12-1** or DD Form 200, Financial Liability Investigation of Property Loss, **Figure 12-2** 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.)

b. Upon receipt of weekly SBCJ with attached DeCA Form 40-70 from the ACS, ARBU personnel will compare the total dollar amount on the DeCA Form 40-70 with the dollar amount of the DIC 82E transaction on the SBCJ. These two figures should be the same.

c. The ARBU personnel will establish a suspense file for each DeCA Form 40-70 with a copy of portion of SBCJ showing DIC 82E transaction attached.

d. Upon receipt of approved/disapproved DeCA Form 40-70/DD Form 200 from the region, ARBU personnel will pull the DeCA Form 40-70 from the suspense file. The total dollar amount shown on the DeCA Form 40-70 submitted by the commissary will be compared with the total dollar amount shown on the DeCA Form 40-70 sent by the region.

(1) If the total dollar amount shown on the DeCA Form 40-70 submitted by the commissary 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 by the commissary does not agree with the total dollar amount on the approved DeCA Form 40-70 sent by the region, attach a copy of approved DeCA Form 40-70 to the DeCA Form 40-70 submitted by the commissary/ACS retain in suspense file until the commissary/ACS submits a correction form.

e. As a result of the report of survey, when a responsible individual admits financial liability for the loss, damage, or destruction, of Government property, he or she may agree to reimburse the Government. The responsible individual may reimburse the Government by cash, check or by submitting a DD Form 362 (Statement of Charges for Government Property Lost, Damaged or Destroyed). Guidance for submitting a DD Form 362 is stated in DeCAD 40-15. Upon receipt of cash or a check, the commissary/ACS personnel will:

(1) Prepare a SF 215 for the total amount of cash or check received and take the SF 215 and cash or check to the servicing bank.

(2) Prepare a DD 1131, Cash Collection Voucher for the amount of the cash or check received. Type either the voucher number from block 4 of the DeCA Form 40-70 or the inquiry/investigation number from block 2 (assigned by HQ DeCA DOL) of the DD Form 200 on the DD Form 1131 in the column entitled "Detailed Description of Purpose for which collections where received" column.

(3) Provide the original DD Form 1131 and the confirmed copy of the SF 215 to DFAS-CO, Disbursing Office. Also provide one copy to the supporting Region and HQ DeCA DOL. Maintain one copy in the commissary file.

(4) Submit a DeCA Form 70-88, Financial Transactions Form, the results of the Report of Survey, the DD Form 1131, and the SF 215 to ARBU for processing the adjustment (DIC Q2E) into AIMS.

f. Upon receipt of a correction form with a copy of the results of the Report of Survey, the DD Form 1131, and the confirmed copy of SF 215 from the commissary/ACS, ARBU personnel will:

- (1) Review the SF 215 and the DD Form to ensure that the dollar amount on the both forms are in agreement. If not, notify the commissary/ACS for necessary correction.
- (2) Review DeCA Form 40-70/DD Form 200 previously established in the suspense file to ensure that the dollar amount on the DD Form 1131 is equal or less than DIC 82E transaction previously processed in the AIMS.
- (3) Process the adjustment (DIC Q2E) for the amount shown on the DD Form 1131. The document number for DIC Q2E transaction will be the same as the original input (DIC 82E) in the AIMS. For a pre-inventory transaction, using the "Region Block" (D, E, or F in the second position).
- (4) Transfer the folder previously established in the suspense file to the permanent file.

12-8. TOBACCO PROCEDURES. The purpose of this section is to provide the Analysis and Reconciliation Business Unit (ARBU) procedures for recording and accounting for tobacco products owned by the Exchange Services and sold in DeCA commissaries. These procedures provide guidance for reconciling tobacco accounts by region, and the status of accounts by region and for the entire agency.

a. Reporting sales

(1) Except commissaries in European Region, ARBU will collect sales data twice each month from each ACS for DeCA stores that sell tobacco. The first report each month will include sales for 1st through the 15th and the 2nd report will include sales for the 16th through the end of the month.

(2) The ARBU will ensure a report of tobacco sales is received from each store. The ARBU will ensure all reports from the stores contain the document number the stores have been directed to include on the report.

(3) Since the Far East and Panama stores have no access to SAVES, a 31A must be entered by the ARBU to adjust inventory and to establish a receipt for disbursing purposes for these stores.

(4) The ARBU will consolidate all reports for the Eastern Region stores, separated by Navy Exchange (NEXCOM) supported commissaries and Army and Air Force Exchange (AAFES) supported commissaries. Each package will include a summarized total and the dollar amount of sales from each store, with the store-unique document number, and will be forwarded to DFAS-CO Center for payment to AAFES or NEXCOM. An invoice number will be provided by ARBU to be used by DFAS-CO in processing the summarized invoice for payment. The invoice number will be "A" plus the semimonthly call number for AAFES and "N" plus the semimonthly call number for NEXCOM.

(5) The ARBU will consolidate all reports for the Midwest and Western/Pacific Region stores, separated by Navy Exchange (NEXCOM) supported commissaries and Army and Air Force Exchange (AAFES) supported commissaries. Each package will include a summarized total and the dollar amount of sales from each store, with store-unique document number, and will be forwarded to DFAS-CO Center for payment to AAFES or NEXCOM. An invoice number will be provided by ARBU

to be used by DFAS-CO in processing the summarized invoice for payment. The invoice number will be "A" plus the semimonthly call number for AAFES and "N" plus the semimonthly call number for NEXCOM.

b. Reimbursement to the Exchange Services

(1) Defense Finance and Accounting Service-Columbus (DFAS-CO) will receive invoices from ARBU. The invoices will be date stamped upon receipt at DFAS-CO. One consolidated invoice will be prepared for payment to AAFES by DFAS-CO for the Western/Pacific and Midwest Regions; and one consolidated invoice will be prepared for the Eastern Region. One consolidated invoice will be prepared for payment to NEXCOM by DFAS-CO for the Western/Pacific and Midwest Regions; and one consolidated invoice will be prepared for the Eastern Region.

(2) In preparation of a net reimbursement owed to the Exchange Services, DFAS-CO will enter the invoice information into SAVES based on information provided by ARBU.

(a) The DFAS-CO will enter into SAVES, by store, each tobacco sales report, by the corresponding store-unique document number. This document number will correspond to the 31A, receipt entry, at the store.

(b) The DFAS-CO will process the summarized total of all sales reports for reimbursement. The authorized cost recovery fee will be entered as a discount; to reduce the total sales to the net payment owed to the Exchange Service. The discount field in SAVES will be used only as the convenient field to reconcile this reduction for further accounting entries.

(c) The reimbursement to the Exchange Services will be processed for immediate EFT payment to the EFT address provided by the Exchange Services.

c. Reconciliation Procedures

(1) The ARBU will receive the Tobacco Reconciliation worksheets and supporting documents quarterly from the Region/Area points of contact (POCs).

(2) Review the worksheets to make sure all document numbers are recorded in sequential order. Make sure the sales totals recorded for each semi-monthly period are the same as the totals reported on the Tobacco Sales Certifications. If problems are noted, contact the store to resolve the problems.

(3) Each quarter, ARBU will receive the physical tobacco inventory results (Inventory Certification) from each commissary. ARBU will review the tobacco inventory amounts and make sure that the amount entered on line 13 (titled "Physical Inventory") on the Tobacco Reconciliation page matches the amount recorded on the Inventory Certification. Also, make sure that the amount entered on line 1 (titled "Beginning Inventory") is the same amount as recorded on the Inventory Certification for the previous quarter.

(4) After reviewing the worksheet and resolving any problems noted, contact the designated Exchange representative and reconcile the store totals (DeCA's totals) with the Exchange totals.

(5) Enter the quarterly totals into the ARBU Region Reconciliation spreadsheet by store/activity.

(6) ARBU will contact the Exchange representative and reconcile the quarterly results for each region with the Exchange Services.

(7) After the quarterly totals are reconciled for each region, the region results will be entered into the Region Summary Spreadsheet.

(8) After the reconciliation is complete, ARBU will finalize the results and obtain the agency gain/loss for each exchange service.

(9) ARBU will inform Resource Management of the agency results for the quarter. Copies of the ARBU Region Reconciliation Spreadsheet and the Region Summary Spreadsheet will be forwarded to HQ Resource Management (RM) not later than the last day of the month following the end of the quarter. RM will review the quarterly gain/loss for each exchange service and take appropriate action.

d. 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, 90 days after the end of the Exchange fiscal year (Exchange fiscal year ends approx. January 31), the previous year's files may be removed from the active files but must be retained for a period of 6 years and 3 months.

e. Time Requirement for Reporting Sales. Mid-month report only requires sales data; end of-month requires sales data and supporting documentation from POS/PLU.

ARBU or SFAOE (Subsistence Finance and Accounting Office Europe) enter sales data into spreadsheet. ARBU or SFAOE contact stores for any missing sales reports.	ARBU/SFAOE. COB of 12th and 3rd workday of the month.
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When all sales are received, the spreadsheet is compared/validated to SAVES.	ARBU/SFAOE. COB of 13th and 4th workday of the month.
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Make necessary corrections.	ARBU/SFAOE. COB of 14th and 5th workday of the month.
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Prepare invoices.	ARBU/SFAOE. COB of 14th and 5th workday of the month.
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Forward invoices to DFAS-CO	ARBU/SFAOE. COB of 14th and 5th workday of the month.
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Chapter 13

VENDOR CREDIT MEMORANDUM CREDIT CARDS PROCEDURES

13-1. GENERAL. The Department of Treasury has approved 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 Vendor Credit Memorandum, DeCA Form 70-10, **Figure 13-1**, is presented to commissaries for price deductions, damaged/salvage, and returned merchandise. Reimbursements are by check/cash, or off invoice or credit card at the store or the ARBU. ACS personnel enter vendor credit memorandums into DIBS that will pass through AIMS to STANFINS.

13-2. RESPONSIBILITY. ARBU personnel will accept the plastic cards (MasterCard and VISA credit cards) for the payment of the VCM when the sales representative elects the VCM payment option (paragraph 13-4) of "VCMCC - ARBU." The sales representative will present the VCM credit card to the ARBU personnel for collection/payment of VCM. ARBU personnel will process the VCM payment into the financial systems, and the filing and retention of the documentation.

13-3. ELECTRONIC CREDIT CARD EQUIPMENT AND CREDIT CARD COLLECTION NET WORK PROCESS. Credit card reader (Tranz 330) and printer will be set up in the ARBU for processing VCM credit card transactions. The equipment will be on-line with NationsBank 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 deposit to DeCA account.
- d. Maintain separate card readers per region.

13-4. VCM PAYMENT OPTIONS. Distributors, manufacturers, vendors, and sales persons, to include Frequent Delivery System (FDS) representatives (hereafter this group is referred to as sales representatives) generally have three methods (options) of payment for VCMs. These options are cash/check, credit card processed at the store (VCMCC - Store), and credit card processed at the ARBU (VCMCC - ARBU). The VCM (52T/92T) payments are annotated in one of three ways in block v on the DeCA Form 70-10.

a. **Payment by Check or Cash:** If the sales representative submits a VCM with a check or cash, the Accounts Control Section (ACS) personnel will enter the VCM data as a credit type of "C" into DIBS.

b. **Payment by VCMCC - Store:** If the sales representative elects the option of "VCMCC - Store," he/she will present a MasterCard/VISA credit card (VCMCC) to the OCO personnel for collection/payment of the VCM. ACS/commissary personnel will enter the VCM data as a credit type of "C" into DIBS.

c. **Payment by VCMCC - ARBU:** If the sales representative elects the option of "VCMCC - ARBU," the OCO personnel will check the "VCMCC Vendors Listing" provided by the ARBU to determine if the vendors are participating in the VCMCC payment program at the ARBU:

(1) If the vendor is on the list, the OCO personnel will select "VCMCC - ARBU" in block v on the DeCA Form 70-10. ACS/commissary personnel will enter the VCM data as a credit type "F" into DIBS.

(2) If the vendor is not on the list, or the credit card is denied/exceeds the credit limit by the NationsBank, or the sales representative has no credit card, the OCO personnel will request ACS personnel to process a credit type "N" (offset invoice) VCM in the DIBS and the amount of the VCM will be deducted from the next invoice payment.

Note: If a store receives a VCM without a payment (described in 13-4a, 13-4b, or 13-4c), the ACS personnel will enter the VCM with an "N" for off invoice into DIBS.

13-5. ESTABLISHING VCMCC PAYMENT AT ARBU.

a. The commissary will obtain the vendor's name, PIIN, address, and necessary information of each participating sales representative from the ARBU.

b. ARBU will provide a list of the "**VCMCC Vendors Listing**" to the commissary.

c. If the sales representative elects to leave a MasterCard/VISA credit card/credit card account number at the ARBU for VCM payment, a letter or form for authorization of charges must be on file at the ARBU from the participator's sales representative. A copy of the representative's signature card for VCMCC will be maintained in the ARBU.

(1) ARBU personnel will maintain records of all credit cards/credit card account numbers received for VCM payments.

(2) All credit cards/credit card account numbers received by ARBU are manually logged into the appropriate Credit Card Log and secured in the office safe with access limited to authorized personnel.

13-6. BEFORE PROCESSING VCM CREDIT CARD COLLECTION.

a. **VCM CREDIT CARD LOG, Figure 13-2.** Each VCMCC transaction processed at the ARBU must be recorded in the automated VCM Credit Card Log and secured in the office's safe with access limited to authorized personnel. Instructions for completing the VCMCC log are at the end of this chapter.

b. **VCM CREDIT CARDS PAYMENTS, Figure 13-3.** This report is produced weekly (Sunday to Saturday). It provides a listing of all open VCM records in SAVES by region code and PIIN number. Records are reprinted each time the report is prepared until corrective action is completed. It is used for processing credit card transactions at the ARBU. When you receive the weekly listing, ARBU personnel will take the following actions:

(1) For each contract/PIIN number shown on the listing, the ARBU personnel will ensure that the PIIN number/sales representative's name is shown on the vendor's listing. If not, request the commissary correct the payment option stated in paragraph 13-4 of this chapter.

(2) For each contract/PIIN number shown on the VCM Credit Cards Payments listing, the ARBU personnel will charge the vendor's credit card for the total amount shown on this listing.

13-7. PROCESSING VCM PAYMENT.

a. Before beginning a credit card transaction, ARBU personnel will determine to the best of their ability if the card is valid by:

(1) Checking the expiration date to make sure that the card has not expired.

(2) If the Card is a VISA Card, ensure 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.

(3) Check the cardholder's signature. If signature has been visibly altered, ARBU personnel will:

(a) Notify the vendor.

(b) Delete the VCM transaction(s) in SAVES.

(c) Reenter the VCM transaction(s) with credit type "**O**" (offset invoice) for the amount of the VCM to be deducted from the next invoice payment.

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

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

(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 card reader key pad and manually enter the credit card account number, card expiration date, and the total dollar amount of VCMCC transaction from the automated VCMCC log. The amount of the VCM is keyed in without the decimal. Example: A \$1200.57 VCM payment is entered as 120057; \$100.00 as 10000. Verify the amount and press the "Enter" key.

(d) 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.

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

(f) NationsBank sends the approval or denial response displayed on the card reader screen. If the transaction is denied, a receipt will not be generated.

(g) If approved, a receipt will be printed listing the VCM dollar amounts/total of transaction (**sample at Figure 13-4**). If the transaction is declined or exceeds the credit limit, it is indicated on the reader screen and the printer will not print a receipt, ARBU personnel will:

- (1) Notify the vendor.
 - (2) Delete the VCM transaction(s) in SAVES.
 - (3) Reenter the VCM transaction(s) with credit type "**O**" (offset invoice) for the amount of the VCM to be deducted from the next invoice payment.
- (h) If the sales representative presents a MasterCard/VISA credit card at the ARBU, the sales representative will sign the receipt. Once the sales representative has signed the receipt, the signature on the receipt will be compared with the signature on the credit card to ensure they are the same.
- (i) After verification of a signature, ARBU personnel will retain the white copy of the receipt to be attached to the "**VCM collections to be processed by credit card at the OSC**" listing. The yellow copy of the receipt and card will be returned to the sales representative.

13-8. VENDOR CREDIT MEMORANDUM CREDIT CARD REFUND (VCMCCR).

a. Completing Refund Documentation. If a sales representative requests credit (refund) for overpayment of a VCM, ARBU personnel will:

- (1) Pull the vendor's VCMCC receipt.
- (2) Review all necessary documents affecting the VCM transaction, i.e., original 70-10, VCMCC receipt, etc., to determine if the vendor is entitled to the refund. If the vendor is entitled to a refund, **request** ACS/commissary personnel prepare a new DeCA Form 70-10 for VCMCCR to include the following information:
 - (a) Indicate in Block "i" the type of refund on the new DeCA Form 70-10 (sample at **Figure 13-5**).
 - (b) Write or underline "**VCMCCR**" in red in Block "j" on the new DeCA Form 70-10. In the Remarks Section, type "Refund is the result of an overpayment to DeCA's account from the original 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 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."
 - (h) The Commissary Officer and authorized sales representative will sign the new DeCA Form 70-10.

(3) Request ACS/commissary personnel prepare/submit Financial Transaction Corrections Form, DeCA Form 70-88, for VCM refunds. ACS/commissary personnel will follow the procedures in Chapter 21, Processing of Financial Corrections and Reversals, of DeCAD 70-6.

(4) Request ACS/commissary personnel forward a copy of new DeCA Form 70-10 and SAVES Financial Transaction Correction Form, DeCA Form 70-88, to ARBU for VCM refunds.

b. Processing Refunds Using a Credit Card Reader (Tranz 330). Upon receipt of the DeCA Form 70-10 and correction form from the ACS/commissary, ARBU personnel will review the documents to ensure that the VCM refund agrees with the sales representative's request. Enter the VCMCCR transaction in the automated VCM Credit Card Log. ARBU personnel will process the VCMCCR in the credit card reader:

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

NOTE: Only manually enter credit card account information when card is not present or a card reader is unable to read magnetic stripes.

(4) Using the credit card reader key pad, enter the credit total (no decimal) from the corrected DeCA Form 70-10. Example: \$180.00 entered as 18000. The credit amount will be displayed on the reader 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 credit card reader will process the transaction and print a credit slip (sample at **Figure 13-6**)
- (8) Press the "Clear" key.
- (9) The authorized representative(s) for the ARBU will sign the credit receipt authorizing the refund.
- (10) Have the sales representative sign the receipt.
- (11) The ARBU retains the white copy of the credit receipt to be attached to the ARBU copy of the VCMCCR.
- (12) The yellow copy of receipt, copy of the VCMCCR and credit card will be returned to the sales representative.

13-9. VOICE AUTHORIZATION PROCEDURE - USING TRANZ 330'S

These procedures will be used when the credit card reader 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 NationsBank 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 (sample at **Figure 13-7**). Universal Sales Slips are provided in starter kit. If your commissary does not have the Universal Sales slips, create your own using **Figure 13-7** 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. If the sales representative's signature is on the credit card, 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.

13-10. 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 credit card reader/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 do the Force Draft Capture procedures. Procedures are as follows: (These procedures [to include terminal response] are provided in NationsBank'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.

13-11. END-OF-DAY RECONCILIATION OF VCMCC TRANSACTIONS.

a. Using the credit card reader, ARBU personnel will pull the end-of-day Batch Detail Report (sample at **Figure 13-8**). The report will show a detailed listing of credit card transactions (**to include credits from returns**). The report will list VCM transactions and the dollar amount of each transaction. It will also list grand totals (transaction count and amount), example: 6 transactions totaling \$200.00.

b. ARBU personnel will run a total of the VCM credit card receipts.

c. The total dollar amount of the VCM receipts should be the same as the grand total on the end-of-day Batch Detail Report.

d. If both totals agree, then press the settlement key on the card reader to electronically deposit the VCM credit card transactions. NOTE: ARBU personnel must electronically deposit (daily) each day's credit card transaction. If this is not done, it will cause a delay in DFAS-CO receipt of the EFT SF 215.

e. Print the Settlement Report (sample at **Figure 13-9**).

f. If the total of the sales receipts does not agree with the Batch Detail Report, ARBU personnel will call NationsBank Customer Service line for assistance in resolving problems. A problem should be resolved before depositing credit card transactions. (**NOTE: ARBU personnel should review all transactions making sure dollar amount entered credit card reader is the same as amount printed on receipt before calling NationsBank.**)

g. **VCMCC Documentation/Processing in SAVES.** After completing deposit process, ARBU personnel will:

(1) For each contract number/PIIN, prepare a DD Form 1131, Cash Collection Voucher (sample at **Figure 13-10**), for the total VCMCC amount for that day's business. (NOTE: The DD Form 1131 will list each VCM transaction as shown on the **"VCM collections to be processed by credit card at OSC"** listing to include the VCM document number and the accounting classification). Also type **"VCM CREDIT CARD PAYMENT"** in the description area of the DD 1131. The accounting classifications for the regions are as follows:

Central Region	(4601): 97X4930 4K00 46 4601 033150
Northeast Region	(4602): 97X4930 4K00 46 4602 033150
Southern Region	(4603): 97X4930 4K00 46 4603 033150
Midwest Region	(4604): 97X4930 4K00 46 4604 033150
Southwest Region	(4605): 97X4930 4K00 46 4605 033150
Northwest Region	(4606): 97X4930 4K00 46 4606 033150

(2) Verify the total amount of DD 1131 against the total of the VCM credit card receipts to ensure that both totals agree.

(3) Upon completion of the DD Form 1131, ARBU personnel will process the VCMCC "collection data" in SAVES from the DD Form 1131 by the end of the next business day to close the VCM.

(4) Mail/fax the original validated copy of the DD Form 1131 to DFAS-CO-FPS by the close of the next business day. Timely submission of the DD Form 1131 to DFAS-CO-FPS is imperative.

13-12. ELECTRONIC FUNDS TRANSFER - DEPOSITS.

a. NationsBank settles the VCMCC transactions and electronically transfers deposits to DeCA's account on a daily basis.

b. NationsBank 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 (Disbursing Office) by NationsBank.

13-13. CHARGEBACK PROCEDURES.

a. A chargeback will be mailed by NationsBank to the ARBU 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 (ARBU) failed to check the expiration date on credit card.

b. Analysis and Reconciliation Business Unit Responsibility when a Chargeback is Received from the NationsBank.

(1) Insure Prompt Response to NationsBank. When you receive the debit device, promptly research and return to NationsBank within five (5) 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.

(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 Return to NationsBank. Insure that the documentation necessary to refute the chargeback is legible and all requested information has been provided.

(4) Call NationsBank toll-free Number. If there are any questions regarding a chargeback, contact NationsBank Customer Service Office at 1-800-732-9195. When doing this, have available the chargeback date and your merchant number.

13-14. NATIONSBANK RESPONSIBILITY. NationsBank personnel 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. Try to reverse to the issuing bank any chargeback that they can refute on the ARBU's behalf **-without the ARBU's assistance whenever possible (i.e., by verification of authorization, credit issued, etc.)**

13-15. FILING AND RETENTION.

- a. For each contract number (PIIN), the credit card sales receipts and the **"VCM collections to be processed by credit card at the OSC"** listing will be maintained by the ARBU for a period of six years three months (current year at site and others in records holding area).
- b. DD 1131 will be filed by month sequence. These files will be maintained by ARBU for a period of six years three months (current year at a site and others in records holding area).
- c. Closed VCM's, DeCA Form 70-10 will be maintained in alphabetical order by vendor name and month sequence. These files will be maintained by ARBU for a period of six years three months (current year at site and others in records holding area).
- d. VCM Credit Card log will be filed by month. These files will be maintained by the ARBU for a period of two years (current year plus one year in records holding area).

**INSTRUCTIONS FOR PREPARATION OF VENDOR CREDIT MEMO CREDIT CARD (VCMCC)
LOG**

- Block 1. FY. Enter the Fiscal Year.
- Block 2. Voucher #. A sequential number assigned to the DD Form 1131. The log maintained at the OSC will be used to assign the number that begins at 0001 and will be reset each fiscal year.
- Block 3. Credit Card Date. Enter the date of VCMCC transaction was made.
- Block 4. Company. Enter the name of the vendor.
- Block 5. Region. Enter appropriate region name.
- Block 6. PIIN #. Enter the PIIN # for the VCMCC transaction.
- Block 7. VCMCC amount. Enter the amount of VCM credit card transaction.
- Block 8. VCMCCR amount. Enter the amount of VCM credit card refund transaction.
- Block 9. Remarks.

VENDOR CREDIT MEMO <small>(For use of this form, see DeCAD 70-6: OPR is RM.)</small>			1. COMPANY/SUPPLY BULLETIN NUMBER Nabisco DECAD195G082/A/		2. DOCUMENT NUMBER ISKP5G082 6015		3. DATE		4. EFFECTIVE DATE		5. PAGE OF PAGES	
6. COMMISSARY AND DODAAC FORT CRATER COMMISSARY/HQCSKP			7. NAME OF ACCOUNTABLE OFFICER JOHN GORDON				8. DEPARTMENT GROCERY		9. RETURNED MDSE <input type="checkbox"/> DAMAGED/SALV. <input type="checkbox"/> PRICE REDUCTION <input type="checkbox"/>			
10. ITEM <small>(UPC 5-16 Digits)</small>	11. BRAND NAME <small>(NSN 13 Digits)</small>	12. U/I	13. UNITS ON HAND		14. TOTAL UNITS	15. OLD PRICE	16. NEW PRICE	17. PRICE DIFFERENCE	18. TOTAL DOLLAR AMOUNT			
			WAREHOUSE	STORE								
440000710	CRACKERS RITZ	PG		123	123	2.01	1.75	0.31	38.13			
19. MAKE CHECKS PAYABLE 20. MAIL CHECK TO: DFAS-CO		21. VENDOR'S REMIT ADDRESS P.O. BOX 75150 CHARLOTTE NC 28346				22. 1 CASH/CHECK ATTACHED 2 VCMCC - STORE 3 VCMCC - ARBU		23. 1 w. GRAND TOTAL <input checked="" type="checkbox"/> 2. CONTROL NUMBER <input type="checkbox"/>		\$ 38.13		
24. PRINTED NAME AND SIGNATURE OF COMPANY REPRESENTATIVE SAM JONES <i>Sam Jones</i>												
25. REMARKS NOTICE: CREDIT MEMOS WHICH ARE NOT PAID WITHIN 30 DAYS OF EFFECTIVE DATE ARE SUBJECT TO INTEREST.												
26. PRINTED NAME AND SIGNATURE OF COMMISSARY OFFICER OR STORE JOHN GORDON <i>John Gordon</i>						27. SPECIAL PRICE CHANGED BY <small>(Name, Signature, and Title)</small> JIM SCANNER <i>Jim Scanner</i>			28. DATE			

SAMPLES

DeCA Form 70-16, Sep 88
This form was continuously processed by Ellis Federal Forms, Inc.
Supersedes DeCAF 70-16, Sep 81

Vendor Credit Memo, DeCA Form 70-10
Figure 13-1

Sat Sep 26

VCM CREDIT CARD PAYMENTS

R/JN COMPANY	VEND DODAAC	PIIN	SERIAL	M	CR	YR	CI	CR DATE	BLK	CREDIT AMT	TRANS
CAMPBELL SOUP CO	A097 H0CAEF	9561485	6039	N	1998	F	23	SEP-98	N7M	144.00	24-SEP-98
CAMPBELL SOUP CO	A097 H0CAEL		6037	N	1998	F	24	SEP-98	N70	307.20	25-SEP-98
CAMPBELL SOUP CO	A097 H0CAFF		6054	N	1998	F	22	SEP-98	N7R	1,440.00	23-SEP-98
CAMPBELL SOUP CO	A097 H0CNEJ		6053	N	1998	F	21	SEP-98	N7U	160.00	23-SEP-98
CAMPBELL SOUP CO	AC97 H6CNFN		6023	N	1998	F	17	SEP-98	N7G	163.20	22-SEP-98

5
2,214.40

VCM Credit Cards Payments
Figure 13-3

THANK YOU FOR SHOPPING
DECA OPS SUPP CTR VENDOR
5285 GAKLAWN BLVD
HOPEWEL, VA 23866

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

UNIT: DECAH0CA002
CARD TYPE: VISA
TRANS TYPE: PURCHASE
REFERENCE #: 0005
AUTH #: 027380

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 <small>(For use of this form, see DeCAD 70-6: OPR is RM.)</small>		a. COMPANY/SUPPLY BULLETIN NUMBER NABISCO		b. DOCUMENT NUMBER		c. DATE 11-5-98		d. EFFECTIVE DATE		PAGE OF PAGES	
f. COMMISSARY AND DODAAC FORT CRATER COMMISSARY HQCSKP			g. NAME OF ACCOUNTABLE OFFICER COMMISSARY OFFICER			h. DEPARTMENT GROCERY			i. RETURNED MOSE <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. UNITS ON HAND		m. TOTAL UNITS		n. OLD PRICE		o. NEW PRICE	
				p. WAREHOUSE STORE				q. PRICE DIFFERENCE		r. TOTAL DOLLAR AMOUNT	
440000710		CRACKERS RITZ		PG 0 123		123		2.73		1.83 -0.10 -12.30	
VMCCR											
s. MAKE CHECKS PAYABLE t. MAIL CHECK TO: DFAS-CO			u. VENDOR'S REMIT ADDRESS P O BOX 75150 CHARLOTTE, NC 28275			v. 1 CASH/CHECK ATTACHED 2 VMCC - STORE 3 VMCC - ARBU			w. GRAND TOTAL \$ 12.30 x. CONTROL NUMBER		
y. PRINTED NAME AND SIGNATURE OF COMPANY REPRESENTATIVE SAM JONES											
z. REMARKS REFUND IS THE RESULT OF AN OVERPAYMENT JAN 1, DOC# SKPSG0802						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						bb. SPECIAL PRICE CHANGED BY (Name, Signature, and Title) JIM DAVIS			cc. DATE 1-1-98		

SAMPLES

DeCA Form 70-16, Sep 94
This form was electronically produced by Elm Federal Forms, Inc.
Supersedes DeCAF 70-16, Sep 91

Vendor Credit Memo (Refund)
Figure 13-5

DPI

THANK YOU FOR SHOPPING
VCM-NE REGION
5255 OAKLAWN BLVD
HOPEWELL VA 22969

DATE: MONDAY, JUN 08, 1998 03:07 PM
ACCT#: M5472261127810098 EXP.: 10/98

UNIT: DECAHDCNEA01
CARD TYPE: MASTERCARD
TRANS TYPE: RETURN
REFERENCE #: 0007
AUTH #:

TOTAL AMT = \$ 1628.87-

LICENSE/PHONE _____

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

SIGNATURE Tony Janice

VENDOR CODE : 02

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 operating this system is obligated to provide a statement of account to the cardholder upon request. The cardholder is responsible for the payment of the account. The cardholder is not authorized to use the card for cash advances or for purchases of alcohol, tobacco, or gambling. The cardholder is not authorized to use the card for purchases of services. The cardholder is not authorized to use the card for purchases of real estate. The cardholder is not authorized to use the card for purchases of automobiles. The cardholder is not authorized to use the card for purchases of boats. The cardholder is not authorized to use the card for purchases of airplanes. The cardholder is not authorized to use the card for purchases of other large-ticket items. The cardholder is not authorized to use the card for purchases of other prohibited items. The cardholder is not authorized to use the card for purchases of other prohibited items.

M. Customer

EXP. DATE 7-12-94 **AUTHORIZATION NO.** 011694

DATE **CHECKED**

QUANTITY	DESCRIPTION	UNIT COST	AMOUNT
	VCM Payment	12.00	72 -
	SALES TAX		72 -
	SUB TOTAL		72 -
	TAX		
	TOTAL		72 -

MERCHANT COPY

SALES SLIP **TOTAL 72 -**

DO NOT WRITE IN THIS AREA

3 PT ALL PURPOSE SALES SLIP

MERCHANT COPY

Universal Sales Slip
 Figure 13-7

VCM-SU REGION
 5258 OAKLAWN BLVD
 HOOPEWELL VA 23860

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

REPORT 38 - BATCH DETAIL

REF#	CARD	AMOUNT
0000	VT-PR 41217344580001900	\$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 13-8

VCM-MIDWEST REGION
 5258 OAKLAWN BLVD
 HOOPERWELL VA 23860

DATE: THURSDAY, JUN 04, 1998 01:02 PM

REPORT 30 - BATCH DETAIL

REF#	CARD	AMOUNT
0002	VI-PR 4356023003492356	\$93.59
0003	MC-PR 5405023193002566	\$3385.23
NET CARD: NOVUS		\$0.00
NET CARD: VISA		\$93.59
NET CARD: MASTERCARD		\$3385.23
NET CARD: AM EXPRESS		\$0.00
NET CARD: OTHER		\$0.00
NET ALL CARDS:		\$3478.82

CODE	COUNT	AMOUNT
02	001	\$ 93.59
TOTAL ALL CODES	002	\$ 3478.82

VCM-MIDWEST REGION
 5258 OAKLAWN BLVD
 HOOPERWELL VA 23860

DATE: THURSDAY, JUN 04, 1998 01:02 PM

REPORT 91 - CLOSE BATCH

BATCH NUMBER: 64

TERMINAL SALES	2	\$ 3478.82
TERMINAL RETURNS	0	\$ 0.00
TERMINAL NET	2	\$ 3478.82
HOST SALES	2	\$ 3478.82
HOST RETURNS	0	\$ 0.00
HOST NET	2	\$ 3478.82

IN BALANCE

Settlement Report
 Figure 13-9

* U.S. GPO: 1989-488-823

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		RECEIVING OFFICE COLLECTION VOUCHER NUMBER		
ACTIVITY (Name and address) DeCAIARBU, Fort Lee, VA 23801		98-0001		
RECEIVED AND FORWARDED BY (Print name, title and signature)	Chief, Analysis & Reconciliation Business Unit		DATE	
			10-1-98	
ACTIVITY (Name and address)		DISBURSING OFFICER (Print name, title and signature)		
		DFAS-CO		
		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
		VENDOR CREDIT MEMO'S		REVERSE DISBURSEMENT
10-1-98	ALDER FOOD DISTRIBUTORS	WGP4A0644J6036	99.35	197x4930 4k00 46 4806 033150
		WGP4A0644J6037	111.85	
10-1-98	AMERICAN MILITARY DISTRIBUTOR	CAN2AD295J6080	2,025.75	197x4930 4k00 46 4801 033150
TOTAL			\$ 2,242.05	

SAMPLES

DD FORM 1131 APR 67

Form approved by
Comptroller General, U.S.
26 January 1956

This form was electronically processed by the Federal Reserve, Inc.

Cash Collection Voucher, DD Form 1131
Figure 13-10

Chapter 14

SYSTEMS

14-1. GENERAL. DeCA ACS/commissary/CDC/OPP use DeCA's Interim Business System, commonly known as DIBS, to process financial transactions daily. ARBU personnel use SAVES, AIMS, and STANFINS systems to process and reconcile the data transmitted from DIBS. ARBU personnel also are able to access the ORS to obtain data from the AIMS and STANFINS reports.

14-2. DIBS.

a. DIBS is the world-wide business system of DeCA. It operates on a Honeywell mainframe computer. Its primary uses within the continental United States are ordering, receiving and maintenance of pricing of commissary store products for resale, creation of financial transactions to debit and credit store accounts and the transmission of financial data to systems outside of the agency for payment or collection.

b. The Summary Audit Log (SAL) is a daily report and is provided to ARBU. The SAL reflects all transactions processed by store. It serves as an auditable record for all transactions affecting the store account. The report is also an automated register of all blocks input into DIBS for the month. It prints in block number, DIC, and document number sequence. This report has two parts:

(1) Part I: List the block numbers sorted by department. It includes the DICs, the transaction count, and the debit/credit total of the block. It also gives the opening inventory balance (by department), the total activity for the day for the DODAAC, and the department closing inventory balances.

(2) Part II: List the line item included in each block.

14-3. SAVES.

a. SAVES is the system used to process payments to vendors. Receipts (DIC 31As), VCM (DIC 52Ts), and VCM collections are input into DIBS by commissary/ACS/CDC/OPP personnel and transmit to SAVES. The information from the receiving report is data transmitted by department block number into the SAVES and electronically transmitted to the SRD1 for disbursement and to the Paying Office for processing for bill paying. Invoices are input by Commercial Accounts at the DFAS-CO.

b. When SAVES end of day processing is completed, reports received are provided to ARBU personnel. ARBU personnel will review these reports and take necessary actions to clear the transactions rejected by SAVES. Reports are broken out by Region and then further broken out by store and distributed to the responsible ARBU personnel. The SAVES output reports are:

(1) **SAVES SORTED BY DODAAC AND BATCH (E/W29).** This report is a detail line item listing of the blocks listed on the AIMS Financial Query and is used to research differences between AIMS and SAVES. File retention: Destroy after next cycle or when no longer needed.

(2) **RECEIPTS INPUT TO SAVES AT SERVICE CENTER (E/W26).** This is a listing of individual receipts input at the ARBU and processed through end of day. It is sorted by DODAAC/Company/Name/PIIN/Call Number. File retention: Destroy after next cycle or when no longer needed.

(3) **RECEIPTS REVERSAL INPUT TO SAVES (E/W27).** A listing of all individual receipt reversals input at ARBU for AIMS input. It is sorted by DODAAC/Company/Name/PIIN/Call Number. File retention: Destroy after next cycle or when no longer needed.

(4) **STORE (31A) RECORDS REJECTED (E/W23).** This is a listing of all receipt transaction input at the stores and rejected by SAVES. The rejected transactions must be researched and corrected. File retention: Destroy after next cycle or when no longer needed.

(5) **STORE (52T) RECORDS REJECTED (E/W24).** This is a listing of all credit memos input at the store and rejected by SAVES. The rejected transactions must be researched and corrected. File retention: Destroy after next cycle or when no longer needed.

(6) **RECEIPTS/CREDITS/OLD CREDITS/VENDOR CHECKS DELETED (E/W 35).** This is a listing of all records deleted from SAVES at the ARBU. File retention: Destroy after next cycle or when no longer needed.

14-4. ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM (AIMS).

a. AIMS is used at the ARBU. All financial transactions input at the ACS/commissary/CDC/OPP are transmitted to AIMS. This system interfaces with STANFINS. The AIMS system functional procedures are provided in **Appendix C**. This system has the ability to inquire against the AIMS and to create transactions for entry into VRGC/STANFINS.

b. The system will automatically produce the following reports out of the daily cycle. These reports will only print in one area of the ARBU.

(1) **ALCIE DATA EXTRACT ERROR REPORT.** This report is produced when the daily cycle is run. The cycle takes the records from the DIBS financial file and the SAVES files and creates the records that will be transmitted to STANFINS. The report will provide the number of detailed records included in the STANFINS process, the number of DIBS control records NOT included in the process for STANFINS, the number of duplicate records now in the duplicate file. There is a separate report for the daily DIBS .fin file called FIN.dat.month day. There is also a separate report for the files named ASAC.esc.monthday and ASAC.wsc.montyday. If a transaction does not process it will be listed in 80/80 format. It will be the responsibility of A&R to research the transaction for proper format, correct DODAAC, etc., and input the transaction through the Financial Data Entry Screen. Annotate on any report that has a transaction that did not process what action was taken. There is also a summary page with the transactions listed for all three files. Keep this page and any annotated pages for a period of one month.

(2) **UNMATCHED TRANSFER INS AND TRANSFER OUTS REPORT.** This report is produced when the daily cycle is run. The cycle matches the transfer DIC, document number, and dollar amount. The transactions match if the DIC are 31V/51V, 31V/L1V, and 51V/N1V for the same document number and dollar amount. The report displays all unmatched transactions after the transactions have been matched that day. The fields that are displayed are DIC, SUPPL DODAAC (for that DIC), DIC, SUPPL DODAAC (for that DIC), DOCUMENT NO., TRANSFER IN, and BLOCK NUMBER, AMOUNT, TRANSFER OUT, BLOCK NUMBER, and AMOUNT.

(3) **AIMS DUPLICATES.** This report is produced when the daily cycle is run. The cycle checks each detail transaction against the history file to see if it has processed previously. It is considered a duplicate if the DIC, DOCUMENT NUMBER, DODAAC, and DOLLAR AMOUNT are the same. The transaction is then listed on the report. The fields listed are DIC, DOCUMENT ID, DODAAC, BLK, AMOUNT, TRANS DATE, and HIST DATE. The history date is the date the transaction was processed through the system. When the transaction is processed or deleted it will no longer appear on the report.

14-5. STANFINS. STANFINS is an automated accounting system designed to provide accounting support to DeCA. Various reports are produced from STANFINS and are used to monitor sales, obligations, receipts, inventory, and adjustments, etc. The following STANFINS output reports are storing in ORS for viewing (for additional information, see ORS functional procedures, **Appendix E**, this directive):

a. **AVK-009 - F&AO INPUT NOTICE**

(1) **Description.** This daily report lists transactions read into the STANFINS cycle which was generated from manual input by the DFAS-CO, disbursements passed into STANFINS from SAVES, and interfund disbursements. This daily report is provided to ARBU on Microfiche.

(2) **Purpose.** AVK-009 provides a visual image of the card input and can be used for research.

(3) **File Retention.** Destroy after next cycle or when no longer needed.

b. **AVK-015 - SUPPLY INPUT EXCEPTION LISTING**

(1) **Description.** This daily report furnishes a listing of supply transactions containing invalid accounting processing codes (APC's). Transactions are reprinted each time the report is prepared until corrective action is completed.

(2) **Purpose.** This report is used to reconcile discrepancies between the AIMS report and the STANFINS AVK-054 report. It may be destroyed upon completion of the monthly STANFINS cycle.

(3) **File Retention.** Destroy next cycle or when no longer needed.

c. **AVK-033 - SUBLEDGER ERROR LIST**

(1) **Description.** This listing shows transactions that could not be posted to the appropriate subledger during processing. These rejected transactions are recorded in subledger 39 until corrective action is completed. It is produced each time a STANFINS cycle is run. AVK-033 will be purged at the end of each month. The AVK 033 is provided to ARBU on Microfiche monthly.

(2) **Purpose.** Each transaction on the AVK-033 must be visually examined to determine the erroneous condition. All erroneous transactions must be reversed and corrections processed so that the data will record in the correct subledger.

(3) **File Retention.** Destroy after next cycle or when no longer needed.

d. AVK-036 - STOCK FUND HISTORY LISTING (INFORMATION ONLY) AVK-037 - STOCK FUND HISTORY LISTING (ACTION REQUIRED)

(1) Description. This listing is a detailed history printout of stock fund records by document number. It is produced each time a STANFINS cycle is run. The AVK-036 and AVK-037 reports are provided to ARBU daily. The AVK-036 lists data for information purposes only and the AVK-037 lists data requiring corrective action (except the DIC 92T caused by negative obligation).

(a) When current input transactions do not meet predetermined conditions established, the system creates an automatic history inquiry.

(b) The information will appear only at the time the record is affected.

(c) When the F&AO submits an inquiry card (TA code N5) into the system to review and analyze transactions of a particular stock fund document number, all transactions for that document number as of that day will be printed on AVK-036 with the message "**CAUSED BY MANUAL INQUIRY**".

(d) Records with no current or previous month's transactions will appear with the statement "**NO MATCHING DOCUMENTS IN HISTORY**".

(2) Purpose. This listing is used to correct errors as soon as they occur to prevent the error from appearing on the AXL file at the months end. When an automatic history inquiry is generated by input updating the system's undelivered order record in the AXL file, the transaction causing the history printout and all current and previous month's transactions for that record will appear on the AVK-037.

(a) The history listing is given to the accounting technician responsible for that store. The following are some examples of condition messages and action to take:

1. Detail unmatched to AXL. Determine if the transaction has been recorded under an erroneous document number. If so, reverse the transaction recorded and process a new transaction with correct document number.

2. If history is caused by negative obligation (92T)... Take no action.

3. If history is caused by negative obligation or accrual (other than DIC 92T). Coordinate with the store to determine the cause of the negative obligation. Possible causes are duplicate cancellations or an erroneous document number on the cancellation. It is necessary for the store to input appropriate corrections.

4. Possible Duplicate Document. Review history listing to determine if the transaction recorded is a duplicate. If the transaction is a duplicate and it is input by the store, request the store process the necessary reversal.

(b) The AVK-037 report is prepared on a daily basis and will be kept by the accounting technician until all actions are completed.

(3) File Retention. Destroy after next cycle or when no longer needed.

e. AVK-054 - DAILY AUTOMATED FINANCIAL CONTROL REGISTER (AFCR) BY DOLLAR AMOUNT AVK-060 - MONTH-TO-DATE AFCR BY DOLLAR AMOUNT.

(1) Description. The AFCR provides information on input in total amount and by item count for each type action code in STANFINS. This information is provided on a daily (AVK-054), monthly (AVK-060), and year-to-date (AVK-066) basis.

(2) Purpose. The AFCR can be used to monitor the accuracy of data introduced into STANFINS from the supply system (AIMS). The AFCR has 7 columns:

- (a) Block Balance Suspense
- (b) DFAS Input
- (c) Supply Input
- (d) Processing Suspense
- (e) Processing Creations
- (f) Non Processed
- (g) Net Processed

The supply input column is the one that displays the total value of financial data passed from AIMS to STANFINS on a daily basis on the AVK-054 and the cumulative amount on the AVK-060.

(3) File Retention. Destroy after next cycle or when no longer needed.

f. AVK-075 - UNAPPLIED DO (Disbursing Officer) DEPOSITS LISTING

(1) Description. This report provides a detailed listing by document, accounting classification, remitter code, and FSN for all DO deposit transactions. In addition, a summary by accounting classification and FSN will be provided.

(2) Purpose. This listing is a detailed analysis of GLA 2411. Daily disbursements or collections may be reconciled to the DO deposit Account entries in the Disbursing Officers' Cash Book.

(3) File Retention. Destroy after next cycle or when no longer needed.

g. AVK-206 - LOCAL PURCHASE ACCOUNTS PAYABLE FOLLOWUP
AVK-209 - STOCK FUND ACCOUNTS PAYABLE \$5,000 AND OVER.

(1) Description. These reports are requested quarterly and provide a listing of accounts payable of \$5,000 and over that are outstanding for 150 days (5 months old) and a listing of local purchase accounts payable outstanding for 60 days.

(2) Purpose. These reports are worked in conjunction with the AVK-252, AVK-212, AVK-218. Research must be done to determine why the accounts payable has not been paid by commercial accounts. If the disbursement has been made under another document number, it should be moved to liquidate the transaction. Research must be done to make sure that the transaction has not been corrected previously on the AVK-036/037 histories or the AVK-212/218 in-transits.

(3) File Retention. Destroy after next cycle or when no longer needed.

h. AVK-212 - INVENTORY-IN-TRANSIT AGE ANALYSIS AVK-218 - INVENTORY-IN-TRANSIT EXCEPTIONS/AGE OVER 150 DAYS

(1) Description. These reports are requested quarterly and provide financial data on inventories in transit 60 to 150 days for analysis and inventories-in-transit over 150 days for write-off. The AVK-212 and AVK-218 are provided to ARBU on Microfiche monthly.

(2) Purpose. These listings should be compared to the AVK-252 (AXL) where the receipt may be located under a different document number with a similar or like dollar value. If the receipt is located on a different line, the proper corrective action should be taken to liquidate both transactions (i.e., move receipt to disbursement or request DFAS-CO to move disbursement to receipt). Research must be done to be sure that corrective action for the transaction has not been taken while working the histories or the accounts payable listings. In some cases, A&R will determine that the transaction should be written off. For instance, if the receipt for a disbursement has already been liquidated and research shows that the disbursement is a supplemental disbursement, it should be written off. Analysis and Reconciliation Business Unit personnel should notify DFAS-CO to write off disbursement.

(3) File Retention. Destroy after next cycle or when no longer needed.

i. AVK-252 - ASF MONTHLY UNDELIVERED ORDERS/ACCOUNTS PAYABLE/INVENTORY INTRANSIT (AXL FILE)

(1) Description. This file will be provided to ARBU monthly on Microfiche only. It provides the status of undelivered orders, accounts payable, unpaid obligations, unpaid undelivered orders and flagged intransit items as applicable for each open requisition. In addition, the report contains cumulative obligations, accruals, and disbursements in summary form for each open requisition.

(2) Purpose. The AXL file will be reviewed to ascertain that all automatic and manual reconciliation, follow-up, and write-off actions are being performed. Each error or discrepancy detected must be analyzed to determine the necessary corrections required. Each document number on the AVK-252 has three columns of data:

Column I:	Row 1: Obligation Data Row 2: Receipt Data (Accruals) Row 3: Billing (Disbursement) Data
Column II:	Row 1: Undelivered Orders Row 2: Accounts Payable Row 3: Inventory in Transit
Column III:	Row 1: Unpaid obligations Row 2: Unpaid undelivered orders

The following are examples of conditions which may occur that must be researched and corrected.

(a) Disbursement with no receipt and no obligation. Disbursement may be under one document number and the receipt under another. Move the receipt to match the disbursement.

(b) An aged obligation with receipt and no disbursement. Either a payment has not been made or the disbursement was processed incorrectly. Accounting technicians at the Service Center cannot correct disbursements. For example, if the disbursement is processed under the wrong fund code, DFAS-CO would have to be notified to make the correction.

(c) A receipt with no obligation and no disbursement. The receipt may have been processed under an erroneous document number.

(3) File Retention. Destroy after 6 years and 3 months (Example: COFF Sep 30, 1998, TRF RHA Oct 1999; Destroy Jan 2004).

j. AVK-500 - GENERAL LEDGER INQUIRY

(1) Description. This report is a listing of the detailed transactions that updated the general ledger. It is produced for all detailed transactions on an inquiry basis to provide an audit trail of all transactions entering the general ledger. It is used for research purposes.

(2) File Retention. Destroy after next cycle or when no longer needed.

k. AVK-618 – CURRENT STATUS OF INVENTORY ACCOUNT

(1) Description. This report is a daily listing by store by department, block number, and dollar value of blocks that have been processed through AIMS to STANFINS. This report is provided to ARBU on a hard copy bimonthly.

(2) Purpose. The AVK-618 is used to validate and correct the AIMS input. It is a major report for reconciliation purposes.

(3) File Retention. Destroy after next cycle or when no longer needed.

l. AVK-619 - MONTHLY STATUS OF INVENTORY ACCOUNT

(1) Description. This report is used to reconcile with the AIMS VRGC by department, block number, and dollar value. This report is provided to ARBU monthly.

(2) Purpose. Any differences may be caused by suspended transactions or month end-cut off. STANFINS cuts off on the last day of the month. The VRGC is not closed until all transactions for the month are keyed in so transactions input into AIMS after the last day of the month have to be taken into consideration.

(3) File Retention. Destroy after two years (Example: COFF Sep 30, 1994; Destroy Oct 1996).

m. AVK-901 - INSTALLATION GENERAL LEDGER TRIAL BALANCE AVK-902 - INSTALLATION FUND ENTITY

(1) Description. Various reports are produced from STANFINS at the end of the month and provided to ARBU. They are used to monitor sales, obligations, receipts and adjustments to the Resale Stocks accounts. The AVK-901 and AVK-902 reports are provided to ARBU on microfiche and hard copy monthly.

(2) Purpose. The AVK-901 gives the current month changes and FYTD balance of each region (allotment serial number). The AVK-902 reflects general ledger current month changes and FYTD balances by commissary. These reports are used to monitor individual activities and overall Region status.

(3) File Retention. Destroy after two years (Example: COFF Sep 30, 1998; Destroy Oct 2000).

n. AVK-934 - ACCOUNTS RECEIVABLE ADDRESS MASTER FILE REPORT AVK-935 - ACCOUNTS RECEIVABLE ADDRESS FILE UPDATE REPORT AVK-936 - ACCOUNTS RECEIVABLE ADDRESS FILE UPDATE ERROR REPORT

(1) Description. The cycle AVKR22 establishes (adds) address master records and changes or deletes to previously established files. All three records input formats are normally required to establish (add) customer records to the CARAVK. Any of the three records input formats may be used to change data within a file record. Record number one is used to delete. The AVK-934 is provided to ARBU on microfiche monthly.

(2) Purpose. The AVK-934 provides a listing of complete printout of the updated CARAVK. The AVK-935 provides a listing of all added, changed, or deleted CARAVK records. An asterisk will appear above any field which has been updated. The AVK 936 provides a listing of rejected input records and indicates the reason for rejection.

(3) File Retention. Destroy after next cycle or when no longer needed.

o. AVK-963 - CASH SALES RECONCILIATION REPORT

(1) Description. This report shows, by store code and document number, the differences between cash sales (DIC 51R) reported and cash sales collections in STANFINS. This report is produced at the end of the month. The report lists document numbers, sales, collections, adjustments, and net amount. The net amount is the difference between the sales column and the collection and adjustment column. It is an automated reconciliation of cash sales to cash collections. The AVK-963 is a cumulative report that continues to hold unmatched items until the appropriate sales of collection action is input. Errors in the "collection" column will be corrected by DFAS-CO. This report is provided to ARBU on microfiche monthly.

(2) Purpose.

(a) The AVK-963 will be analyzed monthly by ARBU personnel. It reflects the sales and collection activity for the end of the month. This report is used as a management tool to ensure that sales and collections process correctly and timely. Sales and collections may fail to match because of incorrect document numbers; portions of sales/collection data erroneously posted, or suspended transactions. Discrepancies between sales and collections must be researched and corrected. The DD Form 707 can be used to assist in matching collection data to sales data. The DD Form 707 should provide the correct document numbers and correct amount of cash sales. For example, duplicate sales transactions will be reversed at the ARBU.

(b) The AVK-963 can also be used to identify duplicate sales data. Duplicate sales will have the same store, document number and sales amount. The duplicate sales must be reversed (DIC NIR).

(c) Aged items should be investigated and corrective action taken.

(3) File Retention. Destroy after next cycle or when no longer needed.

p. AVK-965 - SF 1080 BILLS.

(1) Description. This report will generate Commissary Resale 1080 bills for charge sales transactions.

(2) File Retention. In case a duplicate bill is needed, a copy should be kept until bill is paid. Destroy when no longer needed.

q. AVK-967 - CASH SALES PURGED REPORT

(1) Description. This is a purged report which lists the cash sales transactions which have matching cash collections. These transactions are no longer listed on the AVK-963.

(2) File Retention. Destroy after next cycle or when no longer needed.

r. AVK-971 - ACCOUNTS RECEIVABLE RECONCILIATION

(1) Description. This report compares earnings, collections, and overall accounts receivables posted in the Debt Management (Accounts Receivable Master, Bad Check Master, and Cash Sales Master) files for a particular month, by Reimbursement Source Code, to the corresponding current month posting in the subsidiary ledgers.

(2) File Retention. Destroy after next cycle or when no longer needed.

s. AVK-990 - AGING OF ACCOUNTS RECEIVABLE, ASF

(1) Description. A status report of aged accounts receivable from STANFINS is provided each month to ARBU. Aging of delinquent accounts by customers and commissaries provides aged data to include charge sales, coupons and those WIC charges that are awaiting reimbursement. WIC vouchers in check form are processed in the same manner as regular customer purchase checks. Research and analysis is performed to determine cause of partial or nonpayment and action is taken in accordance with STANFINS Debt Management.

(2) Purpose.

(a) The report will be reviewed. Obvious mismatched items will be reported for correction.

(b) Telephone communication with the commissary when accounts first become delinquent often resolve problems immediately.

(c) Erroneous charges made by commissary personnel will be corrected by ARBU personnel.

(d) Collection action for delinquent accounts will be initiated by following the procedures of STANFINS Debt Management.

(3) File Retention. Destroy after next cycle or when no longer needed.

14-6. STANFINS DATAQUERY. The STANFINS DATAQUERY will provide the resource management capability by accessing the most up-to-date information from the STANFINS database. STANFINS dataquery files may be updated after each STANFINS daily cycle, weekly cycle, or monthly. The dataquery is menu driven with 'PF' keys and command prompters to aid users in selecting and using various system commands. A user can now be authorized as an 'associate' user with the ability to

execute existing queries or as a 'conventional' user with full authorization for creating and maintaining queries. The STANFINS DATAQUERY functional procedures for ARBU are provided in **Appendix D**.

14-7. ON-LINE REPORTING SYSTEM (ORS). The On-Line Reporting System provides managers with access to accurate, timely reports without printing them on paper. ORS provides a menu-driven access to AIMS, STANFINS, and DBMS reports. Reports available within ORS result from processing by the Defense Logistics Agency System Automation Center (DLA-DSAC) in Ohio. Based on the prearranged needs of each region or ARBU, the DSAC produces reports in electronic format and then transfers these reports to your ORS machine. The ORS functional procedures are provided in **Appendix E**.

Chapter 15

COUPON INTRODUCTION

15-1. 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 coupons. This includes authorized local coupons and specific area coupons also known as route salesman coupons. 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 Vendor Credit Memo (VCM). If at any time there is a conflict between the terms of the coupon contract and this directive, the terms of the contract shall prevail.

15-2. MISSION STATEMENT. The mission of the Coupon Redemption Branch (CRB), is to provide operational accountability of the commissary coupon redemption program. DeCA Automated Coupon System (DACS) is used for coupon processing at the DeCA/ARBU-CRB.

15-3. PURPOSE. The purpose of these procedures is to provide guidance for the operation and accountability of the commissary coupon system. The Coupon Redemption Branch administers the DeCA Commissary Merchandise Coupon Program.

15-4. RESPONSIBILITIES. The Coupon Redemption Branch is responsible for accounting, controlling, reporting results, developing and recommending policies and procedures, and recommending improvement or revision to the coupon program. The Contracting Officer, Acquisition Management, is responsible for the administration of the contract under which the coupon clearinghouse contractor is employed. This responsibility includes the enforcement of the terms and conditions of the contract through the office of the Contracting Officer.

Chapter 16

STORE COUPON TRANSMITTALS

16-1. GENERAL. 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, the ACS will enter the coupon cut-off data in DIBS. DIBS will create both a transmission batch and a transmittal report for the commissary. The CRB personnel are responsible for establishing the store coupon transmittal work files, review and reconcile of store coupon transmittals, and process audited transmittal data received from the Coupon Clearing House (CCH).

16-2. WORK FILES MAINTENANCE. Work files should be maintained by the control clerk responsible for processing the coupon transmittals for the relevant region. Work files will be established as follows:

a. **Store Transmittals.** There are two types of store transmittals, commissary/contractor transmittals and DIBS generated transmittals. The Commissary/Contractor Transmittal, DeCA Form 70-3, is shown at **Figure 16-1**. The DIBS Coupon Transmittal is shown at **Figure 16-2**. Files will be established for each commissary and labeled with the commissary name and Department of Defense Activity Address Code (DODAAC). Files will be maintained by region and within a region the files will be in DODAAC order. Within a DODAAC file, the transmittals will be filed in transmittal number order. The store transmittals will be entered into the DeCA Automated Coupon System (DACS) prior to filing.

b. **Store Transmittals Summary File Report.** Store Transmittal Summary reports (**Fig 16-3**) will be maintained in date order based on date the report was generated as shown at the top, right side of the report. This report is used to validate the data from the store transmittals were entered correctly into the DeCA Automated Coupon System (DACS).

c. **Transmittal Matching Report File.** Transmittal Matching Reports will be filed by date generated, based on date on top right of report. This report will be used to identify audited transmittal data submitted from the coupon clearing house (CCH) contractor that does not match to a store transmittal entered into the DACS by the CRB personnel.

d. **Suspense File.** A suspense file will be established to hold store transmittals awaiting information requested from a commissary.

16-3. REVIEW OF STORE TRANSMITTALS. The copies of store transmittals received either from the mailroom or faxed by the commissary will be sorted by region and given to the responsible control clerk for processing and filing.

a. The store transmittals will be sorted by DODAAC and by transmittal number for each DODAAC.

b. Store transmittals will be reviewed for completeness and to ensure all store transmittals are on file at the DeCA CRB.

(1) Determine if a transmittal is missing. A transmittal will be considered missing if the transmittal file for a DODAAC has a missing transmittal number between two other transmittal numbers.

(2) Determine if a transmittal is incomplete based on comparing ending and starting sales dates between consecutively numbered transmittals.

(3) Determine if the store is not assigning transmittal numbers correctly, i.e., duplicating or skipping numbers or the business system is not assigning transmittal numbers correctly for the automated store transmittal form.

(4) Determine if the store transmittal is a corrected copy or a requested copy.

(a) Segregate the requested copies (i.e., for missing or incomplete transmittals).

Remove the documents from the Suspense File and attach behind the completed/missing store transmittal provided by the store as a result of the CRB's request. Insert these transmittals and their relevant documents with the other transmittals that have never been entered into the DACS (by DODAAC, in transmittal number sequence).

(b) Segregate the corrected copies of previously entered store transmittals. These will be processed separately from the transmittals that have never been entered into the DACS.

c. Contact the store if a store transmittal is determined to be incorrect or not on file at the CRB.

(1) Request the store provide a copy of missing store transmittals or corrected copies of incomplete store transmittals by close of the store's next business day.

(2) A written record should be maintained in the Suspense File (for each transmittal) of the person's name at the store that was provided the request, the date of the conversation, and a synopsis of what was requested and relevant comments.

(3) Insert the store transmittal and/or applicable notes into the Suspense File based on the date the store was contacted and provided with the request.

(4) Persistent errors by a store should be documented and a letter forwarded quarterly to the respective Regional Director or Commander for assistance.

d. Contact the store if the transmittal numbers on the automated transmittal form are incorrect or out of sequence. If it is determined that this is a software problem, the CRB will contact HQ DeCA/RMA for appropriate action. The region is responsible to coordinate with the store to ensure the coupon transmittal number established in the business system will produce non-duplicate transmittal numbers.

16-4. INPUT AND RECONCILIATION OF STORE TRANSMITTALS. The store transmittals will be input each day and segregated by date of input until reconciled with the Store Transmittals Summary Report.

a. The following store transmittal data will be entered into the DACS:

(1) Transmittal Number

(2) Last sales date on the Transmittal

- (3) Daily activity for the number of coupons
- (4) Daily activity for the dollar value of coupons.

b. The control clerk will verify that store transmittals were entered into the DACS correctly. The control clerk will initial the transmittal form after it has been verified. The following procedures will be used to reconcile the store transmittals:

- (1) The control clerk will enter the dollar value total from each transmittal into an adding machine and produce a print-out of each entry and the total.
- (2) A Store Transmittal Summary Report will be generated after the input for the day is completed.
- (3) The adding machine printout total will be compared to the Store Transmittals Summary Report total (or the difference between the current and the previous report if the total is cumulative for multiple days' input). If the totals do not agree, the control clerk will compare the individual transmittals' total dollar amounts to the adding machine printout and the Store Transmittals Summary Report to determine where the error occurred. If the wrong dollar amount was entered into the system it will be corrected in the system and a new Store Transmittals Summary Report generated to validate the totals agree.

16-5. RECEIVE AND PROCESS AUDITED TRANSMITTAL DATA. The coupon clearing house (CCH) contractor counts the coupons and invoices the relevant manufacturer for the number and dollar value of valid coupons accepted by DeCA commissaries. The CCH contractor provides the number and dollar value of valid (invoiced) and invalid (not invoiced) coupons processed for a transmittal number to DeCA CRB via electronic transmissions. The audited transmittal valid counts and dollar amounts will equal the total number and dollar value of coupons invoiced or the CRB will not accept the file from the CCH contractor.

a. Determine if the sum of the counts and dollar values of the individual transmittal records agree with the respective counts and dollar values of the batch control record. Out-of-balance batches should be detected prior to processing into the DACS and the CCH contractor notified the file is being rejected because of the out-of-balance condition. The batch will be deleted from the DACS after the CCH contractor is notified. CCH contractor is responsible for correcting the batch and re-transmit the corrected batch data to DeCA CRB.

b. When the batch is in balance and the "float" report is on-hand at the CRB, the CRB will initiate the DACS transfer function to transfer the audited and invoice information from the file-side to the accounting-side of the DACS.

16-6. RECONCILE STORE AND AUDITED TRANSMITTAL DATA. The data received from the CCH is processed into the DACS and matched to the store transmittal data entered by the CRB control clerks prior to the system posting the audited transmittal data.

- a. The CRB initiates a Transmittal Matching Report.
 - (1) Analyze the CCH audited transmittals to the store transmittals input at the CRB.
 - (2) Identify and correct the duplicate transmittal numbers and unmatched audited transmittal records before posting of data.

b. If an audited transmittal record does not match a corresponding store transmittal record, contact the CCH contractor for a copy of the audited transmittal form.

c. If the CCH contractor made an error in input,

(1) Contact the CCH contractor and request them to correct their files and store tickets.

(2) Change the audited transmittal number to the correct transmittal number.

(3) Make a note of the error and insert a copy of it in each store's files that were affected.

COMMISSARY/CONTRACTOR TRANSMITTAL <small>(For use of this form, see DeCAD 70-6: OPR is RM.)</small>							
COMMISSARY: FORT CRATER					DATE: JUNE 15 1998		
ADDRESS: FORT LEE VA 23000					TRANSMITTAL NO.: HGCCGA 801		
DAILY ACTIVITY CONTAINED IN SHIPMENT							
MONTH	DAY	NUMBER OF COUPONS	TOTAL VALUE	MONTH	DAY	NUMBER OF COUPONS	TOTAL VALUE
06	14	3359	\$ 5,297.14				\$
TOTAL COUPON SHIPMENT*						3,359	\$ 5,297.14
SIGNATURE OF PREPARER: P. Jones				DATE: JUNE 15, 1998		AUTOVON NO.: DSN 687-1234	
COMMISSARY DISTRIBUTION							
ORIGINAL - Place in box with shipment to Coupon Clearinghouse.							
Copy 1 - Mail to Defense Commissary Agency ATTN Coupon Redemption Branch 38th Street and E Avenue Fort Lee VA 23801-6300							
Copy 2 - Mail to Coupon Clearinghouse by First Class Mail.							
Copy 3 - Retain at the Commissary.							
*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.							

DeCA Form 70-3, Aug 94 Supersedes DeCAF 70-3, Jun 91.
Use existing stock until exhausted.

Commissary/Contractor Transmittal, DeCA Form 70-3
Figure 16-1

DIBS COUPON TRANSMITTAL

Prepared: _____

DODAAC: _____

STORE: _____ Commissary HED Transmittal No:
HQCNE932

Cutoff Date: _____

DATE	NUMBER OF COUPONS	DOLLAR VALUE
01-AUG-93 (93213)	0	0.00
02-AUG-93 (93214)	0	0.00
03-AUG-93 (93215)	623	1409.67
04-AUG-93 (93216)	544	906.42
05-AUG-93 (93217)	543	747.49
06-AUG-93 (93218)	465	549.23
07-AUG-93 (93219)	561	590.54
08-AUG-93 (93220)	0	0.00
09-AUG-93 (93221)	0	0.00
10-AUG-93 (93222)	446	500.15
11-AUG-93 (93223)	436	803.14
12-AUG-93 (93224)	386	534.55
13-AUG-93 (93225)	707	583.63
14-AUG-93 (93226)	709	717.65

SHIPMENT TOTAL: 5420 7342.47

DATE ISSUED: _____

BY: _____

D e C A
 Defense Commissary Agency
 STORE TRANSMITTALS
 MIDWEST REGION HQTRS
 SUMMARY

8 JUN 1998

Page 1

Transmittal	Date	Input Date	Transmittal Count	Transmittal Total
HQCNC388E	2 JUN 1998	2 JUN 1998	4397	3044.55
HQCNC3881	4 JUN 1998	8 JUN 1998	3652	2782.63
HQCNC6893	5 JUN 1998	8 JUN 1998	6921	4523.75
HQCNC6894	6 JUN 1998	8 JUN 1998	7746	5882.98
HQCNC6895	7 JUN 1998	8 JUN 1998	5651	3736.41
HQCNC1282	24 MAY 1998	24 MAY 1998	9651	5816.56
HQCNC1287	31 MAY 1998	31 MAY 1998	18963	6996.25
HQCNC232	2 JUN 1998	2 JUN 1998	7251	3963.18
HQCNC233	3 JUN 1998	3 JUN 1998	6825	3716.80

PRINT JOB SUMMARY

Total Count	63867	Total Dollar Value	\$	39,582.95
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Chapter 17

COUPON ACCOUNTS RECEIVABLES

17-1. GENERAL. This chapter provides procedures for maintaining the accounts receivable for the coupon redemption program at the CRB. CRB personnel will process non-coupons received from the CCH. CRB personnel will maintain and reconcile the SF 215 to the bank data transmitted by the CCH. Coupon over-payment by manufacturer will be researched to determine whether or not the overpayment is valid. The CRB personnel are responsible for researching and validating of the non-payment by manufacturer on a valid invoice.

17-2. PROCEDURES USED TO PROCESS NON-COUPONS. Non-coupons can come in many forms, however, there are only four basic categories that they may fall into; (1) Cash Equivalents, (2) Local Coupons, (3) Foreign Items and (4) Missorted Coupons. Non-coupons are those items that were either detected at the CCH processing plant or returned by the manufacturers as unpaid. Upon receipt of non-coupons, the CCH will mail them to the CRB for processing and disposition. Non-coupons should never be arbitrarily destroyed. As a minimum, they should be forwarded to the respective regional headquarters for evaluation and subsequent distribution to the appropriate commissaries. The following procedures will be used by the CRB when processing non-coupons:

a. **Cash Equivalents.** Cash equivalents (CE) are legal instruments (i.e., Refund Checks, Rebate Checks, Mail-in certificates, etc.) that have been placed in the boxes of coupons in error by commissary personnel. Refund checks can be accepted at the cash registers provided the patrons sign them properly. These checks should be processed in the same manner as personal checks through the local banking institution by the commissaries. Rebate checks should not have been accepted by commissary cashiers. Instead, the patron should be informed that rebate checks should be cashed at the patron's bank. Mail-in certificates should never be accepted at the commissaries. As the name implies, these certificates should be mailed-in to the manufacturers by the patrons. The following procedures should be used by the CRB when they receive these cash equivalents from the clearinghouse:

(1) The CCH will send all cash equivalents to the CRB that were either detected during processing or returned from the manufacturers. The CE will be sealed in a cellophane packet to allow for identification and visual inspection.

(2) Each packet will contain a store tag attached to the packet of CE. The store tag identifies the commissary, transmittal number, invoice number, and other data relevant to the returned cash equivalent.

(3) The CRB will record the basic data that applies to the non-coupons on a CE Collection Log, DeCA Form 70-67 (**Figure 17-1**). The log will contain the following information, (a) commissary's name, (b) date, (c) number of returned CE checks, (d) type of CE, and (e) the total dollar amount of returned CE checks.

(4) All CE checks will be pulled out of the packets, and placed in a safe or secured container for overnight storage.

(5) The CRB will attach the CE to a Coupon Transmittal Sheet, DeCA Form 70-68 (**Figure 17-2**) to be sent to the First National Bank of Chicago for deposit into DeCA's lockbox account. A copy of the Transmittal Sheet will be filed in a separate folder.

(6) The CRB will ensure that each deposit has been made and validated with incoming bank vouchers and SF 215, Deposit Ticket (**Fig. 17-3**), received from the banking institution. This validation will be annotated on the Cash Collection Log.

(7) CE should be retained by the CRB no longer than a week before depositing them, or if there is a cumulative amount of at least \$100.00. Current directives and/or guidelines suggest that checks should be deposited as soon as possible, or not later than the following duty day. However, in that these individual cash equivalents may be as small as \$.25, it would not be cost effective to deposit them on a daily basis.

(8) On a monthly basis, the CRB will submit to the respective regional headquarters, a report of commissaries that had cash equivalents processed by the CRB for the previous month. This report will be mailed to the regions by the 10th working day of each month. Cumulative totals for both the individual commissaries and the regions will be reflected on this report. NOTE: Also see Para 17-9, Handling of Checks.

b. **Local Coupons.** Local coupons are those coupons that cannot be invoiced by the CCH and must be submitted by the local distributor for redemption. These local coupons should have been retained and processed at the individual commissaries where they were accepted. These local coupons were inadvertently placed in the box of coupons shipped to the coupon clearinghouse. The CRB will process local coupons received from the CCH in the following manner:

(1) The CCH will send all local coupons to the CRB. These coupons will be sealed in a cellophane packet to allow for identification and visual inspection.

(2) Each packet will contain a store tag attached to the packet of local coupons. The store tag identifies the commissary, transmittal number, number of coupons, and other data about the returned coupons.

(3) The CRB will record the basic data that applies to the local coupons on a Local Coupon Log - Returned Coupons, DeCA Form 70-69 as shown at **Figure 17-4**. The log will contain the following information, (a) commissary name, (b) commissary DODAAC (c) transmittal number (d) number of returned coupons, (e) name of company (f) handling fees, and (g) face value (h) and the total dollar amount of those local coupons.

(4) All local coupons will be pulled out of the packets, and placed in separate commissary store folders. These folders should be filed by individual stores, by regions.

(5) A letter (sample shown at **Figure 17-5**) along with the coupons will be forwarded to the responsible store. The letter will contain the information regarding the coupon count and the face value amount of coupons being returned.

(6) On receipt of the reimbursement check for the local coupons sent back to the individual commissaries for redemption, the CRB will establish an Accounts Receivable record for the number of coupons, Face Value, and Handling Fees amount annotated on the check and/or the Transmittal sheet. The CRB will annotate the Local Coupon Log and adjust the accounts receivable record on the log and enter the information to the DACS.

(7) Monthly, the CRB will submit to the respective Regional Headquarters, a report of commissaries that had local coupons processed by the CRB for the previous month. This report will be mailed to the regions by the 10th working day of each month. Cumulative totals for both the individual commissaries and the regions will be reflected on this report.

c. **Foreign Items.** Foreign items are those non-coupons that have been detected in boxes of coupons shipped from individual commissaries to the CCH. These non-coupons, were either accepted by the cashiers as coupons in error, or were mistakenly placed in the boxes of coupons. Experience has dictated that foreign items discovered in boxes of coupons have included such items as plastic cards, certificates, personal checks, manufacturers' advertisements that look like coupons, etc. It has been noted that on occasions, cashiers have accepted and deducted from the patron's bill, amounts as much as \$18.00 thought to be coupons. Cashiers should scrutinize any coupons more than \$1.00 that is not for tobacco purchases. It should be understood that DeCA will never get reimbursed for foreign items accepted as coupons. When foreign items are returned to the CRB for processing and disposition, the following procedures will be used:

- (1) The CCH will send all foreign items to the CRB returned by the manufacturers. These items will normally be sealed in a cellophane packet to allow for identification and visual inspection.
- (2) Each packet will contain a store tag attached to the packet of foreign items. The store tag identifies the commissary, transmittal number, number of coupons, and other data about the foreign item.
- (3) All packets containing foreign items will be sorted, logged in the Foreign Items Log, DeCA Form 70-70 (**Figure 17-6**), and placed in a separate folder by region.
- (4) On a monthly basis, the CRB will submit to the respective Regional Headquarters, the individual packets with the store tag attached (identifies commissary) of the foreign items included in their shipments of coupons to the CCH. These packets will be mailed to the regions by the 10th working day of each month.

d. **Missorted Coupons.** Missorted coupons are those coupons found in the coupon boxes that the CCH returned to the CRB as invalid coupons. Missorted coupons are those coupons that the manufacturers have returned to the CCH because the coupons belong to other manufacturers.

- (1) The CCH inadvertently will send missorted coupons to the CRB returned by manufacturers. These coupons will be sealed in a cellophane packet to allow for identification and visual inspection.
- (2) Each packet will contain a store tag attached to the packet of missorted coupons. The store tag identifies the commissary, transmittal number, number of missorted coupons, and the total face value of all coupons.
- (3) The CRB will record the basic data that applies to the missorted coupons on a Missorted Coupons Log, DeCA Form 70-71 (**Figure 17-7**). The log will contain the following information, (a) number of missorted coupons, (b) face value, (c) and the newly assigned Transmittal Number.
- (4) CRB will prepare a Transmittal Sheet, DeCA Form 70-3, to be attached to the missorted coupons being forwarded to the CCH for processing.
- (5) The Transmittal Sheet will include a Transmittal Number assigned by the CRB for control and accountability reasons. The format for the transmittal number is as follows:

SAMPLE: HQCRTN001
 "HQC" = Remains static

"RTN" = Abbreviation for "returns"
"001" = Sequential numbering starting with
"001" and continuing thru "999"

(6) The CRB will ensure that no more than \$15,000.00 worth of missorted coupons will be shipped in any one package or box to the CCH.

(7) The "RTN" is used to alert the CRB and the CCH that those coupons have already been accounted for regarding payment of contractor fee. Therefore, the CRB will ensure that coupons possessing an "RTN" in the transmittal number will not be considered again for payment.

(8) The CRB will resubmit missorted coupons back to the CCH at least monthly, or sooner if the number and amount of missorted coupons so dictate.

(9) The Missorted Coupon Log will be filed in a separate folder, properly labeled and maintained. This log should be maintained in the desk file of the accounting technician who's primarily responsible for accountability. The supervisor of the Coupon Redemption Branch will initial each monthly log signifying concurrence with the status of the missorted coupons as stated on the log.

17-3. LOCAL COUPONS. In accordance with procedures included in DeCA Directive 70-6, commissaries will submit a local coupon Transmittal Sheet (DeCA Form 70-3) to the CRB. This transmittal sheet will allow the CRB to establish an accounts receivable record for local coupons. The local coupon Transmittal Number assigned by the commissary will be used as the invoice number to bill local manufacturers. A separate transmittal must be completed for each company/manufacturer from whom the commissary has received local coupons. Local coupon transmittal sheets can only have one manufacturer's name assigned to each sheet. Manufacturer's checks received at individual commissaries for redemption of local coupons should be forwarded to the CRB for processing. The below listed procedures will be followed by the CRB when processing these checks:

- a. Receive manufacturers' checks for local coupon redemption from all commissaries.
- b. Attached to the checks should be a manual Commissary/Contractor Transmittal (DeCA Form 70-3), that contains as a minimum, (1) Local coupon transmittal number, (2) total number of coupons redeemed, (3) total face value of local coupons, (4) handling fees, and (5) total amount of both the face value and handling fees combined.
- c. The total amount for face value and handling fees should equal the check amount.

- d. The Transmittal Number format for local coupons is as follows:

SAMPLE; LOCNWN001
1-3 = "LOC" (abbreviation for local)
4-6 = "NWN" (last three digits of store's DODAAC)
7-9 = "001" (sequential numbering starting with 001)

- e. If a local coupon redemption check does not have a DeCA Form 70-3 attached, the CRB will contact the applicable commissary and request an appropriate Transmittal Number. In addition, the commissary should be requested to fax a copy of DeCA Form 70-3 to the CRB that same day. Have commissaries refer to DeCAD 70-6, Chapter 9, for instructions and guidance on processing local coupons.

f. Upon receipt of an appropriate DeCA Form 70-3 and checks, enter the local coupon data into the store transmittal file to establish an accounts receivable and record the transaction. Make a copy of all local coupon checks before submitting them to the bank for deposit. Maintain a Local Coupon Cash Collection Log, DeCA Form 70-72 (**Figure 17-8**) of all checks received and submitted, for accountability purposes. Mail the original check and a completed SF215 to the appropriate banking institution.

g. Upon receipt of the transmission from CCH for the Bank Voucher File data containing the Local Check accountability, enter the data into the Audited Transmittal file, Invoice File, and Bank data file. File local coupon check copies and DeCA Form 70-3 together in file maintained for reconciliation of bank deposits for that day and the SF 215.

h. Update all appropriate manual logs and files covering local coupon checks. NOTE: Also see Para 17-9, Handling of Checks.

17-4. BANK VOUCHERS. The CRB receives electronically transmitted bank data on a daily basis from the CCH. The CRB will also receive by mail, a Batch Summary listing, supporting vouchers, and copies of checks mailed from the CCH to the bank. The banking institution will mail a copy of the SF 215, (Deposit Ticket). This documentation will be used to verify the total amount deposited with the transmitted data imported. The SF 215 and the Batch Summary will be reconciled to the transmitted bank data recorded in the Cash Collection Log. The following actions must be performed to record Bank Voucher information:

a. This data will be imported from the CCH's coupon system and integrated into DeCA's coupon system.

b. Transfer bank data from the communication link to the file side of the coupon system. The following actions are taken to accomplish the transfer of the bank voucher data from the communication link in the DACS:

(1) Select the Communication File and highlight the Coupon Clearing House. Then select the Receive Bank Information File.

(2) Print the screen.

(3) Select each file by highlighting and enter.

(4) View how many bank vouchers are in each file and write this information in the manual Bank voucher Log.

(5) Use the Function 10 key to import each file.

(6) For each of the complete files, go into the file side Bank Voucher file. Select the ReCalc option to ensure the bank voucher file is in balance before printing.

(7) Log in the Face Value, Handling Fee, and Postage to the manual Bank Voucher Log. Update the Excel-Cash Collection mechanized log.

(8) For any incomplete files, go into the Communication option menu and select the File Clean Up file. For the transmitted files, select CCH and then enter twice. Then, delete any incomplete files. Contact the CCH and request a re-transmission of the file.

c. Bank data is received by voucher control number, number of checks and voucher amount and actual total.

d. Edit each voucher control number to ensure that the voucher total agrees to the actual total of individual checks transmitted within that control number. If discrepancies exist on the voucher, record adjustments on DeCA Accounts Receivable Reconciliation Voucher Balance Sheet, DeCA Form 70-73 (Figure 17-9) or DeCA ARR , Bank Voucher Check/Invoice Research Form, DeCA Form 70-74 (Figure 17-10).

e. If a variance is displayed on the screen, delete the entire Bank Voucher File, contact the CCH, have them make all the necessary corrections, and retransmit the Bank Voucher Control number.

f. Once all control numbers are in balance, print the File Side Bank Voucher Report.

g. Reconcile the Batch Summary Listing to each Control number that has been imported.

(1) If the Detail Batch Listing contains any transactions that must be input to the coupon system by the CRB (for example, Air Force, Local Coupon deposits, etc., needed to complete and balance the deposit) the CCH will forward a copy of the detailed listing to the CRB.

(2) The CRB will identify the amounts not input by the CCH and annotate whether the transactions are for Air Force, Local Coupons, etc. deposited into DeCA's Lockbox account.

(3) The CRB inputs the transactions into the coupon system in the following manner:

(a) Enter the Bank Voucher Control number as a "9000" number. This identifies input by the CRB.

(b) Input the DeCA Form 70-3 with a "HQCDAA" sequential number.

(c) Input the invoice with a six-digit number. The Invoice format for entering the transaction is as follows:

SAMPLE:

1-2 = FY (abbreviation for Fiscal Year)

3-5 = Batch Number (Control number assigned by the banking institution.)

6 = 1 (NOTE: This number will change each time Batch Listing has more than one transaction to be input within a control number.)

(4) Print the Batch Invoice Report and the File Side Bank Voucher Report and ensure that the invoices verses payments are reconciled.

h. Print the Partial Payment Report to determine the reason for all partially paid invoices. If the unpaid balance is determined to be uncollectible, such as foreign coupons, expired coupons, etc., then the invoices will be changed from "Y" meaning `Yes', this is a partial payment, to "N", meaning `No', this is not a partial payment.

i. Each bank voucher control number is logged into the manual Cash Collection Log. Annotate the voucher control number, date, face value, handling fee, postage, and total dollar amount.

- j. Update the Cash Collection Log in the Excel Program with the bank voucher information recorded on the manual Cash Collection Log.
- k. Ensure the amounts on the Cash Collection Log (Excel) agree with the Bank Voucher Report. The Cash Collection Log is then printed.
- l. A cumulative total is maintained on the Cash Collection Log that must be verified and validated each time a new batch is received and logged in. To reconcile the cumulative amounts on the Cash Collection log, do the following steps:
 - (1) The Face Value, Handling Fee, and Postage = CRB input plus CCH input.
 - (2) CRB input plus CCH input = Advice of Credit (SF215)
- m. Upon completion of all reconciliation, file all supporting documents in appropriate folders by bank deposit date.
- n. A Transfer function in the coupon system is then performed to transfer all reconciled data from the file side to the accounting side.
- o. Print the monthly (Not Posted) Bank Voucher Report and reconcile with the Cash Collection Log in the Excel program before posting data to the General Ledger.

17-5. STANDARD FORM 215. Copies of all deposit tickets, SF 215s and Advice of Credit are forwarded to the CRB by the banking institution. The following procedures should be used when processing these SF 215s:

- a. Receive SF 215s, normally two days after the actual deposit has been made.
- b. SF 215s are reconciled with the Batch Summary sheets upon receipt. Place a red check mark on the tag to indicate that all supporting documentation have been verified and balanced to the funds deposited by the bank.
- c. Weekly, SF 215s are combined and totaled to create a DD Form 1131, Cash Collection Voucher (**Figure 17-11**), that is forwarded to DFAS-CO. A cumulative balance is maintained from inception.
- d. Totals from the DD Form 1131 are given to appropriate personnel within the CRB to update their files and records.

17-6. FOREIGN CHECKS. Foreign checks are financial instruments received from an overseas banking institution as payment for coupons redeemed. These financial instruments (checks), written on foreign currency, are returned to the CRB as uncollectible. The banking institution that maintains DeCA's lockbox account does not exchange foreign currency for U.S. currency. DeCA's banking institution will debit DeCA's account and forward the foreign checks to the CRB for collection. Upon receipt of these checks, the CRB must take appropriate action to exchange the foreign currency for U.S. currency. The following procedures will be implemented by the CRB to accomplish that task:

- a. The CRB will receive foreign checks from DeCA's banking institution.
- b. A foreign check log (**Figure 17-12**) must be established to record receipt of foreign checks, date, amount, check number, name of foreign bank, and the country.

- c. The CRB will telephonically contact the appropriate regional headquarters and request assistance in getting the foreign check drawn on U.S. currency.
- d. The CRB will make a copy of the foreign check and all other supporting documentation to be sent to the regional headquarters. This material will be mailed by certified or federal express, allowing for a receipt as proof of shipment to be obtained and filed by the CRB.
- e. Upon receipt of the replacement check drawn on U.S. currency, the CRB will record the replacement check, date, amount, check number, name of foreign bank, and the country. Copies of the replacement check, with supporting documentation, will be filed at the CRB.
- f. The replacement check will then be forwarded to the banking institution for deposit into DeCA's lockbox account.
- g. Reconcile the Deposit Ticket, SF 215, with the Batch Summary listing to ensure that the replacement check was properly credited to DeCA's account.
- h. File all documents pertaining to the entire process separately in the Deposit Slip folder.

17-7. OVER-PAYMENT BY MANUFACTURER. On occasions, manufacturers will notify the CRB that they have overpaid DeCA for coupon redemption. In their notification, the manufacturers will request some type of reimbursement of those funds. The following procedures will be used by the CRB in processing any alleged claims of overpayments:

- a. Receive notification of overpayment from the manufacturer. Upon receipt, the CRB will establish a file for this case. The file will contain all supporting documentation created/received during the CRB's research and analysis.
- b. Contact the manufacturer to obtain additional information on the alleged overpayment. The contractor should be able to provide sufficient documentation to support their claim of over payment.
- c. Research CRB's files to determine whether or not the overpayment is valid. Every effort should be made to obtain any documents about the case. These documents, and all other items available, should be placed in the file for consideration.
- d. Ensure that the invoice is valid and properly recorded in your files. Make copies of the original invoice with the categories of payment such as face value, handling fee, and postage.
- e. Check the invoice file to determine the total amount of the original invoice. Compare the total amount with the actual amount paid by the manufacturer.
- f. Check the Outstanding Invoice File to ascertain if any previous payments were received for that particular invoice. Additionally, list all outstanding invoices not yet paid.
- g. Check the appropriate Payment Batch to determine if DeCA actually received the payment claimed by the manufacturer. This information should be placed in the file.
- h. Check the Batch Summary Report received from the banking institution to determine if payment has been received and posted (credited) to DeCA's lockbox account.

i. If the research reveals that DeCA does **not** owe the manufacturer for the alleged overpayment of an invoice, CRB will:

(1) Verbally inform the manufacturer of their findings based on actual facts obtained during the research.

(2) Follow-up with the manufacturer by mailing a copy of your findings to the company. Provide as much documentation as possible to substantiate your findings.

(3) Request an acknowledgement from the company that they have received your findings and a statement as to whether they concur or non-concur with your findings.

(4) If the manufacturer concurs with your findings, place a copy of the letter in the file, and close the case.

(5) If the manufacturer non-concurs with your findings, send a copy of the entire package to HQ DeCA/RMAB for final disposition.

j. If the research reveals that DeCA **does** owe the manufacturer for an overpayment of an invoice, the following actions must be accomplished to effect reimbursement:

(1) Contact the manufacturer and request that a formal invoice be mailed to the CRB for appropriate action.

(2) Upon receipt of the manufacturer's invoice for overpayment, the CRB will prepare a memorandum to be forwarded to DFAS-CO requesting reimbursement of overpayment. This memorandum should request that funds be transferred from the DO Deposit Account to reimburse the manufacturer for the overpayment. It is suggested that a copy of the entire file be attached to the memorandum to DFAS-CO. This will provide DFAS-CO with an audit trail of the entire case.

(3) Request that a copy of the DD Form 1149, Authorization to Make Payment, be forwarded to your office from DFAS-CO upon completion. File your copy of the DD Form 1149 with the other records.

k. Ensure that a complete package of all appropriate documents is included in the file. Copies of reports, letters, documents, and any other sources used in making the determination of overpayment or not, should be included in this package. File accordingly.

17-8. NON-PAYMENT BY MANUFACTURER. In the event that it is determined that a manufacturer is not making proper payments, or refuses to make payments on a valid coupon invoice, the CRB will:

a. The CRB receives notification from CCH or manufacturers that payment has not been made, or will not be made, on invoices for coupon redemption. This notification should come as a result of the CCH sending a follow-up letter to the manufacturer(s) informing them of the delinquent status of their account, with negative results. A copy of the second follow-up letter will be forwarded to the CRB from CCH. If through research or normal operations, the CRB determines that a manufacturer has not made appropriate payment(s) on valid invoices, the **CRB** will contact the manufacturer to obtain reason for nonpayment.

b. The CRB will research and verify the validity of the nonpayment. Gather all supporting documentation available to validate claim of nonpayment. Documents such as letters from the CCH, copies of the invoices, time and dates, Transmittal numbers, and name of commissaries should be obtained and used to support any claim of nonpayment.

c. Contact the manufacturer to obtain the reason for nonpayment. Document all telephonic conversations between the CRB and the manufacturer. As a minimum, document name of point of contact, time and date, and a brief summary of the conversation.

d. If it is determined by the CRB that the reason for nonpayment is valid, then the invoice will be written off and the General Ledger accounts will be adjusted accordingly.

e. If the reason for nonpayment from the manufacturer is questionable, the CRB will make every attempt and take all necessary actions to obtain payment from the manufacturer.

f. After receipt of notification of nonpayment, the CRB will make at least two (2) follow-up contacts with the manufacturer within 30 days period.

g. If a manufacturer refuses to pay, then the CRB will be notified by HQ to write-off nonpayment invoice and adjust the General Ledger accordingly.

h. All documents on write-offs will be sent back to the CRB and kept on file.

17-9. CANCELLED INVOICES. Periodically the CRB will receive notification from the CCH requesting cancellation of invoices that were issued to the wrong manufacturer(s). These erroneous invoices were due to missorted and misrouted coupons. The following procedures will be used to cancel erroneous invoices:

a. The CCH will send or fax a Commissary/Contractor Transmittal (DeCA Form 70-3) listing the original invoice number and face value amount that will be canceled. Copies of the original invoices must be attached to the Transmittal sheet. This information will be compared to the Outstanding Invoice file maintained at the CRB for validity. Upon completion of verifying the validity of all the invoices listed, the CRB will issue a "HQCREP" sequential transmittal number to be used to re-bill the correct manufacturer. The CRB will make a copy of the transmittal sheet and all documentation. File accordingly. The original transmittal sheet will be mailed or faxed to the CCH.

b. The CRB will maintain a rebilled coupon log on these unique transmittal numbers.

c. A Transmittal Matching Report for "HQCREP" will be run as required to identify the Batch number that the unique transmittal sheet was processed against.

d. The detailed Batch Invoice Report will be researched to verify that the new invoice numbers and the invoice amount agree with the information provided by the CCH.

e. After all the information has been verified, the CRB supervisor or person designated by the supervisor must identify the invoices to be canceled.

f. In the DACS, go to the Outstanding Invoice file. The invoices requested to be canceled will be flagged with a "C" meaning canceled. The system will automatically flag the original invoice in the Batch Invoice file as canceled and adjust the General Ledger accounts accordingly.

17-10. HANDLING OF CHECKS. The CRB will maintain records of all checks received for coupon redemption.

- a. All checks received by the Coupon Redemption Branch are manually logged into the appropriate Check Log and secured in the office safe until the following day.
- b. The grand total of all checks to be deposited for that day is maintained. A copy of all coupon checks and backup documentation is made prior to mailing the checks by certified mail. The checks are mailed to DeCA's Lockbox at the First National Bank of Chicago, P.O. Box 73654, Chicago, IL, by certified mail.
- c. Copies of checks and backup documentation are filed together for later reconciliation of bank deposits and Deposit Tickets (SF 215s) for that day.
- d. All appropriate manual logs and files concerning these checks are updated and maintained daily.

17-11. BANK STATEMENTS. The First National Bank of Chicago will provide to the CRB with a monthly bank statement of DeCA's account. The funds received and deposited into this account are from coupon redemption invoices delivered to manufacturers for payment. The statement must be received, verified and validated within 10 working days after receipt by the CRB. The following procedures will be used in the validation process:

- a. The bank statement will contain the basic data relevant to any typical corporate banking statements. As a minimum, it should include the following:
 - (1) Account Number/Lockbox Number
 - (2) Processing dates
 - (3) Beginning Ledger balance
 - (4) Closing Ledger balance
 - (5) Credits to accounts (Detail and Summary)
 - (6) Debits to accounts (Detail and Summary)
 - (7) Supplemental information
 - (8) Cumulative balances
- b. Upon receipt of the bank statement, the CRB will initially examine the beginning ledger balance for correctness. This balance should be the same as the ending ledger balance for the previous month's statement.
- c. The CRB will verify the closing ledger balance by adding the beginning ledger balance, total credits and total debits.
- d. Upon receipt of funds, the bank will initially credit DeCA's account. On the next work day the amount credited to DeCA's account is then debited into the U.S. Treasury Lockbox account. This process must be verified to ensure that the same amount credited is debited on the next work day. Any

deviations should be reported to the bank for resolution. If a problem exists in this regard, notification of U.S. Treasury department personnel is mandatory. HQ DeCA/RMAB will also be notified of any problem areas dealing with the lockbox.

e. The deposit made on the last day of the month will only be credited to DeCA's account. The bank will not debit this amount because the account must maintain a credit balance at the end of the processing (monthly) period. On the next working date of the subsequent month, the debit of the lockbox account will take place.

f. All credits are verified with the Deposit Tickets, SF 215, that have been received and logged in on the CRB's Cash Collection Ledger.

g. All debits are verified with the Deposit Tickets, SF 215, that have been received and logged in on the CRB's Cash Collection Ledger. Supporting documentation will be attached to this SF 215 received from the bank. These documents will be used to verify all debits. Debit vouchers are used primarily to record uncollectible to the account such as (1) returned checks, (2) accounts closed, and (3) the wrong payee.

h. Verify that all amounts have been properly credited and/or debited from DeCA's account. Ensure that the closing ledger balance is correct.

i. All discrepancies noted on the bank statement will be reported to bank officials for immediate resolution.

j. Upon completion of balancing DeCA's bank statement, file all bank statements/documents in chronological order with the latest bank statement on top.

17-12. WRONG PAYEE/NON-DECA INVOICE PAYMENT. Periodically, checks will be deposited to DeCA's Lockbox account that do not belong to the Defense Commissary Agency. The following actions will be taken to have these erroneous deposits reversed:

a. The line item on the Batch Detail Listing will be identified and annotated as Wrong Payee or Non-DeCA invoice deposit.

b. The banking institution will be contacted and given all the relevant information of the erroneous deposit.

c. The Cash Collection Log will be updated and this amount will be annotated under "Remarks" section. (Note: The deposit date will be referenced both to the Credit Voucher and the Debit Voucher).

d. A copy of the check with all supporting documentation will be sent to the banking institution.

e. The banking institution will then issue a Debit Voucher also as SF 215.

f. On receipt of the Debit Voucher, the Cash Collection Log will be updated and reference to the original deposit date.

17-13. LOST OR MISSING COUPON SHIPMENTS. The contractor will notify the CRB of any coupon shipments not received after 10 days for CONUS and 30 days for OCONUS from receipt of the advanced transmittal. The CRB will prepare a letter to the appropriate commissary officer notifying that

the coupon shipment was not received at the clearing house.

- a. The letter prepared by the CRB will instruct the commissary to obtain the store's copy of the Postal Service Form 3817 (proof of shipment).
- b. The commissary officer will initiate a trace of the lost coupon shipment through the local Post Office.
- c. The commissary officer will notify the Chief CRB in writing and provide a copy of the trace results.
- d. The Chief CRB will notify the coupon contractor by phone and in writing of the result of the postal trace.
- e. The Chief CRB will request the coupon contractor to file an insurance claim and provide proof of the claim within 10 days for lost shipments.
- f. Chief CRB will request status of insurance claim every 30 days after date of letter notifying CCH contractor.
- g. If no insurance benefit is received within 90 days, Chief CRB will contact the contracting officer for instructions.

17-14. CERTIFICATION OF COUPON TRANSMITTAL AMOUNTS. Once per quarter, the Chief CRB will select one store from each Commissary Region to perform a certified count of a coupon shipment. This certification will be used to verify the Coupon Contractor's reported count.

- a. The Chief CRB will once a quarter select, at random, one store from each Region to perform a certified count of their current coupon shipment.
- b. The selected stores will be sent a letter instructing the commissary to perform a count of one coupon shipment.
- c. The instructions will require the commissary officer to certify the completed count by signing a statement attesting to the accuracy of the coupon transmittal amount. The statement will be recorded on the bottom of the coupon transmittal.
- d. The signed certified copy of the transmittal will be forwarded to the Chief CRB within 24 hours. So as not to alert the Coupon Contractor of the verification process, ensure that coupons show no evidence of having been counted and/or sorted. Dumping the individual coupons in the box could serve that purpose. The standard coupon transmittal, without the signed statement, will be included with the coupon shipment.
- e. The Chief CRB will retain the certified copy of the transmittal in suspense until the contractor's audited copy is received.
- f. The CRB will compare the two transmittals. The comparison will include both valid and invalid coupons. If no differences are found, file the certified transmittal for record.
- g. If a difference exists, the contractor will be contacted and given the opportunity to provide support for his count. If no support can be provided the contractor will be instructed to change his report.

h. In any instance where the contractor is proven to have reported an incorrect amount, the Chief CRB will inform the Chief DeCA-AM in writing.

i. All records used to compare or support the comparison between the certified transmittal and the contractors transmittal count will be retained for the required period.

17-15. MONITORING COUPON FLOAT. The CRB will monitor the monthly float reported by the coupon contractor.

a. Coupon float is defined by the contract as: a small number of uncommon coupons that is not cost effective to invoice within a single batch and are held until a meaningful number or amount accumulate. Inventory float for any one manufacturer will not exceed 100 coupons or \$100.00 of face value.

b. The CRB will create a database by manufacture recording the monthly float amount reported from the contractor.

c. Each amount will be supported by details of the float provided by the contractor. An actual break down of the coupon amounts by manufacturer and the date of the coupon sort that created the float. If the contractor does not or can not furnish the detail of the float, the amount will be rejected and the batch will be suspended from processing.

d. The CRB will include on the required Data base the coupon count, dollar amount and the date of the float by manufacturer.

e. The CRB will track float amounts as they are created and billed out to ensure that no float amounts exceed the contract defined limits of 100 coupons or \$100.00 per manufacturer.

f. Each float amount will be put in suspense for 30 days. If the float amount still appears on the contractor report after 30 days, or the amounts exceed the limits outlined in e, the contractor will be contacted by the Chief CRB. The contractor will be required to provide explanation why the float has not cleared.

g. The Chief CRB will notify DeCA-AM of each occurrence when the contractor's float exceeds the coupon amount or dollar limits. DECA-AM will be notified each time the contractor has not cleared the float account within 30 days.

17-16. ADDITIONAL REQUIREMENTS. In addition to the coupon system functions, the CRB Coupon Redemption Branch is also responsible for the following:

a. Provide HQ DeCA, Budget Division, with income and reimbursement forecasts, to project available resources for current and future operating needs,

b. Coordinate with the Contracting Officer, DeCA/CBU, to ensure that all the requirements of the coupon processing contracts and ADP/software contracts are met. Problems with ADP/software contracts should first be directed through HQ, DeCA, Resource Management (RM) Directorate for coordination/approval for system change requests.

c. Coordinate noted systems/procedural changes with the Directors of HQ, DeCA, RM and DO.

d. Maintain and reconcile the Deposit Ticket, Standard Form 215, with the bank data transmitted by the CCH and with the Disbursing Officers' (DO) Deposit Account. DFAS-CO will provide the CRB the Unapplied DO Deposit Report, AVK075, generated by STANFINS on a monthly basis.

e. Resubmit returned coupons to the CCH with a unique transmittal number initiated by the CRB. This will allow for detection of duplicate charges by the CCH, for returned coupons submitted to an incorrect manufacturer and/or for coupons resubmitted to the CCH that were found in the boxes returned by the CCH as invalid or expired coupons. DeCA Form 70-3, Commissary/Contractor Transmittal Form, will be used. The following procedures will be used to identify the three types of re-invoiced coupons:

(1) The CRB will resubmit coupons to the CCH and use the Missorted Coupon transmittal number Log, DeCA Form 70-76 (**Figure 17-13**). This will identify the coupons returned to CCH because the coupons were sent to wrong address of the manufacturer.

(2) The CRB will issue a unique transmittal number to the CCH using the Missorted Coupons Transmittal Number Log, DeCA Form 70-76 (**Figure 17-14**). This will identify the coupons returned to the CCH that were invoiced to the wrong manufacturer and returned.

(3) The CRB will issue a unique transmittal number from the Missorted Coupons Transmittal Number Log, DeCA Form 70-76 (**Figure 17-15**) to the CCH using "HQCREP." This will identify the coupons that are missorted/misrouted.

f. Receive electronically transmitted canceled invoice information from the CCH. The CRB must identify and flag invoices on the Outstanding Invoice File that need to be canceled. An invoice to be canceled in its entirety or partially written-off will remain in the batch invoice file as originally issued. The invoice canceled in its entirety will be flagged "C", indicating canceled. An invoice that is partially paid and is determined to be uncollectible will be flagged "W," indicating write-off. The total amount of the canceled invoice will be automatically removed by the system from the Outstanding Invoice file and the General Ledger accounts will be adjusted accordingly. The CRB will initiate and maintain the Canceled Invoice Report.

g. Maintain control and accountability of the General Ledger. CRB will analyze the General Ledger account balances to determine if imbalances exist. Ensure that a proper relationship exists among the assets, liabilities, capital, and operating accounts. Conducts research to determine causes for imbalances and ensure that proper adjustments using journal vouchers (JV) are made, if applicable.

h. Maintain control and accountability of all contractor fees for services, and reimbursement of postage. The CRB will receive the Financial Accounting History Record Listing from the Budget office on a bimonthly or monthly basis, or as required. This report reflects data relevant to commitments, obligations, disbursements, and discounts for contractor fee invoices and postage invoices.

CASH EQUIVALENT (CE) COLLECTION LOG				
<i>(For use of this form, see DeCAD 70-16: OPR 18 RM.)</i>				
REGION			AS OF (Date)	
DeCA Region			07/15/98	
CASH EQUIVALENTS (Refund Checks, Rebate Checks, etc)				
COMMISSARY/DODAAC	CHECK DATE	CHECK NUMBER	CE TYPE	DOLLAR AMOUNT
CRATER / HGC123	07/10/98	12345	Certificate	\$ 6.50
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$

SAMPLE

DeCA Form 70-67, Aug 94

Cash Equivalent (CE) Collection Log, DeCA Form 70-67
Figure 17-1

COUPON TRANSMITTAL SHEET <i>(For use of this form, see DeCAD 70-16; OPR is RM.)</i>		DATE
TO <i>First National Bank of Chicago</i>	FROM	
Request the following checks be deposited into DeCA's Lockbox Account:		
MANUFACTURER'S NAME	CHECK NUMBER	AMOUNT
<i>Proctor + Gamble</i>	<i>123987</i>	<i>\$ 38.75</i>
<i>Bristol Meyers</i>	<i>095532</i>	<i>\$ 26.45</i>
<i>Annusai</i>	<i>003484</i>	<i>\$ 8.00</i>
<i>Beech-Nut</i>	<i>547600</i>	<i>134.50</i>
<i>Lubriderm</i>	<i>338865</i>	<i>\$ 54.25</i>
<i>Listerine</i>	<i>55559</i>	<i>\$ 47.65</i>
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
		\$
TOTAL		<i>\$ 309.60</i>

DeCA Form 70-68, Aug 94

Coupon Transmittal Sheet, DeCA Form 70-68
Figure 17-2

STANDARD FORM NO. 617, 6-78 PRESCRIBED BY DEPT. OF TREASURY 1725 6-78 70-42		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY BUREAU OF GOVERNMENT FEDERAL OPERATIONS	
DEPOSIT NUMBER	DATE PRESENTED OR MAILED TO BANK M M D D Y Y	DEBIT OR CREDIT AGENCY LOCATION CODE (ALC)	AMOUNT		
(1) 305702	(2) 01-14-98	(3) 00006355	(4) 115,182.55		
(5) AGENCY USE LOCKBOX CREDIT FOR 73654					
(6) DEPOSITOR TITLE, DEPARTMENT OR AGENCY AND ADDRESS DEFENSE FINANCE & ACCOUNTING SER. COLUMBUS CENTER ATTN: DFAS-CO- P. O. BOX 102204 COLUMBUS, OH 43216-2204			(7) NAME AND ADDRESS OF DEPOSITARY FIRST NATIONAL BANK OF CHICAGO CHICAGO, IL 60670/LBX		
(8) DEPOSITARY DATE, SIGN AND RETURN THIS COPY TO DEPOSITOR			AUTHORIZED SIGNATURE		CONFIRMED DATE M M D D Y Y

CONFIRMED COPY

Deposit Ticket, SF 215
Figure 17-3

LOCAL/RETURN COUPON LOG (For use of this form, see DeCAD 70-16: OPR to RM.)						
REGION Northwest-Pacific				DATE July 11, 1998		
COMMISSARY	TRANS #	# COUPONS	COMPANY NAME	HANDLING FEE	FACE VALUE	TOTALS
McChord AFB	WGR931	12	Cain's	\$ 0.96	\$ 5.85	\$ 6.81
NAS Whidbey Is	WGU110	2	Coca Cola	\$ 0.16	\$ 0.70	\$ 0.86
NS Adak	WGB059	5	Cain's	\$ 0.40	\$ 2.30	\$ 2.70
Schofield Bks	WHX417	2	Bush's Beans	\$ 0.12	\$ 1.40	\$ 1.52
Ft Lewis	WGG424	3	UMAX	\$ 0.24	\$ 1.75	\$ 1.99
McChord AFB	WGR930	2	UMAX	\$ 0.16	\$ 0.80	\$ 0.96
Ft. Lewis	WGG913	6	UMAX	\$ 0.48	\$ 2.50	\$ 2.98
Ft. Lewis	WGG921	3	UMAX	\$ 0.24	\$ 1.40	\$ 1.64
				\$	\$	\$
				\$	\$	\$
				\$	\$	\$
				\$	\$	\$
				\$	\$	\$
				\$	\$	\$
				\$	\$	\$
				\$	\$	\$
TOTAL				\$ 2.80	\$ 14.70	\$ 17.50
				HANDLING FEE	\$ 2.80	
				FACE VALUE	\$ 14.70	
				TOTAL	\$ 17.50	

DeCA Form 70-69, Aug 94

Local Coupon Log - Returned Coupon, DeCA Form 70-69
Figure 17-4

MEMORANDUM FOR COMMISSARY OFFICER, FORT CARTER COMMISSARY

SUBJECT: Local Coupons returned by CCH

Enclosed are Local Coupons which were incorrectly submitted to DeCA's coupon processing contractor from your store for the period of 1 January through 15 January 1998. It is your responsibility to pursue collection of payment for local coupons.

Request you pursue collection for the enclosed coupons and take corrective action to ensure that only national coupons be submitted to the coupon processor for processing. Local coupons should be redeemed by the local vender. See the guidance reference above for further instructions.

If you need further assistance and/or guidance, our point of contact is Ms. Judy Anderson, (804) 452-3333.

MARY DOE
Chief, Coupon Redemption Branch

Attachments:
As Stated

Memorandum (Local Coupon Returned by CCH)
Figure 17-5

FOREIGN ITEMS LOG (For use of this form, see DeCAD 70-16: OPR is RM.)				
REGION DeCA			AS OF (Date) JULY 15, 1998	
FOREIGN ITEMS RECEIVED				
COMMISSARY	DATE (MM/DD/YY)	# ITEMS	DESCRIPTION	FACE VALUE
CRATER	07/01/98	3	Certificate	\$ 4.20
HARBOR	07/05/98	2	Certificate	\$ 1.50
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
				\$
			GRAND TOTAL	\$ 5.70

SAMPLE

DeCA Form 70-70, Aug 94

Foreign Items Log, DeCA Form 70-70
Figure 17-6

MISSORTED COUPON LOG <small>(For use of this form, see DeCAD 70-16: OPR & RM.)</small>			DATE	
TRANSMITTAL NUMBER	COMMISSARY/MANUFACTURER	# OF COUPONS	FACE VALUE	GRAND TOTAL
HQCRTN148	Kelly AF	132	\$ 33.00	\$
	Ft. Bragg	1	\$ 0.25	\$
	Ft. Meade	1	\$ 0.25	\$
	Jacksonville	1	\$ 0.25	\$
	Langley AFB	2	\$ 0.50	\$
	Shaw AFB	2	\$ 0.50	\$
	Ft Bragg,	1	\$ 0.25	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
			\$	\$
TOTAL			\$	
GRAND TOTAL		146		\$ 35.00
ACCOUNTING TECHNICIAN		CHIEF, CRB (Typed Name and Initials)		

DeCA Form 70-71, Aug 94

Missorted Coupons Log, DeCA Form 70-71
Figure 17-7

LOCAL COUPON CASH COLLECTION LOG <small>(For use of this form, see DeCAD 70-16: OPR to RM.)</small>				CONTROL NUMBER ESCCRB011		DATE JULY 12, 1998	
COMMISSARY	TRANSMITTAL NUMBER	CHECK RCVD DATE	CHECK NUMBER	MANUFACTURER	HANDLING FEE	FACE VALUE	CHECK TOTAL
BARBER'S POINT	WHR	JUL 9 8	112643846	MAUNA LOA	\$ 25.60	\$ 310.78	\$ 336.38
PEARL HARBOR	WHW618	JUL 9 8	7041052879	BORDON INC	\$ 142.08	\$ 496.50	\$ 638.58
FT RILEY	HCG003	JUL 9 8	8846292	CAIN'S COFFEE CO	\$ 0.88	\$ 5.45	\$ 6.33
MINOT AFB	MCL036	JUL 9 8	44925	NORTHERN BOTTLING CO	\$ 19.12	\$ 101.25	\$ 120.37
PATRICK AFB	CA7019	JUL 9 8	23869	BROOKS BEVERAGE MCT	\$ 2.96	\$ 45.43	\$ 48.39
WRIGHT PAT	CA7027	JUL 9 8	466458	COKE	\$ 0.16	\$ 0.70	\$ 0.86
WRIGHT PAT	CA7025	JUL 9 8	2128	YAH'S	\$ 0.56	\$ 48.97	\$ 49.53
CASTLE AFB	KLN315	JUL 9 8	13129	K N R MILITARY SALES	\$ 11.92	\$ 17.88	\$ 29.80
WRIGHT PAT	CA7022	JUL 9 8	139489	PEPSI COLA	\$ 24.10	\$ 303.70	\$ 327.80
WRIGHT PAT	CA7023	JUL 9 8	29853	BROOKS BEVERAGE	\$ 6.00	\$ 57.25	\$ 63.25
PEARL HARBOR	WHW619	JUL 9 8	7041053146	BORDEN INC	\$ 62.40	\$ 228.88	\$ 291.28
PEARL HARBOR	WHW623	JUL 9 8	7041053146	BORDEN INC	\$ 110.00	\$ 371.70	\$ 481.70
HURLBURT	SJT003	JUL 9 8	292410207	EXP MONEY ORDER	\$ 0.16	\$ 4.25	\$ 4.41
FORT STEWART	SJ2001	JUL 9 8	411073	UMEX COMPANY	\$ 0.48	\$ 24.00	\$ 24.48
HANSCOM AFB	NAA001	JUL 9 8	8424	DIXON MARKETING	\$ 10.88	\$ 544.00	\$ 554.88
LITTLE CREEK		JUL 9 8	4332	A.J. STAG CO	\$ 2.24	\$ 4.76	\$ 7.00
WRIGHT PAT	CA7030	JUL 9 8	298865	BROOKS BEVERAGE	\$ 2.40	\$ 22.50	\$ 24.90
FORT CARSON	MCA004	JUL 9 8	230606	LEVEL BROTHERS	\$ 76.88	\$ 961.00	\$ 1,037.88
FORT CARSON	MCA005	JUL 9 8	230605	LEVEL BROTHERS	\$ 1.04	\$ 13.00	\$ 14.04
HANSCOM AFB		JUL 9 8	9339	NORTHEAST MILITARY	\$ 13.12	\$ 196.80	\$ 209.92
PEARL HARBOR	WHW626	JUL 9 8	7041053379	BORDEN INC	\$ 132.24	\$ 445.85	\$ 578.09
WHITEHAN AFB		JUL 9 8	8735	DIXON MARKETING	\$ 156.00	\$ 450.00	\$ 606.00
EAST KELLY AFB		JUL 9 8	27	LION COFFEE	\$ 4.00	\$ 113.12	\$ 117.12
LITTLE ROCK AFB		JUL 9 8	69600	ROYAL CROWN	\$ 0.56	\$ 3.15	\$ 3.71
TOTALS					\$ 805.78	\$ 4,770.92	\$ 5,576.70

DeCA Form 70-72, Aug 94

Local Coupon Cash Collection Log, DeCA Form 70-72
Figure 17-8

DeCA ACCOUNTS RECEIVABLE RECONCILIATION VOUCHER BALANCE SHEET			
(For use of this form, DeCAD 70-16: OPR is RM.)			
DATE MAY 10, 1998		BANK VOUCHER CONTROL # 2925	
		BANK VOUCHER TOTAL 135,869.46	
CHECKS TO BE DEDUCTED			
CHECK NUMBER	INVOICE NUMBER	REASON CODE	AMOUNT
812805	HWLCC 571	6	\$ 7.57
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
			\$
TOTAL AFTER ADJUSTMENTS <small>(Amount of Transmission)</small>			\$ 135,861.89
REASON CODES:			
<ol style="list-style-type: none"> 1. Check is not for A/R Invoices (Rebate, etc). 2. Check does not belong to DeCA. 3. Portion of check does not belong to DeCA. 4. Invoice does not belong to DeCA 5. Overpayment of invoice. 6. Other (provide explanation below). 			
Local Coupons			

DeCA Form 70-73, Aug 94

DeCA Accounts Receivable Reconciliation Voucher Balance Sheet, DeCA Form 70-73
Figure 17-9

* U.S. GPO: 1986-156-863

CASH COLLECTION VOUCHER		DISBURSING OFFICE COLLECTION VOUCHER NUMBER		
		97090		
RECEIVING OFFICE	ACTIVITY (Name and location) DEFENSE COMMISSARY AGENCY, 5258 OAKLAWN BLVD, ATTN: A&R BUSINESS UNIT, HOPEWELL, VA 23860-7336			
	RECEIVED AND FORWARDED BY (Printed name, title and signature) TONY F GAINES, CHIEF, REDEMPTION DIVISION		DATE 5-28-98	
DISBURSING OFFICE	ACTIVITY (Name and location) DEFENSE FINANCE & ACCOUNTING SERVICE P.O. BOX 182267 COLUMBUS OH 43218-2267			
	DISBURSING OFFICER (Printed name, title and signature) WILLIAM G ARNOLD, DISBURSING OFFICER		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
	FIRST NATIONAL BANK CHICAGO DEPOSIT TICKET#	ADVICE OF CREDIT FOR COUPON REDEMPTION		97F3875.0111S33150
5-8-98	24120		-1.00	
5-11-98	645636		437,287.76	
5-12-98	645635		1,751,372.80	
5-13-98	645634		170,755.42	
5-14-98	645633		60,160.28	
5-15-98	645632		438,152.50	
5-18-98	645631		430,115.78	
5-19-98	645630		81,090.74	
5-20-98	645629		1,193,523.22	
5-22-98	645627		736,289.68	
TOTAL			\$ 5,298,747.18	

SAMPLES

DD FORM APR 57 1131

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 17-11

Chapter 18

COUPON FUNDS CONTROL

18-1. GENERAL. This chapter provides the procedures for maintaining the coupon funds control at the CRB. The Cash Deposit Log (CDL) is used to record deposit and withdrawal documents received from the bank. The CRB personnel will reconcile the bank statement to the CDL monthly. The CRB personnel are responsible for reconciling the DO suspense Account Log to the STANFINS AVK 075 (Disbursing Officers Suspense Account Report) and to ensure that there are sufficient funds available in the DO Deposit Account to transfer of funds to reimburse the DWCF Resale.

18-2. WORK FILES MAINTENANCE. Work files should be maintained by the Funds Control Clerk responsible for reconciling the DeCA lockbox account's deposits and withdrawals with the payments recorded in the DeCA Automated Coupon System (DACS), the bank statements and the DFAS-CO Disbursing Officer's Suspense Account (AVK075 Report). The files are listed below and are described in paragraphs which follow.

- a. Cash Deposit Log.
- b. Cash Collection Log.
- c. Bank Voucher Log.
- d. Journal Voucher File.
- e. Bank Statement Reconciliation.
- f. Disbursing Officer's Suspense Account.
- g. Handling Fee Transfer.
- h. Face Value Reimbursement.
- i. Postage Reimbursement.
- j. Contractor Fee.

18-3. CASH DEPOSIT LOG. The DeCA Cash Deposit Log, DeCA Form 70-77 (**Figure 18-1**) is an automated spreadsheet used to record deposit and withdrawal documents received from the bank that maintains DeCA's lockbox. It is designed to account for all deposits and to validate the completeness and accuracy of the payment information the coupon clearing house (CCH) contractor inputs into the DACS, CCH Sub-system.

- a. Receive the deposit ticket with the Advice of Credit and Debit Vouchers from the bank daily. Staple the bank advice and vouchers to the appropriate deposit ticket.
- b. Enter the amount of each deposit and debit voucher into a subsidiary register, the Cash Collection Voucher Log, DeCA 70-78 (**Figure 18-2**).

- c. Prepare a Cash Collection Voucher (DD Form 1131).
 - (1) List all deposits and debits.
 - (2) The accounting classification for the DD Form 1131 will be 97F3875.0111 S33150 which is the Disbursing Officer's Suspense Account (DO Suspense Acct).
 - (3) Assign a Cash Collection Voucher number from the Cash Collection Voucher Log. This number will consist of the last two digits of the fiscal year and a sequential number beginning at 001 each fiscal year, i.e. the first voucher for the month of October 1998 will be 99-001.
 - (4) The Chief, Coupon Redemption Branch will sign the DD Form 1131.
 - (5) Disseminate the copies of the DD Form 1131.
 - (a) The original will be retained at the CRB.
 - (b) FAX a copy of the original to DFAS-CO-SAR. Attach the FAX transmission status report to the original DD Form 1131.
 - (c) The DD Form 1131 will be filed chronologically in a separate file folder by fiscal year in front of the relevant deposit tickets and Advice of Credit and Debit Vouchers.

18-4. BANK STATEMENT RECONCILIATION. The CRB will perform a monthly bank statement reconciliation within 5 working days after receipt of the bank statement with the Cash Deposit Log. The deposits and credit and debit vouchers will be reconciled to the bank statement. Transfers of deposits from the DeCA lockbox account to the U.S. Treasury will be validated.

- a. The bank statement will contain the following data:
 - (1) Account Number/Lockbox Number
 - (2) Processing dates
 - (3) Beginning Ledger balance
 - (4) Closing Ledger balance
 - (5) Credits to accounts (Detail and Summary)
 - (6) Debits to accounts (Detail and Summary)
 - (7) Supplemental information
 - (8) Cumulative balances
- b. Upon receipt of the bank statement, the CRB will initially examine the beginning ledger balance for correctness. The beginning balance will be compared to the ending balance of the prior month's bank statement. Any difference should be immediately reported to the bank for an explanation and resolution.

- c. Reconcile each debit and credit item on the cash deposit log with the bank statement.
 - (1) Annotate on the bank statement, next to the item, the cash collection voucher number if the item is recorded in the Cash Deposit Log.
 - (2) Annotate on the Cash Deposit Log, next to the item, the ending bank statement month date the item appears on.
 - (3) Annotate a check mark next to the item listed on the last Bank Statement Reconciliation Form in the Deposit/Credit Not Recorded and Debits Not Recorded if the item is recorded in the Cash Deposit Log. Annotate next to the item on the Cash Deposit Log the month in the as-of-date on the Bank Statement Reconciliation Form.

- d. The Funds Control Clerk will complete the Bank Statement Reconciliation Form (DeCA Form).
 - (1) The following steps will be required to complete the Bank Statement Section of the Bank Statement Reconciliation Form:
 - (a) On the Beginning Balance line (line one) enter the beginning balance from the bank statement.
 - (b) Add all deposits and credit vouchers from the Cash Deposit Log since the last reconciliation and enter on the Deposits/Credits line (line two).
 - (c) Add all debit vouchers in the Cash Deposit Log since the last reconciliation and enter on the Debits line (line three).
 - (d) Compute the Reconciled Total (line one + line two - line three = line four) and enter on line four.
 - (2) The following steps will be required to complete the Cash Deposit Log Section of the Bank Statement Reconciliation Form:
 - (a) On the Beginning Balance line (line one) enter the balance for the end of the month that the bank statement is for.
 - (b) Add all deposits and credit vouchers on the bank statement that are not on the Cash Deposit Log and enter on the Deposits/Credits Not Recorded line (line two).
 - (c) Add all debit vouchers on the bank statement that are not on the Cash Deposit Log and enter on the Debits Not Recorded line (line three).
 - (d) Compute the Reconciled Total (line one + line two - line three = line four) and enter on line four.
 - (3) Any difference between line four of each section indicates an out-of-balance situation that must be researched and corrected. All discrepancies noted on the bank statement will be brought to the attention of the Chief, CRB and bank officials for immediate resolution.
 - (4) The following steps will be required to be complete the Transfer Section.

(a) Upon receipt of funds, the bank will initially credit DeCA's account. On the next work day the amount credited to DeCA's account is then debited into the U.S. Treasury Lockbox account. This process must be verified to ensure that the same amount credited is debited on the next work day. Any deviations should be reported to the bank for resolution. If a problem exists in this regard, notification of U.S. Treasury department personnel is mandatory. HQ DeCA/RMA will also be notified of any problem areas dealing with the lockbox.

(b) The deposit made on the last day of the month will only be credited to DeCA's account. The bank will not debit this amount because the account must maintain a credit balance at the end of the processing (monthly) period. On the next working date of the subsequent month, the debit of the lockbox account will take place.

(5) Upon completion of balancing DeCA's bank statement, file all bank statements/documents in a chronological order with the latest bank statement on top.

18-5. DeCA's COUPON SUSPENSE ACCOUNT LOG. The CRB personnel will record on the DO's Coupon Suspense Account Log, DeCA Form 70-79 (**Figure 18-3**) all transfer-in of funds from the DeCA lockbox and all transfer-outs to Defense Working Capital Fund (DWCF). The DO Suspense Account Log will be reconciled to the STANFINS AVK075 (Disbursing Officers Suspense Account Report). Each transfer from the lockbox, as shown on the bank statement, to the U.S. Treasury should be identified on the AVK075. Each transfer-out, as requested per memorandums from the service center, should be identified on the AVK075.

a. Reconcile each transfer-out on the bank statement with the AVK075. Contact DFAS-CO if there are discrepancies for correction.

b. The CRB will ensure that there are sufficient funds available in the DO Deposit Account. A telephonic reconciliation of the balance will be made with DFAS-CO.

18-6. TRANSFER TO DEFENSE WORKING CAPITAL FUND (DWCF). The funds that are generated as a result of invoices being paid for the face value of coupons redeemed at DeCA commissaries remain in the DO Deposit account until CRB provides documentation to effect transfer of funds to reimburse the DWCF, Resale Stocks.

a. The DWCF, Resale Stocks will be reimbursed based on availability of funds as recorded and verified in the DeCA Coupon Suspense Account Log, usually a two month period after redemption. The oldest documents, Voucher for Transfer between Appropriations (SF1080) will be reimbursed first. Reimbursements should be made for a full month's billing at one time.

b. The CRB will receive SF 1080's generated from DFAS-CO and from Subsistence Finance and Accounting Europe (SFAEO) on a monthly basis. Two copies of the SF 1080's are forwarded to the CRB. The SF 1080's will indicate the amount of reimbursements owed to the respective regions and the individual stores.

c. The CRB will then validate the SF 1080's. Any corrections will be forwarded to the Analysis and Reconciliation Business Unit in accordance with the instructions in Chapter 6 of this directive.

d. If any SF 1080's identified by the CRB as erroneous are found to be accurate by the ARBU, and the error exists in the store transmittal, a correcting journal voucher will be prepared by the CRB senior accountant taking into consideration the effects of gain and losses incurred by the error.

- e. The CRB will ensure that there are sufficient funds available in the DO Deposit account to pay the SF 1080's. Reconcile the DeCA Coupon Suspense Account to the AVK075 prior to transferring any funds.
- f. Submit a memorandum for reimbursement of SF 1080's to DFAS-CO. Attach to the memorandum a listing of bill numbers, date of bills and amount of bills.
- g. Prepare a separate Journal Voucher (JV) (**Figure 18-4**) for the total face value amount to be reimbursed to the regions. Input the data from the JV into the coupon processing system.
- h. Update the DeCA Coupon Suspense Account and reconcile the reimbursements to the AVK075 report.

18-7. TRANSFER OF HANDLING FEES. Based on bank data transmitted from the CCH, the net handling fee will be transferred from the DO Deposit account to the DWCF Commissary Operation. Losses from variances to face amounts and miscounts must be deducted from the gross handling fee amount prior to the transfer of handling fees. The following procedures will be followed prior to the transfer of handling fees:

- a. Print the monthly bank voucher report to obtain gross handling fees received.
- b. The following calculations will be performed to ascertain the losses:
 - (1) Gross handling fee reflected on the monthly bank voucher report less the face value variance from the monthly performance report. Review the performance report for any duplicate audited transmittals affecting the variance. If there are duplicates research and correct the performance report and adjust the variance accordingly.
 - (2) Determine the face value write-offs from the reconciliation report. Next, obtain the multiple payment report from the coupon system and determine if there were multiple erroneous write-offs to the same invoice. If so, add them back in to reduce the amount of write-offs.
 - (3) The gross handling fee less variances from subparagraphs (1) and (2) above is the net handling fee to be transferred.
- c. Prepare a memorandum to DFAS-CO citing the amount and the DWCF appropriation to receive the funds being transferred. Transfer handling fees on a monthly basis after reimbursing the stock fund.
- d. Prepare and input a JV into the coupon system to update the general ledger.
- e. Update the DeCA Coupon Suspense Log and reconcile the transfers to the AVK075 report.

18-8. TRANSFER OF POSTAGE. The coupon contractor will be reimbursed 100% of actual postage received from the manufacturers as determined from the bank payment data in accordance with the contract.

- a. Obtain the actual postage from the Posted and Not Posted bank voucher reports.
- b. Update and reconcile the automated Postage Payment Spreadsheet with the DeCA Cash Collection Log after each bank voucher transmission.

c. When the coupon redemption contractor invoices DeCA for reimbursement of postage expenses actually collected, the CRB branch will verify that each control number listed on the invoice has been imported to the coupon system and posted to the Postage Payment Spreadsheet and that the dollar value is accurate.

d. Ensure previous payments have not been made on any of the control numbers and that sufficient funds are available under the postage contract and the DO Deposit account to cover the amount to be transferred.

e. Prepare a DD Form 250, Material Inspection and Receiving Report. Obtain the necessary signatures, stamp date the DD Form 250 and fax a copy to DFAS-CO, HQ DeCA ATTN: Contracting, and forward a copy to HQ DeCA, ATTN: Budget.

f. Prepare and input a JV into the coupon system to update the General Ledger and post the transfer to Postage Payment Spreadsheet and the DeCA Suspense Log.

g. Reconcile cumulative postage fees with DFAS-CO on a monthly basis. Reconcile with the AVK-075 report.

18-9. COUPON REDEMPTION CONTRACTOR PAYMENTS. The CRB will prepare the DD Form 250 for services provided by the coupon contractor. All invoices from the contractor must be reconciled to the audited transmissions of batch transmittals and invoices before certifying for payment. The following procedures will be followed when processing contractor payments:

a. Receive a monthly invoice from the contractor for service fees owed for coupons processed and reconciled as stated above. All valid and invalid coupons should be accounted for in processing payment information. The coupon contractor bills the CRB by batch number (audited transmittals and invoices). The CRB will validate the batches with the Coupon Clearing House Batch Report. The valid and invalid number of coupons will be compared to what the contractor has billed. If the batches include any HQCRET or HQCRTN transmittals (missorted returned coupons) they will be deducted from the payment. If there is a discrepancy, the contractor will be notified to resubmit a correct invoice.

b. Ensure that sufficient funds are available for disbursement under the coupon processing contract maintained at DFAS-CO/AEOC by checking the reconciled cash balance in the DeCA Suspense Account Log.

c. Prepare the DD Form 250 and forward to DFAS-CO for payment. Provide a copy to the contracting officer.

d. Prepare and input a JV into the coupon system to update the General Ledger. The JV will contain a debit to GLAC 23, Accounts Payable/Contractor Fee for the amount of the payment and a credit to GLAC 11, Cash, for the same amount. Explain on the JV that the transaction is to record disbursement to the coupon redemption contractor for fees to process the following batches (list batch numbers), and annotate the contractor's invoice number.

e. Record the payment in the DeCA Suspense Account Log and deduct the amount from the cash balance.

DeCA Cash Deposit Log FY98												
Trans. No	Bank	Batch	Entry	Face	Handling	Postage	RMC	CCH	Advice of Credit	Date Fax		
				Value	Fee		Input	Input	Batch amount	G.T. on SF215	to DFA:	
		Date	Date								Misc.	
Cumulative Totals as of 9-30-98				445,778,302.91	48,217,969.61	1,279,796.70	89,591,668.20	403,876,401.02		515,821,088.43		
2044		8/14/98	11/18/98	1,401,052.49	238,409.80	5,670.87		1,645,233.16				
2045		8/14/98	10/28/98	231,987.45	50,838.73	4,085.70		286,828.47				
2046		8/14/98	10/28/98	84,281.13	10,705.98	0.00		94,986.41				
2047		8/14/98	10/28/98	2,880.29	510.88	325.00		3,716.17				
2048		8/14/98	10/28/98	88,816.48	7,788.16	25.11		96,683.75				
2049		8/14/98	10/28/98	17,764.83	2,093.28	289.72		20,146.83				
9636	2049	8/14/98	11/18/98	38,240.74	80.32	0.00	88,301.06					
2050		8/14/98	10/28/98	1,082,924.90	77,536.86	4,046.86		1,143,508.24				
2051		8/14/98	10/28/98	104,281.16	17,078.40	432.72		121,852.28				
2243		8/18/98	10/22/98	218,486.19	17,135.28	88.43		236,603.30				
2244		8/18/98	11/2/98	211,022.84	23,902.88	1,303.34		236,229.15				
2261		8/24/98	10/12/98	1,875,323.31	249,945.50	5,888.49		1,931,137.40				
2264		8/24/98	10/22/98	72,617.39	4,058.48	236.95		76,910.12				
2270		8/27/98	10/29/98	480,522.15	19,140.88	403.41		499,066.44				
2271		8/27/98	10/22/98	401,843.72	25,871.68	430.54		428,245.94				
2275		8/30/98	11/2/98	123,872.71	8,341.00	105.18		132,318.87				
2276		8/30/98	10/12/98	83,353.33	19,238.08	1,283.34		103,862.75				
9637	2276	8/30/98	11/2/98	4.58	0.00	0.00	4.58					
2279		8/31/98	11/1/98	340,114.37	10,019.38	513.15		350,646.88				
9640	2279	8/31/98	11/1/98	89.25	30.48	0.00	129.73					
2280		8/31/98	11/1/98	3,558.88	1,088.78	203.77		4,853.51				
2282		8/31/98	10/28/98	23,895.93	1,607.84	241.68		24,745.43				
2287		8/1/98	11/1/98	255,708.33	9,853.68	375.70		265,937.71				
9647	2291	8/2/98	10/18/98	5.97	0.00	0.00	5.97					
2282		8/2/98	10/18/98	7,778.45	1,280.08	183.71		9,223.24				
2295		8/7/98	11/1/98	580,359.49	23,104.64	701.79		604,165.32				

Cash Deposit Log, DeCA form 70-77
Figure 18-1

CASH COLLECTION VOUCHER LOG					
(For use of this form, DeCAD 70-16; OPR is RM.)					
VOUCHER # DD 1131	DEPOSIT TICKET DATE	TOTAL	VOUCHER TOTAL	CUMULATIVE TOTAL	DATE FAXED TO DFAS
94-041	06/03/98	\$ 382,790.19	\$ 382,790.19	\$ 636,262,197.38	
		\$	\$	\$	
94-042	06/06/98	\$ 782,117.63	\$	\$	
	06/07/98	\$ 1,777,512.00	\$	\$	
	06/08/98	\$ 2,827.02	\$	\$	
	06/09/98	\$ 323,622.07	\$	\$	
	06/10/98	\$ 383,728.99	\$	\$	
	06/13/98	\$ 1,240,135.80	\$	\$	
	06/14/98	\$ 1,453,683.42	\$	\$	
	06/16/98	\$ 46,677.76	\$	\$	
	06/17/98	\$ 314,734.87	\$ 3,250,387.76	\$ 1,425,272,236.14	06/22/98
94-043	06/15/98	\$ 130,815.52	\$	\$	
	06/20/98	\$ 2,285,652.17	\$	\$	
	06/21/98	\$ 218,322.16	\$	\$	
	06/23/98	\$ 114,451.69	\$	\$	
	06/24/98	\$ 298,022.17	\$ 3,047,263.71	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	
		\$	\$	\$	

DeCA Form 70-78, Aug 94

Cash Collection Voucher Log, DeCA Form 70-78
Figure 18-2

**COUPON SUSPENSE ACCOUNT LOG
AUGUST 1998**

DATE	DESCRIP	SF 1080 STATE	EUROPE	CONTRACTOR FEES	POSTAGE FEES	FUNDS TRF TO O&M	SF 215 ADV CR	OTHER DEPOSITS	SUSP ACCT BAL
	IBAL FWD	87,470,008.95	15,600,317.90	1,270,784.54	106,741.78	4,000,000.00	129,422,602.88	(8,009,454.93)	14,937,214.63
AUG 05 98	DD 1131 (970106)								14,937,214.63
AUG 14 98	UCCH CONTR PMT			170,275.73			2,625,283.46		17,562,498.09
AUG 14 98	UCCHPOSTAGE PMT				23,164.25				17,392,222.36
AUG 07 98	DD 1131 (970107)								17,368,758.11
AUG 14 98	DD 1131 (970108)						1,409,547.26		18,778,305.37
AUG 14 98	UCCHPOSTAGE PMT						3,085,008.46		21,863,313.83
AUG 21 98	DD 1131 (970109)				12,639.18				21,850,674.65
AUG 29 98	DD 1131 (970111)						1,895,705.88		23,746,380.53
							3,945,313.96		27,691,694.49
									27,691,694.49
									27,691,694.49
									27,691,694.49
									27,691,694.49
									27,691,694.49
									27,691,694.49
									27,691,694.49
									27,691,694.49
									27,691,694.49
AUG 98		0.00	0.00	170,275.73	36,103.43	0.00	12,960,859.02	0.00	27,691,694.49
TOTALS		87,470,008.95	15,600,317.90	1,441,070.27	142,845.21	4,000,000.00	142,383,461.90	(8,009,454.93)	27,691,694.49

SAMPLES

Coupon Suspense Account Log, DeCA Form 70-79
(Automated)
Figure 18-3

JOURNAL VOUCHER

JV NUMBER 98-101
Date: DEC 16, 1997

REFERENCE	EXPLANATION	GLAC	DEBIT	CREDIT
MEMO DATED	A/P FACE VALUE	55	12,829,022.86	
DEC 1997	CASH	21		12,829,022.86
	OCTOBER 1996			
	FACE VALUE TRANSFER			
	DFAS			
	C 2,209,713.66			
	E 394,884.53			
	SW 1,990,098.25			
	MW 2,514,413.75			
	NE 1,692,346.08			
	S 2,695,764.42			
	NW 1,331,802.17			
	TOTAL		\$12,829,022.86	\$12,829,022.86

SAMPLES

PREPARED BY: TERRI WILSON

APPROVED BY: *Long F. Gannett* 19 DEC 97

Chapter 19

COUPON RECONCILIATION PROCEDURES

19-1. GENERAL. This chapter provides the procedures for reconciliation of coupons at the CRB and the ARBU. The store coupon transmittals will be reconciled to the AVK 965 (SF 1080 Bills) by CRB personnel. The ARBU is responsible for processing Financial Transaction Correction Form, DeCA Form 70-88, **(Figure 19-1)** completed by the CRB personnel as result of their reconciliation of the AVK 965, voucher for transfers between appropriation and/or funds.

19-2. BACKGROUND. The CRB receives copies of completed coupon transmittal forms (DeCA Form 70-3, Commissary/Contractor Transmittal) from commissaries. The commissary personnel enter the total number and dollar value of coupons received from patrons as reflected on the daily report from the point of sale (POS) system on the store coupon transmittal. A coupon transmittal form may reflect one day or many days' coupon sales. Each day's entry on the coupon transmittal reflects the Julian date used to enter the daily sales into the business system that passed the transaction to AIMS/ STANFINS. The commissary personnel put the coupons in a separate bag for each day's business and annotate the business date on the bag. Coupons must be close out and shipped at least twice monthly. Each shipment must contain a unique transmittal number. A copy of the closed transmittal goes inside the box with the coupons to the clearinghouse, and a copy is forwarded to the CRB. The CRB personnel enter the transmittal number, coupon count and dollar value into the DeCA Automated Coupon System (DACs). Once a month, the CRB receives the AVK-965 bills from STANFINS for the coupon sales entered by the commissaries. The CRB personnel must validate the entries on these bills to reimburse the applicable DeCA region's resale account for the dollar value of the coupon sales. The validation process is to reconcile the daily coupon sales entries on the AVK-965 bill to the coupon transmittal. When differences, duplicates or stand-alone credits are found, the CRB personnel will document these findings on the Coupon Transmittal -STANFINS Reconciliation Form. The Coupon Transmittal -STANFINS Form is form will be used to prepare the DeCA Form 70-88 which will be forwarded to the ARBU or European Region to enter the correction in AIMS/STANFINS. The ARBU personnel will ensure all corrections are validated to the SBCJ and the Report of Deposit (DD Form 707). The CRB personnel will prepare the Summary of AVK-965 Coupon Balances Form to show the summary effect of the reconciliation of the AVK-965 bills and the coupon transmittals. Copies of the DeCA Forms 70-88, and STANFINS Reconciliation, and Summary of AVK-965 Coupon Balances will be retained by the CRB.

19-3. COUPON REDEMPTION BRANCH (CRB) PROCEDURES. The following listed procedures will be used by the CRB during the reconciliation process of Store Coupon Transmittals and the AVK 965.

- a. The CRB will obtain the following documents/reports prior to beginning reconciliation:
 - (1) Outstanding balances by AVK 965 bill number (STANFINS BAT file obtained from supporting finance offices)
 - (2) Coupon transmittals (DeCA Form 70-3) organized by Julian date, by month.
 - (3) AVK 965 bills (Voucher for Transfers Between Appropriations and/or Funds, also known as 1080 bills) sorted by store, by month.
 - (4) Coupon Transmittal - STANFINS Reconciliation Form.

- (5) Summary of AVK 965 Coupon Balances.
- (6) Financial Transaction Correction Form (DeCA Form 70-88).

b. The reconciliation process will consist of the following step-by-step instructions:

(1) Compare the daily entries on the coupon transmittal to the daily entries on the AVK 965 bill to ensure all entries are matched and accounted for by line item.

(2) Annotate on the coupon transmittal form next to the daily coupon sales entry each AVK 965 bill month the transaction appears on.

(3) The AVK 965 bill and the coupon transmittal are in balance when there is a one for one match by Julian date and dollar value. However, there is an out of balance condition when the 52Qs and N2Qs on the AVK 965 bill do not net to the dollar amount on the coupon transmittal for a Julian date or the AVK 965 is missing an entry or has an entry that is not on the coupon transmittal. Each out of balance condition will be annotated on the Coupon Transmittal-STANFINS Reconciliation form and the transaction will be coded based on the nature of the transaction (i.e., 52Q or N2Q for AVK 965 transactions, or a TL for a coupon transmittal transaction (see instructions for completing Coupon Transmittal-STANFINS Reconciliation form).

(4) When performing the reconciliation, the following actions will be required depending on the existing conditions:

Condition 1: 52Q amount and Julian date on the AVK 965 matches the coupon transmittal amount.

Action: No action required.

Condition 2: 52Q with matching N2Q amount for the same Julian date/transmittal number on the AVK 965 bill and the coupon transmittal shows the identical amount and Julian date/transmittal number. The financial affect of the 52Q and the N2Q for the same amount is zero. Therefore, the coupon sales amount is not reflected in the financial records and a 52Q must be entered to make the net of the 52Qs and N2Qs equal the daily entry on the coupon transmittal form.

Action: Annotate each 52Q and N2Q on the Coupon Transmittal-STANFINS reconciliation form. Prepare the DeCA Form 70-88, for a 52Q for the amount shown on the Coupon Transmittal STANFINS Reconciliation form.

Condition 3: Multiple 52Q amounts shown on AVK 965 bill for the same Julian date/transmittal number match a single entry for the Julian date/transmittal number and amount shown on the coupon transmittal.

Action: Annotate each 52Q and TL on the Coupon Transmittal-STANFINS Reconciliation Form. Prepare the DeCA Form 70-88 for a N2Q for amount of the difference between the AVK 965 and the coupon transmittal. To determine the difference, add the amounts for the multiple 52Q entries on the AVK 965 and subtract the single entry amount on the coupon transmittal.

Condition 4: N2Q entry shown on the AVK 965 but no matching 52Q on the AVK 965 and there is no coupon transmittal entry for the same Julian date/transmittal number.

Action: Annotate each N2Q on the Coupon Transmittal-STANFINS Reconciliation form. Prepare the DeCA Form 70-88 to process 52Q amount to offset the N2Q credit.

Condition 5: N2Q entry shown on the AVK 965 but no matching 52Q on the AVK 965 but there is a coupon transmittal entry for the same document.

Action: (1) Annotate each N2Q and TL on the Coupon Transmittal-STANFINS Reconciliation form. (2) Prepare the DeCA Form 70-88 to process two 52Q transactions to create a net amount of the 52Q amount. On the DeCA Form 70-88, annotate in red ink/marker a number "2" to help highlight this situation to the ARBU technicians. Two 52Q are being processed to maintain the audit trail of the transaction. NOTE: The ARBU technicians will determine the block numbers to be used for the two 52Q entries to avoid error suspense in AIMS.

Condition 6: An entry is on the coupon transmittal but no corresponding Julian date or amount is on the AVK 965 bill.

Action: (1) Annotate each TL on the Coupon Transmittal-STANFINS Reconciliation form. (2) Prepare the DeCA Form 70-88 to process a 52Q for the TL amount.

Condition 7: 52Q amount shown on the AVK 965 bill does not match the coupon transmittal amount.

Action: (1) Annotate each 52Q and TL on the Coupon Transmittal-STANFINS Reconciliation form. (2) Prepare the DeCA Form 70-88 to show both amounts. Ensure next to each amount is reflected whether it is the AVK 965 or the TL (coupon transmittal) amount. This error correction form must be maintained separate from the other types of corrections outlined in this chapter. The ARBU technicians will compare the AVK 965 bill and the coupon transmittal amounts to the SBCJ and the DD Form 707 to determine the correct amount. The ARBU technician will annotate the correct amount on the error correction form and enter the correcting transaction into the financial system and return the error correction form to the CRB.

c. The following procedures will be used when preparing DeCA Form 70-88, Financial Transaction Correction Form:

(1) Corrections for the same transmittal number where the AVK 965 bills did not reflect the coupon sale or the transactions did not net to the amount of the coupon sale.

(2) Corrections where the coupon transmittal amount and the AVK 965 amount were different for the same transmittal number.

d. After all correction forms are prepared and separated, complete the Summary of AVK-965 Coupon Balance Form to compute the amount outstanding on the AVK-965 bills. Forward the correction forms, DeCA Form 70-88, to ARBU or Europe Region for processing.

e. When the ARBU technicians process the correction forms, and return a copy of the correction form, DeCA Form 70-88 to the CRB for final reconciliation and file retention. Upon receipt of the DeCA Form 70-88, the CRB personnel will annotate on the applicable coupon transmittal form the correct amount as verified by the ARBU technicians. The CRB personnel will enter the amount of the adjusting financial entries computed by the ARBU technicians in block "D" of the Summary of AVK-965 Coupon Balances Form that was used during the initial reconciliation process. All documents used in the reconciliation will be retained on file at the CRB for required periods.

19-4. ACCOUNTING AND RECONCILIATION BUSINESS UNIT (ARBU) PROCEDURES.

a. The ARBU technicians process correction forms, DeCA Form 70-88, provided by the CRB. A copy of the each completed DeCA Form 70-88 will be returned to CRB.

b. All correction entries for original transactions that occurred prior to inventory will be assigned a block number with the second position assigned "D" (all coupon sales are reported in the grocery department). If the original transaction occurred after the inventory, assign a block number with the second position assigned "A".

c. As with all correction entries, the ARBU technicians must track the entry through AIMS and STANFINS to ensure proper posting to all accounts. The posting in STANFINS of all correction entries will be verified by the AVK-618 Report.

d. All requested corrections will be validated by the Report of Deposit and/or SBCJ. The store will be contacted if neither of these documents are available or a discrepancy between the two exists. For the following conditions, the identified actions should be taken by the ARBU technicians:

Condition 1: 52Q with matching N2Q amount for the same transmittal number and Julian date on the AVK 965 bill and the coupon transmittal shows the identical amount, transmittal number and Julian date. The financial affect of the 52Q and the N2Q for the same amount is zero. Therefore, the coupon sales amount is not reflected in the financial records and a 52Q must be entered to make the net of the 52Q and N2Q equal the daily entry on the coupon transmittal form.

Action: Compare the information on the correction form to the Report of Deposit to ensure the requested correction is proper. If correct, process a 52Q transaction.

Condition 2: Multiple 52Q amounts shown on AVK 965 bill for the same transmittal number and Julian date match a single entry for the transmittal number, Julian date, and amount shown on the coupon transmittal.

Action: Compare the information on the correction form to the Report of Deposit to ensure the requested correction is proper. If correct, process a N2Q transaction.

Condition 3: N2Q entry shown on the AVK 965 but no matching 52Q on the AVK 965 and there is no coupon transmittal entry for the same transmittal number and Julian date.

Action: Compare the information on the correction form to the Report of Deposit to ensure the requested correction is proper. If correct, process a 52Q transaction.

Condition 4: N2Q entry shown on the AVK 965, but no matching 52Q on the AVK 965, but there is a coupon transmittal entry for the same transmittal number and Julian date.

Action: Compare the information on the correction form to the Report of Deposit to ensure the requested correction is proper. If correct, process two 52Q transactions to create a net amount of the 52Q amount. Two 52Qs are being processed to maintain the audit trail of the transaction. The ARBU technicians will determine the block number to be used for the two 52Q entries to avoid error suspense in AIMS (i.e., assign different block numbers or assign different dates to the control card if the same block number is used).

Condition 5: An entry is on the coupon transmittal, but no corresponding coupon transmittal number or amount is on the AVK 965 bill.

Action: Compare the information on the correction form to the Report of Deposit to ensure the requested correction is proper. If correct, process a 52Q transaction.

Condition 6: 52Q amount shown on the AVK 965 bill does not match the coupon transmittal amount.

Action: Compare the amounts annotated on the correction form related to the AVK 965 bill and the coupon transmittal to the Report of Deposit to determine the correct amount of coupon sales. If there is a difference between the DD Form 707 amount and the AVK 965 bill, a correction entry will be required. ARBU technicians will determine if the correction entry will be a 52Q or a N2Q. Annotate on the correction form (DeCA Form 70-88) the conclusion of the research so the CRB will know if a correction entry has been made and the correct amount of the coupon sales. Return a copy of the annotated correction form to the CRB.

e. The ARBU technicians will retain, for the required periods, all correction forms, DeCA Form 70-88, as supporting documentation for the correcting transactions entered into AIMS.

19-5. PREPARATION OF RECONCILIATION FORM. The following guidelines will be used when preparing all reconciliation forms.

a. The Summary of Coupon transmittal-STANFINS Reconciliation form is used to record the results of a line item comparison between the store coupon transmittal (DeCA Form 70-3) and the STANFINS AVK-965 bill. It will provide the basis for the Summary of AVK-965 Coupon Balances form. It will also serve as the basis for preparing Financial Transaction Correction Forms, DeCA Form 70-88, that will be forwarded to the ARBU to process for correction of the coupon sales.

b. The following instruction applies when preparing the Coupon Transmittal-STANFINS Reconciliation Form, DeCA Form 70-88:

(1) Accumulate all of the coupon transmittals and the AVK-965 bills for a single store. Both sets of documents should be organized in date or origin sequence. This will allow for an orderly comparison between the two.

(2) Heading: Enter the name of the commissary and the DODAAC that the coupon transmittal and the AVK-965 bills are to be reconciled for.

(3) When a discrepancy exists between the coupon transmittal form and the AVK-965 bill, an entry will be made on the form for each line related to the transmittal number.

(a) COUPON TRANSMITTAL NUMBER: From the DeCA Form 70-3

(b) BILL DATE: From the AVK-965 bill

(c) BILL NO: From the AVK-965 bill

(d) DOCUMENT NO: From the AVK-965 bill or DeCA Form 70-3

(e) DOLLAR AMOUNT: From the AVK-965 bill or DeCA Form 70-3, depending on the status code

(f) STATUS CODE:

52Q = from the AVK-965 if an increase (debit) on the bill
N2Q = from the AVK-965 if a decrease (credit) on the bill

TL = from the store coupon transmittal form. Used to identify an entry on the coupon transmittal form.

REMARKS: The remarks column is to be used to record notes that will clarify the course of events or other data. It could be used to record totals of multiple 52Q's, N2Q's, or incorrect Julian dates or any comments about incorrect coupon bills.

(4) Prepare Financial Correction Form, DeCA Form 70-88. After all lines between the AVK-965 bills and a store's coupon transmittal forms have been reconciled, a net total of the 52Q and N2Q's dollar amounts must be made for each Julian date on the coupon transmittal. This will serve as the basis for preparing the correction forms to be forwarded to the ARBU.

(5) PREPARED BY: Enter the name of the person that completed the reconciliation and the form.

(6) Corrections verified to AVK-965: Name and Bill No. The name of the person validating that the corrections returned from the ARBU appeared on a subsequent bill and the number of the bill that the transactions appeared on.

c. INSTRUCTIONS: The following instruction applies when preparing the Summary of AVK-965 Coupon Balances. The Summary of AVK-965 coupon Balances is used to compute the amount owed on the AVK-965 bills for coupons. The form is used to list the outstanding balances due for each AVK-965 bill and to identify the total dollar amount of adjustments from the Financial Correction Forms, DeCA Form 70-88, processed for transactions on the outstanding bills.

(1) The heading of the form contains space for the commissary name, DODAAC, Date Prepared, and the name of the person preparing the form. These elements are self-explanatory.

(2) BLOCK A: Enter each outstanding AVK-965 bill number, month of bill, and the dollar amount due on the bill. This information can be obtained from the STANFINS BAT file for the supporting finance office. Total the individual amounts entered and annotate the total amount on the "BLOCK A TOTAL" line.

(3) BLOCK B: Enter the transmittal numbers on the DeCA Form 70-88 to the "52Q NUMBER" line and/or the "N2Q NUMBER" lines. Enter the net dollar adjustment for the 52Q and N2Q corrections on the "DOLLAR AMOUNT" line.

(4) BLOCK C: Enter the transmittal numbers on the DeCA Form 70-88 to the "TL NUMBER" line. Enter the net dollar adjustment on the "DOLLAR AMOUNT" line. These are the correction forms generated from the completion of the Coupon Transmittal-STANFINS Reconciliation Form for the TL entries where the coupon transmittal and the AVK-965 bill dollar amounts were different. The ARBU technicians must research to determine the correct dollar amount.

(5) BLOCK D: This is where the correct dollar amount of the transmittal referenced in BLOCK C is entered. Upon receipt the DeCA form 70-88 from ARBU, enter the correct net dollar adjustment amount on the "ADJUSTED BLOCK C DOLLAR AMOUNT" line. The corrections processed by ARBU technicians should appear on a subsequent AVK-965 bill.

(6) SUMMARY BLOCK:

(a) BLOCK A TOTAL: Enter the BLOCK A TOTAL dollar amount from BLOCK A. This will be the actual amount that will be transferred from the disbursing officer's suspense account to pay the outstanding AVK-965 bills listed in BLOCK A.

(b) BLOCK B TOTAL: Enter the DOLLAR AMOUNT from BLOCK B. This will be the error identified in the outstanding AVK-965 bills listed in BLOCK A that will be corrected on a subsequent bill.

(c) UNDER(OVER) PAYMENT (A-B): Subtract BLOCK B TOTAL from BLOCK A TOTAL and enter difference on this line. This is the amount of funds actually due on the outstanding bills. However, the system is not designed to allow the credits to be applied to the applicable bill so the amount of funds that will be transferred from the DO account is shown on the BLOCK A TOTAL line of this summary. A subsequent bill will be adjusted for the applicable corrections shown on BLOCK B TOTAL line of this summary.

(d) BLOCK D TOTAL: Enter the ADJUSTED BLOCK C DOLLAR AMOUNT from BLOCK D. These are adjustments related to the AVK-965 bills listed in BLOCK A that will appear on a subsequent bill. The Coupon Redemption Branch personnel must make sure that these reconciliation adjustments appear on future bills.

(7) The Summary of AVK-965 Coupon Balances form must be filed and maintained with the Coupon Transmittal-STANFINS Reconciliation form, the Financial Transaction Corrections Form (DeCA Form 70-88), the Commissary/Contractor Transmittal Form (DeCA Form 70-3) and the AVK-965 bills. These documents will serve as the support for the coupon sales financial adjustments and the reconciliation of the coupon accounts receivables in STANFINS.

TERMS AND ACRONYMS

ACS	Accounts Control Section
AFCR	Automated Financial Control Register
AM	Acquisition Management
AP	Accounts Payable
APC	Accounts Processing Code
A/R	Accounts Receivable
ARBU	Analysis and Reconciliation Business Unit
ASF	Army Stock Fund
AVK	Indicates automated reports generated by STANFINS
AXL	Undelivered orders/Accounts Payable/Inventory Intransit (AVK 252)
BDO	Blanket Delivery Order
BPA	Blanket Purchase Agreement
CALL No.	An alpha/numeric number issued to a vendor for each order placed
CCH	Coupon Clearing House
CDC	Central Distribution Center
CE	Cash Equivalents
CLIN	Contract Line Item Number
CMF	Catalog Master File
COFF	Cut Off
COM	Commissary Operating Manual (Army)
CONUS	Continental United States
CPA	Coupon Processing Associates
CRB	Coupon Redemption Branch
CV	Cash Variance

DeCA	Defense Commissary Agency
DFAS-CO	Defense Finance and Accounting Service, Columbus Center
DIBS	DeCA Interim Business System
DIC	Document Identifier Code
DO	Disbursing Officer
DoDAAC	Department of Defense Activity Address Code
DORAS	Date of Receipt at Store
DOORS	DeCA Overseas Ordering and Receiving System
DOV	Disbursing Officer Voucher
DPSC	Defense Personnel Support Center
DRD	Demand Receipt Date
DRMO	Defense Reutilization and Marking Office
DSD	Direct Store Delivery
DSN	Defense Switchboard Network
DSSN	Disbursing Station Symbol Number
DTI	Delivery Ticket Invoicing
DWCF	Defense Working Capital Fund
EBT	Electronic Benefit Transfer
EDI	Electronic Data Interchange
EOD	End of Day
FDS	Frequent Delivery System
FAO	Finance and Accounting Office
FS	Food Stamps
GLAC	General Ledger Account Code
IG	Inspector General

JULIAN DATE	A four-digit number beginning with the last number of the calendar year and followed by the Number representing the date as its position in relation to 365 days a year. Example: 10 Jan 98, 8010; 01 Feb 98, 8032; 31 Dec 98, 8365.
JV	Journal Voucher
MOU	Memorandum of Understanding
OCONUS	Outside CONUS Commissaries
OCO	Office of Commissary Officer
OOP	Overseas Ordering Point
OPAC	Online Payment and Collection
OPP	Overseas Processing Point
OPR	Office of Primary Record
ORS	DeCA On-line Reporting System
OSA/DVD	Offshore Acquired/Direct Vendor Delivered
PIIN	Procurement Instrument Identification Number
PLU	Price Look Up Report
POS	Point of Sale
POS-M	Point of Sale Modernization
QA	Quality Assurance
RFM	Region File Maintenance
ROA	Resale Ordering Agreement
ROD	Report of Discrepancy
R/R	Receiving Report
RSUL	Requisition Status Update List
SAL	Summary Audit Log
SAVES	Standard Automated Voucher Examination System
SBCJ	Store Block Control Journal

SC	Surcharge
SDEM	SAVES Data Entry System
SF	Standard Form
SFAOE	Subsistence Finance and Accounting Office Europe
STANFINS	Standard Financial System
TA	Type Action – Defines the type of transaction in STANFINS (Equivalent to DIC)
TL	Transmittal Letter
UPC	Uniform Product Code
VCM	Vendor Credit Memorandum
VE	Voucher Examiner or Voucher Examination, interchange used in reference to Commercial Accounts
VRGC	Voucher Register and General Control
WIC	Women, Infants and Children Program

AIMS DOCUMENT IDENTIFIER CODES (DIC)

<u>DIC/REVERSAL</u>	<u>TA</u>	<u>SBCJ</u>	<u>TABLE OF CONTENTS BY DIC/TA</u>
21A/K1A	C12	DR/CR	Receipt Local Purchase Due-in
21B/K1B	C12	DR/CR	Receipt MILSTRIP Due-in
31A/L1A	B5	DR/CR	Receipt Local Purchase Not Due-in
31B/L1B	B5	DR/CR	Receipt MILSTRIP Not Due-in
31D/L1D	C3	DR/CR	Inventory Capitalization - From Other DOD Stock Fund
31U/L1U	C3	DR/CR	Intra Division Transfer in - Outside Region
31V/L1V	C3	DR/CR	Intra Division Transfer in - Within Region
51D/N1D	C3	CR/DR	Inventory Decapitalization - From Other DOD Commissary Resale
51R/N1R	6A	CR/DR	Cash Sales
51U/N1U	C3	CR/DR	Transfer Out - Outside Region
51V/N1V	C3	CR/DR	Transfer Out - Within Region
52Q/N2Q	6A	CR/DR	Charles Sales/Coupons
52T/N2T	C3	CR/DR	Return to Vendor - VCM
81A/Q1A	C3	DR/CR	Incoming Shipment - Gain
81B/Q1B	C3	DR/CR	Physical Inventory - Gain
81C/Q1C	C3	DR/CR	Standard Price Changes - Gain
81D/Q1D	C3	DR/CR	Accounting Adjustments - Gain
82A/Q2A	C3	CR/DR	Incoming Shipments - Loss
82B/Q2B	C3	CR/DR	Physical Inventory - Loss
82C/Q2C	C3	CR/DR	Standard Price Changes - Loss
82D/Q2D	C3	CR/DR	Inventory Losses From Accounting Adjustments
82E/Q2E	C3	CR/DR	Loss Adjustments - Transfer to PDO for Salvage/Markdowns or Vet Samples

<u>DIC/REVERSAL</u>	<u>TA</u>	<u>SBCJ</u>	<u>TABLE OF CONTENTS BY DIC/TA</u>
82F/Q2F	C3	CR/DR	Loss Adjustments - Major Disaster
92T/R2T	B5	CR/DR	Return to vendor - VCM
1ZZ/JZZ	B3	DR/CR	Obligation Adjustment/Cancellation - Increase/Decrease
4BI	na	na	VRGC Beginning Inventory Card
4BI	na	na	VRGC Block Control Card
4BI	na	na	VRGC Store Select Card
4BI	na	na	VRGC Report Select Card
4CV	na	na	Cash Variance (+)
4FS	na	na	Food Stamps
4SC	na	na	Surcharge
4TC	na	na	Transaction Count
4WC	na	na	WIC
AOA	na	na	MILSTRIP Requisition - Spec Item CONUS
AO1	na	na	MILSTRIP Requisition - Spec Item Overseas
AO4	na	na	MILSTRIP Requisition - Brand Name Overseas
FA1	na	na	Disbursement - Interfund
FA2	na	na	Credit - Interfund
FA5	na	na	Process Created Disbursements - Interfund
FAE	na	na	Customer Request for Billing Allowance
FAR	na	na	Reply to Customer Request for Billing Allowance
FB1	na	na	Disbursement - Interfund
FB2	na	na	Credit - Interfund
MCV	na	na	Cash Variance (-)
UA1	na	na	Uniques Region, DODAAC, Customer Record
UCA	na	na	Change DODAAC Record

<u>DIC/REVERSAL</u>	<u>TA</u>	<u>SBCJ</u>	<u>TABLE OF CONTENTS BY DIC/TA</u>
UCB	na	na	Add or Change DODAAC Record
UD1	na	na	Delete From Uniques File
na	B4	na	Adjustment to ASF Requisition
na	C4	na	Adjustment to ASF Receipt
na	N5	na	ASF History Inquiry
na	WO	na	Accounts Payable Write-off
na	D0	na	Local Purchase disbursement - This Station
na	D1	na	Local Purchase disbursement - By Others
na	6A	na	Reimbursable Issues (Charge Sales) - By Commissaries
na	6C	na	Miscellaneous Sales or Accounts Receivable Writeoffs

ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM (AIMS) FUNCTIONAL PROCEDURES

SECTION 1. GENERAL OVERVIEW

The Accounting and Inventory Management System can be accessed from the SAVES icon. The login and password will access the AIMS Main Menu.

AIMS will process all the DIBS transactions directly to STANFINS and post to a VRGC. This system will allow direct input of required transactions to STANFINS. It will do a transfer reconciliation of transfers in and out and will allow transfers to be interactively purged as required. It will validate all transactions for duplicates. A duplicate transaction will be the same DIC, document number, and dollar amount. It will not allow duplicates to pass to STANFINS unless an accounting technician processes the transaction that appears to be a duplicate. It will provide the capability to enter an APC and inquire against the APC. It will allow a VRGC to be viewed or printed for the weekly process, monthly process, and inventory. It will allow direct input, correction, or deletion to the VRGC. It will provide an audit trail of the transactions that are processed from DIBS to AIMS then to STANFINS.

The ARBU will have access to menu selections based on their login. The user will have access to a Help Function on each screen. "Control and K" will provide a menu of all function keys that are active.

SECTION 2. SIGN ON PROCEDURES

a. To use the Accounting and Inventory Management System (AIMS) function, the user must first sign on to DeCA Network Menu and select the "SAVES" icon or click the "Start", "Program", "SAVES", and select "SAVES", and press "enter" key.

b. At the "Login" prompt, the user will have to type their login then press "enter" key and at the "Password" prompt enter your password then press "enter" key again.

SECTION 3. ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM (AIMS) MENU

After the user enters the login and password, the system will make a security check to determine if the user can be allowed access to the AIMS menu. If access to AIMS is granted, the "WARNING!!!" screen will appear for a few seconds and the "'PRODUCTION' ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM (AIMS)" screen will be displayed.

'PRODUCTION' ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM (AIMS)

1. Financial Data Entry
2. Block Edit Function
3. Financial Inquiry
4. Transfer Inquiry
5. Duplicate Inquiry and Processing
6. APC Inquiry and Entry
7. Create Initial VRGC Balances
8. VRGC Weekly

- 9. VRGC Monthly
- 10. VRGC Audit Inquiry
- 11. VRGC Monthly Print
- 12. MISC Adjustment Entry

X. Sign Off System

Please enter selection:

Select the process you want to access or press <X> to return to the SAVES Main Menu.

3.1 FINANCIAL DATA ENTRY

a. To access the “**FINANCIAL DATA ENTRY**” screen, the user will select “**1**” from the “**ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU**”, and the screen will be displayed.

```
load _____ Defense Commissary Agency AIMS Application _____
                          Financial Data Entry

      DIC:  _____ Document Number: _____
      RIC:  _____ DODAAC:  _____
Suppl DODAAC: _____ Amount:  _____
      Block No: _____ Trans Date: 04-SEP-1998
      APC:  _____
```

Count: *0

<List><Replace>

b. The Financial Data Entry screen allows the user to enter transactions which are automatically converted to AIMS input transaction formats and subsequently processed in AIMS cycles. This allows transactions to directly interface with STANFINS and post to a history file. This system will allow direct input of required transactions to STANFINS. The transactions that are input will be available for query until the nightly cycle is run. The transaction may be deleted or changed until the cycle is run. (To add, change, and delete blocks from the VRGC use selection 2 (Block Edit Function).

c. The following fields must be entered. The edits for each field are listed.

FIELD	EDITS
DIC	VALID DIC. The list function provides all valid DICs.
Document Number	Field must be completely entered. No blanks are allowed.
RIC	RIC must be S9P, LPC, H**, S9S, A, B, C, D, F, M, N, P, Q, R, W. Field must be entered completely.
DODAAC	VALID DODAAC. Field must be entered completely. Store DODAAC
Suppl DODAAC	Must be a valid DODAAC to include region DODAACs. For all DICs but 31B/LIB, 31V/L1V, 31U/L1U it will equal the DODAAC field.
Amount	Field must be in dollar format. Negative amounts not allowed.
Block No	VALID 1ST Position month code. Field must be entered completely.
Trans Date	Date entered must be less than or equal to today's date. Date format is dd-mmm-yyyy format. Day must be between 1 and last of month. Must be a valid month name.
APC	VALID 1ST Position is numeric. Requires an APC for 51R/N1R, 52Q/N2Q. Predisplays 0000 for DIC 51V/N1V, 51U/N1U, 52T/N2T, 92T/R2T

3.2 BLOCK EDIT FUNCTION.

a. To access the "BLOCK EDIT FUNCTION" screen, the user will select "2" from the "ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU", and the screen will be displayed.

```

sbj  Defense Commissary Agency AIMS Application
      Block Edit Function

      DODAAC: _____
      Block Number: _____
      Block Amount: _____
      DIC: _____
      Department: _____
      Verify: _____
      Trans Date: _____
      Last Modified: _____
      VRGC Description: _____

```

Enter a query; press ^X to execute, PF4 to cancel.
Count: *0

ENTER QUERY

<Replace>

b. The Block Edit Function screen will allow the block transaction to be entered, changed or deleted. This change is interactive. The addition, change, or deletions will be visible in the query function or in the VRGC print or view. The complete block record may be added. Only the dollar amount may be changed. The complete block record may be deleted. When it is deleted it will display when queried and on the VRGC with a zero dollar amount.

c. The VRGC Description field will be used to enter any notes for changes made to the block. The notes entered will be displayed on the VRGC in the description field. It will overlay the DIC description that was previously displayed.

d. All blocks that have been edited will be in the VRGC Audit Inquiry; Selection 10, with a history of all changes made to the block.

e. The blocks that have been added, changed, or deleted will update the store SBCJ in the ACSS system.

f. The following fields may be queried.

1. DODAAC.	Last three of DODAAC.
2. Block Number	The 3 digit block number
3. Block Amount	The dollar amount of the block
4. DIC	The DIC of the block
5. Department	The department of the block
6. Verify	Noted as part of the ACSS process
7. Trans Date	Date of the Transaction
8. Last Modified	Date user last modified block
9. VRGC Description	Field to be used for notes on changes to entry.

3.3 FINANCIAL INQUIRY

a. To access the “**FINANCIAL INQUIRY**” screen, the user will select “**3**” from the “**ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU**”, and the screen will be displayed.

aims_hist — Defense Commissary Agency AIMS Application Financial Query	
DIC: <u>4WC</u>	Document Number: <u>08051998</u>
RIC: <u> </u>	DODAAC: <u>HQCSJ4</u>
Suppl DODAAC: <u>HQCSJ4</u>	Amount: <u>167.66</u>
Block No: <u>MGG</u>	Trans Date: <u>05-AUG-1998</u>
APC: <u> </u>	Hist Date: <u>07-AUG-1998</u>

Count: 1

v

<Replace>

b. The “**FINANCIAL INQUIRY**” function allows the user to inquire against financial transactions that have processed into AIMS previously. The user may inquire using any of the fields on the screen (except Suppl DODAAC) or a combination of them. Keep in mind the Trans date is the date of the transaction. The Hist date is the date the transaction processed in the system.

c. The user cannot update or delete any transaction that is queried.

d. Any of the following fields (except Suppl DODAAC) or combination of the fields may be used to query the financial transactions.

- (1) DIC
- (2) Document Number
- (3) RIC
- (4) DODAAC
- (5) Suppl DODAAC
- (6) Amount
- (7) Block No
- (8) Trans Date
- (9) APC
- (10) Hist Date

3.4 TRANSFER INQUIRY

a. To access the “**TRANSFER INQUIRY**”, the user will select “**4**” from the “**ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU**”

AIMS_trans		Defense Commissary Agency AIMS Application	
Transfer Inquiry			
DIC:	_____	Document Number:	_____
DODAAC:	_____	Amount:	_____
Suppl DODAAC:	_____	Trans Date:	_____
Block No:	_____		
Transfer Matching Records			
DIC:	_____	Document Number:	_____
DODAAC:	_____	Amount:	_____
Suppl DODAAC:	_____	Trans Date:	_____
Block No:	_____		

Count: *0

<Replace>

b. Each day when the daily cycle runs the system will do a transfer reconciliation of transfers in and out. All unmatched transfers will print on Unmatched Transfer Ins and Transfer Outs Report (See report section). Transfer Inquiry allows the user to inquire against all the unmatched transfers that are in the system. From the Inquiry screen the transfers may be interactively purged as required. When the matching transfer is input the document number will no longer appear on the report.

c. The user may inquire using any of the fields on the screen or a combination of them. If a transfer with a different DIC but the same document number is in the file it will display in the lower block of the screen. The following messages are received when querying the transfers and a matching transfer appears.

1. A matching (DIC) transfer record exists.
2. There is more than 1 matching transfer.

To purge a transfer use PF1, PF3 key combination. If you purge a transfer that had a matching record the matching record will appear in the upper block of the screen the next time you inquire using that document number.

NOTE: Until AIMS is deployed in Europe there will not be any visibility of the transfers between regions.

3.5 DUPLICATE INQUIRY AND PROCESSING

a. To access the “**DUPLICATE INQUIRY AND PROCESSING**” screen, the user will select “**5**” from the “**ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU**”, and the screen will be displayed.

AIMS_dup — Defense Commissary Agency AIMS Application	
Duplicate Inquiry and Processing	
DIC: _____	Document Number: _____
Block No: _____	DODAAC: _____
Amount: _____	Trans Date: _____

Enter a query; press ^X to execute, PF4 to cancel.
Count: *0 ENTER QUERY

<Replace>

b. Each day when the daily cycle runs the system will validate that the transactions are not duplicates. Each transaction is verified against the history file. The fields that are validated are the DIC, document number, and dollar amount fields. All duplicates will be printed on Duplicate Report (See reports section) and the report automatically prints. All duplicates can be queried in the Duplicate Query Screen. The users can inquire against all the duplicates that are in the system. The user may inquire by DIC, DODAAC, document number, block number amount or trans date. The transaction date field is the date of the transaction. From the Inquiry screen the duplicates must be deleted or processed if required.

DELETE DUPLICATES

Use the PF1, PF2, and PF3 keys to delete.

When the duplicates are deleted from this screen it is an interactive process and they are instantly deleted.

PROCESS DUPLICATES

Use the PF1 and 7 keys to process a duplicate.

Any duplicates that are processed are included in the next night's cycle. After a duplicate has been selected to be processed it will be available for query in the Data Entry Screen until the nightly cycle is run.

3.6 APC INQUIRY AND ENTRY

a. To access the "APC INQUIRY AND ENTRY" screen, the user will select "6" from the "ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU", and the screen will be displayed.

```

apc      Defense Commissary Agency AIMS Application
          APC Inquiry and Entry

          APC:      _____
          DODAAC:   _____
          Date Added: _____
    
```

Count: *0

<Replace>

b. This function allows the user to enter and inquire on an APC and DODAAC. The APC and DODAAC are interactively updated and the Date Added Field is populated with the system date.

APC INQUIRY

The APC Field is the key field for inquiry. DODAAC may also be used for inquiry. The DODAAC and Date Added Field are displayed.

APC ENTRY

An APC can be entered. The DODAAC field is a required field to be entered. The edits are:

FIELD	EDITS
APC	VALID 1 ST Position is numeric. Field must be entered completely.
DODAAC	Field must be entered completely.

After entry of both fields use PF3 to commit the transaction.

APC DELETE

An APC can be deleted. Inquire against the APC that will be deleted. Use the PF1, PF2, and PF3 keys to delete.

When the duplicates are deleted from this screen it is an interactive process and they are instantly deleted.

3.7 CREATE INITIAL VRGC BALANCES

a. To access the “**CREATE INITIAL VRGC BALANCES**” screen, the user will select “**7**” from the “**ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU**”. The screen for Create Initial VRGC Balances varies according to requirements for system set up.

b. This function will allow the creation of the initial VRGC balances. This function will be used during the start up of AIMS and when a new DODAAC is added. The use of this function will be controlled by security.

c. The following fields must be entered or validated. In the inquiry mode enter the last 3 of a DODAAC and a Month and balances currently residing on the ACSS system will display if they are available. The balances are for the Ending Balance for each department (grocery, meat, and produce) and are broken down into Receipts YTD, Sales YTD, and Adjustments YTD by Department.

	GROCERY	MEAT	PRODUCE
Ending Bal			
Receipts YTD			
Sales YTD			
Adjustments YTD			

Verify the balances with the VRGC that was closed for the month input and correct any inconsistencies.

3.8 VRGC WEEKLY

a. To access the “VRGC WEEKLY” screen, the user will select “8” from the “ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU”, and the screen will be displayed.

```

VRGC ----- Defense Commissary Agency VRGC Application -----
                VRGC Print Report

                REGION: ALL
                ZONE: ALL
                DODAAC: ALL
                MONTH: SEP
                BEGINNING DAY: 01
                ENDING DAY: 31
                (V)IEW, (P)RINT OR (B)OTH: V

```

b. This function allows the user to request the weekly VRGC. The report may be printed or viewed. REGION, ZONE or DODAAC selects the report. The report can be selected only by a region, a zone, or a DODAAC. The other select criteria are the period of time. The beginning and ending period of time must be within the same month and year. The system will display the first day of the current month and the 31st as the last day of the current month even if the month does not have 31 days. The dates may be changed as required. The last select criteria for the report are to view or print or both. F3 will create the report as requested.

c. The VRGC Weekly will be used for reconciliation purposes. It should be run prior to running the Monthly VRGC.

d. When the report is selected for view the following commands are used to move through the report.

- | | |
|---------------------------------------|---|
| 1. Enter | moves 1 page |
| 2. Enter / then select criteria | Search for specific data on viewed page |
| 3. Enter n | Next occurrence of specific data |
| 4. Q or q | quits view |
| 5. Number (enter) | Forwards number of pages |
| 6. -Number (enter) | Backwards number of pages |
| 7. +numberl (lower case L, no spaces) | Forward number of lines |
| 8. -numberl (lower case L, no spaces) | Backward number of lines |

e. The VRGC is printed at the selected network printer.

3.9 VRGC MONTHLY

a. To access the “VRGC MONTHLY” screen, the user will select “9” from the “ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU”, and the screen will be displayed.

```
monthly _____ Defense Commissary Agency AIMS Application
                          Monthly Closing

DODAAC:  _____
NEXT MONTH CLOSED:  _____
```

F3 = Close Month

Enter a query; press ^X to execute, PF4 to cancel.
Count: *0

ENTER QUERY

<Replace>

b. This function allows the user to request the weekly VRGC. The report will automatically be printed. The user selects the DODAAC. The system displays the next month to be closed. When F3 is selected a message is displayed “Are you sure? Y/N”. This question must be answered prior to the monthly VRGC running.

c. Prior to running this report the weekly function should be used to reconcile with the SBCJ and/or SAL.

d. After running this report the blocks for a month that has been closed can not be changed.

3.10 VRGC AUDIT INQUIRY

a. To access the “VRGC AUDIT INQUIRY” screen, the user will select “10” from the “ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU”, and the screen will be displayed.

```

audit sbcj -----Defense Commissary Agency AIMS Application-----
                    VRGC AUDIT INQUIRY

                DODAAC:  _____                DIC:  _____
Block Number:  _____                Block Amount:  _____
Trans Date:   _____                Last Modified:  _____
Audit User:   _____
  
```

Enter a query; press ^X to execute, PF4 to cancel.
 Count: *0

ENTER QUERY

<Replace>

b. The VRGC Audit Inquiry provides the capability to inquire against any blocks that have been changed. You may query by DODAAC, DIC, Block Number, Block Amount, Last Modified, or Audit User. The Audit User will be the AIMS user that modified the block and the last modified date will be the date it was modified.

c. Any of the following fields or combination of the fields may be used to query the VRGC Blocks.

- (1) DODAAC
- (2) DIC
- (3) Block Number
- (4) Block Amount
- (5) Last Modified
- (6) Audit User

3.11 PRINT VRGC MONTHLY REPORT

a. To access the “VRGC MONTHLY PRINT” screen, the user will select “11” from the “ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU”, and the screen will be displayed.

```
VRGC ----- Defense Commissary Agency VRGC Application -----
                    VRGC Monthly Report Print

REGION: ALL
ZONE: ALL
DODAAC: ALL
MONTH: SEP

(V)IEW, (P)RINT OR (B)OTH: V
```

b. The monthly VRGC can be printed or viewed using this function. Select the VRGC required by Region, Zone, or DODAAC. Then select the month required. Then select if the report is to be viewed, printed or both. F3 will create the report as requested.

3.12 MISC ADJUSTMENT ENTRY

a. To access the "MISC ADJUSTMENT ENTRY" screen, the user will select "12" from the "ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU", and the screen will be displayed.

```
misc adj ----- Deefense Commissary Agency AIMS Application -----
                    Miscellaneous Adjustment

DIC: _____ Document Number: _____
DODAAC: _____ Amount: _____
Block No: _____ Trans Date: _____
Hist Date: _____
```

Enter a query; press ^X to execute, PF4 to cancel.
Count: *0 ENTER QUERY <Replace>

b. The miscellaneous entries may be corrected or deleted from this screen. (All miscellaneous entries that need to be added will be added through the Financial Data Entry Screen.) Use query to bring up the miscellaneous entry that requires correcting or deleting. The entry is pulled from the History File and displayed. The change is made interactively to the VRGC and the history file.

SECTION 4. SIGN-OFF PROCEDURES

AIMS sign-off is accomplished by press “ESC” key until you reach the **“ACCOUNTING AND INVENTORY MANAGEMENT SYSTEM MENU”** screen then press “X” key again, and click the “EXIT” icon.

STANDARD FINANCE SYSTEM (STANFINS)

DATAQUERY FUNCTIONAL PROCEDURES

SECTION 1. GENERAL

The **DATAQUERY** is menu driven with 'PF' keys and command prompters to aid users in selection and using various system commands. **DATAQUERY** permits various authorizations of end users. A user can now be authorized as an 'ASSOCIATE' user with the ability to execute existing queries or as an 'CONVENTIONAL' user with full authorization for creating and maintaining queries.

DATAQUERY enhances the authorized user capability by accessing the most up-to-date information from the STANFINS database. **STANFINS DATAQUERY** files may be updated after each STANFINS daily cycle, weekly cycle, and monthly. This process is controlled by DFAS-CO. Access to these **STANFINS DATAQUERY** files is controlled by the assignment of a **DATAQUERY** password.

Currently, users at the ARBU personnel can inquire the AXL File (AVK-252) from the STANFINS database by using **DATAQUERY**. This application is strictly an inquiry system and will display the information requested by the authorized user.

The bottom of the screen list the 'PF' keys, this translates to the 'ESC' key on the Personal Computer (PC). For the numbers use the top line numbers on the keyboard.

The queries written for the AXL File (AVK-252) will show the totaling of the fields. When a field in the print statement of the query is in parentheses (), the system will total the field when "F3" key is pressed. To return to the detail screen press "F4" key.

The query screen holds thirteen lines. If your query execution exceeds thirteen lines you can press "F8" key to turn the page forward, and "F7" key to turn backward.

SECTION 2. PROCEDURES TO SIGN ON OF DATAQUERY

a. To use the STANFINS DATAQUERY functions, the user must first sign on to DeCA Network Menu and select the "DBMS" icon or click the "START", "PROGRAM", "DBMS", and select "DBMS", and press "enter" key. The screen will be displayed as follows:

```

USE OF THIS OR ANY OTHER DOD INTEREST COMPUTER SYSTEM
(DODICS) CONSTITUTES AN EXPRESS CONSENT TO MONITORING AT ALL
TIMES. THESE DODICS, AND ALL RELATED EQUIPMENT, ARE TO BE USED
FOR THE COMMUNICATION, TRANSMISSION, PROCESSING, AND STORAGE OF
OFFICAL U.S. GOVERNMENT OR OTHER AUTHORIZED INFORMATION ONLY.
ALL DODICS ARE SUBJECT TO MONITORING AT ALL TIMES. IF
MONITORING OF ANY DODICS REVEALS POSSIBLE VIOLATION OF
CRIMINAL STATUTES, ALL RELEVANT INFORMATION MAY BE PROVIDED
TO LAW ENFORCEMENT OFFICIALS.

```

ENTER LOGON:

At the "LOGON" prompt enter: af2cipdq or af2cipdo, and press "enter" key, the screen will be displayed.

%% DECA ASAC %% 16:19:54

```

*****
* CICS/MVS RELEASE 2.1 *
*****
* USE OF THIS OR ANY OTHER DEPT. OF DEFENSE INTEREST COMPUTER SYSTEM *
* (DODICS) CONSTITUTES AN EXPRESS CONSENT TO MONITORING AT ALL TIMES. *
* THIS DODICS AND ALL RELATED EQUIPMENT ARE TO BE USED FOR THE *
* COMMUNICATION, TRANSMISSION, PROCESSING, AND STORAGE OF OFFICIAL *
* U.S. GOVERNMENT OR OTHER AUTHORIZED INFORMATION ONLY. ALL DODICS *
* ARE SUBJECT TO MONITORING AT ALL TIMES. IF MONITORING OF ANY DODICS *
* REVEALS POSSIBLE VIOLATION OF CRIMINAL STATUTES, ALL RELEVANT *
* INFORMATION MAY BE PROVIDED TO LAW ENFORCEMENT OFFICIALS. *
*****
* PRESS CLEAR KEY TO CONTINUE *
*****

```

This screen must be cleared, using "Shift+Ctrl+F3" keys then type "cesn" and press "enter" key, the following screen will be displayed.

CESN - CICS/VS SIGNON - ENTER USERID AND PASSWORD

USERID:

PASSWORD:

NEW PASSWORD:

Type user ID and tab down to type your password then (return). Type "dqry" then press "enter" key. The following screen will be displayed.

=>

```

      DDDDD      QQQQQ      RRRRRR      YY      YY
    DDDDDDD      QQQQQQQ      RRRRRRR      YY      YY
      DD  DD      QQ  QQ      RR  RR      YY  YY
    DD  DD      QQ  QQ      RR  RR      YY  YY
      DD  DD      QQ  QQ      RRRRRR      YY
    DD  DD      QQ  Q  QQ      RR  RR      YY
  DDDDDDD      QQQQQQQ      RR  RR      YY
DDDDDD      QQQQQQ      RR  RR      YY
          Q

```

C A - D A T A Q U E R Y

Version: 8.1

Time: 16:15

Date: 09/11/98

Signon: _____
 Password: _____
 New Password: _____

Use of this system by unauthorized persons is strictly prohibited.
 COPYRIGHT (C) 1989 COMPUTER ASSOCIATES INTERNATIONAL, INC.

At the "**Signon**" prompt, the user will have to type their user ID (kli_____) again and tab down to type "**deca**" and your last 4 digits of your user ID, then press "**enter**" key. The **DATAQUERY MAIN MENU** screen will be displayed.

=>

```
-----DQZ60
DATAQUERY:  MAIN MENU - DQL MODE

ENTER THE NUMBER OF THE DESIRED FUNCTION ===>  _

1.  DIRECTORIES      - Lists of Queries, Terms, Tables, and Saved Sets
2.  CREATE           - Query, Dialog or Term creation
3.  GUIDE            - Structured query creation
4.  ADMINISTRATION  - DATAQUERY system management
5.  HELP             - Display Help Information
6.  OFF              - DATAQUERY session termination
```

SECTION 3. HOW TO EXECUTE A QUERY

Type "1" or "**DIRECTORIES**" on the command line from the **DATAQUERY MAIN MENU** and press "**enter**" key. The **DATAQUERY DIRECTORY SELECTION** screen will be displayed.

=>

Mark the desired Directory and press ENTER.

```
-----DQA40
DATAQUERY:  DIRECTORY SELECTION
-----

x Queries and Terms      - List all queries and terms accessible to you.
  Queries Only           - List queries accessible to you.
  Terms Only             - List terms accessible to you.
  Dialogs                - List Dialogs accessible to you.
  Public Queries         - List public queries.
  Queries and Terms      - List queries and terms created by user:
-----

  Tables                 - List the tables accessible to you.
                        Start Table Directory with Letter:
-----

  Saved Sets             - List the saved sets.
-----

<PF1> HELP              <PF2> RETURN
```

Type an "X" beside **Queries and Terms** and press "**enter**" key. The **DATAQUERY DIRECTORY OF QUERIES AND TERMS** screen will be displayed.

=>

Place the cursor on the desired name and press the appropriate PFkey

-----DQA30
DATAQUERY: DIRECTORY OF QUERIES AND TERMS START WITH: _____

QUERY NAME	!	TYPE	!	CREATED	!	USED	!	DESCRIPTION
\$!	TERM	!	08/21/91	!	09/09/98	!	FORMAT AMT FLDS
\$\$ANN-CONTRACT	!	QUERY	!	06/14/94	!	09/08/98	!	VOUCHERS/DOC#/CONTRACT
\$\$ANN-TRAVEL	!	QUERY	!	06/14/94	!	09/01/98	!	TRAVEL DIS/COLL - DOCUMENT#
\$\$ANN-TRST-DTL	!	QUERY	!	06/14/94	!	06/15/98	!	DECA TRST FND COLL-JUDY BROW
\$\$ANN-TVL-NAME	!	QUERY	!	06/16/94	!	07/30/98	!	TRAVEL BY NAME
\$\$ANN-TVL-SSN	!	QUERY	!	06/15/94	!	09/04/98	!	TRAVEL BY SSN
\$\$ANN-VOUCHER#	!	QUERY	!	06/14/94	!	09/10/98	!	VOUCHERS DISBURSED
\$-ACCTBLTYD-RLG	!	QUERY	!	10/29/91	!	09/11/98	!	DAILY WORKSHEET
\$-ACTBALEOD-RLG	!	QUERY	!	10/29/91	!	12/17/97	!	DAILY WORKSHEET EOD
\$-ACTBALMTD-RLG	!	QUERY	!	10/29/91	!	04/02/98	!	DAILY WORKSHEET MTD
\$-ACTBALMTD-100	!	QUERY	!	03/27/92	!	08/04/98	!	DAILY WORKSHEET MTD
\$-BLOT-LEFT-RLG	!	QUERY	!	10/29/91	!	07/08/98	!	COMPUTES ACCTBLTY PART 1
\$-BLOT-RIGH-RLG	!	QUERY	!	10/29/91	!	04/08/98	!	COMPUTES ACCTBLTY PART 2

-----=>

<PF1> HELP <PF2> RETURN <PF3> EXECUTE <PF4> EDIT
<PF5> NOT USED <PF6> DELETE <PF7> BACKWARD <PF8> FORWARD
<PF9> SUBMIT <PF10> EXTENDED DEF <PF11> NOT USED <PF12> RIGHT

Hit "tab" key to get to the "Start with" and type "AXL" to move the AXL file queries within the library. (To move any queries within library, type in the first 3 or 4 letters of the query name you want) The following screen will be displayed.

=>

Place the cursor on the desired name and press the appropriate PFkey

-----DQA30
DATAQUERY: DIRECTORY OF QUERIES AND TERMS START WITH: _____

QUERY NAME	!	TYPE	!	CREATED	!	USED	!	DESCRIPTION
AXL	!	QUERY	!	10/25/96	!	08/27/98	!	OPEN ACCOUNT PAYABLES
AXL-ADJUST1	!	QUERY	!	09/05/95	!	07/07/98	!	FF&V OPEN PAYABLES
AXL-BJM-DFAS	!	QUERY	!	05/21/93	!	09/10/98	!	UNDELIVERED ORDERS
AXL-BJM-DFAS-AR	!	QUERY	!	03/04/97	!	08/26/98	!	UNDELIVERED ORDERS
AXL-BJM-DFAS-EP	!	QUERY	!	03/04/97	!	08/26/98	!	UNDELIVERED ORDERS
AXL-BJM-FCX	!	QUERY	!	10/24/96	!	09/11/98	!	UNDELIVERED ORDERS
AXL-DOCNO	!	QUERY	!	09/30/96	!	09/03/98	!	RESEARCH
AXL-FAE1	!	QUERY	!	11/20/95	!	09/10/98	!	FF&V OVERDISBURSEMENTS
AXL-INTRA	!	QUERY	!	08/23/96	!	08/11/98	!	TRNST NE 0
AXL-INTRANSIT	!	QUERY	!	02/13/96	!	06/08/98	!	DISB>REC
AXL-INTRANSITS	!	QUERY	!	07/02/96	!	06/04/98	!	MILSTRIP INTRANSITS
AXL-LBILL	!	QUERY	!	01/11/96	!	06/29/98	!	14 DIGIT FF&V BILLINGS FOR A
AXL-MBILL	!	QUERY	!	01/24/96	!	06/29/98	!	14 DIGIT FF&V BILLINGS FOR J

-----=>

<PF1> HELP <PF2> RETURN <PF3> EXECUTE <PF4> EDIT
<PF5> NOT USED <PF6> DELETE <PF7> BACKWARD <PF8> FORWARD
<PF9> SUBMIT <PF10> EXTENDED DEF <PF11> NOT USED <PF12> RIGHT

Place cursor next to the query name you want to use and press "F4" (EDIT) key to obtain the query. For example, the cursor is place next to AXL-BJM-FCX and press "F4" key and the **DATAQUERY: EDITOR** screen will be displayed.

=>

```

-----DQD10
DATAQUERY:  EDITOR
-----
NAME:          AXL-BJM-FCX                TYPE: QUERY  STATUS: PUBLIC
DESCRIPTION:   UNDELIVERED ORDERS
.....1.....2.....3.....4.....5.....6.....7.....
..  ===== T O P =====
01 FIND ALL AXLAVK01-R-103 RECORDS WITH SUP-DIV-REC = '#'
02   DOC-NOK = '#####' NSN = '#####'
03 FUND-CODE-RECK = '###'
04 PRINT DOC-NO (OBLIG) (ACC-EXP-CURR-DT) (DISB) 'DISB'   BILL-NO
05 FUND-CODE-RECK 'FC' SUP-DIV-REQ 'SD-REQ' SUP-DIV-REC 'SD-REC'
06 BILL-CYCLE-DATE 'BILL-CD' REC-CYCLE-DATE 'REC-CD' REQ-CYCLE-DATE 'REQ-CD'
07 DIC-BILL DIC-REQ DIC-REC RIC NSN DOV
..  ===== B O T T O M =====

```

```

-----
<PF1> HELP      <PF2> RETURN      <PF3> EXECUTE      <PF4> SAVE
<PF5> DIALOG DEF <PF6> DELETE      <PF7> BACKWARD     <PF8> FORWARD
<PF9> UPDATE    <PF10> VALIDATE    <PF11> RIGHT/LEFT  <PF12> CREATE MODE

```

- (1) Move the cursor to line 01 and change the Supply Division as required.
- (2) Move the cursor to line 02 and change the Document Number as required.
- (3) Press "F3" (Execute) key to execute the query and the **DATAQUERY: ONLINE EXECUTION** will be displayed.

=>

Enter the desired options and press PF3 to execute

```

-----DQE10
DATAQUERY:  ONLINE EXECUTION
-----

```

EXECUTE QUERY NAMED => ACTIVE-QUERY

```

EXECUTE STEP          The first query step to execute
X SELECTION           - Read and collect the data
  COMPUTATION         - Perform the user defined calculations
- SORTING             - Order the collected data
- REPORTING           - Produce the report

REPORT FORMAT         The report format
X COLUMNAR            - Show the data arranged one row per line
- LIST                - Show the data arranged one row per page

REPORT DESTINATION    The destination for the report
X VIDEO TERMINAL      - Produce the report on the terminal
- NETWORK PRINTER     - Produce the report on a network printer
- SYSTEM PRINTER      - Produce the report on the system printer

```

```

-----
<PF1> HELP      <PF2> RETURN      <PF3> EXECUTE      <PF4> TOTALING OPTIONS

```

- (4) Press the "F3" key again to execute query. The system will edit the query for errors and will return you to query if errors are found for you to make corrections.

(5) If query is accepted, it will continue execution and provide you the results. For example, change the SUP-DIV-REC="C" (line 01) and the document number (line 02) to "HQCCAC8#####" and the following screen will be displayed.

=>

DOC-NO	OBLIG	ACC-EXP-CURR-DT	DISB	BILL-NO
HQCCAC8071	\$100.35-	\$100.35-	\$0.00	
HQCCAC8128	\$52.30-	\$52.30-	\$0.00	
HQCCAC81750001	\$2,499.23-	\$2,499.23-	\$0.00	
HQCCAC81757001	\$2,499.23	\$2,499.23	\$0.00	
HQCCAC8230	\$3,995.03	\$3,995.03	\$0.00	
HQCCAC8231	\$4,931.59	\$4,931.59	\$0.00	
HQCCAC8232	\$6,876.59	\$6,876.59	\$0.00	
HQCCAC8233	\$6,221.50	\$6,221.50	\$0.00	
HQCCAC8236	\$4,893.16	\$4,893.16	\$0.00	
HQCCAC8237	\$4,649.52	\$4,649.52	\$0.00	
HQCCAC8238	\$3,830.82	\$3,830.82	\$0.00	
HQCCAC8239	\$4,896.72	\$4,896.72	\$0.00	
HQCCAC8240	\$7,573.58	\$7,573.58	\$0.00	

MORE =>

<PF1> HELP	<PF2> RETURN	<PF3> TOTALS ONLY	<PF4> DETAIL
<PF5> NO TOTALS	<PF6> STATS	<PF7> BACKWARD	<PF8> FORWARD
<PF9> GRAPH	<PF10> SEND	<PF11> LEFT	<PF12> RIGHT

(6) Press "F2" key to return or back out, press the "F2" key again to reach the main menu.

SECTION 4. PROCEDURES TO SIGN-OFF OF DATAQUERY

DATAQUERY sign-off is accomplished by type "OFF" OR "6" on the command line (=> off or 6) from the DATAQUERY MAIN MENU press "enter" key. The following screen will be displayed.

DQ194I - DATAQUERY SIGN/OFF COMPLETED

```

          DDDDD      OOOOO      RRRRRR      YY      YY
        DDDDDDD      OOOOOOO      RRRRRRR      YY      YY
      DD  DD      QQ  QQ      RR  RR      YY  YY
    DD  DD      QQ  QQ      RR  RR      YY  YY
  DD  DD      QQ  QQ      RRRRRR      YY
DD  DD      QQ  Q  QQ      RR  RR      YY
DDDDDD      OOOOOOO      RR  RR      YY
DDDDDD      OOOOOO      RR  RR      YY
                    Q
    
```

Version: 8.1

Time: 12:36

Date: 09/14/98

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Click "EXIT" to sign-off of DATAQUERY

DeCA ON-LINE REPORTING SYSTEM (ORS)

ORS FUNCTIONAL PROCEDURES

SECTION 1. GENERAL OVERVIEW

The On-Line Reporting System (ORS) provides a method of storing report data for viewing on-line as opposed to the older method of printing hardcopy. Files for printing reports may be deposited into the ORS system.

A daemon program (a program that runs all of the time) watches for the appearance of new reports. New reports are stripped of unnecessary data such as cover pages and compressed to minimize on-line storage space. Reports are stored separately by "Reading Group". As reports are received, they are identified in a log file.

A Reading Group is a group of users who are authorized by the ORS System Manager to view a collection of reports. Members of Reading Groups are identified by the UNIX group assignments. Reports within a Reading Group may be accessible to individual UNIX group(s) or to all users.

The viewer program that you are using now provides security for and access to the reports stored for a Reading Group by verifying which group(s) may view reports in each Reading Group and if you are a member of one of those groups.

Many reports are produced for printing in a 132 column wide format while most terminal screens are 80 columns wide. This viewer program provides the ability to scroll (shift) the report data right and left as well as up and down to make all data visible on the screen. Of course, if your terminal has 132-column capability, scrolling right and left is unnecessary.

This viewer program determines from the computer system and its control files who a user is and which Reading Groups may be accessed. It offers a menu to select which Reading Group to access. After designating a Reading Group, the program offers a list of reports available for viewing.

The report may be viewed completely by using the up and down scrolling capability. Rapid access to specific data is available by jumping to the beginning or end of the report or by searching for specific data within the report. Searching for data may be general or limited to specific columns.

In addition to the daemon and viewer programs, ORS has an "expire" program that is executed daily. It removes files that have been on-line for a predetermined number of days.

ORS is controlled by two files. One file identifies reports expected to be processed. Local preferences allow this file to be shared by multiple Reading Groups or separately designated and maintained.

A configuration file defines certain values used for overall control of the system. It also defines the Reading Groups. Each Reading Group is named and its files and directories identified.

A general on-line report retention period is set for each Reading Group in the configuration file. This may be superseded for specific reports in the report identification file, if desired.

All programs record errors and informational messages in the same log file used by the daemon for recording report entered into the system.

SECTION 2. SIGN ON PROCEDURES

To use the DeCA On-Line Reporting System (ORS) function, the user must first sign on to DeCA Network Menu and select the "ORS" icon or click the "Start", "Programs", "ORS", and select the option "ORS HQ" or "ORS CE" or "ORS NE" etc., and press "enter" key. The login screen will be displayed.

```
DYNIX/ptx(R) V4.1.4
Login: xxxxxx
Password:
```

At the "Login" prompt, the user will have to type their login then press "enter" key and at the "Password" prompt enter your password then press "enter" key again.

SECTION 3. ONLINE REPORTS SYSTEM MENU

After the user enters the login and password, the system will make a security check to determine if the user can be allowed access to the ORS main menu. If access to ORS is granted, the "**WARNING!!!**" Screen will appear for a few seconds and the "**ONLINE REPORTS SYSTEM MAIN MENU**" screen will be displayed.

```
ONLINE REPORTS SYSTEM (v8.1a)
MAIN MENU
```

```
V      View a Report
W      What's New  (New!!!)
H      Help
T      Tutorial
Q      Quit
```

```
Selection?
```

Type "V" for "View a Report" (Do not press "enter" key), and the **READING GROUPS** screen will be displayed.

READING GROUPS

```

1 ASAC (SC DeCA Headquarters)
2 STANFIN (SC DeCA Headquarters / Common)
3 STANFIN (SC DeCA Headquarters / O&M)
4 STANFIN (SC DeCA Headquarters / SF)
5 STANFIN (SC Consolidated ESC / O&M)
6 STANFIN (SC Consolidated ESC / SF)
7 STANFIN (SC Consolidated WSC / O&M)
8 STANFIN (SC Consolidated WSC / SF)
9 ASAC (SC Northwest CONUS)
10 STANFIN (SC Northwest CONUS / O&M)
11 STANFIN (SC Northwest CONUS / SF)
12 ASAC (SC Western PACIFIC)
13 STANFIN (SC Western PACIFIC / O&M)
14 STANFIN (SC Western PACIFIC / SF)
15 ASAC (SC Southwest)
16 STANFIN (SC Southwest / O&M)
17 STANFIN (SC Southwest / SF)
18 ASAC (SC Midwest)
19 STANFIN (SC Midwest / O&M)
20 STANFIN (SC Midwest Region / SF)

```

Selection?

At this point, the user can select any of the functions listed above by typing the number at the "SELECTION" prompt as shown on the Reading Group file above. For example, type "04" STANFIN (SC DeCA Headquarters / SF) and the **ONLINE AVAILABLE REPORTS STANFIN (SC DeCA Headquarters/ SF)** screen will be displayed.

ONLINE AVAILABLE REPORTS
STANFIN (SC DeCA Headquarters / SF)

avk009	F and AO Input Notice
avk015	Supply Input Exception Notice
avk036	Stock Fund History Analysis – Info Only
avk037	Stock Fund History Analysis – Action Required
avk500	General Ledger Inquiry
avk618	Current Status of Inventory Account
avk619	Monthly Status of Inventory Account
avk901	Installation Trial Balance
avk902	Install Fund Entity General Ledger Report
avk965	1080 Bills

Move the cursor to the report you desired for viewing and press the "enter" key. For example, move the cursor to the "avk902" and press "enter" key, the cycle dates of the "avk Install Fund Entity General Ledger Report" screen will be displayed.

avk902
 Install Fund Entity General Ledger Report
 DATE TIME EDITION SIZE COMMENT

(Sep 01 98)	98.244	16:17.50	.1	1,193,142
(Sep 01 98)	98.244	16:17.50		1,193,142
(Aug 31 98)	98.243	16:17.46	.1	1,192,838
(Aug 31 98)	98.243	16:17.46		1,192,838
(Aug 28 98)	98.240	16:17.47	.1	1,190,978
(Aug 28 98)	98.240	16:17.47		1,190,978
(Aug 27 98)	98.239	16:26.31	.1	1,189,713
(Aug 27 98)	98.239	16:26.31		1,189,713
(Aug 26 98)	98.238	16:17.01	.1	1,188,803
(Aug 26 98)	98.238	16:17.01		1,188,803
(Aug 25 98)	98.237	16:23.01	.1	1,188,632
(Aug 25 98)	98.237	16:23.01		1,188,632

Move the cursor to the cycle date you desired for viewing and press the "enter" key, and the "avk 902 Install Fund Entity General Ledger Report" screen (left side of the report) will be displayed for viewing. For example, move the cursor to (Sep 01 98) and press the "enter" key, the "Installation-Fund Entity General Ledger Report" screen will be displayed.

PREPARED: 01 SEP 98							INSTALLATION-FUND ENTITY G/L R				
FUND ENTITY							CURRENT BALAN				
DPT	FY	BS	LMT	FY	QA	ASN	FSN	ST	GLAC	DEBIT	
STORE TOTAL											97,643,163.24
97	X	4930	5K00	0	46	4601	033150	BB			
INVT IN TRANSIT FROM PROCUREMENT									1521.10	*	
PURCHASES AT COST - DLA									1529.C2	*	
ALLOWANCE FOR HOLDING GAIN/LOSS INVENTORY									1529.10	*	358,047.60
ACCTS PAYABLE-GOVT-CURRENT									2111.00		
ACCTS PAYABLE-PUB-CURRENT									2113.00	*	3,959.18
TR/IN FR OTH W/O REIMB-ASF-FR OTH DOD									3220.02		
TR/OUT TO GOVT AG W/O REIMB-GOVT AG-OTH									3231.99		592,155.39
CUM RES OF OPER-DBOF-ASF & AMMO FNDS-CASH									3311.10		
CUM RES OF OPER-DBOF-ASF & AMMO FNDS-COLL									3311.12		
CUM RES OF OPER-DBOF-ASF & AMMO FNDS-DISB									3311.13		
CUM RES OF OPER-DBOF-ASF & AMMO FNDS-INVT									3311.14	*	6,369,857.15
ALLT FRA-CURR PER-SBAG 9 INIT/CONTRA									4591.0P	*	
UNDELIVERED ORDER W/O ADV-F									4821.20		
ACCRUED EXPENDITURES-UNPAID-OPER-DBOF-F									4922.20	*	3,715.82
STORE TOTAL											7,327,735.14
97	X	4930	5K00	0	46	4601	033150	BC			
FUNDS COLLECTED - FYTD ACTIVITY-DBOF									1011.1T		29,205,917.98
FUNDS DISBURSED - FYTD DBOF									1012.1T		
6.2% u, d, r, l, t, b, s, c, m, p, i, q, f1(?), f2(!)											

Press the "enter" key again to position the cursor to control scrolling. In order to view the right side of the report, you will have to press the " " key. Most of the terminal screens are 80 columns wide, the viewer has the ability to scroll (shift) the report data left and right (press l or r) as well as up and down (press u or d) to make all data visible on the screen. For example, press the " " key and the right side of the report will be displayed.

PREPARED: 01 SEP 98				/L REPORT		AS OF: 31 AUG 98		PCN AVK-902	
FUN ALANCE				CREDIT		CURRENT MONTH CHANGE		CREDIT	
DPT	FY	BS	LMT P		DEBIT				
			STORE T	97,643,163.24	3,770,781.29			3,770,781.29	
97	X	4930	5K00 0						
			INVT IN TRANSIT FROM PR	164,380.59					
			PURCHASES AT COST - DLA	65.86					
			ALLOWANCE FOR HOLDING G						
			ACCTS PAYABLE-GOVT-CURR	243.36					
			ACCTS PAYABLE-PUB-CURRE						
			TR/IN FR OTH W/O REIMB-	694,126.19					
			TR/OUT TO GOVT AG W/O R						
			CUM RES OF OPER-DBOF-AS	48,268.40					
			CUM RES OF OPER-DBOF-AS	6,401,055.84					
			CUM RES OF OPER-DBOF-AS	15,879.08					
			CUM RES OF OPER-DBOF-AS						
			ALLT FRA-CURR PER-SBAG	708.48					
			UNDELIVERED ORDER W/O A	3,007.34					
			ACCRUED EXPENDITURES-UN						
			STORE T	7,327,735.14		.00			.00
97	X	4930	5K00 0						
			FUNDS COLLECTED - FYTD		2,179,972.36				
			FUNDS DISBURSED - FYTD	28,422,320.78				2,494,738.42	
			6.2%						

u, d, r, l, t, b, s, c, m, p, i, q, f1(?), f2(!)

SECTION 4. SIGN-OFF PROCEDURES

ORS sign-off is accomplished by press "ESC" key until you reach the "On-Line Reports System Main Menu" screen then press "Q" key again, and click the "EXIT" icon.

SECTION 5. COMMON ACTIONS AND KEYSTROKES FOR VIEWING A REPORT

- <d> or <ARROW> SCROLL DOWN 1 SCREEN (NEXT SCREEN)
IF YOU ARE MARKING DATA, THE HIGHLIGHT INDICATOR WILL MOVE TO THE SAME POSITION ON THE NEXT SCREEN.
- <D> SCROLL DOWN 1 LINE. IF YOU ARE MARKING DATA, THE HIGHLIGHT INDICATOR WILL MOVE DOWN 1 LINE.
- <u> OR <ARROW> SCROLL UP 1 SCREEN (PREVIOUS SCREEN).
IF YOU ARE MARKING DATA, THE HIGHLIGHT INDICATOR WILL MOVE TO THE SAME POSITION ON PREVIOUS SCREEN.
- <U> SCROLL UP 1 LINE. IF YOU ARE MARKING DATA, THE HIGHLIGHT INDICATOR WILL MOVE UP 1 LINE.
- <r> OR <ARROW> SCROLL RIGHT MAXIMUM AMOUNT (COLUMN 132).
- <R> SCROLL RIGHT 1 COLUMN.
- <l> OR <ARROW> SCROLL LEFT MAXIMUM AMOUNT.

<L>	SCROLL LEFT 1 COLUMN.
<t>	TOP (BEGINNING) OF REPORT OR LIST.
	BOTTOM (END) OF REPORT OR LIST.
<s>	SEARCH FOR SPECIFIC DATA.
<c>	SEARCH FOR SPECIFIC DATA IN RANGE OF COLUMNS.
<n>	NEXT OCCURRENCE OF SEARCH.
<m>	MARK REPORT DATA. (REF. TUTORIAL ON MARKING DATA)
<p>	PRINT DATA ON SCREEN 132 COLUMNS WIDE. (REF. TUTORIAL ON PRINTING DATA)
<o>	AUTHORIZED USERS ONLY!!! OUTPUT REPORT DATA TO SYSTEM PRINTER.
<x>	AUTHORIZED USERS ONLY!!! EXTRACT REPORT DATA TO FLAT FILE.
<p> OR <PgUp>	PREVIOUS PAGE OF A LIST.
<n> OR <PgUp>	NEXT PAGE OF A LIST.
<F1> OR ? OR 1	DETAILED HELP CURRENT SCREEN.
<F2> OR 2	KEYSTROKE SUMMARY LIST.
<g> OR <ESC>	QUIT CURRENT SCREEN/FUNCTION.
<BREAK>	QUIT THE PROGRAM.

SECTION 6. VIEWING A REPORT

The option to view a report allows you to view reports containing lines of 132 columns. If the terminal screen is less than 132 columns, data can be scrolled (shifted) right or left so that the entire report line can be viewed. Similarly, data can be scrolled up and down.

When the first screen of data is displayed, you will be given the opportunity to position the cursor to tell the program what parts of the screen can scroll in each direction.

Normally, the cursor should be positioned on the first line of data below the report heading. Lines above the cursor will not scroll up or down. Columns to the left of the cursor frequently contain data that identifies the line. Columns left of the cursor will not scroll right or left. Placing the cursor in the upper left corner of the screen (line 1, column 1) makes the entire screen scrollable.

Scrolling is performed by pressing the first letter of the direction you want to move: <u>p, <d>own, <r>ight and <l>eft. You may scroll right and left single columns using <R> and <L>. <t> moves to the top (beginning) of a report and moves to the bottom (end).

You can search for data anywhere in the report by using the <s> key. A search value is case sensitive. Be sure to enter the search value using upper and lower case letters exactly as the data appears in the report. The search value may contain blanks and special characters.

A search may be limited to certain columns by using the <c> key. Once a search has located a record containing the search value, pressing <n> will find the next occurrence of the search value.

Occasionally, the screen display will contain unwanted characters. This may happen when a message is sent to the screen by another process or user such as the system notifying you of newly arrived mail.

Some terminals also behave unpredictably. This is most evident when the status line does not appear as the last line on the screen or when scrolling does not remove all of the characters that it should.

To request the viewer to completely redraw the screen while viewing a report, enter either ctrl-R or ctrl-L. This is done by pressing the <Ctrl> key and, while holding it down, simultaneously pressing the <r>, <R>, <l> or <L> key.

SECTION 7. SEARCHING FOR DATA

You may search for a data value of up to twenty characters in length. The search value may contain any characters including special characters and blanks. To initiate a search, press <s> for a general search key or <c> for a search that is restricted to a range of columns.

The program will ask you to enter a search value (the data you wish to look for). The search value is case sensitive. You must enter upper and lower case letters exactly as they appear in the report data. If you make a typing mistake, use the <Backspace> key to correct it. The left arrow key will not work correctly here.

A search may be started at any time and from anywhere within a report. When a search is started, you are given the option to search starting from the current position within the report or from the beginning of the report.

A search of a large file or on a busy system will break every 10 seconds to ask you if you wish to continue or terminate the search.

If you request a column search, a "ruler" displays the column numbers to help identify the correct column numbers for limiting the search. There are separate requests to enter the beginning and ending columns. If you identify the value only it begins in that column.

When the search value is found, the line containing it is highlighted to make it easy to identify. The line will remain highlighted until it is scrolled off the screen. Press <n> to find the next occurrence of the search value.

The search value may be in the portion of the data that is not visible if you are using an 80 column display terminal. It may be necessary to scroll right or left to see the actual search value.

The user may specify an initial search direction when performing a data search operation. You may indicate search for data in a 'forward' or 'backward' direction. When defining your search data requirements you will be asked if the search is to be in a <F>orward or ackward sequence. If you specify 'forward' you will see the normal message screen, 'search from <c>urrent screen or <t>op of report:'. If you specify 'backward' you will see the message screen, 'Search from <c>urrent screen or ottom of report:'.

SECTION 8. PRINTING DATA

There are two ways to print limited amounts of report data:

Press the terminal's <PrtSc> key to print only what you see on the screen. Printing is controlled entirely by your terminal. Normally, this key will not space the paper to the next page when printing is finished.

NOTE: If a line is currently highlighted from a previous search, the <PrtSc> key may produce unpredictable results beginning with the highlighted line. To remove the highlighting before printing, scroll the line off the screen and back again using the <u>p and <d>own keys.

Press <p>rint to have the program print data 132 columns wide. The program will ask you to set your printer to compressed or pitch 17 mode and wait for you to reply before beginning to print. The program will space the paper to the next page when printing is finished. If data has been MARKED then the stationary report header lines (if any) and the marked data is printed.

MANAGEMENT CONTROL REVIEW CHECKLIST

TASK: Comptroller/Resource Management

SUBTASK: Analysis and Reconciliation Operations

THIS CHECKLIST: Analysis and Reconciliation Business Unit

ORGANIZATION:

ACTION OFFICER:

REVIEWER:

DATE COMPLETED:

ASSESSABLE UNIT: The assessable unit is the ARBU. The assessable unit manager is the resource manager. This checklist must be used in accordance with the DeCA management Control Plan and/or other specific DeCA instructions.

EVENT CYCLE 1: Analysis and Reconciliation of Financial Records.

Step 1: Receive and review documents.

Risk: Documents lost or received late adversely affect the commissary account.

Control Objective: Ensure all documents that effect the commissary account are controlled and received in a timely and consistent manner.

Control Technique:

1. Ensure DeCA Form 70-12 (SBCJ) is received monthly from the commissary.
2. Ensure DD Form 707 (Report of Deposit) and confirmed SF 215 (Deposit Ticket) are received daily.
3. Ensure DeCA Forms 78-88 (Financial Transaction Corrections) and DeCA Form 70-8 (Request to Establish Charge Sale Account) are date stamped and distributed to ARBU technicians daily.

Test Questions:

1. Is DeCA Form 70-12 (SBCJ) being received from the commissaries on a weekly basis and at month-end?

Response: YES___NO___NA___

Remarks:

2. Are the correction forms being distributed to the ARBU personnel on the date they arrive at the MBU mailroom?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are the correction forms returned to the ACS/commissary/CDC/OPP if they are incomplete?

Response: YES ___ NO ___ NA ___

Remarks:

4. Does the accounting technician contact the ACS/commissary/CDC/OPP to request any missing documents?

Response: YES ___ NO ___ NA ___

Remarks:

5. Are DD Form 707's and SF 215's received from the store daily?

Response: YES ___ NO ___ NA ___

Remarks:

6. Are procedures followed for filing all documents received from the ACS/commissary/OPP/CDC by month code and block number sequence?

Response: YES ___ NO ___ NA ___

Remarks:

7. Are documents filed IAW Defense Commissary Agency Filing System (DeCAD 30-2)?

Response: YES ___ NO ___ NA ___

Remarks:

Step 2: Process financial transaction corrections.

Risk: Incorrect or missing data posted to the accounting records adversely effects the commissary account.

Control Objective: Ensure all financial corrections are posted to the commissary account.

Control Technique:

1. Ensure correction forms are being processed IAW DeCAD 70-16.
2. Ensure all corrections are supported by correction forms forward from the ACS/Commissary/OPP/CDC.
3. Ensure all corrections are reflected on the SBCJ.

Test Questions:

1. Are financial corrections and reversals to a receipt or vendor credit memo (i.e., SAVES transactions) being reflected on the SBCJ?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is a corrected SBCJ submitted by the ACS/commissary/OPP/CDC when requested?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are correction forms received from the stores processed into SAVES/AIMS/STANFINS and within the same month that the correction forms are received?

Response: YES ___ NO ___ NA ___

Remarks:

4. Is it ensured that a copy of DeCA Form 70-88 (Financial Transaction Corrections) is being returned to the ACS/commissary/CDC/OPP?

Response: YES ___ NO ___ NA ___

Remarks:

5. If the receipt adjustment caused an overpayment to the vendor, does the accounting technician forward the supporting documents to DFAS-CO, Commercial Accounts Branch for overpayment processing?

Response: YES ___ NO ___ NA ___

Remarks:

6. If receipt adjustment caused a supplemental payment to the vendor, does the accounting technician forward the supporting documents to DFAS-CO, Commercial Accounts Branch for supplemental payment processing?

Response: YES ___ NO ___ NA ___

Remarks:

7. Is the SAVES Rejected Transaction Form submitted by the region accounting technician for the transaction rejected from the Rejected SAVES Records From Daily Cycle listing on a daily basis?

Response: YES ___ NO ___ NA ___

Remarks:

8. Is a copy of SAVES Rejected Transaction Form being returned to the ACS/commissary/CDC/OPP/Region?

Response: YES___NO___NA___

Remarks:

Step 3: Charge Sales

Risk: Improper use of controls may cause losses to the stock fund.

Control Objective: Ensure accounts due to the Government are processed correctly into AIMS/STANFINS.

Control Technique:

1. Ensure DeCA Form 70-8 (Commissary Charge Account Request) is submitted from activity who wish to purchase from the commissary on a charge sale basis.
2. Ensure charge sales are blocked and processed by the store correctly.
3. Ensure DeCA Form 70-8 (Commissary Charge Account Request) is completed by the activity, commissary, and region prior to assigning an APC and customer number.
4. Review the AIMS APC QUERY to ensure all rejected transactions are corrected and processed into AIMS.
5. Review the Supply Input Except (AVK-015) listing to ensure all rejected transactions are corrected and processed by DFAS-CO.

Test Questions:

1. Is DeCA Form 70-8, block 1a-11 completed by the customer?

Response: YES___NO___NA___

Remarks:

2. Is DeCA Form 70-8, block 2a-2c completed by the commissary?

Response: YES___NO___NA___

Remarks:

3. Is DeCA Form 70-8, block 3a & 3b completed by the region?

Response: YES___NO___NA___

Remarks:

4. Is DeCA Form 70-8, block 4a-4g completed IAW DeCAD 70-16 and forwarded to appropriate region within 5 working days after receiving the DeCA Form 70-8?

Response: YES ___ NO ___ NA ___

Remarks:

5. Is the APC/Customer Number for each charge sale customer loaded in the AIMS?

Response: YES ___ NO ___ NA ___

Remarks:

6. Is the APC/Customer Number for each charge sale customer loaded in the STANFINS?

Response: YES ___ NO ___ NA ___

Remarks:

7. Is a copy of the completed DeCA Form 70-8 sent to DFAS-CO within 5 working days after receiving the form from the region?

Response: YES ___ NO ___ NA ___

Remarks:

8. Is an incomplete DeCA Form 70-8 being returned to the region?

Response: YES ___ NO ___ NA ___

Remarks:

9. Is a copy of the completed DeCA Form 70-8 being returned to the region within 5 working days after receiving the form from the region?

Response: YES ___ NO ___ NA ___

Remarks:

10. Is prompt action taken to correct data error on the AIMS?

Response: YES ___ NO ___ NA ___

Remarks:

11. Is prompt action taken for invalid APCs shown on the AVK-015 (Supply Input Exception Listing)?

Response: YES ___ NO ___ NA ___

Remarks:

Step 4: Report of Deposit

Risk: If Cash Sales and collections are not accurately posted, the accounting records will be adversely affected.

Control Objective: Ensure that all cash sales and collections are processed correctly into AIMS/STANFINS daily by stores.

Control Technique:

1. Ensure that correct amounts (by department total) of cash sales are processed into AIMS/STANFINS on a daily basis.
2. For each department, ensure that the dollar value on the DD Form 707 is equal to the dollar value in the AIMS/STANFINS by document number.
3. Ensure that data on the DD Form 707 is correctly processed into AIMS/STANFINS.
4. Review the Cash Sales Reconciliation Report (AVK-963) to ensure all sales and collections are processed correctly.
5. Ensure corrective action is taken for discrepancies between sales and collections.
6. Ensure the surcharge is being accurately recorded on the VRGC.
7. Ensure that the dollar value of Cash Variance and WIC on the DD Form 707 is shown on the VRGC.
8. Ensure that the food stamp transactions shown on the VRGC.

Test Questions:

1. Are cash sales (DIC 51R) transmitted daily by the commissary?

Response: YES___NO___NA___

Remarks:

2. Are all data on DD Form 707 processed into AIMS/STANFINS correctly and on a daily basis?

Response: YES___NO___NA___

Remarks:

3. Is the accounting technician reviewing the Cash Sales Reconciliation Report (AVK-963) on a monthly basis?

Response: YES___NO___NA___

Remarks:

4. Is the accounting technician notifying DFAS-CO when the amount of the collection on the AVK-963 is incorrect?

Response: YES___NO___NA___

Remarks:

5. Is the Cash Variance on the DD Form 707 recorded on the VRGC?

Response: YES___NO___NA___

Remarks:

6. Is the amount of WIC on the DD Form 707 recorded on the VRGC?

Response: YES___NO___NA___

Remarks:

7. Is the amount of Food Stamps on the DD Form 707 recorded on the VRGC?

Response: YES___NO___NA___

Remarks:

8. Are Cash Sales (by department total) on the DD Form 707 recorded on the SBCJ?

Response: YES___NO___NA___

Remarks:

Step 5: Transfer In and Transfer Out

Risk: Improper controls may cause inaccurate data posted to accounting records.

Control Objective: Ensure all transfer in/out are recorded correctly into AIMS/STANFINS.

Control Technique:

1. Ensure the gaining and losing activities are processing the transfer within the same accounting period and at the same dollar value.
2. Ensure the gaining and losing activities are using the same document number.
3. Ensure the region director is notified of the transfer problems in their stores.
4. Review the AIMS Unmatched Transfer In and Transfer Out report daily.

Test Questions:

1. Are the gaining and losing activities processing the transfer within the same accounting period and at the same dollar value?

Response: YES ___ NO ___ NA ___

Remarks:

2. Has the accounting technician contacted the gaining/losing activity for the unmatched transfer in/out?

Response: YES ___ NO ___ NA ___

Remarks:

3. Has the accounting technician reviewed the Unmatched Transfer In and Transfer Out report daily?

Response: YES ___ NO ___ NA ___

Remarks:

4. Is a consolidated report of transfer in/out problems forwarded to the region director on a monthly basis?

Response: YES ___ NO ___ NA ___

Remarks:

Step 6: Accountable Inventory

Risk: Improper controls will cause the commissary to lose accountability.

Control Objective: Ensure that all before inventory accounting transactions are processed correctly into SAVES/AIMS/STANFINS.

Control Technique:

1. Ensure all blocks received for the inventory period are on the correct SBCJ.
2. Ensure the cutoff date for inventory VRGC is the inventory date.
3. Ensure the reconciliation of before inventory SBCJ to the VRGC is completed within 30 days after receiving inventory results during an accountable inventory month.
4. Ensure the before inventory SBCJ is received from the commissary within 8 working days of the inventory date.
5. Ensure the **MEMO ENTRY** letter is received and is processed into AIMS using an A, B, or C block.
6. Ensure the cash sales transactions prior to the inventory date have been processed correctly into AIMS/STANFINS.

7. Ensure the inventory certification was signed by the contractor or the commissary officer.
8. Ensure the physical inventory figures are processed into AIMS/STANFINS correctly.
9. Ensure the total dollar value of the inventory account GLAC 1521.3* on AVK-902 is equal to AVK-618/619.
10. Ensure the D, E, or F block is used to process pre-inventory transaction after inventory VRGC has closed.
11. Ensure a Journal Voucher is prepared at the end of each for all D, E, or F blocks process during the month.
12. Ensure the Consolidated Statement of Gain/Loss, DeCA Form 70-23 is prepared and faxed to the appropriate region within 30 calendar days after receiving the inventory results.

Test Questions:

1. Are all before inventory blocks transmitted from the store reflected on the before inventory SBCJ?

Response: YES ___ NO ___ NA ___

Remarks:

2. Are all after inventory blocks transmitted from the store reflected on the after inventory SBCJ?

Response: YES ___ NO ___ NA ___

Remarks:

3. Is the inventory date being used as the cutoff for the inventory VRGC final?

Response: YES ___ NO ___ NA ___

Remarks:

4. Is the reconciliation of SBCJ to VRGC completed within 30 working days after receiving the inventory results?

Response: YES ___ NO ___ NA ___

Remarks:

5. Is the before inventory SBCJ received from the ACS within 7 working days of the inventory date?

Response: YES ___ NO ___ NA ___

Remarks:

6. Is the MEMO ENTRY letter received from the store within five working days and entered into AIMS?

Response: YES___NO___NA___

Remarks:

7. Is the MEMO ENTRY shown on the before inventory VRGC as an A, B, or C block?

Response: YES___NO___NA___

Remarks:

8. Is the reversal of the MEMO ENTRY shown on the after inventory VRGC as an A, B, or C block?

Response: YES___NO___NA___

Remarks:

9. Are all cash sales transactions prior to the inventory date verified against the DD Form 707 (Report of Deposit)?

Response: YES___NO___NA___

Remarks:

10. Is the inventory certification signed by the contractor or the commissary officer?

Response: YES___NO___NA___

Remarks:

11. Is the inventory certification received from the contractor or the store within 3 working days after the inventory is completed?

Response: YES___NO___NA___

Remarks:

12. Are the dollar values shown on the inventory certification for each department entered into AIMS and shown on the before inventory VRGC?

Response: YES___NO___NA___

Remarks:

13. Is the total dollar value of the inventory account GLAC 1521.3* on the AVK-902 balanced to the AVK-618/619?

Response: YES___NO___NA___

Remarks:

14. Is the D, E, or F block being used for all pre-inventory transactions?

Response: YES ___ NO ___ NA ___

Remarks:

15. Is a Journal Voucher prepared at the end of each month for all D, E, and F blocks transactions processed during the month?

Response: YES ___ NO ___ NA ___

Remarks:

16. Is the Consolidated Statement of Gain/Loss (DeCA Form 70-23) prepared and faxed to the appropriate region within 30 calendar days after receiving the inventory results?

Response: YES ___ NO ___ NA ___

Remarks:

17. Is a separate file established for accountability inventory records?

Response: YES ___ NO ___ NA ___

Remarks:

18. Are all months preceding the inventory month VRGC closed before running the final inventory VRGC?

Response: YES ___ NO ___ NA ___

Remarks:

Step 7: Reconciling monthly financial transactions

Risk: Inaccurate data posted to the AIMS/STANFINS will cause the inventory account to be out of balance.

Control objective: Ensure that all financial transactions on the SBCJ are posted to AIMS and STANFINS correctly.

Control Technique:

1. Ensure the reconciliation of SBCJ/AIMS/STANFINS is completed within 45 days after the end of each month.
2. Ensure all blocks on the SBCJ are posted to the VRGC and reflected in STANFINS.
3. Ensure the ending inventory figure on the SBCJ agrees with the ending inventory figure on the VRGC.

4. Ensure the adjusted SBCJ/VRGC figure on the SBCJ/VRGC/STANFINS Reconciliation Worksheet, DeCA Form 70-65 is in agreement with the current month balance on the AVK-619.
5. Ensure the error suspense is cleared prior to running a monthly VRGC.
6. Ensure the DeCA Form 70-65 is completed for each DODAAC.
7. Ensure a journal voucher is prepared after the monthly VRGC is closed for the total amount of D, E, and F blocks processed on the VRGC.

Test Questions:

1. Is the reconciliation of the SBCJ/VRGC/STANFINS completed within 45 days after the end of each month?

Response: YES___NO___NA___

Remarks:

2. Are all blocks on the SBCJ posted to the VRGC?

Response: YES___NO___NA___

Remarks:

3. Are all blocks on the VRGC posted to the AVK-619?

Response: YES___NO___NA___

Remarks:

4. Does the Beginning inventory figure on the SBCJ RECAP agree with the beginning Book inventory on the VRGC?

Response: YES___NO___NA___

Remarks:

5. Does the total dollar value of receipts on the SBCJ RECAP agree with the total dollar value of receipts on the VRGC?

Response: YES___NO___NA___

Remarks:

6. Does the total dollar value of sales on the SBCJ RECAP agree with the total dollar value of sales on the VRGC?

Response: YES___NO___NA___

Remarks:

7. Does the total dollar value of adjustments on the SBCJ RECAP agree with the total dollar value of adjustments on the VRGC?

Response: YES___NO___NA___

Remarks:

8. Does the dollar value of Ending Inventory on the SBCJ RECAP agree with the dollar value of Ending Inventory on the VRGC?

Response: YES___NO___NA___

Remarks:

9. Does the correction form received for the adjustment reflected on the SBCJ?

Response: YES___NO___NA___

Remarks:

10. Are the blocks on VRGC that have not been processed into current AVK-619 annotated on the AVK-619?

Response: YES___NO___NA___

Remarks:

11. Are the D, E, and F blocks processed into current month AVK- 619 annotated on the AVK-619?

Response: YES___NO___NA___

Remarks:

12. Are the JVs that have not been processed into current AVK-619 annotated on the AVK-619?

Response: YES___NO___NA___

Remarks:

Step 8: Stock Fund History Listing AVK-037 (Action required) & AVK-036 (Information only)

Risk: Improper controls may cause inaccurate data appearing on the AXL file at the month-end.

Control Objective: Ensure all daily history listings are worked as soon as they occur to prevent the error from appearing on the AXL file at month-end.

Control Technique:

1. Ensure that the Stock Fund History Listings (AVK-037 & 036) are being worked on a daily basis.

2. Ensure that the detail unmatched transactions are researched and corrected within the same month which the error occurred.
3. Ensure that a type action code "C4" (Write-off) is processed into STANFINS for the supplemental payment made after the original disbursement cleared.
4. Ensure that the erroneous document number is reversed and input the correct document number.
5. Ensure that DFAS-CO is notified when the duplicate disbursements occurred.

Test Questions:

1. Are the AVK-037 and AVK-036 being worked on a daily basis?

Response: YES ___ NO ___ NA ___

Remarks:

2. Are the unmatched detail transactions on the AVK-037 and AVK-036 corrected within the same month which the error occurred?

Response: YES ___ NO ___ NA ___

Remarks:

3. Has the accounting technician notified DFAS-CO when duplicate payments appeared on the AVK-037?

Response: YES ___ NO ___ NA ___

Remarks:

4. Is the TA "C4" processed into STANFINS when a supplemental payment transaction is made after the original disbursement is cleared?

Response: YES ___ NO ___ NA ___

Remarks:

5. Is a duplicate transaction being reversed?

Response: YES ___ NO ___ NA ___

Remarks:

6. Is DFAS-CO being notified when the disbursement document number is incorrect?

Response: YES ___ NO ___ NA ___

Remarks:

7. Is an erroneous document number being reversed and a correct document number input for the transaction processed under an erroneous document number?

Response: YES___NO___NA___

Remarks:

EVENT CYCLE 2: Coupon Redemption Program Administration

Step 1: Receive coupon collection data from individual commissaries.

Risk: Loss of funds

Control techniques:

1. Sequentially number each transmittal document or electronic transmission at each commissary.
2. Review input from commissaries for completeness and correctness.
3. Immediately contact commissary when errors or omissions are detected and corrections are necessary.
4. Maintain record of commissaries that consistently provide invalid information and inform applicable region to resolve the submission errors.
5. Report suspected fraud immediately.
6. Use DeCA Form 70-3 (copy 1) to track coupon shipments to the coupon clearinghouse.
7. Input corrected data into the automated coupon system.

Test Questions:

1. Is each transmittal received, whether by hard copy or electrically transmitted, sequentially numbered by each commissary?

Response: YES___NO___NA___

Remarks:

2. Is the transmittal sequence number checked to ensure all previous submissions have been received?

Response: YES___NO___NA___

Remarks:

3. Is immediate action taken to obtain transmittal documents for missing sequence numbers?

Response: YES___NO___NA___

Remarks:

4. Are actions taken to obtain missing transmittals placed in a suspense system to ensure they are received or to trigger follow-up actions?

Response: YES___NO___NA___

Remarks:

5. Is the input from commissaries reviewed for completeness and corrections?

Response: YES___NO___NA___

Remarks:

6. Are commissaries immediately contacted when errors or omissions are detected and necessary corrections made?

Response: YES___NO___NA___

Remarks:

7. Are records maintained of commissaries consistently providing improper information or committing omissions?

Response: YES___NO___NA___

Remarks:

8. Is the appropriate region informed of commissaries submitting unacceptable transmittals and required to resolve the problems?

Response: YES___NO___NA___

Remarks:

9. Are actions taken to obtain region assistance in resolving issues with commissaries suspended to ensure resolution or trigger follow-up action?

Response: YES___NO___NA___

Remarks:

10. Are all instances of suspected fraud reported through management channels?

Response: YES___NO___NA___

Remarks:

11. Is copy 1, DeCA Form 70-3, used to track coupon shipments to the coupon clearinghouse?

Response: YES___NO___NA___

Remarks:

12. Are mathematical computations on the DeCA Form 70-3 checked for accuracy and changes made when necessary?

Response: YES___NO___NA___

Remarks:

13. Is the correct data entered into the automated coupon system?

Response: YES___NO___NA___

Remarks:

Step 2: Receive payment information from the coupon clearinghouse.

Risk: All monies owed the Government will not be received.

Control Objective: All monies due the Government are received and proper accountability is maintained.

Control Techniques:

1. Review payment information from coupon clearinghouse (CCH) to determine whether the transmission is in balance.
2. Enter in balance transmissions in the automated coupon and accounting system.
3. Require CCH to transmit payment data daily and mail the hard copies of checks, advice of credit and bank deposit tickets.
4. Screen payment data and determine reason for partially paid invoices.
5. Send over-aged invoice reports to CCH on a monthly basis.
6. Resubmit returned coupons to CCH.

Test Questions:

1. Is the payment information provided by the CCH screened to ensure it is in balance?

Response: YES___NO___NA___

Remarks:

2. When the payment information provided by the CCH screened is not in balance, is immediate action taken to resolve the discrepancies?

Response: YES___NO___NA___

Remarks:

3. Are inquiries suspended when an immediate response is not received to trigger follow-up action?

Response: YES ___ NO ___ NA ___

Remarks:

4. Are all in balance transmissions data reported into the automated coupon and accounting system?

Response: YES ___ NO ___ NA ___

Remarks:

5. Does the CCH transmit payment data on a daily basis?

Response: YES ___ NO ___ NA ___

Remarks:

6. Are hard copies of checks, advice of credit, and bank deposit tickets mailed by CCH as required?

Response: YES ___ NO ___ NA ___

Remarks:

7. Are payment data screened to determine reason for partially paid invoices?

Response: YES ___ NO ___ NA ___

Remarks:

8. When appropriate, are reasons for partially paid invoices identified and correct measures taken to resolve the issue?

Response: YES ___ NO ___ NA ___

Remarks:

9. Are averaged invoices forwarded to the CCH for resolution on a monthly basis?

Response: YES ___ NO ___ NA ___

Remarks:

10. Are returned coupons resubmitted to CCH using a unique transmittal number to allow for detection of duplicate charges?

Response: YES ___ NO ___ NA ___

Remarks:

Step 3: Processing Management Information

Risk: Management information will not be received, issued, verified or used as intended and Government funds could be lost or credited to the wrong appropriations

Control Objectives: Research and analyze all management and financial data received or issued to ensure it is proper, correct, complete, and timely.

Control Techniques:

1. Review data received from CCH for requirement compliance.
2. Generate only correct financial and management reports.
3. Reconcile transmittals with invoices and invoices with payments by initiating a period closing (transfer function) in the automated coupon system.
4. Generate and maintain a backup of the automated coupon system.
5. Maintain and reconcile the deposit ticket with the bank data received from the CCH and with the disbursing officer's deposit account.

Test Questions:

1. Is all required data received from the CCH in accordance with the terms of the contract?

Response: YES___NO___NA___

Remarks:

2. Is data provided correct and timely?

Response: YES___NO___NA___

Remarks:

3. Are audited transmittals received in batch order number sequence?

Response: YES___NO___NA___

Remarks:

4. Are mathematical computations in each batch verified and correction made when necessary?

Response: YES___NO___NA___

Remarks:

5. Are out-of-balance batches detected and corrected prior to processing into the accounting system?

Response: YES___NO___NA___

Remarks:

6. Are the monthly financial reports produced accurately and timely?

Response: YES ___ NO ___ NA ___

Remarks:

7. Are the monthly, quarterly and annual management reports produced accurate, timely and distributed to the proper users?

Response: YES ___ NO ___ NA ___

Remarks:

8. Is the income and reimbursement forecast provided to DeCA/RMB correct and timely?

Response: YES ___ NO ___ NA ___

Remarks:

9. Are transmittals periodically reconciled with invoices and invoices with payments by initiating a period closing (transfer function) in the automated coupon system?

Response: YES ___ NO ___ NA ___

Remarks:

10. Are functions edited and exception listings investigated?

Response: YES ___ NO ___ NA ___

Remarks:

11. Is a backup of the coupon system and database generated on a weekly basis?

Response: YES ___ NO ___ NA ___

Remarks:

12. Is the backup data stored in a secure area in a separate building?

Response: YES ___ NO ___ NA ___

Remarks:

13. Is the reconciled data filed and maintained as required by the records management systems?

Response: YES ___ NO ___ NA ___

Remarks:

14. Is the deposit ticket reconciled with the bank data and the Disbursing Officer's deposit account and records maintained?

Response: YES___NO___NA___

Remarks:

EVENT CYCLE 3: Coupon Reimbursement

Step 1: Reimbursement of DWCF Resale Appropriation

Risk: DWCF will not be reimbursed in the proper amounts or on a timely basis.

Control Objective: Reimburse the DWCF Resale appropriation correctly and timely.

Control Technique:

1. Reimbursement will be based on the availability of funds.
2. Reimburse the Resale appropriation at least once per month.
3. Us SF 1080 billings generated by DFAS-CO as the basis for reimbursement.

Test Questions:

1. Is the availability of funds in the DO deposit account verified prior to preparing the billing document?

Response: YES___NO___NA___

Remarks:

2. Are reimbursements done at least monthly with the oldest documents, voucher for transfers between appropriations and/or funds, SF 1080 processed first?

Response: YES___NO___NA___

Remarks:

3. Are SF 1080s generated by DFAS-CO received on a monthly basis for processing?

Response: YES___NO___NA___

Remarks:

4. Is the billing document certified free of duplicate line items?

Response: YES___NO___NA___

Remarks:

5. When duplicate line items are found in the billing document, are they lined through and the bill amount recomputed?

Response: YES___NO___NA___

Remarks:

6. Are copies of all billing documents that have been corrected provided to DFAS-CO?

Response: YES___NO___NA___

Remarks:

7. Is a memorandum to DFAS-CO prepared requesting transfer of funds from the DO deposit account to the DWCF Resale appropriation?

Response: YES___NO___NA___

Remarks:

8. Does the memorandum provide a list of all bills to be reimbursed to include bill number, date of bill and dollar amount?

Response: YES___NO___NA___

Remarks:

Step 2: Transfer of handling fees.

Risk: Fees will not be transferred.

Control Objective: All coupon handling fees are transferred to the DWCF Operating Funds Appropriation.

Control Technique:

1. Use the bank data transmitted from the CCH to determine amount of fees to be transferred.
2. Transfer fees monthly.
3. Advise DFAS-CO via memorandum the appropriations to receive the handling fees and the dollar amount to be transferred.

Test Questions:

1. Is the bank data obtained from the CCH used to determine the amount of handling fees to be transferred?

Response: YES___NO___NA___

Remarks:

2. Are handling fees transferred to the DWCF operating funds appropriation monthly?

Response: YES ___ NO ___ NA ___

Remarks:

3. Is DFAS-CO advised by memorandum the appropriation to receive the handling fees and the dollar amount to be transferred?

Response: YES ___ NO ___ NA ___

Remarks:

EVENT CYCLE 3. Managing Performance Based Agreement Revenue

Step 1: Establishing agreements in MBU

Risk: Loss of revenues earned

Control Objective: Minimize the lost of revenue due to unsigned agreements.

Control Technique:

1. Agreements made between DeCA/MBU representative and a vendor representative will be documented in writing, signed, and dated by both parties.
2. All agreements will contain specific terms for a specified period of time with a payment due date.
3. Payment remit to address will be included in each agreement.
4. Agreement will contain a "document number" assigned for accounting purposes.

Test Questions:

1. Are agreements documented in writing, signed and dated by the MBU representative and the vendor or manufacturer's representative?

Response: YES ___ NO ___ NA ___

Remarks:

2. Is the signature of the MBU representative authorized to approve the agreements(s)?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are the agreements contain specific terms for a specified period of time? date(s)?

Response: YES ___ NO ___ NA ___

Remarks:

4. Do the agreements include the payment due date?

Response: YES ___ NO ___ NA ___

Remarks:

5. Is the payment remit to address : **First National Bank of Chicago, Defense Commissary Agency, P. O. Box 93251, Chicago, IL. 60673-3251?**

Response: YES ___ NO ___ NA ___

Remarks:

6. Is a six (6) digit agreement number (consisting of 3-digit alpha category code and 3-digit sequential number) assigned to each agreement?

Response: YES ___ NO ___ NA ___

Remarks:

7. Is the appropriate document number assigned to and annotated on each agreement?

Response: YES ___ NO ___ NA ___

Remarks:

Step 2: Performance Based Agreement Documents Flow in Marketing Business Unit

Risk: Loss or input of documents from one location to another could result in failure to receive earned revenues.

Control Objective: Ensure timely distribution and control of documents.

Control Techniques:

1. Ensure all original signed performance agreements are transmitted from the contracting officer to the financial management area.
2. Ensure a performance agreement control log is maintained and all original agreements are recorded upon receipt and all payments to agreement are posted.
3. Ensure appropriate performance agreement number is assigned and printed on all agreements.

Test Questions:

1. Upon completion, are original signed performance agreements forwarded from contracting officer to financial management area?

Response: YES ___ NO ___ NA ___

Remarks:

2. Are incoming performance agreements recorded on document control log?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are payments received recorded on document control log?

Response: YES ___ NO ___ NA ___

Remarks:

Step 4: Accountability of Agreements

Risk: Earned revenues will not be properly accounted for/collected

Control Objectives: Ensure earned revenues for performance agreements are accounted for and payments are recorded.

Control Techniques:

1. Accounting for earned revenues.
2. Ensure accounts receivable(s) are established.
3. Ensure checks (payments) are received timely.
4. Ensure deposits are made.

Test Questions:

1. Is the required information provided to DFAS-CO for establishment of accounts receivables?

Response: YES ___ NO ___ NA ___

Remarks:

2. Are payments received at Bank of Chicago and confirmation of deposit submitted from bank to financial management?

Response: YES ___ NO ___ NA ___

Remarks:

3. Are original DD Form 1131, transmittal letter, copy of check and deposit confirmation forwarded to DFAS-CO for recording collection in the finance system?

Response: YES ___ NO ___ NA ___

Remarks:

4. Are copies of DD Form 1131, transmittal letter, check and deposit confirmation in pending file?

Response: YES ___ NO ___ NA ___

Remarks:

5. Is automated DD Form 1131 received from DFAS-CO and attached to copy in pending files for completion?

Response: YES ___ NO ___ NA ___

Remarks:

EVENT CYCLE 3. Analysis and Reconciliation Operations Administration.

Step 1: Analyzing and reconciling accounting transaction data between the SAVES, AIMS, and STANFINS.

Risk: Improper and inaccurate data posted to the accounting records may result on an out-of balance condition between the inventory management system and the official accounting system.

Control Objective: To review, reconcile, and correct accounting transaction data submitted from the stores and system generated reports.

Test Question:

1. Were policies and procedures published and distributed to standardize and assign responsibilities within the ARBU? (HQ DeCA/RM)

Response: YES ___ NO ___ NA ___

Remarks:

Explain rationale for YES responses or provide cross-references where rationale can be found. For NO responses, cross-reference to where corrective action plans can be found. If response is NA, explain rationale.

I attest that the above-listed management controls provide reasonable assurance that DeCA resources are adequately safeguarded. I am satisfied that if the above controls are fully operation, the management controls for this subtask throughout DeCA are adequate.

Director, Resource Management
FUNCTIONAL PROPONENT

I have reviewed this subtask within my organization and have supplemented the prescribed management control review checklist when warranted by unique environmental circumstances. The controls prescribed in this checklist, as amended, are in place and operational for my organization (except for the weaknesses described in the attached plan, which includes schedules for correcting the weaknesses).

ASSESSABLE UNIT MANAGER
(Signature)