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US DEPARTMENT OF THE AIR FORCE
Headquarters US Air Force
Washington DC 20330-5000

AF REGULATION 177-23

30 April 1987

Accounting and Finance

COMMISSARY ACCOUNTING PROCEDURES

This regulation provides procedures for materiel accounting to maintain records and issue reports for the Commissary Division, Air Force stock fund. This regulation also contains the commissary trust revolving fund accounting and reporting procedure. Involved are organization and administration, document control and distribution, posting to journals and ledgers, payment voucher processing, report preparation, and other related tasks performed during the monthly accounting cycle.

This regulation implements forms that are subject to the Privacy Act of 1974. Each form affected by the Privacy Act (PA) contains a Privacy Act Statement, either incorporated in the body of the form or in a separate statement accompanying each such form.

Provisions of this regulation do not affect the Air Force Reserve nor the Air National Guard.

The use of the term "IBM 3741" in this publication does not imply endorsement by the Air Force.

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Chapter 1

GENERAL INFORMATION

1-1. Statutory and Regulatory Basis. The guidance in this document complies with policies, principles, and standards in these Department of Defense publications:

- a. DOD Manual 7220.9-M, Accounting Manual.
- b. DOD Manual 4000.25-7-M, Military Standard Billing System.
- c. DOD Directive 7420.1, Regulations Governing Stock Fund Operations.
- d. DOD Instruction 7420.11, Chart of Accounts and Financial Reports for Department of Defense.

1-2. Relationship to Other Air Force Publications. The guidance in this document complies with the policies and procedures in the 170 and 177 series regulations and manuals. This regulation complements and must be used with AFR 170-25, Procedures in Support of Air Force Stock Fund.

1-3. Consolidation of Commissary Operations:

- a. To achieve economies, the operation of two or more commissaries within a geographical area may be consolidated. This consolidation of the operation and management of commissaries is accomplished through CONUS regions and overseas complexes. One base is designated to be the consolidation site. Functions performed at the consolidation site include stock management, procurement, inventory control, and price control of issue and resale

merchandise. To best satisfy accounting and finance system requirements in the CONUS, functional responsibilities are divided between the accounting and finance office (AFO) at store location (a satellite AFO) and the AFO at the region site (the region AFO). At overseas locations, all AFO support for a complex is done by the AFO at the complex site. Some overseas stores are not in a complex; the AFO that supports one of these stores is called a "stand-alone" AFO.

- b. The commander of the Air Force Commissary Service (AFCOMS) is designated as the single manager for vertical management and for the operation of Air Force commissaries. AFCOMS was established in 1976 and is now a separate operating agency. Commissaries are tenant organizations at base level. The base AFO provides required financial support.

1-4. Organization and Functions:

- a. Since commissaries are tenant organizations at base level, the AFO provides accounting and finance (A&F) support. For commissaries regionalized in the CONUS, A&F functions are split between the satellite and region site AFOs. Where commissaries are complexed overseas, the complex site AFO has total responsibility. Under the region concept the following table identifies responsibilities of the satellite AFO and the region site AFO in the CONUS.

<u>A&F FUNCTION</u>	<u>RESPONSIBILITY</u>	
	<u>SATELLITE AFO</u>	<u>REGION SITE AFO</u>
Maintenance of local vendor contract files (blanket purchase agreements (BPAs) and blanket delivery orders (BDOs)), and payment of vendor invoices (see chapter 4).	X	
Maintenance of charge sale accounts receivable system including billing and collection actions (see chapter 6).	X	
Processing daily cash sale/collection transactions (see chapter 7).	X	
Processing dishonored checks (see chapter 8).	X	
Maintenance of the Military Standard Requisitioning and Issue Procedures (MILSTRIP) and Buyer Interfund Billing System for orders placed with DPSC (see chapter 5).		X
Processing of miscellaneous vouchers such as inventory transfers and inventory adjustments (see chapters 9 and 10).		X
Update of the Commissary Division, AFSF general ledger and issuance of financial reports (see chapters 11 and 12).		X
Commissary trust revolving fund (57X8420) accounting and reporting system (see chapter 14).		X

b. The Materiel subject matter area (SMA) maintains the commissary stock fund and trust revolving fund financial systems using SMA code F. Functions of Materiel are in AFR 177-101, paragraph 3-10. The Materiel functions which apply to the commissary activity are:

- (1) Control and distribute documents.
- (2) Post to journals and ledgers.
- (3) Prepare vouchers for vendor invoice payments.
- (4) Process interfund billings and initiate billing adjustment requests for purchase of subsistence from the Defense Personnel Support Center (DPSC), Philadelphia PA.
- (5) Process commissary charge sale billing and collection documents.
- (6) Prepare financial statements and reports for the commissary officer and submit trial balance reports to Air Force Accounting and Finance Center (AFAFC/TCRCW), Denver CO 80279-5000.

c. At region or complex sites where the AFO is responsible for the support of several commissaries, a separate commissary accounting unit may be established in the Materiel branch. If the span of control for one supervisor is more than eight employees, a separate unit may be formed (see AFR 26-2). Where a separate commissary accounting unit is established, the suggested grouping of work is stock fund accounting, trust revolving fund accounting, and paying and collecting.

d. CONUS satellite AFOs maintain accounts receivable, claims receivable, accounts payable, and other open document files for the region AFO, and

report summary data to the region AFO each month. The region AFO and the satellite AFO are both responsible for the accuracy and completeness of this data, which is reported by the region AFO in the Air Force stock fund trial balance each month. Region AFOs should have a regular program of visits to their satellite AFOs and workshops for the satellite AFOs. The chief of the commissary region accounting unit and or the chief of Materiel should plan visits to each satellite AFO commissary accounting unit about once a year, and more often if necessary. The region AFO should also hold a workshop on satellite AFO procedures as required, about once each year. These visits and workshops are to train satellite AFO personnel and crossfeed information between AFOs. The required temporary duty (TDY) travel should be programmed well in advance of requirements so adequate TDY funds are available when needed.

1-5. Explanation of Terms. This regulation tells A&F personnel how to set up and maintain the Commissary Division Air Force Stock Fund Accounting System. However, there are certain technical words that are commonly used in performing each task or telling how the system works. These are listed in attachment 1. We advise you to look at them before reading this directive.

1-6. Subject Index. This is a quick reference to tell A&F personnel where to find information when needed. The index is attachment 2 to this directive. We believe this index will help you in performing your tasks effectively.

Chapter 2

SYSTEMS CONCEPT

2-1. General. This chapter describes the overall systems concept, general ledger accounts, journals and ledgers maintained, and types of documents used.

2-2. Operating Concept:

a. The objective of the Commissary Division of the Air Force Stock Fund (AFSF) is to finance the purchase of commissary and subsistence supplies for reimbursable issues to dining halls and for sales to authorized store customers. Reimbursable issues are made from the commissary warehouse or store to provide perishable and nonperishable subsistence items to the various dining halls on a base. The commissary store sells food and certain household items to active duty and retired service personnel and their families. Figure 2-1 illustrates this revolving fund concept for purchase and sale of commissary and subsistence items.

b. Many of the items sold in the commissaries are bought from the Defense Personnel Support Center (DPSC) at Philadelphia, PA. The rest of the items are bought locally from vendors. Items ordered from DPSC carry a standard price. This is the price that the AFSF pays DPSC and is also the sales price. There are no worldwide standard prices for items purchased locally from vendors. The sale price equals the mill-adjusted order price.

c. To recover operating costs, a separate surcharge is added to the total of each purchase at commissary stores. The surcharge covers operating costs as required by the DOD Appropriations Act.

2-3. Managing the Operating Program:

a. Before the start of each fiscal year, commissary officers prepare an operating program. They send the program to Headquarters Air Force Commissary Service (HQ AFCONS) for review and approval. After review, an approved program is given to the commissary officer.

b. The most significant elements in the operating program are inventory, sales, orders, and cash. The cash element is primarily considered at HQ USAF level; therefore, the division manager and bases are not directly involved in the cash element of the program. Sales are determined by reviewing past demands and projecting customer purchases. If inventory levels are properly maintained and sale projections are in line with customer purchases, orders for replacement of inventory should be relatively simple to determine. The proper development of the

operating program is the key to a successful program and precludes later revisions.

2-4. Using Financial Data To Review and Plan Operations:

a. Data needed by the commissary officer (stock fund manager) to know the financial condition of the fund and how well it is operated is collected through the stock fund accounting system. The AFO provides the commissary officer with financial statements and reports and submits monthly trial balance reports to AFAFC/TCRCW, Denver CO 80279- 5000. AFAFC prepares monthly reports of operation for use by major commands, division manager (HQ AFCONS), Air Staff, Office of Secretary of Defense (OSD), Office of Management and Budget (OMB), and the Treasury Department.

b. Stock fund financial reports show assets, liabilities, and capital of the fund. They also show how assets are distributed among inventory, accounts receivable, and cash, as well as changes to investment (capital) because of price changes or from operations. Sales are identified by types of customers. A key review is the comparison of actual operating results with the approved operating program.

2-5. General Ledger Accounts. A three-digit code identifies general ledger control accounts and two additional digits identify subsidiary accounts:

a. AFR 170-25, part one, chapter 2, contains the chart and title of the stock fund general ledger account codes. Chapter 3 contains the description of general ledger and subsidiary account codes. The account titles and descriptions are mandatory and cannot be changed.

b. Each person maintaining stock fund financial records must thoroughly understand the chart of accounts. This regulation includes the debit and credit entries for various categories of commissary transactions. For example, general ledger entries for local purchase transactions are in chapter 4.

2-6. Registers and Journals:

a. The general ledger for the Commissary Division, AFSF is maintained on the S1100 computer. Region or complex AFOs maintain a separate general ledger for each store (commissary stock record account number or SRAN) and accounting and disbursing station number (ADSN). See figure 2-2 for an illustration of the regional or complexing accounting system concept.

b. These basic records are manually maintained:

(1) Voucher Register (see figure 2-3). The voucher register is maintained as a book of original entry by AFOs supporting regions, complexes, and stand-alone stores. The format can be modified to meet local requirements. Entries to this register are explained in chapters 4, 5, 8, and 9. Keep a separate register for each store. Use this register to record documents that affect inventory but which are not processed in the programmable work station (PWS). In CONUS this includes such documents as inventory transfers, inventory adjustment vouchers, and a few local purchase receipts. In non-CONUS areas, this also includes all local purchase receipts.

(2) Charge Sales Journal (see figure 2-4). This journal is maintained as a book of original entry by all AFOs supporting commissary operations. AFOs supporting commissary stores maintain a separate journal for each store supported. In CONUS regions, the AFO supporting a satellite store maintains the journal for the store, and the AFO supporting a region also keeps a separate journal for each store in the region. At store level, this journal is used to record all charge sales from AF Form 363, Abstract of Reimbursable Sales/Issues (see chapter 6). At region level, this journal is used to record sales of bones and fats (see chapter 10) and other charge sales not included on AF Form 363.

(3) Cash Disbursements Journal (see figures 2-5 and 2-6). This journal is maintained as a book of original entry by all AFOs supporting commissary operations. AF Form 1693, Cash Disbursements Journal—Commercial Vendors, is used to record cash disbursements to commercial vendors and cash refunds for vendor credit memos from commercial vendors. The format in figure 2-5, which may be modified to meet local needs, is used

to record other disbursements, including interfund billings.

(4) Cash Sales Journal (figure 2-7). This journal is maintained as a book of original entry by all AFOs supporting commissary operations. Entries to this journal are explained in chapter 7.

(5) Cash Collections Journal (figure 2-8). The cash collections journal is maintained as a book of original entry by all AFOs supporting commissary operations. This journal is used to record all dishonored check transactions (see chapter 8) and all collections of accounts receivable (see chapter 6). Region or complex AFOs may use a locally determined format to record their level transactions.

(6) Voucher Control Log. Use the voucher control log shown in AFR 177-101, figure 19-1. Any additional information needed to respond to inquiries from vendors should be kept in the contract file folder on a handwritten pay record or on an extra copy of the payment voucher, and should include:

- (a) Call number.
- (b) Invoice number.
- (c) DOV number.
- (d) Date paid.

c. Figures 2-4, 2-6, 2-7, and 2-8 show all the standard store-level books of original entry with example entries posted. These examples cover the most common postings to these journals. A description of the example entries follow.

(1) Figure 2-4, Charge Sales Journal. This journal is posted at end of month after the AF Forms 363, Abstract of Reimbursable Sales/Issues, are received from the commissary. Sort the AF Forms 363 by sales code. Example postings are self-explanatory.

(2) Figure 2-6, Cash Disbursements Journal—Commercial Vendors:

ENTRY	EXPLANATION
F1574-1633	Batch posting of cash disbursements made 1 Apr 1984.
CF-121	After merged accountability funds reporting (MAFR) was closed for March, but before 1 Apr 1984, we posted a cash refund from the vendor as a debit to GLSA 11202 (see entry CF-146 below for a similar situation). On 1 Apr 1984, we process this reverse disbursement through MAFR and move the amount from general ledger subsidiary account (GLSA) 11202 to general ledger account (GLA) 613 (credit 11202, debit 613).
JV 84-4-12	Posting of vendor credit memo(s) received from the commissary store (see paragraph 7-5b).
CF-127	Posting of a cash collection for a vendor credit memo (vendor refund) from a supplier, as a reverse disbursement (see paragraph 7-5c(1)).

ENTRY	EXPLANATION
F1634-1698	Batch posting of cash disbursements made 2 Apr 1984. NOTE: This batch of disbursements included collection of a vendor credit memo by reduction of the payment made to a supplier (see paragraphs 7-5c(2) and (3)).
CF 146	Posting collection of a vendor credit memo, received by the AFO from the commissary after MAFR had closed for April. This refund was deposited by the commissary on 30 Apr 1984, and reported to the AFO on DD Form 707, Report of Deposits, dated 30 Apr 1984.
JV 84-4-31	Posting of vendor credit memo(s) received from the commissary store.
F2813-2872	Batch posting of cash disbursements made 30 Apr 1984.
(3) Figure 2-7, Cash Sales Journal. Explanation of example entries to this journal is in paragraph 7-2g.	
(4) Figure 2-8, Cash Collections Journal	
BOM Brought Forward	The value of open document accounts receivable files as of the end of the previous month. Posted from end-of-month (EOM) balance. Forward line of the previous month's cash collections journal. This is a memo entry, not part of current-month net change.
CF 70	Dishonored checks returned by bank (reverse collection).
CF 71	Collection from nonappropriated fund (NAF) activity.
CF 72	Collection of dishonored checks.
CF-73	Collection for sale of bones and fats to DRMO (NA CONUS satellite AFOs).
JV-81-4-30	Age accounts receivable from 11501 to 11502 when the bill is sent. However, do not age those accounts that are billed and collected on no-check SF 1080, Voucher for Transfers Between Appropriations and/or Funds. Instead, post the collection against GLSA 11501 as in the example postings of CF 74 and CF 75 below.
CF 74	Collection on SF 1080, from Unit Number One.
CF 75	Collection on SF 1080, from Unit Number Two.
TRANS 81-4-1	Transfer uncollected dishonored checks to the region AFO (from CONUS satellite AFO).
CF 76	Collection from nonappropriated fund (NAF) activity.
CF 77	Collection from other federal agency.
JV-81-4-33	Post JV to age accounts receivable as of EOM. See paragraph 11-5c for details of how the amounts on the JV were determined as of EOM April 1981.
Net Change	Current month net change, not including amounts brought forward. Amounts from this line are entered on the CONUS satellite AFO's EOM message to the complex AFO (see chapter 11).
Memo 11501	For all sales codes, enter the value of GLSA 11501 from the charge sales journal totals at EOM (if WIC sales are treated as accounts receivable, you also need to include the value of GLSA 11501 from the cash sales journal).
Balance Forward	BOM brought forward, plus EOM net change, plus EOM memo 11501 equals the EOM balance forward. The value of EOM balance forward must agree with the value of accounts receivable open document files.

2-7. Source Documents. This paragraph lists, explains usage, and illustrates the source documents having an impact on the commissary division financial records.

a. AF Form 2358, Complex/Commissary Order. All commissaries use this form to order, receive, and report blanket delivery orders (BDO) and blanket purchase agreements (BPA) transactions. It is prepared either itemized for single deliveries or as a cover sheet for BDO and BPA. Discount terms are identified on this form and vendor representatives quote firm prices and validate them by signing in the signature block. Commissary officers hold the vendor to the quoted prices. Payments should be the same as the totals on the AF Form 2358, unless an error is found. The IBM 3741 programmable work station (PWS) provides an automated product, called the authorized item order form (AIOF). See figure 2-9.

b. AF Form 2361, Abstract of Receipts. This form is used by the commissary to consolidate receipt entries to a specific voucher for posting to AF Forms 2366, Commissary Voucher and Control Record, for each commissary. It is also used as a transmittal to send receiving reports to the stock fund accountant (SFA) daily. The IBM 3741 PWS provides an automated product. See figure 2-10.

c. DD Form 1348-1, DOD Single Line Item Release/Receipt Document. DPSC uses this form as a materiel release order to drop accountability and to ship nonperishable (NP) troop and resale subsistence to commissaries. DPSC also uses this document with a Seavan Consist List to process NP brand name resale items ordered through Defense Subsistence Region Europe (DSRE) to overseas commissaries. When available, the Seavan Consist List may be used as a receiving document. DPSC bills should agree with the document number and extended total price dollars and cents. See figure 2-11.

d. AF Form 363, Abstract of Reimbursable Sales/Issues. The commissary uses this form to control AF Forms 287, Subsistence Request, received, vouchered, and sent to the warehouse or store for issue. After AF Forms 287 are issued, they are returned to the commissary for pricing and extending, and the dollar values are entered on the AF Form 363 by department. The commissary sends this form to the SFA at the end of the accounting period. See figure 2-12.

e. Standard Form 364, Report of Discrepancy (ROD). The commissary initiates this form to report discrepant shipments received from DPSC and to assist Defense Logistics Agency (DLA) shipping points as a quality control management tool. The

SFA also uses these forms to support a request for billing credit or adjustments when RODs are approved by the seller but the adjustment is not received within 60 days. This form supports FAE cards sent to DPSC for billing credit and other adjustments. See figure 2-13 and chapter 5.

f. DD Form 708, Inventory Adjustment Monetary Account. The commissary uses this form to compute debit and credit adjustments to general ledger subsidiary account (GLSA) 13061 as a result of price change. Price change adjustments affect only the troop support account. Do not process price change adjustments for the resale store accounts. The commissary also uses this form to process unit price reduction of damaged or deteriorated items necessary to prevent a total loss to the stock fund. The commissary limits price reductions to 50 percent except at site branches where meat department prices may be reduced more than 50 percent. See figure 2-14.

g. DD Form 1149, Requisition and Invoice/Shipping Document. The commissary uses this form to transfer or ship items to another store or another branch of service.

h. DPSC Form 300, Order for Subsistence. DPSC uses this form to requisition local procurement-type nonperishable items when bases have contracting difficulties. They buy these items for direct vendor delivery. See figure 2-17.

i. DPSC Form 300-2, Receiving Report of Order of Subsistence. The commissary uses this form as a receiving report for items ordered on DPSC Form 300. See figure 2-18.

j. Memorandum of Physical Inventory Value by Department. This document shows the result of the physical inventory count and price out for items in the mission support warehouse and resale store grocery, meat, and produce departments. Accounting and Finance (A&F) uses this document to compute and record the dollar value of gains or losses (difference between book and physical inventory).

k. DD Form 707, Report of Deposits. This form is the source document that shows cash sales by store department and cash deposits resulting from cash sales, and it is the posting medium for update of the cash receipts and cash sales journal. Cash collections for the commissary trust revolving fund (57X8420) are also shown. See figures 2-19 and 2-20. The commissary also uses this form to report collections of dishonored checks and vendor credit memos (VCMS).

l. DPSC Form 2005-2, Standard Multi-Use Requisitioning/Shipping Document. This form is used by DPSC to process and ship fresh fruit and vegetables (FF&V) to commissary produce

departments and to troop support accounts. Transportation surcharges are included in the unit price. See figure 2-23.

m. AF Form 129, Tally In-Out. This document is used in many ways. It is primarily a receipt for items when shipping bills, freight tickets, or other receiving reports are not available. It is also used to process transfers between departments in a region or complex. Unsaleable discarded items are also listed on this form. See figure 2-21.

n. DD Form 1155, Order for Supplies or Services/

Request for Quotations No. This form serves many purposes. See figure 2-22.

(1) Contracting offices use it for BDO and BPA contracts. The commissary offices place calls against those contracts for vendor delivery. See paragraph 4-2.

(2) Periodically, it is used for ordering brand name resale purchases when a BDO or BPA would not be available. See paragraph 4-3.

(3) It is used as the payment voucher to pay vendors for calls placed against a BPA or BDO.

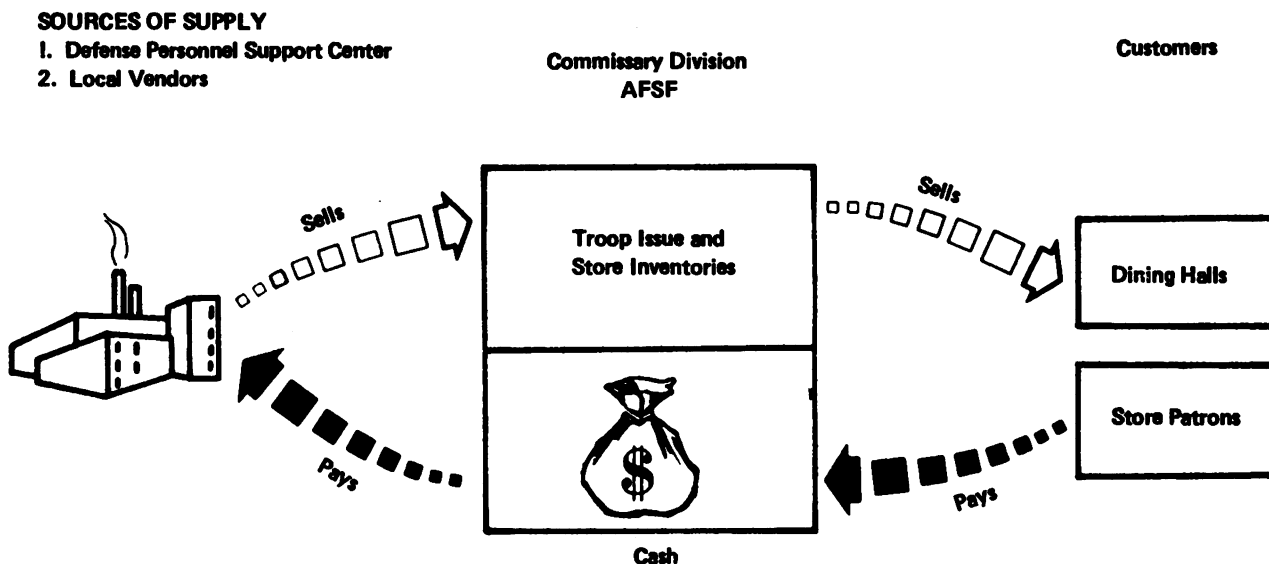


Figure 2-1. Stock Fund Revolving Concept.

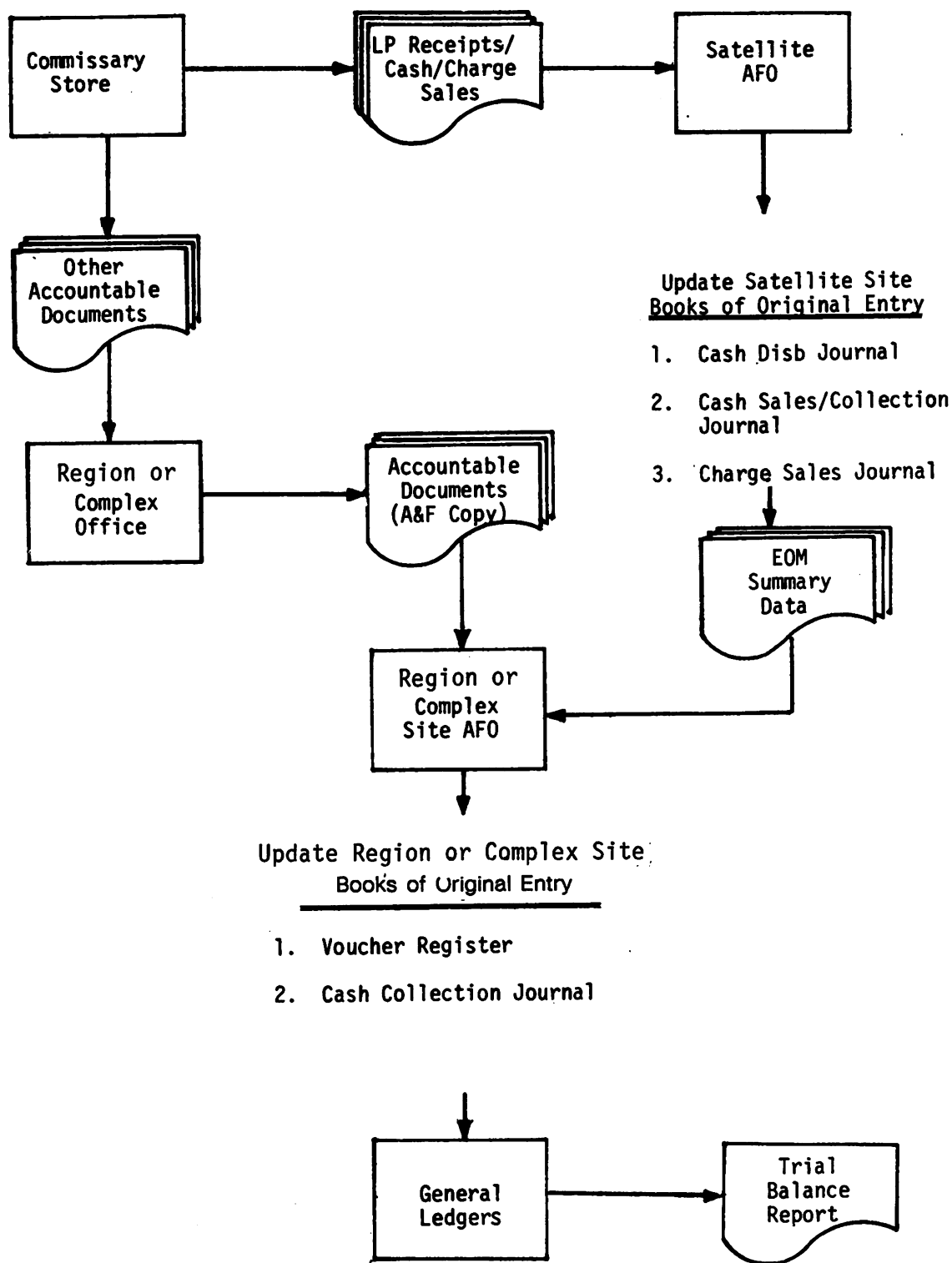


Figure 2-2. Commissary Complexing Accounting System.

AIR FORCE STOCK FUND
CASH DISBURSEMENT JOURNAL - COMMISSARY DIVISION

[illegible]

Figure 2-5. Cash Disbursement Journal Format.

[illegible]

Figure 2-6. AF Form 1693, Cash Disbursement Journal—Commercial Vendor (Commissary Division—Air Force Stock Fund).

CASH SALES JOURNAL (COMMISSARY DIVISION—AIR FORCE STOCK FUND)										STORE LOCATION Smith AFB VT		MONTH OF Dec 81		PAGE 1	
DATE	DESCRIPTION	COLLECTIONS LTC	COST OF SALES AT STANDARD RATE	DEBIT			CREDIT			INVENTORY AND SALES			SALES CODE		
				UNDEPOSITED COLLECTIONS 11/81	VENDOR COUPONS 11/81	CASH SHORT 11/81	DEBIT AMOUNT	CREDIT GLA	CREDIT AMOUNT	CASH OVER 11/81	GROCERY 11/81	MEAT 11/81		PRODUCE 11/81	
1	CF 133 (27 NOV)	36 321 48		(36 321 48)											
2	CF 134 (28 NOV)	43 471 81		(43 471 81)											
3	CF 135 (30 NOV)	39 918 84		(39 918 84)											
31	Sales	662 280 78	783 188 20	907 42											
31	Cash for LVC	501 50		88 24											
31	Fees for LVC	88 51		15 62											
31	Cash Over	17 85		4 00											
31	Value of LVC	(45 80)													
31	Coupons	(2 674 15)													
31	Cash Short	(24 42)													
31	WIC Sales	(18 537 41)													
	Total	760 728 49	783 188 20	(1 546 80)	(41 41)	29 32	23 915 68	104 13	21 85	588 71	163 353 98	36 245 31			

AF FORM 1692
JAN 11 1982

Figure 2-7. AF Form 1692, Cash Sales Journal (Commissary Division—Air Force Stock Fund).

[illegible]

Figure 2-8. AF Form 1691, Cash Collections Journal (Commissary Division—Air Force Stock Fund).

ABSTRACT OF RECEIPTS			COMPLER <i>North Texas Complex</i>			PERIOD		VOUCHER NUMBER	
			STORE <i>Shppard</i>			FROM	TO		
						<i>1 Dec</i>	<i>31 Dec</i>	<i>Dec 7</i>	
DATE	SUBVOUCHER NO	DATE OF RECEIPT	DETAIL/PR #/CALL #/REQ #	GROCERY	MEAT	PRODUCE	WAREHOUSE	TOTAL SELLING PRICE	TOTAL ACCOUNTS PAYABLE
<i>12/21/79</i>	<i>Dec 7 - 249</i>	<i>12/21</i>	<i>Wahon</i>		<i>532.99</i>				<i>532.99</i>
	<i>- 250</i>	<i>12/21</i>	<i>Banham + Co.</i>	<i>633.60</i>					<i>633.60</i>
	<i>- 251</i>	<i>12/21</i>	<i>Banquet Foods</i>	<i>528.60</i>					<i>528.60</i>
	<i>- 252</i>	<i>12/21</i>	<i>Allen Products</i>	<i>417.60</i>					<i>417.60</i>
	<i>- 253</i>	<i>12/21</i>	<i>L. B. Taffin</i>	<i>590.40</i>					<i>590.40</i>
	<i>- 254</i>	<i>12/21</i>	<i>Banham + Co.</i>	<i>397.50</i>					<i>397.50</i>
	<i>- 255</i>	<i>12/21</i>	<i>Kraft Foods</i>	<i>2,688.00</i>					<i>2,688.00</i>
<i>12/24/79</i>	<i>Dec 7-256</i>	<i>12/21</i>	<i>Ridley</i>		<i>3,463.53</i>				<i>3,463.53</i>
BALANCE BROUGHT FORWARD/TOTAL				<i>5,255.70</i>	<i>3,996.52</i>				<i>9,252.22</i>

AF FORM 2361 SEP 70 PREVIOUS EDITION IS OBSOLETE.

U S GOVERNMENT PRINTING OFFICE 1070-020 010-2040 2-1

Figure 2-10. AF Form 2361, Abstract of Receipts and Inventory Adjustments (For Other Than BDO/BPA Orders).

A5A SMSS 8970005774513										BX 00240 FT3047 63271001										A62										S9S AA 1714																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																																				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Figure 2-11. DD Form 1348-1, DOD Single Line Item Release/Receipt Document (Used as a MILSTRIP Receipt Document).

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ABSTRACT OF REIMBURSABLE SALES/ISSUES				SALES/ISSUES TO FUND CITATION				PERIOD				VOUCHER NUMBER		
DATE A	SUB VOUCHER NUMBER B	DATE OF ISSUE C	TOBACCO PRODUCTS D	BAKERY E	OTHER GROCERY F	DELI G	OTHER MEATS H	PRODUCE I	FROM		TO		SHREDDOUT # L	CUMULATIVE M
									1 MAY 84	31 MAY 84	SHREDDOUT # J	SHREDDOUT # K		
-	BAL. FWD.	-	Ø	Ø	5,126.08	142.80	1041.17	512.30	Ø	Ø	Ø	Ø	9843.46	16,664.81
25	73	25											194.28	16,859.09
25	74	25			888.96									17,718.05
25	75	25											508.56	18,226.61
25	76	25											326.13	18,552.74
26	77	26											104.40	18,657.14
26	78	26											50.40	18,707.54
29	79	29					62.20							18,774.74
29	80	29											130.74	18,905.48
29	81	29											55.50	18,960.98
29	82	29											137.05	19,098.03
29	83	29											223.92	19,321.95
30	84	30											102.72	19,424.67
30	85	31											73.17	19,497.84
31	86	31											63.60	19,561.44
	SUB TOTAL		Ø	Ø	5984.04	142.80	1108.37	512.30	Ø	Ø	Ø	Ø	11,813.93	19,561.44
	TOTAL				5984.04		1251.17	512.30					11,813.93	19,561.44

AF FORM 363 PREVIOUS EDITION IS OBSOLETE

Figure 2-12. AF Form 363, Abstract of Reimbursable Sales/Issues (Used as Monthly Charge Sales Report by Customer).

REPORT OF DISCREPANCY (ROD)				1. DATE OF PREPARATION		2. REPORT NUMBER		
<input checked="" type="checkbox"/> SHIPPING <input type="checkbox"/> PACKAGING				7 NOV 1981		FT3047-9001-0001		
3. TO (Name and address, include ZIP Code) DEFENSE PERSONNEL SUPPORT CENTER (Appropriate Office Symbol) 2800 SOUTH 20TH STREET PHILADELPHIA PA 19101				4. FROM (Name and address, include ZIP Code) (FT3047) 1452 CSG/FCS Eastover AFB TX 76014				
5a. SHIPPER'S NAME DDMT--MEMPHIS DEFENSE DEPOT				5b. NUMBER AND DATE OF INVOICE 8330		6. TRANSPORTATION DOCUMENT NUMBER (GBL, Waybill, TCN, etc.)		
7a. SHIPPER'S NUMBER (Purchase Order/Shipment, Contract, etc.) 8330		7b. OFFICE ADMINISTERING CONTRACT			8. REQUISITIONER'S NUMBER (Requisition, Purchase Request, etc.) FT3047-8311-1001			
9. SHIPMENT, BILLING, AND RECEIPT DATA						10. DISCREPANCY DATA		11.
NSN/PART NUMBER AND NOMENCLATURE (a)	UNIT OF ISSUE (b)	QUANTITY SHIPPED/ BILLED (c)	QUANTITY RECEIVED (d)	QUANTITY (a)	UNIT PRICE (b)	TOTAL COST (c)	CODE ¹ (d)	AC² TION CODE
8915-00-616-4820	CN	120	12	108	1.10	118.80	S1	12
12. REMARKS (Continue on separate sheet of paper if necessary)								

Request billing adjustment (copy of DD Form 1348-1 attached).

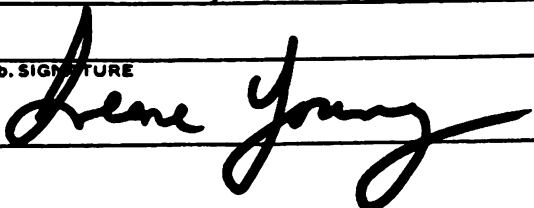
1 DISCREPANCY CODES		2 ACTION CODES
CONDITION OF MATERIAL C1 - In condition other than that indicated on release/receipt document C2 - Expired shelf life C3 - Damaged parcel post shipment SUPPLY DOCUMENTATION D1 - Not received D2 - Illegible or mutilated D3 - Incomplete improper or without authority (Only when receipt cannot be properly processed) MISDIRECTED MATERIAL M1 - Addressed to wrong activity OVERAGE/DUPLICATE SHIPMENTS O1 - Quantity in excess of that on receipt document O2 - Quantity in excess of that requested (Other than unit of issue pack) O3 - Quantity duplicates shipment PACKING DISCREPANCY P1 - Improper preservation P2 - Improper packing P3 - Improper marking P4 - Improper utilization	PRODUCT QUALITY DEFICIENCIES Q1 - Deficient material (Applicable to Grant Aid and FMS shipments only) SHORTAGE OF MATERIAL S1 - Quantity less than that on receipt document S2 - Quantity less than that requested (Other than unit of issue pack) S3 - Receipt of parcel post shipments. ITEM TECHNICAL DATA MARKINGS (i.e., Name Plates, Log Books, Operating Handbooks, Special Instructions, etc.) T1 - Missing T2 - Illegible or mutilated T3 - Precautionary operational markings missing T4 - Inspection data missing or incomplete T5 - Serviceability operating data missing or incomplete T6 - Warranty data missing WRONG ITEM (Identify requested item as a separate copy in Item 9 above) W1 - Incorrect item received W2 - Unacceptable substitute OTHER DISCREPANCIES Z1 - See remarks	1A - Disposition instructions requested (Reply on reverse) 1B - Material being retained (See remarks) 1C - Supporting supply documentation requested 1D - Material still required expedite shipment (Not applicable to FMS) 1E - Local purchase material to be returned at supplier's expense unless disposition instructions to the contrary are received within 15 days (Reply on reverse) (Not applicable to FMS) 1F - Replacement shipment requested (Not applicable to FMS) 1G - Reshipment not required, item to be re-requisitioned. 1H - No action required, information only 1Z - Other action requested (See remarks)
13. FUNDING AND ACCOUNTING DATA		
14a. TYPED OR PRINTED NAME, TITLE, AND PHONE NUMBER OF PREPARING OFFICIAL Mrs. I. Young Troop Support Requirements Sec	14b. SIGNATURE 	
15. DISTRIBUTION ADDRESSEES FOR COPIES 2 - DPSC 1 - DDMT 1 - AFO		

Figure 2-13. SF 364, Report of Discrepancy (ROD) (Used for Shipment Discrepancies).

16. FROM: (S9I) DISC 700 Robbins Ave Phila. PA 19111	17. DISTRIBUTION ADDRESSEES FOR COPIES
18. TO: FT3047 1452 CSG/FCS Eastover AFB TX 76014	Use window envelope to mail this document. Insert name and address, including ZIP Code, starting one typing space below the left dot. Each address line must NOT extend beyond right dot. Address must not exceed four single space typing lines.

19. IN ACCORDANCE WITH NOTICE OF DISCREPANCY ON FACE OF THIS FORM:			
a. MATERIAL <input type="checkbox"/> HAS BEEN <input type="checkbox"/> WILL BE SHIPPED	DOCUMENT NUMBER	b. <input type="checkbox"/> NO RECORD OF SHIPMENT. RESUBMIT REPORT TO PROPER OFFICE UNDER APPROPRIATE REGULATION.	
c. <input checked="" type="checkbox"/> AN ADJUSTMENT IN BILLING HAS BEEN/WILL BE PROCESSED AS A:	<input checked="" type="checkbox"/> CREDIT <input type="checkbox"/> DEBIT	d. <input type="checkbox"/> INVOICE/BILL ATTACHED	e. <input type="checkbox"/> PROOF OF DELIVERY (Parcel Post Shipments) OR EVIDENCE OF SHIPMENT ENCLOSED.
f. <input type="checkbox"/> AN ADJUSTMENT IN BILLING FOR THE REPORTED DISCREPANCY WILL NOT BE PROCESSED FOR THE FOLLOWING REASON WHICH IS CITED IN THE INDICATED REGULATION.			
(1) REASON FOR NOT PROCESSING		(2) PRESCRIBING REGULATION	
(a) DISCREPANCY WAS NOT REPORTED WITHIN THE TIME FRAMES ALLOWED AND/OR		(a) CHAPTER 5 OF THE GSA HANDBOOK, DISCREPANCIES OR DEFICIENCIES IN GSA OR DOD SHIPMENTS, MATERIAL, OR BILLINGS (FPMR 101-26.8)	
(b) DOLLAR VALUE DOES NOT MEET THE CRITERIA PRESCRIBED IN THE REGULATION OR AGREEMENT INDICATED IN 19(2)		(b) CHAP. 2 AND/OR 7 OF DOD 4000.25-7-M. MILITARY STANDARD BILLING SYSTEM (MILSBILLS) AND/OR DD 1513, U.S. DOD OFFER AND ACCEPTANCE, AS APPLICABLE.	
20. THE FOLLOWING DISPOSITION IS TO BE MADE OF THE REFERENCED MATERIAL:			
a. <input type="checkbox"/> PROCESS FOR DISPOSAL IN ACCORDANCE WITH SERVICE/AGENCY DIRECTIVES.	b. <input type="checkbox"/> REPRESENTATIVE WILL CALL FOR DISCUSSION CONCERNING DISPOSITION IN:	DAYS	
c. <input type="checkbox"/> RETAIN MATERIAL AT NO CHARGE.	d. <input type="checkbox"/> MATERIAL WILL BE PICKED UP IN:	DAYS	
e. <input type="checkbox"/> SHIP MATERIAL (Specify location):			
(1) <input type="checkbox"/> GBL APPROPRIATION CHARGEABLE:			
(2) <input type="checkbox"/> CHARGES COLLECT-VIA: <input type="checkbox"/> FREIGHT <input type="checkbox"/> EXPRESS <input type="checkbox"/> PARCEL POST			
(3) <input type="checkbox"/> PARCEL POST LABEL ATTACHED (4) <input type="checkbox"/> FREIGHT PREPAID			
(8) _____ postage advanced herewith. NOTE: Please enclose postage. Material cannot be returned Parcel Post collect.)			
f. <input type="checkbox"/> OTHER (Specify)			
21. <input type="checkbox"/> IF MATERIAL IS STILL REQUIRED, SUBMIT NEW REQUISITION		22. <input type="checkbox"/> REPLACEMENT WITH SATISFACTORY MATERIAL WILL BE MADE ON OR BEFORE:	
23. REMARKS (Continue on separate sheet of paper if necessary)		DATE	

24a. TYPED OR PRINTED NAME AND PHONE NUMBER OF PREPARING OFFICIAL PAULA FREIDMAN	24b. SIGNATURE <i>Paula Freidman</i>	24c. DATE 28 NOV 81
--	--	-------------------------------

Figure 2-13. Continued.

INVENTORY ADJUSTMENT MONETARY ACCOUNT						MONTH AND YEAR <i>Oct 77</i>	
INSTALLATION <i>Marshall AFB</i>		ACCOUNT OF (Name of commissary officer) <i>Marshall J. Stephens</i>				SUBSIDIARY <i>Prichville</i>	
ARTICLE	UNIT	QUANTITY	PRICE LIST			DEBIT	CREDIT
			CURRENT MONTH	PAST MONTH	PRICE CHANGE		
<i>Beef, LP</i>							
<i>Sausage Patties</i>	<i>lb</i>	<i>114</i>	<i>1.16</i>	<i>1.15</i>	<i>.01</i>	<i>1.14</i>	
<i>Prichville Meat</i>							
<i>Butter Patties 942</i>	<i>lb</i>	<i>912</i>	<i>1.22</i>	<i>1.25</i>	<i>.03</i>		<i>27.36</i>
<i>Cheese</i>							
<i>American pie 6205</i>	<i>lb</i>	<i>1260</i>	<i>1.11</i>	<i>1.03</i>	<i>.08</i>	<i>100.80</i>	
<i>Chicken, Rot. 8440</i>	<i>lb</i>	<i>460</i>	<i>1.10</i>	<i>1.12</i>	<i>.02</i>		<i>9.20</i>
<i>American pie 8493</i>	<i>lb</i>	<i>655</i>	<i>1.08</i>	<i>1.06</i>	<i>.02</i>	<i>13.10</i>	
<i>Egg, whole</i>	<i>doz</i>	<i>2801</i>	<i>.43</i>	<i>.46</i>	<i>.03</i>		<i>84.03</i>
<i>Shortening 148 0088</i>	<i>lb</i>	<i>585</i>	<i>.39</i>	<i>.45</i>	<i>.06</i>		<i>35.10</i>
<i>Shortening 148 508 0090</i>	<i>lb</i>	<i>2150</i>	<i>.33</i>	<i>.37</i>	<i>.04</i>		<i>86.00</i>
<i>Olives</i>							
<i>Peanuts 0078</i>	<i>lb</i>	<i>1250</i>	<i>.30</i>	<i>.38</i>	<i>.08</i>		<i>100.00</i>
<i>Patties 6491</i>	<i>lb</i>	<i>360</i>	<i>.44</i>	<i>.55</i>	<i>.11</i>		<i>39.60</i>
<i>Frozen 77 min</i>							
<i>Beef, Cut Gr</i>	<i>lb</i>	<i>630</i>	<i>.41</i>	<i>.47</i>	<i>.06</i>		<i>37.80</i>
<i>Blueberries</i>	<i>lb</i>	<i>160</i>	<i>.93</i>	<i>.86</i>	<i>.07</i>	<i>11.20</i>	
<i>Broccoli Stalk</i>	<i>lb</i>	<i>360</i>	<i>.40</i>	<i>.41</i>	<i>.01</i>		<i>3.60</i>
<i>Broccoli Sprouts</i>	<i>lb</i>	<i>30</i>	<i>.54</i>	<i>.59</i>	<i>.05</i>		<i>1.50</i>
<i>Cherries</i>	<i>lb</i>	<i>117</i>	<i>.86</i>	<i>.55</i>	<i>.31</i>	<i>36.27</i>	
<i>Common Cat</i>	<i>lb</i>	<i>370</i>	<i>.30</i>	<i>.28</i>	<i>.02</i>	<i>7.40</i>	
<i>Cut Corn</i>	<i>lb</i>	<i>750</i>	<i>.32</i>	<i>.30</i>	<i>.02</i>	<i>15.00</i>	
<i>Mustard Green</i>	<i>lb</i>	<i>576</i>	<i>.23</i>	<i>.24</i>	<i>.01</i>		<i>5.76</i>
TOTAL							
SIGNATURE OF COMMISSARY OFFICER <i>M. J. Stephens</i>						VOLUNTARY NO. <i>Oct 2</i>	

DD FORM 708

REPLACES DD FORM 708, 1 MAY 68, WHICH MAY BE USED.

Figure 2-14. DD Form 708, Inventory Adjustment Monetary Account (Used for Inventory Adjustments).

Figure 2-15. DD Form 1149, Requisition and Invoice/Shipping Document (Used for Merchandise Returned to Vendor).

CODE NO. _____ UNIFORM STRAIGHT BILL OF LADING ORIGINAL-NOT NEGOTIABLE

TRAILER NO. _____

SHIPPER _____

LOADER _____

CENTRAL
FREIGHT LINES
INC.
EMPLOYEE OWNED TEXAS INSTITUTION

DATE 12-24 1977

FROM Commissary Office STREET ADDRESS Carroll AFB CITY AND STATE El Paso Tx.

CONSIGNEE TO K.G. Tippie Co STREET ADDRESS Witmore Rd

DESTINATION San Antonio STATE Tex ROUTE 78217

No. Pkgs.	DESCRIPTION OF ARTICLES, SPECIAL MARKS AND EXCEPTIONS	WEIGHT (Sub. to Car.)	Class or Rate	Freight	Subject to Section 7 of conditions, if this shipment is to be delivered to the consignee without recourse on the consignor, the consignor shall sign the following statement: The carrier shall not make delivery of this shipment without payment of freight and all other lawful charges.
3	Viking Delight Shrimp Small				
	Wrong Item				
TOTAL					

This Shipment will be forwarded open unless C. O. D. Amount is filled in here **C.O.D. :**

NOTE—Where the rate is dependent on value, shippers are required to state specifically in writing the agreed or declared value of the property. The agreed or declared value of the property is hereby specifically stated by the shipper to be not exceeding.

By Robert G. Tippie CENTRAL FREIGHT LINES, INC. Per [Signature]

Shipper's Address _____ Charges Advanced: 12-21-77

By [Signature] s. 12-21-77

THIS SHIPMENT IS CONSIDERED RECEIVED SUBJECT TO THE TERMS AND CONDITIONS OF THE CARRIER'S BILL OF LADING AS FILED WITH THE INTERSTATE COMMERCE COMMISSION

NOT NEGOTIABLE

SHIP CENTRAL — IT'S CONVENIENT & SAFE

(3) 1291

Figure 2-16. Bill of Lading Attached to DD Form 1149.

USA LSH-11-R-5736		DEF NO.		SA CODE TNSA		LS CODE NL SA	
ORDER FOR SUBSISTENCE				7. DELIVERY ORDER NUMBER DSAIJ		8. PAGE 1 OF	
THIS PURCHASE IS NEGOTIATED UNDER AUTHORITY OF 12 JAC 2334 (a) 9				9. CONTRACT NUMBER DSAIJ 1-77-C-A534		10. DATE OF ORDER 06 JUL 77	
2. ISSUED BY DEFENSE SUPPLY AGENCY DEFENSE PERSONNEL SUPPORT CENTER DSO FT. WORTH BOX 6838 FORT WORTH, TX 76115				11. PURCHASE REQUEST NUMBER SHOWN HEREIN		12. DISCOUNT TERMS NET	
3. VENDOR CONTINENTAL PRODUCE CO BOX 16 GONZALES TX 78629 118910				13. INVOICES WILL BE MAILED TO AND PAYMENT WILL BE MADE BY ACCOUNTING & FINANCE OFFICER DEFENSE PERSONNEL SUPPORT CENTER ATTN--DPSC-ZAEA P. O. BOX NUMBER 13612 PHILA., PA. 19101			
4. <input type="checkbox"/> DELIVERY ORDER THIS DELIVERY ORDER IS SUBJECT TO TERMS AND CONDITIONS OF BASIC CON- TRACT NO. DSAIJ				14. ACCOUNTING AND APPROPRIATION DATA 77189 97X4961.5103 74 26 536-030			
5. <input checked="" type="checkbox"/> CONTRACT / PURCHASE ORDER IN ACCORDANCE WITH YOUR OFFER OF 06 JUL 77 REQUEST YOU FURNISH THE FOLLOWING ON THE TERMS SPECIFIED IN THIS ORDER.				15. DELIVERY DATE(S) SHOWN HEREIN SHIPMENTS WILL NOT BE ACCEPTED AFTER ON DELIVERY DATES SPECIFIED, NOR AT ANY TIME ON SATURDAY, SUNDAY OR A NATIONAL HOLIDAY			
6. TO MANIFEST MUST ACCOMPANY SHIPMENT SHOWN HEREIN				16. INSPECTION POINT SHOWN HEREIN			
17. ACCEPTANCE POINT <input checked="" type="checkbox"/> DESTN <input type="checkbox"/> ORIGIN				18. DELIVERY P.O.S. <input checked="" type="checkbox"/> DESTN <input type="checkbox"/> (As specified in schedule)			
19. SCHEDULE							
ITEM NO.	STOCK NO. AND DESCRIPTION OF SUPPLIES	S.P.	T.P.	QUANTITY (Units)	UNIT	UNIT PRICE	TOTAL PRICE
1	COMMISSARY OFFICER DELIVER TO BUILDING 1503 BILLY MITCHELL DR. AT JACKSON RD. KELLY AFB TX 78241 EGGS SHELL MED OR LARGER PROC GR I COND 1 OR 2 30 DZ BOX LEVEL C FED C-E-271 8910-00-043-3198 TPK-1 FT3047-7159-2049 RDO-201 2860 ORIG. VENDOR PAID USDA - DEST. VS INSP. SHIP FT2050 SC J FC 62 PROJ DELIVER 20 JUL 77 ISSUE			1.080	DZ	.4600	496.80
					SUB	TOTAL	496.80
20. THE FOLLOWING PROVISIONS ARE INCORPORATED HEREIN BY REFERENCE: THE CONTRACT IS GOVERNED BY YOUR OFFER, THE RFP CITED ABOVE, AND THIS CONFIRMING ORDER.				21. TOTAL \$2,083.20		UNITED STATES OF AMERICA	
22. SUMMARY FILED IN				BY RUTH BOOKER <i>Ruth Booker</i> (192) (Contracting Officer) PAGE 1 OF 3			

DPSC FORM 300
MAY 76

EDITION JAN 72 MAY BE USED UNTIL EXHAUSTED

Figure 2-17. DPSC Form 300, Order for Subsistence.

DPSC FORM 300 - 2
MAR 67

REPLACES DSSC FORM 300 - 2, 12 JUN 62, AFTER 31 MAR 67

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REPORT OF DEPOSITS				PERIOD COVERED	
				FROM	TO
				31 Dec 81	31 Dec 81
INSTALLATION		NAME AND DESIGNATION OF INDIVIDUAL DEPOSITING FUNDS			
Smith AFB VT		J.R. Smith, Mgr. Smith Commissary Store			
SECTIONS AND SUBSECTIONS		FUNDS DEPOSITED TODAY		ACCUMULATED FROM LAST REPORT	
				CUMULATIVE TOTAL	
Cash Sales: Grocery Department		29,179	45	554,409	46
Meat Department		8,167	70	155,186	28
Produce Department		1,812	26	34,433	05
Total Sales		39,159	41	744,028	79
Plus: Surcharge on Cash Sales		1,566	37	29,761	15
Cash Received for Local Vendor Coupons		29	50	560	24
Handling Fees Earned for Local Vendor Coupons		3	00	101	13
Cash Overage		2		21	85
Less: Value of Local Vendor Coupons Received		(31)	20	(516)	63
Value of Vendor Coupons For Transmittal to HQ AFCONS		(157)	29	(2,988)	68
Cash Shortage		(1)	45	(27)	87
Misc Sales		(957)	97	(19,841)	14
TOTAL		39,610	37	751,098	84
APPROPRIATIONS TO BE CREDITED		RECEIVED FROM			
APPROPRIATION		A.D. Sampson, Director, Northeast Complex			
AMOUNT					
57X4921.040 62 C99					
S688200		38,044	00		
57X8420 76 S688200		1,566	37		
Note: ADSN of Complex AFO					
TOTAL		39,610	37		
DATE		SIGNATURE OF DEPOSITOR		SIGNATURE OF FINANCE OFFICER	
4 Jan 82		John R. Smith		F.W. Denaro, 2Lt USAF, DEPUTY	
DD FORM 1 MAR 53 707		REPLACES DA AGO FORM 10-87, 1 APR 51, WHICH MAY BE USED.		VOUCHER NO. S DEC 3-V	
U. S. GOVERNMENT PRINTING OFFICE: 1972-466-501					

Figure 2-19. DD Form 707, Report of Deposits (Completed for Last Business Day of the Month—Satellite AFO).

REPORT OF DEPOSITS		PERIOD COVERED	
		26 Dec 81	26 Dec 81
Smith AFB VT		J.R. Smith, Mar. Smith Comsv Store	
SECTIONS AND SUBSECTIONS	SUMS DEPOSITED TODAY	ACCUMULATED FROM LAST REPORT	CUMULATIVE TOTAL
Cash Sales: Grocery Department	31,003 31	462,237 82	493,241 13
Meat Department	8,421 14	130,130 73	138,551 87
Produce Department	1,748 81	28,738 97	30,487 78
Total Sales	41,173 26	621,107 52	662,280 78
Plus: Surcharge on Cash Sales	1,646 93	24844 30	26,491 23
Cash Received for Local Vendor Coupons	24 35	477 15	501 50
Handling Fees Earned for Local Vendor Coupons	5 65	82 86	88 51
Cash Overage	1 05	16 80	17 85
Less: Value of Local Vendor Coupons Received	(27 25)	(438 55)	(465 80)
Value of Vendor Coupons For Transmittal	(125 47)	(2548 68)	(2,674 15)
Cash Shortage	(85)	(24 07)	(24 92)
WIC Sales	(814 75)	(17,722 66)	(18,537 41)
TOTAL	41,882 92	625,794 67	667,677 99
APPROPRIATIONS TO BE CREDITED		RECEIVED FROM:	
APPROPRIATION	AMOUNT	A.D. Sampson, Director, Northeast Cmplx	
57X4921.040 62 C99 S688200	40,235 99	IN CASH AND/OR CHECKS \$ <u>41,882.92</u> TOGETHER WITH PROCUREMENT, ALLOTMENT OR APPROPRIATE CREDITS FOR SUMS PREVIOUSLY RECEIVED FOR AS SHOWN HERE ON WILL APPEAR ON MY ACCOUNT FOR MONTH OF <u>DEC</u> VOUCHER NO. <u>CF-101</u>	
57X8420 76 S688200	1,646 93		
NOTE: ADSN of Complex AFO			
TOTAL	41,882 92	DATE: 31 DEC 81 SIGNATURE OF FINANCE OFFICER: F.W. Denaro, 2Lt USAF, DEPUTY	
DATE: 30 Dec 81	SIGNATURE OF DEPOSITOR: John R. Smith	VOUCHER NO.: S DEC 3-S	

Figure 2-20. DD Form 707, Report of Deposits (Completed for Last Business Day of the Month).

TALLY <input type="checkbox"/> IN <input type="checkbox"/> OUT				SHEET 1 OF 1 DISPOSITION OR PO NUMBER COMSY-0035	TALLY NUMBER Aug 1 DATE 1 Aug 77	
STATION Bergstrom Air Force Base, Texas				CARRIER A & B Motor Delivery		
CONSIGNEE Soap Company				B/L NUMBER GBL-A12345		
CONSIGNEE Bergstrom AFB Commissary - Grocery Department				CAR NUMBER AND INITIALS Truck #6789		
AUTHORITY				SEAL NUMBERS		
CONTAINERS OR PIECES	UNITS PER CONTAINER	CONTENTS	UNIT	TOTAL UNITS	UNIT SALES PRICE	TOTAL VALUE
30	6	Pineapple s/c #10	CN	180	1.10	198.00
12	24	Beets Wh #2-1/2	BR	288	.31	89.28
10	144	Pimentos 4 oz	CN	1440	.27	388.80
		Total (Cost And Standard Price)				\$676.08
A diagonal line crosses the remaining rows of the table.						
PACKER (To be used only)				CHECKER		
I CERTIFY THAT THE ABOVE LISTED ARTICLES (Subject to Veterinary Inspection) WERE INSPECTED BY ME AND THAT THEY CONFORM TO THE CONTRACT REQUIREMENTS.				RECEIVED THE ABOVE LISTED ARTICLES IN APPARENT GOOD ORDER AND CONDITION (Except as noted) SIGNATURE <i>L. J. Jones</i> GRADE OR TITLE <i>Warehouseman</i> DATE 1 Aug 1977		

Figure 2-21. AF Form 129, Tally In-Out (Used for Merchandise Received).

CHECKED BOX APPLIES		<input checked="" type="checkbox"/> ORDER FOR SUPPLIES OR SERVICES		<input type="checkbox"/> REQUEST FOR QUOTATIONS NO.		PAGE 1 OF 1	
1 CONTRACT/PURCH ORDER NO		2 DELIVERY ORDER NO		3 DATE OF ORDER		4 REQUISITION/PURCH REQUEST NO	
DLA 13H-84-9-9999		F08651		1 Jun 1984			
5 ISSUED BY		6 ADMINISTERED BY (If other than 6)		7 CODE		8 DELIVER TO: FOB	
Delta/Gulf Region AFCOMS/FC Maxwell AFB, AL 36112		Delta Gulf Region--AFCOMS/FC Maxwell AFB AL 36112 Direct Inquiries regarding order to: Area Code (904) 882-9999				<input checked="" type="checkbox"/> DEST <input type="checkbox"/> OTHER (See Schedule if other)	
9 CONTRACTOR/QUOTER		10 DELIVER TO FOB POINT BY		11 CHECK IF BUSINESS IS			
NAME AND ADDRESS MONDAY GROCERY DISTRIBUTORS 444 Exmou Drive Austin, TX 78758		FACILITY CODE SEE BELOW		<input checked="" type="checkbox"/> SMALL <input type="checkbox"/> SMALL DISADVANTAGED <input type="checkbox"/> WOMEN OWNED			
12 DISCOUNT TERMS		13 MAIL INVOICES TO:		14 SHIP TO:		15 PAYMENT WILL BE MADE BY:	
2% TEN DAYS, NET 30		Same as block 15		AFT 8888, Commissary Store Manager (See Schedule)		Accounting & Finance Officer Stock Fund Accountant (See Schedule for Address)	
16 DELIVERY		17 CHECKED		18 UBC 2304(a)(3) or as specified in the schedule if within the U.S., its possessions or Puerto Rico, if otherwise under 2304(a)(6)		19 If checked, Additional General Provisions apply. Supplier shall sign "Acceptance" on DD Form 1155r and return	
<input checked="" type="checkbox"/> DELIVERY		<input checked="" type="checkbox"/> CHECKED		This delivery order is subject to instructions contained on this side of form only and is issued on another Government agency or in accordance with and subject to terms and conditions of above numbered contract.		furnish the following on terms specified herein, including, for U.S. purchases.	
<input type="checkbox"/> PURCHASE		<input type="checkbox"/> CHECKED		General Provisions of Purchase Order on DD Form 1155r (EXCEPT CLAUSE NO 12 APPLIES ONLY IF THIS BOX <input type="checkbox"/> IS CHECKED, AND NO 14 IF THIS BOX <input type="checkbox"/> IS CHECKED).		and delivery as indicated. This purchase is negotiated under authority of	
17 ACCOUNTING AND APPROPRIATION DATA/LOCAL USE		18 UBC 2304(a)(3) or as specified in the schedule if within the U.S., its possessions or Puerto Rico, if otherwise under 2304(a)(6)		19 If checked, Additional General Provisions apply. Supplier shall sign "Acceptance" on DD Form 1155r and return		copies	
57X4921.040 62 S999900		BDO/BPA PAYMENT PER ATTACHED INVOICE(S)		CALLS: E147-189			
18 ITEM NO.		19 SCHEDULE OF SUPPLIES/SERVICES		20 QUANTITY ORDERED/ACCEPTED		21 UNIT	
22 UNIT PRICE		23 AMOUNT		24 UNITED STATES OF AMERICA		25 TOTAL	
FOR RESALE ITEMS TO BE DELIVERED DURING THE PERIOD 1 JUL 1984 THRU 30 SEP 1985 AS SCHEDULED BY THE COMMISSARY STORE MANAGER.		SHIP TO: COMMISSARY STORE MANAGER BLDG 879 EGLIN AFB FL 32542		COMMISSARY STORE MANAGER BLDG 90220 HULBURT AFB FL 32544		COMMISSARY STORE MANAGER BLDG 449 TYNDALL AFB FL 32401	
BILL TO: ADTC/ACFM-3 EGLIN AFB FL 32542		1 SOW/ACFM HULBURT AFB FL 32544		AWDC/ACFM TYNDALL AFB FL 32401		26 DIFFERENTIAL	
Previous partial payment made for call E-159 on F-789, 30 OCT 84, \$200. ADVN \$27900		J.C. STEARNS		CONTRACTING/ORDERING OFFICER		27 SHIP NO.	
28 QUANTITY IN COLUMN 20 HAS BEEN:		29 INSPECTED		30 RECEIVED		31 ACCEPTED, AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED	
DATE		SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE		27 SHIP NO.		28 D.O. VOUCHER NO	
6 NOV 1984		WILLIAM B. JOHNSON		280CT34		F-1234	
DATE		SIGNATURE AND TITLE OF CERTIFYING OFFICER		31 PAYMENT		32 PAID BY	
				<input checked="" type="checkbox"/> COMPLETE <input checked="" type="checkbox"/> PARTIAL <input type="checkbox"/> FINAL		EGLIN AFB 32542 DSSN 5279 84 NOV 06	
37 RECEIVED AT		38 RECEIVED BY		39 DATE RECEIVED		40 TOTAL CONTAINERS	
						41 S/R ACCOUNT NUMBER	
						FT 8383	
DD FORM 1155		PREVIOUS EDITIONS ARE OBSOLETE.		CONTRACTOR MUST SUBMIT FOUR COPIES OF INVOICE			

Figure 2-22. DD Form 1155, Order for Supplies or Services/Request for Quotations No. (Used as a Payment Voucher).

STANDARD MULTI-USE REQUISITIONING / SHIPPING DOCUMENT															PAGE 1 OF 1	
SHIP FROM ACCT OFF SRHNY MERCHANTS TERMINAL CO. 1811 CABIN BRANCH DRIVE LANDOVER, MARYLAND										SHIP TO COMSY OFFICER ANDREWS AFB DC 20332					SHIP DATE 3/13	
DOC NO A5AS6S FT4425										CARRIER					VAN & SEAL NO	
QUANTITY SHIPPED A62										RELEASED BY & DATE GAO 2					RECEIVED BY & DATE	
NATIONAL STOCK NUMBER	U/I	QUANTITY SHIPPED	DOCUMENT DATE SERIAL	UNIT PRICE	TOTAL PRICE	QTY REC'D	DESCRIPTION	AVG NO OF UNITS	LOT NUMBER	PIECE COUNT	CURF	GROSS WEIGHT				
8915.001268812	LB		7311	.09			04040 APPLE EAT	40								
8915.001268748	LB	120	6001	.11	13.20		04130 BANANA #3	40		3						
8915.006160198	LB			.09			04370 GRAPEFRUIT	30								
8915.006160209	LB			.17			04400 GRAPE	26								
8915.005824071	LB	105	6002	.18	18.90		04460 LEMONS	35		3						
8915.006160212	LB			.10			04550 ORANGES	35								
8915.006160211	LB			.11			04610 ORANGES TEMPLE	35								
8915.001268805	LB	45	6003	.16	7.20		04670 PEARS	45		1						
8915.005824061	LB			.13			04790 TANGERINES	35								
8915.004845964	LB			.11			04800 ITANGELOS FRESH	35								
8915.006160194	LB	50	6004	.06	3.00		06140 CABBAGE	50		1						
8915.006160193	LB			.08			06160 CABBAGE RED	50								
8915.002523783	LB	110	6005	.09	9.90		06220 CELERY	55		2						
				TOTAL		52.20		TOTAL		10		TOTAL				

RECEIVERS DOCUMENT NO. 7311
DOC. DATE 7311
TOTAL 52.20
J. S. Mullen
Comdr. Mullen
(Retiree)

Figure 2-23. DPSC Form 2005-2, Standard Multi-Use Requisitioning Document (Used as a Receiving Report).

Chapter 3

DOCUMENT CONTROL AND DISTRIBUTION

3-1. General:

a. Control, timely distribution, and prompt recording of source documents are most important. This chapter explains how this is done. These procedures apply when commissaries are consolidated or operated as single store activities. Source documents that impact on the Commissary Division, Air Force Stock Fund (AFSF) accounting records are identified in chapter 2, paragraph 2-7.

b. Commissary officers are responsible for timely preparation of source documents and prompt delivery to A&F. Source documents must be sent to A&F in 3 workdays after receipt by the commissary control branch.

3-2. Document Control Records and Forms:

a. The record maintained by commissary officers to control accountable documents is AF Form 2366, Commissary Complex Voucher and Control Record. This record is designed to control accountable documents for each commissary in a complex and for commissaries that are not in a complex. Separate accountable documents are prepared for each commissary in a complex.

b. The same posting media (separate for each store) used by the commissary office to update AF Form 2366, are also used by A&F to post journals and registers. Figure 3-1 is an illustration of the source document flow and process. The following explanations are provided for the four major groupings of posting media and accountable documents:

(1) AF Form 2361, Abstract of Receipts. The programmable work station (PWS) uses an automated form. This form serves two purposes. It is used as a transmittal document to send receiving reports from vendors and the Defense Personnel Support Center (DPSC) to A&F. Receiving reports are for items ordered from vendors and the Defense Personnel Support Center (DPSC). Items received from local vendors are results of calls against BPAs and BDOs, or individual purchases on DD Form 1155, Order for Supplies or Services/Request for Quotations No. Receipts from DPSC are based on MILSTRIP requisitions.

(2) AF Form 363, Abstract of Reimbursable Sales/Issues. This form is used as a source document to support billings to charge sale customers and as a summary posting media to update the charge sales journal. Copies of AF Forms 287, Subsistence Request, are not passed to A&F. They are kept by the commissary office.

(3) DD Form 707, Report of Deposits. See paragraph 2-7k.

(4) Other Miscellaneous Accountable Documents. The accountable documents described above represent the high-volume documents processed by commissary offices. The remainder (low volume) are classified as other miscellaneous accountable documents. These are used to post the voucher register or other journals. They are:

(a) Transfers within the commissary division (use DD Form 1149, Requisition and Invoice/Shipping Document).

(b) Transfers within a commissary complex or store (use AF Form 129, Tally In—Out).

(c) Transfers to other DOD activities and United States Government agencies—reimbursable (use DD Form 1149).

(d) Transfers to other DOD activities—non-reimbursable (use DD Form 1149).

(e) Standard price changes (use DD Form 708, Inventory Adjustment Monetary Account).

(f) Physical inventory adjustments (use a letter or memorandum).

(g) Inventory losses:

1. Redistribution of War Reserves Materiel (WRM) and mobility items (use DD Form 1348-1, DOD Single Line Item Release/Receipt Document).

2. Disposition of WRM, special reserves, and survival packets (use AF Form 129).

3. Losses subject to AF Form 198, Report of Survey.

3-3. Document Transmittal Review and Processing. Here are suggested step-by-step processing procedures for each transmittal category:

a. AF Form 2361, Abstract of Receipts, (Daily Receipts Register):

(1) Check to make sure a source document is received for each subvoucher listed on the daily receipts register (or AF Form 2361). If a document is missing, immediately contact the commissary office and obtain the missing receiving report.

(2) Each subvoucher (receiving report) shows the extended value at standard (selling) price. Local purchase receiving reports also have the cost (accounts payable) extended price. The subvoucher cost and selling price must be the same as entered on the daily receipts register for the applicable store department or mission support warehouse. If an

error is found, immediately contact the commissary office for correction.

(3) Sort receiving reports into these groupings:

(a) Receipts from vendors (AF Form 2358, Complex/Commissary Order; DD Form 1155 Order for Supplies or Services/Request for Quotation, or automated listing).

(b) Receipts from DPSC (DD Form 1348-1, DOD Single Line Item Release/Receipt Document, and others).

(4) Process local purchase receiving reports per chapter 4.

(5) Process receiving reports for items requisitioned from DPSC per chapter 5.

b. AF Form 363, Abstract of Reimbursable Sales/Issues:

(1) Maintain a listing of all regular authorized charge sale customers based on input from the store manager. This is essential to make sure that an AF Form 363 is received each month for each regular customer. If an AF Form 363 was not received, contact the commissary office and obtain the missing

document. The commissary prepares an AF Form 363 even though no sales were made (not applicable to customers who make infrequent purchases).

(2) Process AF Forms 363 per chapter 6.

c. DD Form 707, Report of Deposits:

(1) Make sure that a DD Form 707 is received for each business day and verify completeness.

(2) Process each DD Form 707 per chapter 7 for cash sales or vendor refunds or chapter 8 for dishonored checks.

d. Other Miscellaneous Accountable Documents:

(1) Review each document to make sure that it shows the extended value (standard or selling price).

(2) Sort documents into these grouping for further processing:

(a) Inventory Transfer Accountable Documents. Process these transactions per instructions in chapter 9.

(b) Inventory Adjustment Accountable Documents. Process these transactions per instructions in chapter 10.

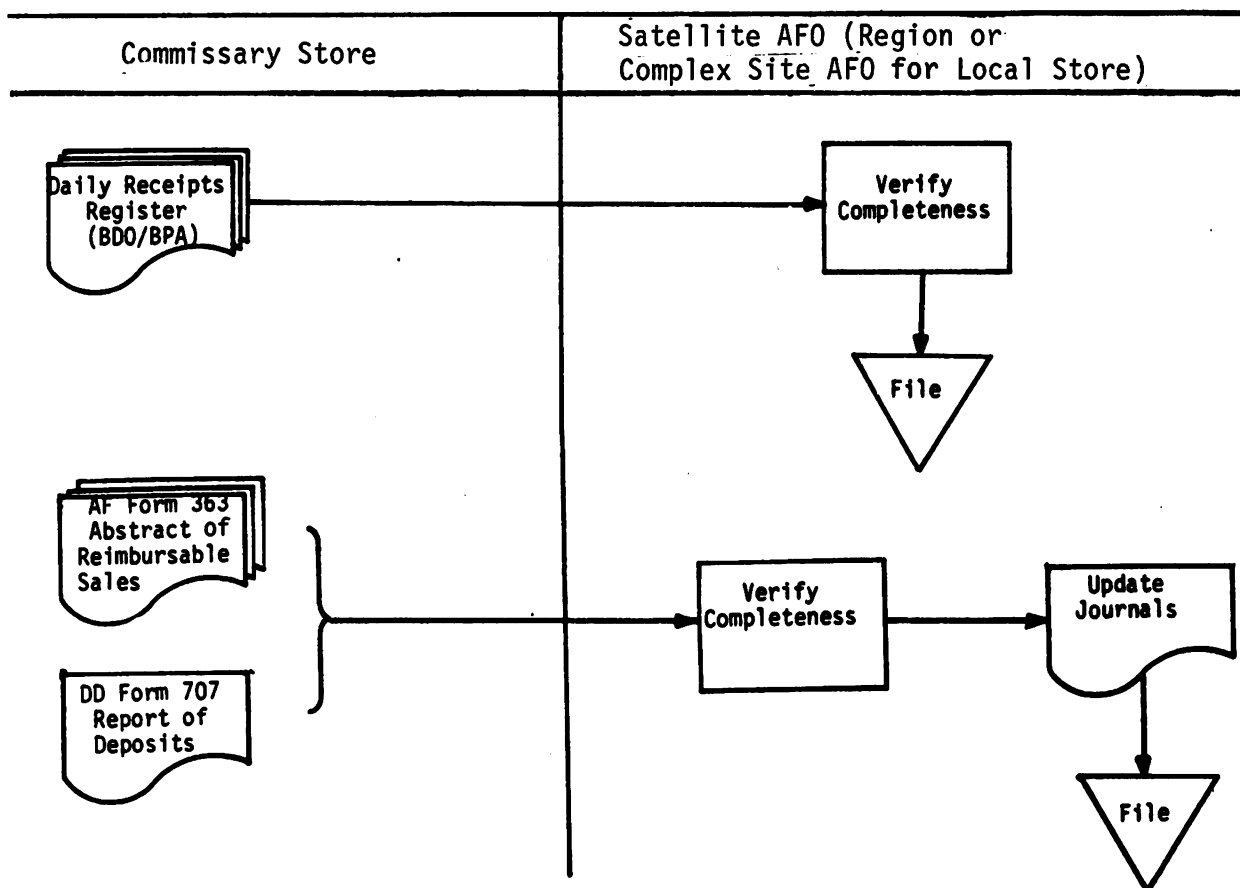


Figure 3-1. Source Document Flow—Region or Complex Store to Satellite AFO.

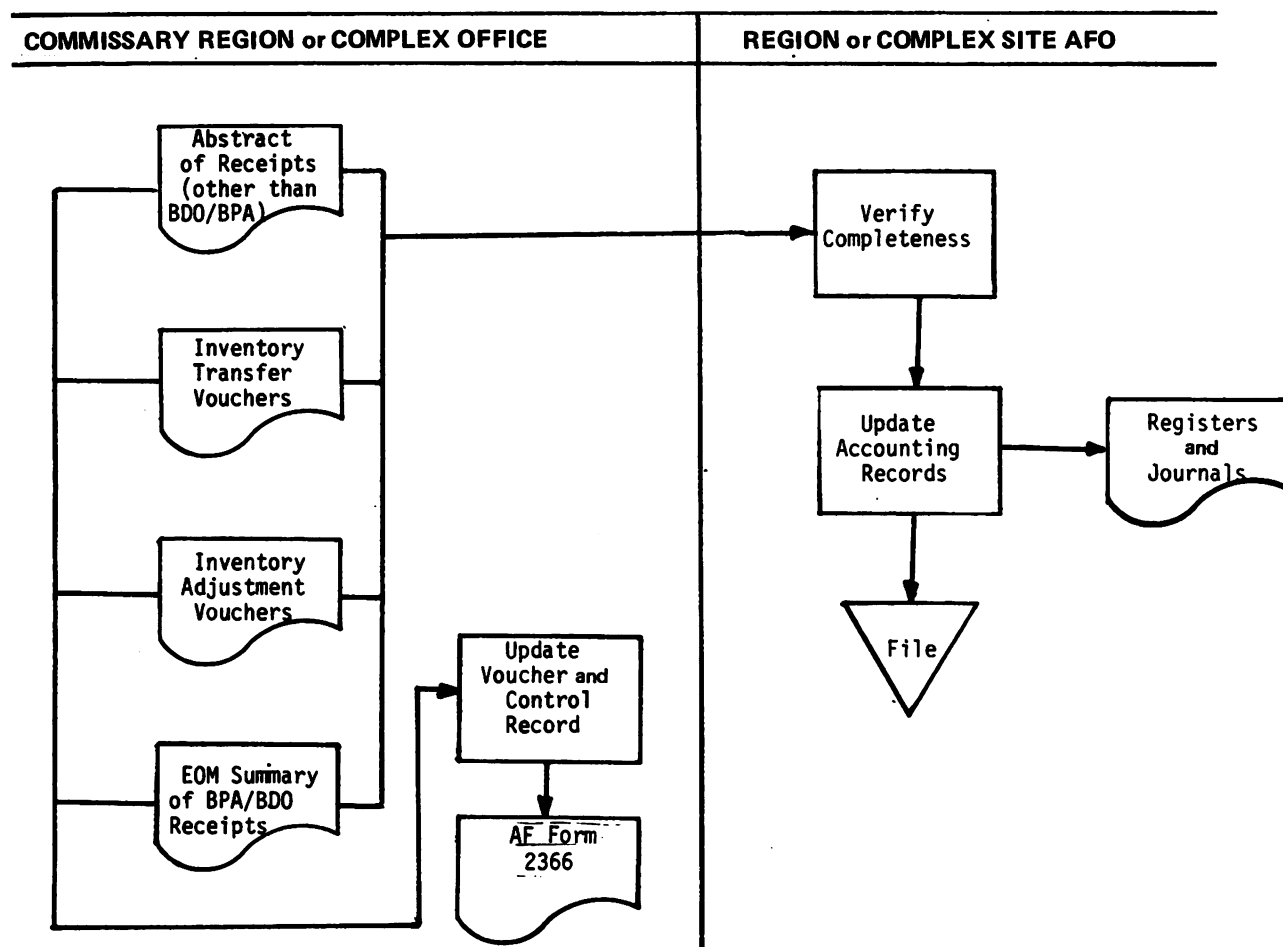


Figure 3-2. Source Document Flow—Region or Complex Control Office to Region or Complex Site AFO.

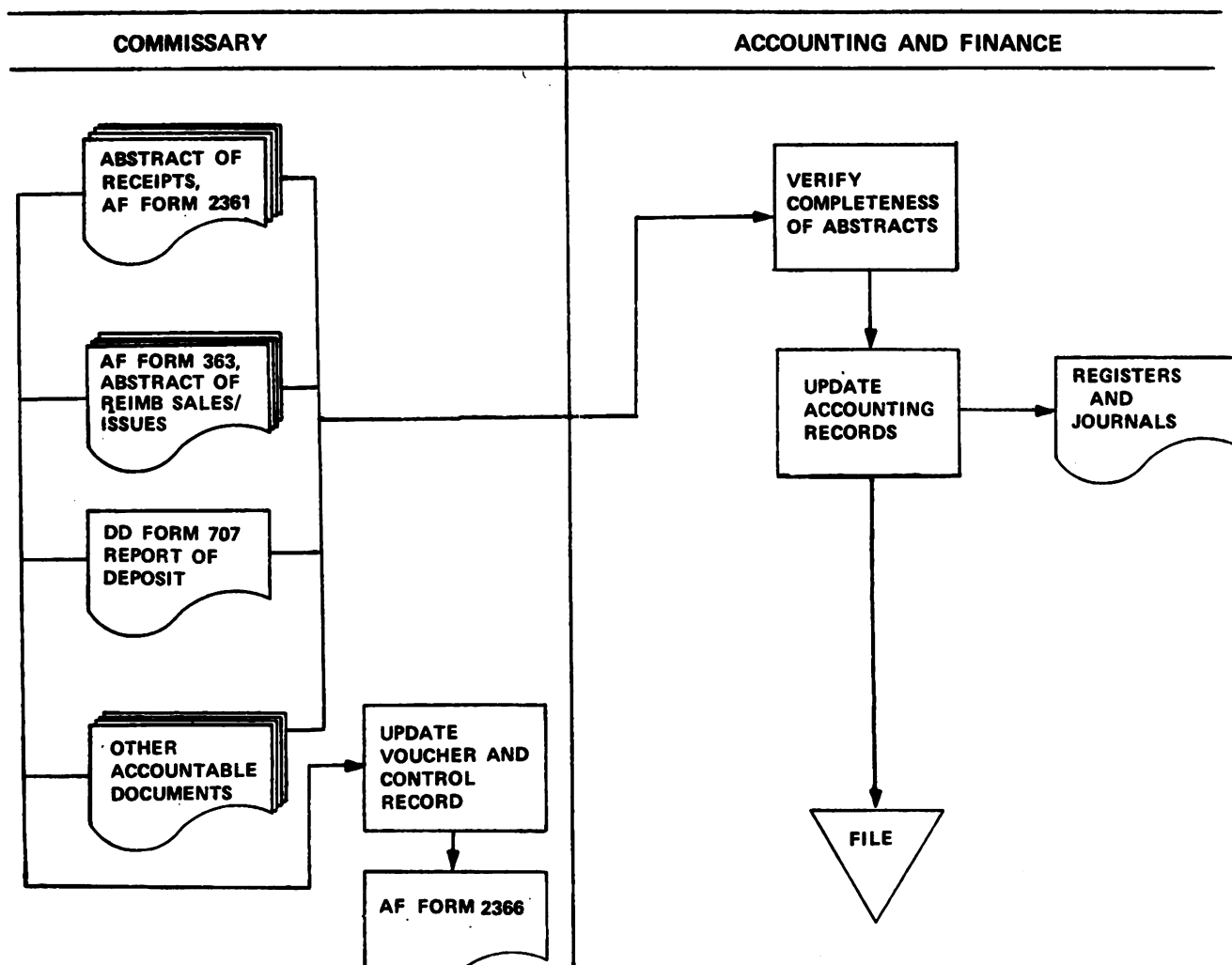


Figure 3-3. Source Document Flow and Process—Stand-Alone Store.

Chapter 4

LOCAL PURCHASE TRANSACTIONS

Section A—General

4-1. Background. A large part of the Materiel Accounting System in support of the commissary division at CONUS bases is the processing of local purchase transactions. This involves document control, timely and accurate payment of vendor invoices, and prompt update of accounting records. The AFO at each CONUS store location is assigned these responsibilities. The payment vouchers cite the ADSN of the region AFO and are processed as for-others transactions by CONUS satellite AFOs. To simplify the voucher process, a modified MAFR system is used (see chapter 13). At overseas complexes, the complex site AFO has these responsibilities.

Section B—Local Purchase Requisitions

4-2. Blanket Delivery Orders (BDOs) and Blanket Purchase Agreements (BPAs):

a. Most of the CONUS orders are calls against a BDO or a BPA. BDOs and BPAs are prenegotiated contracts with vendors who have agreed to deliver commissary items when requested by the commissary officer.

(1) BDO. This is a contractual document issued by a base contracting office. BDOs are used for local purchase of commissary items listed in supply bulletin contracts issued by the Defense Personnel Support Center (DPSC) and are usually issued for a 36-month period.

(2) BPA. This is similar to a BDO except it is used for local purchase of commissary items not listed in a supply bulletin contract issued by DPSC. BPAs are usually issued for a 12-month period.

b. The contracting office sends a copy of each BDO and BPA to the base AFO and the commissary officer. Here is how AFO files should be set up and kept:

(1) On receipt of a BDO or BPA, set up a file folder and make a label or tab with the vendor's name, payment terms, and contract number. Gummed label or tabs permanently affixed to the contract file folders are authorized by this regulation.

(2) The files are color coded based on payment priority.

(a) Red Tab — Contract file with a red label or tab contains a contract with discount terms.

(b) Blue Tab — Contract file with a blue label or tab contains a con-

tract with a short payment period (such as net 10 days and all contracts with meat and produce companies).

(c) White Tab— Contract file with a white label or tab contains a contract without discount terms (terms are net 20 or net 30 days).

(3) BDO and BPA contract file folders are usually filed in alphabetical order, but may be filed in any order most convenient to the users.

c. A BDO or BPA is not recorded in the Commissary Division, AFSF financial records. The first accounting document placed in the contract file is the vendor invoice or a receiving report. The processing of these documents is explained in section C.

d. If the invoice usually has discount terms but the contract does not, code the file and process as a discount order.

4-3. DD Form 1155, Orders for Supplies or Services/Request for Quotations No.:

a. Sometimes, commissary items not included in a BDO or BPA are required. When this happens, the commissary officer submits a requisition to the base contracting officer. The contracting officer negotiates the purchase with a vendor and issues a DD Form 1155, for specific quantities and prices.

b. Copies of these DD Forms 1155 are sent to the region AFO. Set up a separate file for each order. These DD Forms 1155 are obligations and must be recorded in the financial records. Report them in the trial balance as "On order from procurement." To permit easy identification at end of month, use a yellow color-coded contract file tab or label. This is in addition to the color-coded payment priority tab per paragraph 4-2b(2) (NOTE: If yellow tabs or labels are not available, use any bright color except red, white, or blue.):

Yellow Tab — Contract file with a yellow tab in addition to the color-coded payment priority tab identifies an obligated DD Form 1155.

(1) Place vendor invoices and receiving reports in this file also. If there are partial deliveries, use the reverse of AF Form 406, Miscellaneous Obligation Reimbursement Document (see below) to show delivery and payment history information.

Date	Description	AEP	AEU	UOO	Unpaid
1 Dec 85	PO # 1155			780.00	780.00
7 Dec 85	Rec 7523		380.00	400.00	780.00
8 Dec 85	DV 3425	380	0	400.00	400.00

(2) At the end of the month, select contract file folders with a yellow tab. Run an adding machine tape totaling the value of DD Form 1155 undelivered balances shown on the reverse of AF Forms 406. Update general ledger accounts:

Debit: 951—Statistical Account Contra.

Credit: 931XX—Orders Outstanding (Statistical).

NOTE: At the beginning of the next month, reverse the above entry.

(3) Instructions for processing vendor invoices and receiving reports are in section C.

Section C—Local Purchase Receipts and Vendor Invoices

4-4. Receiving Report Processing (BDOs and BPAs). All AFOs, except satellite overseas AFOs, process BDO/BPA receiving reports and pay BDO/BPA vendors for BDO/BPA receipts of the local commissary. The following procedures are used by CONUS AFOs. Overseas complex and stand-alone AFOs use manual local procedures (see paragraph 4-6).

a. The daily batch of BDO/BPA receiving documents consists of three kinds of computer-printed listings at CONUS bases.

(1) Itemized Receiving Report (IRR). The IRR output from the programmable work station (PWS) contains a statement that the detail line item data on the delivery ticket or authorized item order form (AIOF) has been checked and agrees with detail line item data on the IRR. This statement is initialed by the commissary store administrative clerk who made the check. The daily delivery tickets or AIOF attached to the IRR output by the PWS must be certified and signed by authorized personnel per AFR 177-102. Initials are not acceptable.

(2) Itemized Receiving Adjustments Report.

(3) Daily Receipts Register.

b. As noted in chapter 3, when the daily batch of BDO/BPA receiving documents is received by the AFO, be sure that all of the documents listed on the daily receipts register are in the batch.

(1) The daily receipts register may have some line items that have been lined off by the commissary before transmittal to the AFO. This will

occur when the commissary determines that an itemized receiving report is not accurate but there is not time to input the itemized receiving adjustments transaction during the same processing day.

(2) When a daily receipts register has some line items that have been lined off, the AFO must treat these lined-off items as a suspense, pending receipt by the AFO of the itemized receiving report for that line item.

(3) When the commissary forwards an itemized receiving report that was lined off a previously forwarded daily receipts register, the commissary:

(a) If an itemized receiving adjustments report is prepared, attaches the itemized receiving report and forwards to the AFO on the daily receipts register on which the itemized receiving adjustments report appears.

(b) If an itemized receiving adjustments report is not prepared, manually enters the itemized receiving report on the daily receipts register with which the itemized receiving report is transmitted to the AFO.

(4) When the AFO receives an itemized receiving report that was previously lined off, either attached to an itemized receiving adjustments report or manually entered on a daily receipts register, annotate the daily receipts register on which the line item was lined off. This indicates that the itemized receiving report has now been received from the commissary. Follow up with the commissary office on any lined-off items not annotated as received as part of the followup in paragraph 4-7c. Lined-off line items remain in suspense until received.

(5) When the AFO tapes the accounts payable open documents file (see paragraph 11-5b), include all lined-off line items in suspense as a separate total (see paragraph 11-5j).

c. Make no accounting entries on receipt of the daily batches of BDO/BPA receiving documents. The region AFO makes all accounting entries for BDO/BPA receipts based on GLA cards produced by the region commissary programmable work station (PWS) or minicomputer (see paragraph 4-5).

d. File the itemized receiving reports and the itemized receiving adjustments reports (attached to

applicable itemized receiving report) in the contract files.

e. File the daily receipts register in the monthly abstract of receipts file.

f. Determine if there is a matching vendor invoice on file. If yes, follow procedures in section D. If not, determine if you need to request an invoice from the vendor to comply with prompt payment procedures in AFR 177-102, paragraph 12-5 (especially for meat and FF&V items).

4-5. Complex AFO Procedures—Accounting for BDO/BPA Receipts:

a. The region commissary PWS produces monthly summary reports for all stores in the region. One two-part report is the monthly local purchase receipts at inventory value or standard and at cost (accounts payable value). Another report lists GLA charges for the month.

b. The PWS also produces general ledger account (GLA) cards that can be entered directly into the stock fund reporting (YO) system. Verify the amounts in these GLA cards with the monthly summary reports before using the cards (see chapter 11).

4-6. Receiving Report Processing—Other Than Receipts Processed on the Programmable Work Station (PWS). Overseas AFOs use these procedures to process receiving reports. Also, CONUS region AFOs process all receiving reports for other than BDO/BPA receipts. All CONUS receiving reports for other than BDO/BPA receipts are sent from the store to the commissary region office, which sends them to the region AFO. After completion of the validation process explained in chapter 3, take these actions:

a. Sort receiving reports into these groups:

- (1) Store—Grocery
- (2) Store—Meat
- (3) Store—Produce
- (4) Commissary Mission Support—Troop Issue

b. Run adding machine tapes for each document group (overseas AFOs also see g below).

(1) Store—Grocery. Run one adding machine tape for the accounts payable (cost price) total and another tape for the inventory amount (selling price) as shown on DD Forms 1155. Compare the results with the amount shown on AF Form 2361, Abstract of Receipts, and then locate and correct any differences. Make the following summary general ledger entries on the reverse of AF Form 2361:

Debit: 13071—Inventory on Hand—Store—Grocery.

Credit: 51071—Purchases at Standard Price—Commissary Store.

Debit: 50075—Purchases at Cost—Commercial—Commissary Store.

Credit: 20005—Accounts Payable—Commercial.

(2) Store—Meat. Follow the same process as explained above for Store—Grocery. However, make these general ledger entries on the reverse of AF Form 2361:

Debit: 13072—Inventory—Stock on Hand Store—Meat.

Credit: 51071—Purchases at Standard Price—Commissary Store.

Debit: 50075—Purchases at Cost—Commercial—Commissary Store.

Credit: 20005—Accounts Payable—Commercial.

(3) Store—Produce. Follow the same process as explained above for Store—Grocery and Store—Meat. However, make these general ledger entries on the reverse of AF Form 2361:

Debit: 13073—Inventory—Stock on Hand Store—Produce.

Credit: 51071—Purchases at Standard Price—Commissary Store.

Debit: 50075—Purchases at Cost—Commercial.

Credit: 20005—Accounts Payable—Commercial.

(4) Commissary Mission Support—Troop Issue. Follow the same process as explained above for Store—Grocery, Store—Meat, and Store—Produce. However, make these general ledger entries on the reverse of AF Form 2361:

Debit: 13061—Inventory—Stock on Hand—Commissary Mission Support—Troop Issue.

Credit: 51061—Purchases at Standard Price—Commissary Mission Support.

Debit: 50065—Purchases at Cost—Commercial—Commissary Mission Support.

Credit: 20005—Accounts Payable—Commercial.

c. Post summary general ledger entries as shown on reverse side of AF Form 2361 to applicable voucher register.

d. File the receiving report in applicable contract files.

e. File AF Form 2361 in monthly abstract of receipts file.

f. Determine if there is a matching vendor invoice on file. If there is, follow procedures in section D for processing local purchase payment vouchers.

g. Transportation costs for off-shore acquired (OSA) items must be paid with command operating (O&M, 57*3400) funds. AFOs supporting commissaries in the AFCOMS Pacific Region use command-unique procedures for commissary OSA

transportation costs. AFOs supporting commissaries in the AFCOMS European Region use the following procedures:

(1) Contracts for local purchase of OSA items include FOB destination terms. The commissary control office uses a factor, provided by AFCOMS European Region (AFCOMS EUR), to determine the value of the OSA transportation cost portion of each receiving report. The commissary makes two copies of each receiving report, and both copies include the accounts payable value (FOB destination price including OSA transportation costs) and the selling price (FOB destination price less OSA transportation costs).

(2) One copy of the receiving report is sent to the AFO daily with the Abstract of Receipts as the transmittal document. Post this copy to the voucher register:

Debit 130XX for the selling price.

Credit 51071 for the selling price.

Debit 50075 for the total price.

Credit 20005 for the total price.

(3) The commissary posts the second copy of the receiving report to AF Form 129, Tally In/Out. At the end of the month, the commissary sends this AF Form 129 to the AFO, who records the OSA transportation costs as a debit to GLSA 15572, claims receivable for transportation charges, and as a credit to GLSA 50075.

(4) After posting the monthly AF Form 129, the Materiel section processes SF 1080, Voucher for Transfers Between Appropriations and/or Funds, to collect the OSA transportation costs from command O&M funds. The Commercial Services section processes the billed-office part of the SF 1080 in the General Accounting and Finance (BQ) System, and the Materiel section posts the Cash Disbursements Journal with a debit to 50099 (613) and a credit to 15572.

Section D—Local Purchase Payment Procedures

4-7. Vendor Invoice Processing:

a. Date stamp all copies of each invoice immediately on receipt. This is essential to determine when payment is required to take advantage of any cash discount and comply with the payment terms of some contracts.

b. File invoice in applicable contract folder.

c. Determine if there is a matching receiving report on file. If so, process local purchase payment vouchers. If not, followup with the commissary per AFR 177-102, paragraph 14-19c (CONUS) or 14-19d (overseas).

4-8. Validation of Vendor Invoices With Receiving Reports:

a. When an invoice or receiving report is placed in a contract file folder, check at the same time for a matching receiving report or invoice. If a matching document is found, pull the contract file folder and place it in a "ready for payment" area, or give these files to the persons responsible for preparing vouchers for payment of vendor invoices.

b. Some vendors to stores in CONUS, Alaska, and Hawaii grant a swell or damage allowance for any hidden damages in merchandise received by the store. This allowance replaces vendor cash refunds from these vendors. No accounting entries are made to record swell or damage allowance. If the receiving report includes a deduction for swell or damage allowance but the invoice does not, pay the lower amount and note on the invoice that swell or damage allowance was taken. If the invoice contains a deduction for swell or damage allowance but the receiving report does not, pay the lower amount and advise the store manager that the receiving report did not include the deduction. The store manager then updates the PWS data base so future receiving reports from that vendor will include the swell or damage allowance.

4-9. Preparation and Processing of Payment Vouchers:

a. Decision logic table 4-1 provides both policy and procedural guidance on paying vendor invoices. These instructions should be understood by both A&F and commissary store personnel. If followed, there should be limited need to correspond with vendors and commissary office personnel regarding correction of either the invoice or receiving report.

b. First, verify that the store call(s) invoiced matches the call(s) per the receiving report(s). Compare the total value of the receiving report(s) to the total amount invoiced. If these amounts are equal, or if the total amount invoiced is within \$1 of the total value of the receiving report(s), pay the invoice amount without additional checking or annotation (see table 4-1, rule 1).

c. If the total invoice amount is \$1 or more higher than the total of the receiving report amount, determine if the itemized receiving report(s) (IRR) agrees with the supporting documents such as the authorized item order form (AIOF), delivery ticket, freight bill, etc. Then, process the payment per table 4-1. If an IRR must be returned to the commissary for correction, line the IRR off the daily receipts register on which the IRR was transmitted to the AFO. Then, follow the procedures for lined-off IRRs in paragraph 4-4b.

d. Prepare payment vouchers based on instructions in AFR 177-102. These payments may have adjustments as a result of discounts, transportation charges, currency fluctuations, vendor invoice discrepancies (VID), vendor invoice price reductions (VPR), and vendor refunds (VCM). CONUS satellite AFOs prepare and process payment vouchers as for-others payments, and complete administrative audit and voucher correction (if necessary) based on instructions in AFR 177-101.

e. Instructions in AFRs 177-101, 177-102, and 170-25, provide for summarizing source documents. Use posting media and reference all vouchers. This is necessary for a proper audit trail to be established. Here are the summarization processes:

(1) For each business day, sort all commissary payment vouchers in voucher number sequence.

(2) On each voucher, enter the general ledger debit and credit account number and amounts. This step is optional; if used, this data should be entered in the accounting classification block:

GLA	Debit Amount	Credit Amount
XXXXX	\$ XX.XX	
XXXXX		\$ XX.XX
	\$ XX.XX	\$ XX.XX

Run an adding machine tape total for each GLA as shown on the vouchers and make a single entry in the disbursement journal referencing the inclusive voucher numbers for each business day (for example, F-1278 through F-1342). Make sure the debit account totals equal the credit account totals before posting. Also, verify the total for GLA 613 equals the amount reported in MAFR for that day's business (see paragraph 4-11).

f. The entries for posting disbursement transactions to the disbursement journal are:

(1) Payment amount is the same as the accounts payable amount recorded when the receipt was processed:

Debit: 20005—Accounts Payable—(amount of accounts payable).

Credit: 613—Disbursements (amount paid vendor).

(2) Payment when a discount is taken:

Debit: 20005—Accounts Payable—(use the amount previously recorded).

Credit: 613—Disbursements (enter net amount paid).

430—Discount Earned on Purchase (enter amount of discount).

(3) Payment of invoice before receipt of subsistence (only authorized when contract contains a "fast pay" clause; not normally authorized for commissary contracts):

Debit: 140XX—Inventories in Transit From Procurement (use standard price).

Credit: 510XX—Purchases at Standard Price.

Debit: 500XX—Purchases at Cost (net amount paid vendor).

Credit: 613—Disbursements (net amount paid vendor).

(4) Payment of invoice in an amount greater than accounts payable value because of currency fluctuation (devaluation)—dollar buys less foreign currency:

Debit: 59002—Foreign Exchange Variance—Loss (amount of loss due to conversion).

20005—Accounts Payable (amount previously recorded as accounts payable).

Credit: 613—Disbursements (net amount paid vendor).

(5) Payment of invoice in an amount less than accounts payable value due to currency fluctuation (revaluation)—dollar buys more foreign currency:

Debit: 20005—Accounts Payable (amount previously recorded as accounts payable).

Credit: 48002—Foreign Exchange Variance—Gain (amount of gain due to currency conversion).

613—Disbursements (net amount paid vendor).

(6) Payment of invoices when there are minor variances between the amount recorded as an accounts payable and the amount paid the vendor (invoice price less than the receipt or accounts payable amount):

Debit: 20005—Accounts Payable (amount previously recorded as accounts payable).

Credit: 500XX—Purchases at Cost (amount of gain due to minor variance between invoice and receipt).

613—Disbursements (net amount paid vendor).

(7) Payment of invoices when voluntary price reductions (VPRs) are received from the supplier as an entry or entries on the invoice (invoice VPRs):

Debit: 20005—Accounts Payable (amount previously recorded as payable).

Credit: 500XX—Purchase at Cost (amount of the voluntary price reduction).

Credit: 613—Disbursements (net amount paid vendor).

(8) If an invoice contains a credit for a vendor's credit memo (vendor refund), see paragraph 7-5b.

4-10. Preparation of Payment Voucher—BDO/BPA Payments. Copies of DD Form 1155 on file in the commissary accounting unit should be used as the payment voucher to pay vendor invoices for calls against BDOs and BPAs. SF 1034, Public Voucher for Purchases and Services Other Than Personal, should not be used as the payment voucher for usual payments. Use of the DD Form 1155 is more efficient as it significantly reduces preparation time.

a. There are circumstances when SF 1034 may be used as the payment voucher.

(1) When a new contract is received, use SF 1034 to make payments until copies of the DD Form 1155 can be annotated and reproduced.

(2) SF 1034 may be used for payments to vendors that make less than one delivery per month.

(3) SFs 1034 may be used if they can be preprinted with all the permanent data for each contract by someone outside the commissary accounting unit. Several techniques are acceptable, including:

(a) If an automatic typewriter or word processing equipment is available in the AFO's administrative section, pretyped forms for each contract can be produced.

(b) If typing support is available outside the commissary accounting unit, pretyped forms for each contract can be produced. To save typing time, the forms can be sent to a printing plant to have AFO-common data preprinted. Then, the contract-unique data can be added by the AFO's administrative unit or other typing support source.

(4) A few contracts do not have room on the DD Form 1155 to add the words and phrases required by AFR 177-102 when DD Form 1155 is used as a payment voucher for BDO/BPA payments. For these few contracts, use SF 1034.

b. Instructions for preparing payment vouchers are in AFR 177-102. If copies of DD Form 1155 received from the contracting office are not suitable for reproduction, type a reproducible copy on a blank form. A contracting officer's signature is not required on copies of DD Form 1155 used for payment vouchers.

c. See figure 2-20 for an illustration of a

completed DD Form 1155 used as a BDO payment voucher.

4-11. MAFR Posting. Batch post disbursements to the MAFR system daily.

a. The batch voucher number contains the last three digits of the disbursement voucher (DV) number of the first DV in the batch, and the last three digits of the DV number of the last DV in the batch. For example, if the batch consists of DV F0009148 through DV F0009167, the batch voucher number would be F0148167. (Major commands may approve other batch voucher numbering techniques.)

b. Break any large daily batch into smaller batches, if desired, to help in error location. For example, if one daily batch contains 132 disbursement vouchers, you could process as four batches of 25 each plus one batch of 32 vouchers.

c. Each batch must contain consecutive vouchers, with no missing vouchers.

d. Attach the adding machine tape used to list and total the vouchers in the batch to the first voucher in the batch. On the adding machine tape, write the full DV number of both the first and last DV in the batch.

e. No other action is required to satisfy the MAFR batch-posting requirements in AFM 177-370, chapter 15.

f. Reconcile MAFR disbursements with the cash disbursement journal daily.

4-12. Location of Contract Payment Terms for Blanket Delivery Orders (BDOs) and Blanket Purchase Agreements (BPAs). Contract payment terms for commissary BDOs and BPAs are in blocks 12, 17, or 18 through 23 on DD Form 1155, Order for Supplies or Services/Request for Quotations No.

4-13. Definition of Payment Terms in Commissary Blanket Delivery Orders (BDOs) and Blanket Purchase Agreements (BPAs):

a. **Net 7 Days.** If the contract is with a supplier of meat, poultry, or eggs, net 7 days means payment is due within 7 days of the date of delivery. For all other suppliers, net 7 days means payment is due within 7 days of the date of acceptance (date of the commissary receiving report) or the date of receipt of the invoice in the proper office, whichever is later.

b. **Net 10 Days.** If the contract is with a supplier of fresh fruits and vegetables (FF&V), net 10 days means payment is due within 10 days of the date of delivery. For all other suppliers, net 10 days means payment is due within 10 days of the date

of acceptance (date of the commissary receiving report) or the date of receipt of the invoice in the proper office, whichever is later.

c. No Payment Terms on the Contract:

(1) If the BDO or BPA without payment terms is with a supplier of meat, poultry, or eggs, the payment terms are net 7 days from date of delivery.

(2) If the BDO or BPA without payment terms is with a supplier of fresh fruits and vegetables (FF&V), the payment terms are net 10 days from date of delivery.

(3) If the BDO or BPA without payment terms is with a supplier of any other items, the payment terms are net 30 days from date of acceptance (date of the commissary receiving report) or date of receipt of the invoice in the proper office, whichever is later.

d. Meat or FF&V Contracts That Include Other Items. Meat, poultry, egg, or FF&V suppliers are entitled to the special net-seven or net-ten payment terms, even if the contracts and invoices include some items that are not defined as meat, poultry,

eggs, or FF&V. Pay the total invoice with the same payment terms. For example, if the XYZ Meat Company has a BPA to deliver meat, poultry, fish, and eggs, pay the total invoice with payment terms of net 7 days from date of delivery, even though fish is not included in the definition of "meat and meat food products" for purposes of the Prompt Payment Act.

e. Payment Terms Which Include the Phrase "From Date of Invoice." Some contracts with commissary suppliers have payment terms such as "Net 10 Days From Date of Invoice." For contracts with this type of payment terms, compute the payment due date based on the date of the invoice, but do not pay interest if the payment is made within 3 business days from date of receipt of the invoice or date of delivery of the shipment, whichever is later.

f. Definitions of Meat and FF&V. AFR 177-102 includes definitions of meat (which includes poultry and eggs) and FF&V. It also includes policy and procedures for scheduling and processing payments to suppliers.

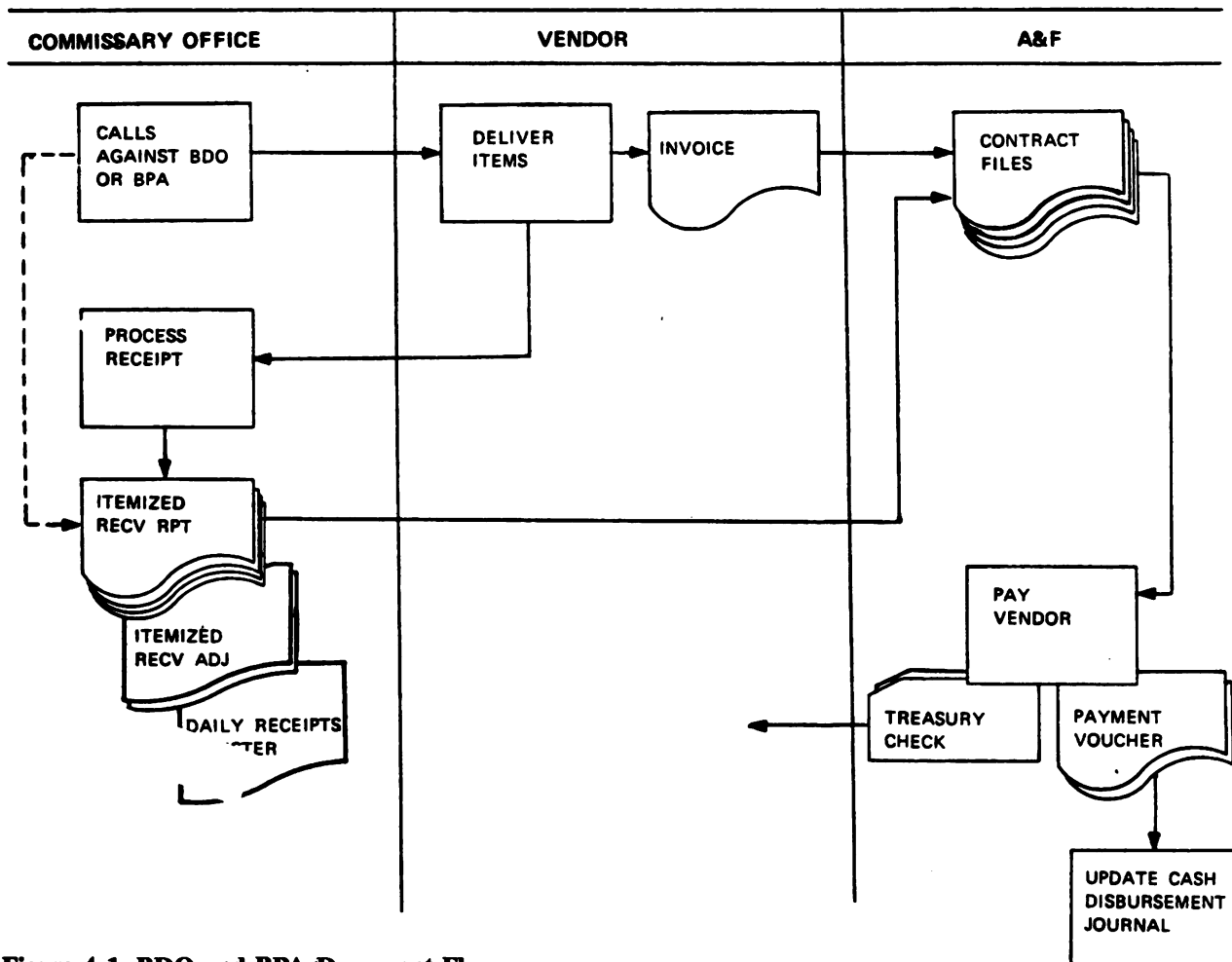


Figure 4-1. BDO and BPA Document Flow.

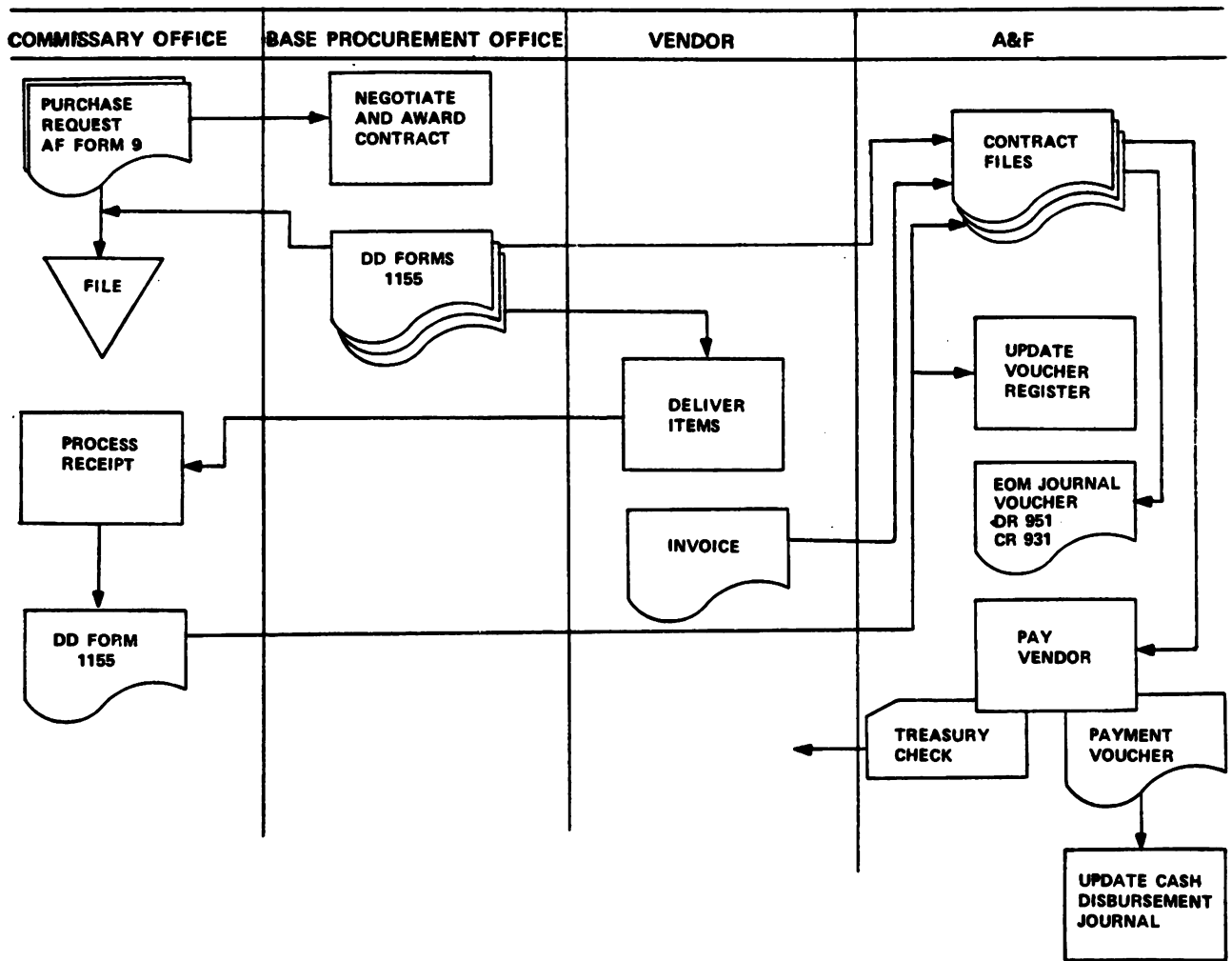


Figure 4-2. Local Purchase Document Flow, Other Than BDO/BPA.

D A I L Y R E C E I P T S R I G I S T E R										PCN: S0001-RECR.1		PAGE 1	
STIRE : *****										ACCTG MO: JUN			
SUB-VOU NO.	RIF NO.	SUB-VJUNK DATE	RECEIVED DATE	DEPT STORE CODE	VFNDOR NUMBER AND NAME	CUST TOTAL	SELL TOTAL	DATE TO *ACF*					
JUN A0000		24JUN80	20JUN80	001A	G 005A PRUCTUR & GAMBLE	\$100.00	\$100.00						
JUN A0001		24JUN80	20JUN80	002A	G 006A LORILARD P CU	\$25.00	\$25.00						
JUN A0002		24JUN80	21JUN80	003A	G 014 FOLGERS COFFEE CU	\$65.25	\$65.25						
JUN A0004		24JUN80	19JUN80	004A	G 015 MCCORMICK	\$12.00	\$1,200.95						
JUN A0003		24JUN80	22JUN80	003A	G 047A STANDARD BRANDS	\$162.00	\$162.00						
JUN A0006		27MAR80	27MAR80	001A	B 856 MORTON FOODS INC	\$113.00	\$113.00						
JUN A0007		27MAR80	27MAR80	001A	T 856 MORTON FOODS INC	\$113.00	\$113.00						
JUN A0008	Y0001	28MAR80	27MAR80	001AA	G 856 MORTON FOODS INC	\$32.66	\$32.66						
JUN A0009		24JUN80	15JUN80	056AA	G 150A MARISCO	\$123.50	\$123.50						
JUN A1234		20SEP78	20SEP78	111A	P 005E HELLO DOLLY	\$104.67	\$104.67						
JUN A7777		27SEP78	27SEP78	777A	T 005E HELLO DOLLY	\$525.49	\$525.49						
JUN A7778	87777	27SEP78	27SEP78	777AA	T 005E HELLO DOLLY	\$821.30	\$821.30						
JUN A7779		27SEP78	27SEP78	888A	T 005E HELLO DOLLY	\$952.90	\$952.90						
							\$992.16						

Figure 4-3. Daily Receipts Register.

15 JUN 80 DAILY RECEIPTS REGISTER PCN: SDOOL-RECR-1 PAGE 2

STORE : ***** ACCTG. MO: JUN

DEPARTMENT	COST		SELL	
	CURRENT	MONTH TO DATE	CURRENT	MONTH TO DATE
GROCERY	\$633.41	\$258,752.62	\$1,822.86	\$262,625.48
MEAT	\$0.00	\$56,710.26	\$0.00	\$56,710.26
PRODUCE	\$104.67	\$19,384.61	\$104.67	\$19,384.61
STORE	\$738.08	\$334,847.49	\$1,927.53	\$338,720.35
TROOP	\$2,412.69	\$14,618.72	\$2,455.16	\$14,702.21
FINAL TOTALS	\$3,150.77	\$349,466.21	\$4,382.69	\$353,422.56
BAKERY			\$113.00	\$113.00
TOBACCO			\$0.00	\$27,966.96
DELI			\$0.00	\$0.00

Figure 4-3. Continued.

ITEMIZED RECEIVING REPORT 1 JUN 78 PAGE 1

VENDOR	BDO/BPA	EFFECTIVE	CONTRACT	CALL-STORE ORDERED	RECEIVED	IN				
004 LOZIANE-BLUE PLATE	76 8 8734	1 JUL 76	DSAL3H 77 5 0004	22B A	20 MAY 78 25 MAY 78	6				
CONTACT	PHONE	TERMS								
PAT SHAW	494-3484	2.0/10 N/30								
SEQ#	NSN	UPC	UI PK CASES	QTY	UNITCOST	VERRIDE	COST	UNITSELL	SELL	OLDSSELL
002 895535	a123456 P	30350	TEA BAGS 100 CT	LUIZAINNE PG 1	15	15	1.4900	22.35	1.49	22.35
003 895015	A004121 N	50323	SALAD DRESNG	32oz BLUE PLATET 12	20	240	.8600	206.40	.86	206.40
004 895011	A004100 N	50123	MAYONNAISE 32 OZ	BLE PLATE JR 12	10	120	.9600	115.20	.96	115.20
004 895011	A004100 N	50123	MAYONNAISE 32 OZ	BLE PLATE JR 12	25	300	.9600	288.00	.96	288.00
				70	GROCERY TOTALS \$		631.95	\$	631.95	

I CERTIFY THIS ACCOUNT IS CORRECT AND PROPER FOR PAYMENT _____ VOUCHER# MAY 00421

Figure 4-4. Itemized Receiving Report.

ITEMIZED RECEIVING ADJUSTMENTS 1 JUN 78 PAGE 1

VENDOR BDO/BPA EFFECTIVE CONTRACT CALL-STORE ORDERED RECEIVED IN

004 LOZIANE-BLUE PLATE 76 8 8734 1 JUL 76 DEAL3H 77 5 0004 22B A 20 MAY 78 25 MAY 78 6

CONTACT PHONE TERMS

PAT SHAW 494-3484 2.0/10 N/30

SEQ# NSN UPC UI PK CASES QTY UNITCOST OVERRIDE COST UNITSELL SELL OLDSSELL

002 895535 A123456 P 30350 TEA BAGS 100 Ct LUZAINNE PG 1 5- 5- 1.4900 7.45- 1.49 7.45-

5- Grocery totals \$ 7.45- \$ 7.45-

PREVIOUS TOTALS \$631.95 \$631.95

ADJUSTED TOTALS \$624.50 \$624.50

I CERTIFY THIS ACCOUNT IS CORRECT AND PROPER FOR PAYMENT _____ VOUCHER# MAY 00422

REF 00421

Figure 4-5. Itemized Receiving Adjustments.

COMPLEX: SOUTH TEXAS			PAGE 6					
COMMISSARY DIVISION - AIR FORCE STOCK FUND			ACCTG MO: MAY 78 DATE: 06 JUN 78					
MONTHLY LOCAL PURCHASE RECEIPTS AT INVENTORY VALUE/STANDARD			MONTHLY LOCAL PURCHASE RECEIPTS AT COST (ACCOUNTS PAYABLE VALUE)					
	DR 13071 GROCERY	DR 13072 MEAT	DR 13073 PRODUCE	CR 51071 STORE TOTAL	DR 13061 AND CR 51061 WHSE TOTAL	DR 50075 STORE TOTAL COST	DR 50065 WHSE TOTAL COST	CR 20005 TOTAL ALL DEPTS COST
BROOKS	\$ 19,941.11	\$ 1,941.81	\$ 111.14	\$ 21,894.06	\$ 47.88	\$ 21,702.41	\$ 47.14	\$ 21,749.55
KELLY	22,241.22	2,421.82	241.41	24,904.45	198.14	24,689.78	196.32	24,886.10
LACKLAND	71,422.41	8,481.71	947.63	80,851.75	428.71	80,601.01	425.25	81,026.26
RANDOLPH	46,228.89	6,241.14	519.18	52,989.21	272.14	52,498.98	270.10	52,769.08
BERGSTROM	45,147.55	4,998.98	525.10	50,671.63	281.12	50,241.41	280.48	50,521.89
DYESS	38,214.14	4,121.82	198.17	42,534.13	99.98	42,114.12	99.10	42,213.22
GOODFELLOW	19,421.45	2,121.21	87.88	21,630.54	45.61	21,451.51	44.89	21,496.40
LAUGHLIN	21,484.84	2,001.01	101.47	23,587.32	51.12	23,333.48	50.50	23,383.98
					*			
COMPLEX	\$284,001.61	\$32,329.50	\$2,731.98	\$319,063.09	\$1,424.70	\$316,632.70	\$1,413.78	\$318,046.48

Figure 4-6. Monthly Local Purchase Receipts at Inventory Value/Standard and at Cost.

TABLE 4-1

PAYING VENDOR INVOICES

R U L E	A	B	C	D	E
	If invoice matches receiving reports (RR) for calls, and	and	and	and	then
1	invoice total is equal to (RR)s total dollar value, or difference is less than \$1				pay invoice amount. Do not determine the cause(s) for the differences and do not annotate the vendor's copy of the invoice. Post the difference to GLSA 500XX.
2	invoice total is less than RR(s) total dollar value	cursory review indicates the invoice and RR(s) are for the same call(s)	difference is between \$1 and \$20 after deducting vendor price reductions indicated on the invoice (invoice VPRs)		pay invoice amount. Do not determine the cause(s) for the differences and do not annotate the vendor's copy of the invoice. Record the difference as an invoice VPR per paragraph 4-9e(7).
3			difference is more than \$20, after deducting invoice VPRs		pay invoice amount. Record the difference as an invoice VPR per paragraph 4-9e(7). Determine cause(s) for difference. If the itemized receiving report (IRR) agrees with the authorized item order form (AIOF), attach a copy of the IRR to the vendor's copy of the invoice. If the IRR is wrong (more than the AIOF), return a copy of the IRR with the AIOF to the commissary store after payment has been made. Keep one copy of the IRR with the paid voucher. The commissary will return the IRR and AIOF copies to the AFO with an itemized receiving adjustments (IRA) report. Attach these to the paid voucher and post the IRA (net decrease) to the cash disbursements journal (Dr 500XX, Cr 20005) (see note).

TABLE 4-1 (CONT)

PAYING VENDOR INVOICES

R U L E	A	B	C	D	E
	If invoice matches receiving reports (RR) for calls, and	and	and	and	then
4	invoice total is more than \$1 higher than RR(s) total dollar value	quantities are equal	extended price unequal; invoice price greater than RR price	vendor representative gave price reduction on order (VPR on AIOF)	pay RR amount. Annotate the invoice "VPR On Order." If only a few prices are involved, line out the higher prices and annotate the VPR prices on all copies of the invoice. If more than a few prices are involved, attach a copy of the AIOF to the vendor's copy of the paid invoice, and <i>do not</i> annotate the changed prices on the invoice
5	invoice total is more than \$1 higher than RR(s) total dollar value	quantities are equal	extended price unequal; invoice price greater than RR price	there is no indication of VPR	pay RR amount. Annotate the invoice "Contract prices paid were lower than invoice prices." If only a few prices are involved, line out the higher prices and annotate the receiving report prices on all copies of the invoice. If more than a few prices are involved, make a copy of the receiving report(s), attach to the vendor's copy of the paid invoice, add "See Attached" to the invoice annotation, and <i>do not</i> annotate the changed prices on the invoice.
6				vendor requests supplemental payment because payment made per rules 3 or 5 was based on incorrect RR prices	if original payment was made under rule 3, make supplemental payment (Dr 500XX, Cr 613). If original payment was made under rule 5, obtain IRA and make supplemental payment (Dr 20005, Cr 613).
7			quantities are not equal; invoice quantity greater than RR quantity	RR quantity equals bill of lading attached to RR, or RR/delivery ticket containing driver signature	pay RR quantity. Annotate the invoice "Incorrect Quantity Invoiced—See Attached." Attach a copy of the RR/delivery ticket or the bill of lading to the vendor's copy of the invoice.

TABLE 4-1 (CONT)

PAYING VENDOR INVOICES

R U L E	A	B	C	D	E
	If invoice matches receiving reports (RR) for calls, and	and	and	and	then
8				RR quantity incorrect	obtain IRA and pay vendor per rules 1 or 2.
9				invoice incorrect	pay RR quantity. Annotate the invoice "Incorrect Quantity Invoiced—See Attached." Make a copy of the receiving report and attach to the vendor's copy of the paid invoice.
10				vendor requests supplemental payment provides proof that quantities paid for per rules 3 or 9 were not correct	if original payment was made under rule 3, make supplemental payment (Dr 500XX, Cr 613). If original payment was made under rule 9, obtain IRA and make supplemental payment (Dr 20005, Cr 613).

NOTE: "AIOF" as used in rule 3 means either the AIOF or the delivery ticket or shipping document, whichever is used as the initial receiving document.

Chapter 5

AUTOMATED MILSTRIP AND INTERFUND BILLING TRANSACTION PROCESSING

Section A—General

5-1. Introduction:

a. This chapter applies to stand-alone, complex and regional Accounting and Finance offices (AFOs) supporting commissary activities which use the IBM programmable work station (PWS). Manual procedures for AFOs supporting commissary activities which do not have the PWS are in chapter 15. This chapter provides accounting and finance (A&F) procedures for processing and recording requisitions made with the Military Standard Requisitioning and Issue Procedures (MILSTRIP) and interfund bills processed with the Military Standard Billing System (MILSBILLS).

b. Military departments and agencies use standard Department of Defense (DOD) automated logistics systems to buy and sell items to each other. The MILSTRIP system is used to order, issue and receive logistics, including subsistence. Air Force implementation of MILSTRIP for use by Air Force Commissary Service (AFCOMS) stores is in AFCOMS regulations. MILSBILLS procedures are used to bill and pay for MILSTRIP shipments. MILSBILLS procedures are commonly called the interfund billing system (IBS). Air Force implementation of the IBS for subsistence items is in this chapter, and in other Air Force and DOD manuals and regulations referred to in this chapter.

c. Most MILSTRIP requisitions from AFCOMS stores are sent to the Defense Personnel Support Center (DPSC) or to DPSC subsistence regions or offices. AFCOMS stores rarely use MILSTRIP to order from military departments other than DPSC. The three best-known DPSC activities are:

(1) HQ DPSC, Philadelphia PA, serves the area from the Rocky Mountains to the Atlantic Ocean and provides nonperishable items worldwide.

(2) Defense Subsistence Region—Pacific (DSR-PAC), Alameda CA, serves the area west of the Rocky Mountains and the Pacific region.

(3) Defense Subsistence Region—Europe (DSRE), Kaiserslautern GE, serves the European region.

d. The interfund billing system is an automated system for billing and collecting for sales from one DOD fund to another DOD fund. The actual bill part of an interfund bill goes from the seller to the United States Treasury, which transfers the amount of the bill from the fund balance of the buyer to the fund balance of the seller. In the case of commissary purchases, DPSC sends the interfund bill

to the United States Treasury, which transfers funds from the Commissary Division, Air Force stock fund (AFSF) to the subsistence division of the Defense Logistics Agency (DLA) stock fund. (NOTE: DPSC is a DLA activity.) DPSC also sends a copy of the interfund bill to the Air Force Central Accounts Office (AFAFC/TCRC) and to the AFO supporting the buying commissary store. The copy of the bill that goes to Treasury and to AFAFC/TCRC includes only the summary billing record (SBR). The copy of the bill that goes to the AFO includes the SBR and all the supporting detail billing records (DBR).

(1) When the AFO receives the SBR and DBRs, the "bill" has already been paid. The AFO processes the SBR and DBRs to record the amount of the payment that was made by Treasury.

(2) Most DBRs are for MILSTRIP requisitions. Other DBRs are adjustments for previous errors and/or a retail loss allowance provided by the seller activity.

(3) The interfund billing system is interfaced with and dependent on the MISTRIP system.

5-2. General Concept. The PWS is programmed to perform necessary edits of input transactions, update detail and control records, and produce output products for A&F. The general systems concept for processing MILSTRIP/MILSBILLS transactions for subsistence ordered from DPSC on DD Forms 1348-1, DOD Single Line Item Released/Receipt Document, is shown in figure 15-1. The processing for fresh fruits and vegetables (FF&V) ordered through an area Defense Subsistence Office (DSO) is shown in figure 5-2.

5-3. Data Elements and Codes. The system uses standard DOD and Air Force account structures and codes prescribed in AFR 300-4. In addition, there are a few data elements and codes peculiar to the PWS system.

5-4. Data Records. The following data records are used to update and/or support entries in the general ledger for the Commissary Division, AFSF (57X4921.040):

a. **General Ledger Records.** These records accumulate current-month receipt and interfund billing transaction data. During end-of-month processing, GLA cards are output from the PWS for input to the Stock Fund Reporting System (YO) and are reported in the AFSF Trial Balance Report

(RCS: HAF-ACF(M) 7119). See figure 5-3 for GLA summary record layout.

b. Detail Records. See figure 5-4 for illustration of detail record layout. They are:

(1) **Due-In Detail Records.** These records are created when MILSTRIP requisitions are sent to DPSC. They support the "On Order from Procurement" balances (GLSA 931XX) reported in the trial balance report. The receipt transaction process deletes or adjusts the Due-In Records.

(2) **Received Not Billed (RNB) Detail Record.** This record supports GLSA 20001, Accounts Payable. It is created when MILSTRIP receipt transactions are processed (providing there is no BNR) and adjusted or deleted when interfund billings (DBRs) are processed. RNB detail records are not created for fresh fruits and vegetables (FF&V) ordered and received from the local Defense Subsistence Office when the procedures in paragraph 5-9 are used.

(3) **Billed Not Received (BNR) Detail Record.** This record supports GLSA 140XX, Inventory in Transit from Procurement. It is created when interfund billings are processed (if there is no RNB) and adjusted or deleted when MILSTRIP receipt transactions are processed.

(4) **Claim Receivable Detail Record.** This record supports GLSA 15502, Claims Receivable-Refund. It is created by the MILSTRIP receipt program for discrepancy in shipment losses of \$100 or more, which were recorded on a Report of Discrepancy (ROD). It is deleted when a credit billing adjustment is processed, or when the AFO processes a record-delete transaction (see section F).

(5) **Claim Payable Detail Record.** This record supports GLSA 26005, Other Liabilities, and is created by MILSTRIP receipt program for discrepancy in shipment gains of \$100 or more. It is deleted when a charge billing adjustment is processed, or when the AFO processes a record-delete transaction (see section F).

5-5. Input. All MILSTRIP requisition and receipt transactions are created by the commissary office. Detail interfund bill cards are "batch" processed on the PWS. Inputs are also created by A&F to delete or adjust selected detail records.

Section B—MILSTRIP Requisitions

5-6. Requisition Transaction Processing—Delivery From DPSC Storage Points:

a. Subsistence requisitioned from DPSC may be from various depot storage points or direct from vendors. In the European region (except Turkey),

requisitions for FF&V and local purchase requirements are sent to the Defense Subsistence Region Europe (DSRE). Figure 5-5 identifies the documents used for ordering, receiving, and paying for subsistence requisitioned from DPSC or DSRE. Figure 5-6 is an overview of the requisition, receipt, and interfund billing source document flow and process.

b. When a reorder point is reached, a MILSTRIP requisition DD Form 1348-1, Air Transportation Agreement, is output from the PWS for submission to DPSC. This requisition program builds and stores due-in detail records on the disk file. Separate files are created for each commissary within a region or complex.

c. Copies of MILSTRIP requisitions are not required by A&F. At month end, an open item listing and GLA cards are output from the PWS. This listing is used to support the balance in GLSA 931XX, Orders Outstanding—Procurement.

d. The commissary officer is responsible for due-in followup including record deletion and adjustment.

5-7. Requisition Transaction Processing—Direct Vendor Delivery:

a. Direct vendor delivery is frequently used when FF&V are not readily available in the local area. This is illustrated by figure 5-7 which shows source document flow and process.

b. The commissary officer calls the DPSC area representative to place orders for direct delivery by a vendor. The DPSC representative then calls the local vendor (who has a contract with DPSC) and requests direct delivery. At European locations (except Turkey) orders for direct vendor deliveries are processed through the Defense Subsistence Region Europe (DSRE). These orders are similar to local purchase calls since there is no requisition or order document created for recording as an on order from procurement.

c. Receipts based on direct vendor deliveries for orders placed with a DPSC area representative are recorded as purchases from DPSC. The DPSC pays the vendor and issues an interfund billing to the accountable AFO.

d. Direct vendor deliveries for orders processed through the DSRE are recorded as receipts from local vendors. The DSRE pays the vendor citing the Commissary Division, AFSF appropriation and the accountable AFO's ADSN. These payments by DSRE do not result in interfund bills. The accountable AFO processes the payments as by-others transactions.

Section C—MILSTRIP Receipts

5-8. Receipt Transaction Processing—Items Ordered on DD Form 1348-1:

a. The commissary processes receipts for deliveries of subsistence from DPSC. The delivery tickets reflect the quantity shipped and received. If appropriate, the store manager forwards these delivery tickets to the commissary region or complex office for PWS processing.

b. The MILSTRIP receipts program performs these functions:

(1) Searches for matching due-in or billed not received (BNR) detail record. For matching due-ins, the program builds a received not billed (RNB) detail record for the quantity shipped times the due-in unit price. When there is a matching BNR detail record, the program deletes the BNR.

(2) If there is a discrepancy in shipment (quantity shipped is unequal to quantity received) and the line item variance is less than \$100, the program updates GLSA accumulator records as follows:

(a) Gain:

Debit 510XX

Credit 473XX

(b) Loss:

Debit 583XX

Credit 510XX

(3) If the discrepancy in shipment line item value is equal to or greater than \$100, the program builds either a claims receivable or claims payable detail record for the value of the discrepancy. The value of open detail records that appear on the end-of-month open item listing are used to update GLSA 15502, Claims Receivable—Refund, or GLSA 26005, Other Liabilities.

(4) The PWS receipt program produces the following listings for A&F:

(a) Receiving Report Listing. See figure 5-8 for illustration of this listing. A&F uses this listing to research bill discrepancies.

(b) Receipts Discrepancy List. See figure 5-9 for illustration of this listing. All receipts having a discrepancy appear on this listing with information regarding the discrepancy (shortage, overage, damaged by carrier, etc.). This listing is suspended by A&F pending receipt from the commissary officer of the seller's reply to the Report of Discrepancy (ROD). If a reply from DPSC indicates that adjustment will be granted, and adjustment is not received within 60 days after the date of the DPSC reply, prepare and submit request for billing adjustment (FAE card) (see paragraph 5-12c). If a reply from DPSC indicates that no adjustment will be granted, delete the PWS line item using procedures in section F.

5-9. Perishable Produce Items. For FF&V deliveries, each commissary store processes receiving reports DPSC Form 2005-2, Standard Multi-Use Requisitioning/Shipping Document, through the PWS. This document shows the quantity shipped and received. The PWS extends each line item, prints a listing of the price out, and stores summary totals on disk records. Following each receipt processing cycle, the DPSC Form 2005-2 and the listing are sent to the commissary region office for delivery to A&F. The AFO keeps these receiving reports and the PWS priceout listings for 1 year after the accounts payable are transferred to AFAFC or paid, at which time they are destroyed. Beginning with receipt of the DPSC 2005-2 in the AFO, there are two different processing systems, one for CONUS region AFOs and another for the Elmendorf and Hickam AFOs.

a. Daily Procedures for CONUS Region AFOs:

(1) A&F posts each receiving report to the FF&V receipts log by store and by stock record account number (SRAN) within store (each store has two SRANs). Use AF Form 3126, General Purpose, or any other suitable general purpose form as the FF&V receipts log (see figure 5-18). On the FF&V receipts log, post the SRAN, julian date of the order (part of the requisition number), and the total amount of the DPSC Form 2005-2 as shown on the PWS priceout listing, by fiscal month.

(2) The fiscal month is converted to the subsidiary account code for GLA 619 (Accounts Payable—Transfers-Out). GLSA 61911 is for receipts of FF&V ordered in October, GLSA 61912 is for receipts ordered in November, and so on through GLSA 61922, which is for receipts ordered in September.

b. End-of-Month Procedures for CONUS Region Offices:

(1) At end of month, total the FF&V receipts log by store SRAN and post these totals to the FF&V receipts summary for the region (see figure 5-19). Use AF Form 3126 or other suitable general purpose form for the FF&V receipts summary.

(2) At end of month, summary transaction totals in each store PWS are transmitted to the region PWS. The region PWS produces a month-end summary of FF&V receipts and also produces GLA cards for general ledger update.

(3) The AFO reconciles the FF&V receipts summary with the PWS month-end summary of FF&V receipts, and takes appropriate action to bring these two summaries into agreement.

(4) After reconciliation, the AFO forwards a copy of the FF&V receipts logs and the FF&V receipts summary to AFAFC/TCRC. AFAFC/TCRC uses these documents to research MILSBILLS

billing discrepancies and stagnant accounts payable balances.

(5) The GLA cards produced by the PWS are corrected if necessary and input to the YO system. These cards will update the following accounts:

Debit 130XX	Credit 510XX
Debit 500XX	Credit 619XX

c. Procedures for Alaska and Hawaii AFOs:

(1) Alaska and Hawaii AFOs do not transfer out FF&V accounts payable to AFAFC. The PWS will produce these GLA cards:

Debit 130XX	Credit 510XX
Debit 500XX	Credit 619XX

Input the 130XX/510XX cards to the YO system, but discard the 500XX/619XX GLA cards.

(2) The FF&V accounts payable file is manually maintained offline and is made up of the unpaid DPSC Forms 2005-2 and PWS listings. Match FF&V items in the open file as they are paid. At end of month, tape the unpaid open items to determine the total value of FF&V accounts payable.

(3) Prepare GLA cards to debit GLSA 500XX and credit GLSA 200XX with the total value of the FF&V accounts payable open file, and input these cards to the YO system. Reverse this entry on the first workday of the following month.

Section D—Buyer Interfund Billing System

5-10. General. The interfund billing system is used by the DPSC for subsistence items sold to commissaries. Each requisition identifies the accountable AFO designated to receive the interfund billings. On receipt of interfund billings, the accountable AFO must promptly validate and process the billing. The details regarding the interfund system are explained in DOD 4000.25-7-M, paragraph 2-2. A copy of this DOD manual must be maintained by each base AFO.

5-11. Responsibilities:

a. The Accounts Control area (ACA) responsibilities and detail procedures involving the interfund system are described in AFR 177-101, chapter 27, section K. In general, ACA:

(1) Maintains control over and validates incoming interfund billings.

(2) Maintains the interfund control ledger.

(3) Prepares DD Form 1400, Statement of Inter-Fund Transactions, and related reports included in the monthly MAFR package submitted to AFAFC.

(4) Transfers interfund billings to the correct accountable station.

b. Materiel accounting processes all billings received from billing offices. Specifically:

(1) Matches detail billing record quantity and extended price with the MILSTRIP requisition and/or receiving document quantity and extended price. (This matching process is done by the PWS system.)

(2) Updates materiel accounting records for accepted billings.

(3) Researches billing discrepancies and processes requests for billing adjustments when discrepancies are detected in matching process.

(4) Updates the interfund suspense record 57 F3885.2000 for rejected billings and/or billing discrepancies when the bill is accepted but billing adjustment is required.

(5) Follows up with the seller station to make sure that bills placed in suspense are promptly cleared.

(6) Requests AFAFC/TCRC assistance when a seller station fails to respond or provides an unsatisfactory response to the billed office requests and follow-up requests.

c. The central office (AFAFC) interfund system responsibilities are described in DOD 4000.25-7-M, paragraph 2-3.

5-12. Processing Erroneous Interfund Billings. The interfund billing system includes automated procedures for buyer activities to notify seller activities of a problem with an interfund bill. In general, there are three types of problems:

a. **Errors in a Bill That Need Corrective Action by the Seller Activity.** The detail billing record (DBR) is placed in a suspense account until appropriate corrective action is taken by either the commissary, the AFO, or the seller's response to a request for billing advice or adjustment transaction is received. See AFR 177-101, paragraph 27-72, for accounting and reporting for transactions placed in suspense account 57F3885.2000. Each DBR that is entered in the suspense account must contain the applicable adjustment or advice code. AFAFC requires this data when evaluating the reasons for error conditions and tracking error trends.

b. **Discrepancy Reports.** The three types of discrepancy reports are SF 361, Discrepancy in Shipment Report (DISREP); SF 368, Quality Deficiency Report (QDR); and SF 364, Report of Discrepancy (ROD). The commissary prepares and processes these discrepancy reports as part of the receiving process. The commissary sends a copy of the discrepancy report to the seller (usually DPSC or a DPSC activity) and is responsible for obtaining a reply from the seller. When the value of any

discrepancy report is more than \$100 per line item, the commissary gives a copy of the seller's reply to the AFO. If the seller's reply indicates a billing adjustment will be made, the AFO files the reply in a suspense file until the adjusted billing is received. If the adjusted billing is not received by the AFO within 60 days from the date of the seller's reply to the discrepancy report, the AFO must use FAE procedures to obtain the status of the adjustment.

c. Nonreceipt of an Interfund Bill. When ACA

determines they are missing an interfund bill which should have been received, they request a copy of the bill with procedures in AFR 177-101, paragraphs 27-88 and 27-89. When the commissary accounting unit determines the seller may not have processed an interfund bill for a line item, as indicated by old received-not-billed (RNB) details, followup is done per paragraph 5-14b(2).

d. The following timetable applies for submitting requests for billing adjustments to the seller:

Reason for Request	Type of Request	When Submitted
Error in R or DBR	FAE	Immediately after you have validated the error condition.
Discrepancy in shipment, supported by a discrepancy report (ROD) and seller does not include the adjustment in a later bill.	FAE	60 days after receipt of a seller's reply that adjustment will be included in a later bill. (See paragraph 5-8b(4)(b).)
Followup on FAE	FAF	60 days after the date an FAE card was mailed to the seller: (1) if ACA does not have a summary bill from this seller in suspense; and (2) if a bill from this seller is not included on the unmatched buyer/seller list received from AFAFC, and (3) if a response or adjustment has not been received from the seller. Do not send an FAF for delinquent RNB details (see paragraph 5-14b(2)).
No response from seller to FAF, or seller denies credit when you believe credit should be granted, and amount is \$250 or more.	Request for AFAFC/TCRC assistance	60 days after mailing the FAF to the seller, and still no response from the seller (or you strongly disagree with a seller's response). See paragraph 5-13b.

5-13. Delinquent Interfund Billing:

a. AFOs should not write off delinquent interfund billings (absorb the loss) just because a billing activity fails to respond and/or issue a credit billing adjustment. For each delinquent bill condition, a decision must be made to determine if (1) the bill is correct and should be accepted and processed by the billed office, or (2) the bill is incorrect and a credit billing adjustment should be issued by the billing office. If this review is prompt and thorough, and the follow-up timetable in paragraph 5-12c is followed, delinquent interfund bills should always be cleared in less than 12 months. If not cleared within the 12-month period, the bill must be absorbed by the buying activity.

b. Situations may occur when the billing activity either fails to respond or does not approve a billed activity's request for billing adjustment. When this happens, the billed activity promptly documents the case and sends it to AFAFC/TCRC for resolution with the billing office, only for those line items that are \$250 or more. For line items between \$100 and \$250, do not request AFAFC/TCRC assistance. If no response has been received, keep these details in suspense or claims receivable until the transaction is 360 days old, then write off the delinquent billing amount. If the request for billing adjustment was denied, write off the delinquent billing amount as a loss or gain depending upon the type of adjustment (debit or credit).

c. If you have questions about processing unusual errors or suspected errors, write or call AFAFC/TCRC, Denver CO 80279-5000, AUTOVON 926-7761.

5-14. Follow-up Materiel Received Not Billed. Sometimes, materiel ordered is received but not billed.

a. There are various reasons why billings may not have been received, or received but not properly processed. For example:

- (1) Seller failed to bill the requisitioner.
- (2) Seller issued a billing, but included an incorrect "billed to" address.
- (3) Seller issued a billing to the correct "billed to" address, but it was either lost or misrouted at the accountable station.
- (4) Seller station failed to respond to customer request for a copy of a bill (advice code 041).
- (5) Seller issued a billing to the correct "billed to" address, and the bill was received and processed. However, the received-not-billed detail record was not adjusted and/or deleted by the PWS system.

(6) Supply receipt document or received-not-billed detail record invalid. This can happen if the receipt transaction should have been posted as a nonreimbursable receipt, or if the PWS operator made data-entry errors when keying in the receiving report.

b. The procedures for following up to the seller for RNB detail records on the open item listing are:

(1) If 180 days have elapsed from date materiel was received and the receiving document line item value is less than \$100:

(a) Review the monthly payment history listings to make sure that billing was not previously paid.

(b) Delete the received-not-billed detail record. This is done by processing a 1DR input with TEX code C. See section F. The general ledger update entries made by the PWS system will be:

Debit: 510XX—Purchases at Standard Price
Credit: 473XX—Incoming Shipments—Gain

(2) If 180 days have elapsed from date materiel was received and the receiving document line is \$100 or more, send an FAE transaction with advice code 034 by AUTODIN to the seller to request billing status. If the seller does not reply within 60 days, annotate the listing accordingly. No further follow-up action is required. At the end of 360 days from the date of receipt, delete the received-not-billed detail by processing a 1DR transaction with TEX code C.

Section E—Interfund Billing Process

5-15. Preliminary Process:

a. MILSTRIP billings received 7 workdays or less before month-end should be held by ACA for next month processing. The reason for this delay is to allow time to correct and reprocess all rejected detail billing cards before the end-of-month general ledger update listing and GLA cards are output from the PWS.

b. The first step in Materiel is to pull matching FA1 and FA2 cards. Then, select detail bill cards with document ID FQ1, FQ2, FL1, FL2, FL3, or FL4 in card column (cc) 4-6 and punch an R or S in cc 7. If the majority of the items being billed are for troop support, then punch an R in cc 7; if majority of the items are for resale store, then punch an S in cc 7. This step is necessary before release for PWS processing.

c. DPSC transmits FF&V interfund billings for selected stock record accounts to AFAFC for centralized processing and to clear accounts payable balances transferred out by CONUS AFOs (see paragraphs 5-9b). Elmendorf and Hickam AFOs process the FF&V interfund bills manually (see paragraph 5-9c).

d. Hand-carry detail billing cards (other than those for FF&V items) to the commissary office for batch processing on the PWS. Because of PWS limitation, each batch process must be limited to a single interfund billing. Commingling of interfund billings with different bill numbers is not authorized.

5-16. Programmable Work Station Billing Process:

a. **Initial Process.** The program reads and edits each detail bill card to ensure that the significant data to be used in later update of detail and summary records are valid.

(1) See figure 5-9 for materiel charge and credit detail bill card format.

(2) See figure 5-11 for miscellaneous charge and credit detail bill card format.

(3) See table 5-1 for detail bill card edit conditions. If detail bill card contains incorrect data, the program prints the input card image and the applicable reject phrase code(s) A002-A0012. Corrective actions are explained in section G.

b. **Main Process.** After an input has been edited and is valid, the main process starts. First, the detail cards are sorted in document number (cc 30-43) sequence on a disk file. For each materiel charge and credit detail bill card, the program looks for a matching detail record. Depending on the

condition noted, the program either deletes, builds, or adjusts related detail records. It also updates the general ledger accumulator records. If matching detail cannot be located or a quantity compare is invalid, the input is rejected. The program prints the input card image, applicable open file detail record image, and an appropriate reject phrase.

c. Output Process. Immediately following each bill card process, the program prints the input card image on an interfund billing transaction list. See figure 5-12 for an illustration. After completion of the bill process, the detail billing cards and interfund billing transaction list is forwarded to A&F for research and correction of error conditions. Guidance on research and correction of error conditions for each reject phrase is explained in section G.

Section F—Record Delete and Adjustment Process

5-17. General. A special PWS program is available to delete RNB, claims receivable, and claims payable detail records from the disk files. This process is necessary when requests for billings or billing adjustment are denied.

5-18. Input:

- a. See figure 5-13 for record delete card format.
- b. The TEX code in cc 7 indicates the type of record delete and allows for proper GLSA update. Here are the TEX codes:

TEX Code	Action	GLSA Update	
		Debit	Credit
C	RNB delete (note 1 & 2)	510XX	473XX
H	Claim Rec delete (note 3)	583XX	510XX
J	Claim Pay delete (note 4)	510XX	473XX

- NOTES: 1. Use TEX code C to delete RNB detail record if 180 days have elapsed from date material received and line item value is less than \$100. Review the monthly payment history listing to make sure payment was not previously made.
2. Use TEX code C to delete RNB detail record if 180 days have elapsed from date materiel received, line item value is equal to or greater than \$100, and DPSC response to advice code 034 indicates billing will not be issued. Also, use this TEX code when the RNB detail is over 360 days old, or when authority is received from

AFAFC to write off the detail.

3. Use TEX code H to delete claim receivable detail record when request for credit is denied or the CR detail is over 360 days old.
4. Use TEX code J to delete claim payable detail record when request for charge billing is denied or the CP detail is over 360 days old.

c. After you punch record delete cards, send them to the commissary office for batch processing on the PWS. These record delete cards cannot be included with interfund billing cards for PWS processing as separate programs are required.

d. Billed-not-received (BNR) details cannot be deleted by using a 1DR card. The PWS operator deletes BNRs by processing a receipt card with a zero amount in the extended value field. A&F requests deletion of BNRs when they are over 360 days old or when required for adjustment purposes.

5-19. Programmable Work Station Record Delete Process:

a. Initial Process. The program reads and edits each record delete card to ensure that the significant data to be used in later update detail and summary records are valid. See table 5-2 for record delete card edit conditions. Should the record delete card contain incorrect data, the program prints the input card image and the applicable reject phrase code(s) A003, A004, A006, or A008. Corrective actions are explained in section G.

b. Main Process:

(1) After an input has been edited and is valid, the main process starts. First, the delete cards are sorted in document number (cc 30-43) sequence on a disk file.

(2) The second step is to look for the applicable matching detail record. If the record is found, it is deleted and the general ledger accumulator record is updated. If matching detail record cannot be located, the input is rejected. For this condition, the program prints the input card image with a reject phrase.

c. Output Process. After each record delete card process, the program prints the card image on a transaction list. See figure 5-14 for an illustration. After completion of the process, the cards and listing are forwarded to A&F for research and correction of any error conditions. Guidance on research and correction of errors is in section G.

Section G—Processing Reject Phrase Notices

5-20. General. The system produces reject phrase notices during the interfund billing and record delete

program process. These notices are printed on the transaction listings explained in sections E and F.

5-21. Error Correction Process. Figure 5-1 explains minimum actions required. Instructions are not necessarily all-inclusive; analyze each reject to make sure proper corrective actions are taken. Results of research and actions taken must be annotated on the listing.

Section H—End-of-Month Procedures

5-22. General. This section provides end-of-month procedures for general ledger update and aging of detail records.

5-23. End-of-Month Closeout Steps. These are the step-by-step actions:

a. Make sure all detail bills that rejected during the PWS process have been researched, corrected as appropriate, and reprocessed if required. Also, verify the total of bills processed agrees with totals reported on the DD Form 1400, Statement of Interfund Transactions, and the GLA 613 card output from the PWS for input to the YO system.

b. Request the commissary office output the following products from the PWS:

(1) General Ledger Summary Report. See figure 5-16 for an illustration. This list is a printout of the contents of the PWS general ledger records that were updated by the receipts, interfund bill, and record delete programs. The PWS general ledger records are reset to zero when this report is printed.

(2) General Ledger Summary Cards. See figure 5-3 for card format. These cards are punched by the PWS when the general ledger summary report is printed. Include the cards with other input for the YO system.

(3) Open Item List. See figure 5-15 for an illustration. This list is printed from the PWS open document file. It contains all the detail records on which action is still pending. These include due-ins, BNRs, RNBs, claims receivable, and claims payable detail records. The list is priced and extended and contains totals for each category. A separate listing is printed for each commissary within a region. Also, separate summary totals are printed. The PWS produces net change GLA cards included with the cards in (2) above for input to the YO system. These cards will make the following updates.

- (a) Undelivered Orders—Resale Store:
Debit: 951—Statistical
Credit: 93171—Orders Outstanding
(Statistical)
- (b) Undelivered Orders—Troop Support:
Debit: 951—Statistical
Credit: 93161—Orders Outstanding

(Statistical)

- (c) Received Not Billed—Resale Store:
Debit: 50071—Purchases at Cost
Credit: 20001—Accounts Payable
- (d) Received Not Billed—Troop Support:
Debit: 50061—Purchases at Cost
Credit: 20001—Accounts Payable
- (e) Billed Not Received—Resale Store:
Debit: 14071—Inventories in Transit
From Procurement
Credit: 51071—Purchases at Standard
- (f) Billed Not Received—Troop Support:
Debit: 14061—Inventories in Transit
From Procurement
Credit: 51061—Purchases at Standard
- (g) Claims Receivable Refund—Resale Store:
Debit: 15502—Claims
Receivable—Refund
Credit: 50071—Purchases at Cost
- (h) Claims Receivable Refund—Troop Support:
Debit: 15502—Claims
Receivable—Refund
Credit: 50061—Purchases at Cost
- (i) Other Liabilities—Resale Store:
Debit: 50071—Purchases at Cost
Credit: 26005—Other Liabilities
- (j) Other Liabilities—Troop Support:
Debit: 50061—Purchases at Cost
Credit: 26005—Other Liabilities

5-24. Aging of Open Detail Records. Open detail records on the open item list are in document number sequence. The document number includes the julian date of the requisition, so the oldest requisitioned items on the list will be at the top of each list. Action required on the aged detail records are:

a. **Received Not Billed.** See paragraph 5-14.

b. **Billed Not Received.** The commissary follows up on BNR items. For any item on the BNR open item list more than 60 days after date of payment, the commissary will determine whether the item was received or lost in shipment. If the item was received, the commissary will process the receipt or correct previous receipt transaction(s). If the item was lost in shipment, the commissary will process a receipt with a zero-quantity. If the value of a lost line item is \$100 or more, the commissary will also process a report of discrepancy (ROD), and the line item will appear on the Claims Receivable open item list.

c. **Claims Receivable and Claims Payable.** These open items are the result of processed RODs. The commissary is responsible for obtaining a response to the ROD from the seller activity. When the response to the ROD is received, A&F follows the timetable in paragraph 5-12c.

Phase Code	Phrase	Action
A002	Routing ID in cc 4-6 must be alphanumeric and greater than 0.	See table 5-1. Correct and reprocess.
A003	TEX code in cc 7 must be C, D, H, J, R, S, or blank.	See table 5-1 for detail bill card edits and table 5-2 for record delete card edits. Correct and reprocess.
A004	Quantity in cc 25-29 must be numeric and greater than 0.	See table 5-1. Correct and reprocess.
A005	SRAN in cc 30-35 must be SRAN of complex site. SRAN in cc 45-50 must be SRAN of satellite if requisition is for a satellite store.	See tables 5-1 and 5-2. Correct and reprocess.
A006	Date in cc 36-39 must be numeric and greater than 0.	See tables 5-1 and 5-2. Correct and reprocess.
A008	Serial number in cc 40-43 must be alphanumeric and greater than 0.	See table 5-1. Correct and reprocess.
A010	Fund code in cc 52-53 must be 62.	See tables 5-1 and 5-2. Correct and reprocess.
A011	Bill number in cc 54-58 must be alphanumeric and greater than 0.	See tables 5-1 and 5-2. Correct and reprocess.
A012	Extended price in cc 65-73 and unit price in cc 77-80 must be numeric and greater than 0. Unmatched bill—detail record not located for this input.	See tables 5-1 and 5-2. Correct and reprocess. Research with the commissary office to determine reason for absence of detail record and/or validity of the input a. If the bill is a duplicate billing or not a proper charge, and is over \$100, place it in suspense and submit a request for billing adjustment. See section D, paragraph 5-12. b. If the detail bill is a duplicate billing or not a proper charge, and is less than \$100, reprocess using a TEX code R (Mission Support) or S (Retail Store) in cc 7. c. If the document number is in error, correct input and reprocess. d. If the input is proper for payment but the requisition or receipt was not processed, ask the commissary to establish proper detail records. Reprocess the input. e. If the bill is valid but the detail record was erroneously deleted by another input, reinput the bill card with the appropriate TEX code in cc 7. See tables 5-1 and 5-2.
-	Bill Qty≠D/I (no RNB).	Compare the bill unit of issue and unit cost with the due-in: a. If it is a unit of issue difference change bill quantity to equal D/I unit of issue quantity.

Figure 5-1. Rejection Phrases.

ILLUSTRATION

	Bill U/I	Ext Qty	Cost	D/I U/I	Ext Qty	Cost
(Note 1)	Ea	12	\$12	Dozen	2	\$24
(Note 2)	Ea	24	\$24	Dozen	2	\$24

NOTES:

1. For this condition, change bill quantity to 1 since the quantity of 12 each unit issue is convertible into one dozen; this represents a partial billing.
2. For this condition, change the bill quantity to 2; it results in a BNR with quantity equal to D/I (final billing).

Phase Code	Phrase	Action
-	Bill Quantity < RNB or Bill Quantity > RNB	<p>b. When the bill quantity is greater than the D/I quantity because of a unit pack difference or acceptable over-shipment quantity, verify this condition with the commissary office. For this condition, the commissary should change the due-in detail. After revision, reinput the bill card.</p> <p>Research the variance and take the following action(s) as appropriate</p> <p>a. If the bill extended price is equal to the RNB price, change the bill quantity to equal the RNB quantity and reprocess.</p> <p>b. If the quantity variance is the result of unit of issue or unit pack difference, change the bill quantity to equal the RNB quantity and reprocess.</p> <p>c. If discrepancy in quantity is due to error in processing the receipt (for example, receipt did not show discrepancy in shipment) then commissary must correct receipt transaction. The RNB quantity must always equal the shipping document quantity. After correcting the RNB, reprocess the bill.</p> <p>d. If bill is a duplicate billing or is an improper charge, place in suspense account 57F3885.2000 and request billing adjustment per AFR 177-101, chapter 27, section K.</p>
-	Bill Quantity UNEQ D/I Quantity (+) RNB Quantity	<p>Compare the bill extended cost, unit of issue, and unit cost with the RNB and D/I detail records.</p> <p>a. If the bill extended price is equal to the extended cost of the RNB plus the D/I, change the bill quantity to agree with the quantity of the detail records and reprocess.</p> <p>b. If the bill applies to the D/I and it is a unit of issue or unit pack difference, follow action explained when bill quantity ≠ D/I.</p>

Figure 5-1. Continued.

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE		SECURITY/SENSITIVITY
Summary Record SORTED	GLA Summary Record		RCS/PCN
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	SPECIAL INSTRUCTIONS
Document ID	1-3	3A	GLA
Fund Code	4-5	2N	62
SRAN	6-11	6AN	SRAN of Store
Fiscal Year	12-13	2N	
Fiscal Month	14-15	2N	
Blank	16	1	
Debit GLA	17-19	3N	
Subsidiary	20-21	2N	
Blank	22-26	5	
Credit GLA	27-29	3N	
Subsidiary	30-31	2N	
Blank	32-41	10	
Amount	42-51	10N	
Blank	52-61	10	
Source Identifier	62-64	3A	PWS
Blank	65-80	16	

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 5-3. AF Form 1190, Record Layout (GLA Summary).

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE		SECURITY/SENSITIVITY
Detail Record SORTED	Detail Record		RCS/PCN
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	SPECIAL INSTRUCTIONS
Document ID	1-3	A/N	
Routing ID	4-6	A/N	
Media / Status	7	A/N	
Stock Number	8-20	A/N	
Type Pack	21	A/N	
Type Detail Record	22	A	Note <u>1</u>
Unit of Issue	23-24	A	
Quantity	25-29	N	
Document	30-43	A/N	
Demand Code	44	A	Note <u>2</u>
Supplemental Address	45-50	A/N	
Signal Code	51	A	
Fund Code	52-53	N	
Project Code	57-59	A/N	
Priority Designator	60-61	N	
Required Delivery Date	62-64	N	
Advice Code	65-66	A/N	
Follow-up Source	67-69	A/N	
Estimated Shipping Date	70-73	N	Note <u>3</u>
Status Code	74-75	A/N	
Unit Price	76-80	N	
Required Delivery Date Year	81	N	Note <u>3</u>
Date of Last Transaction	82-85	N	
Mode of Shipment	86	A	
Item Description	87-110	A/N	
Shipment Control Number	111-125	A/N	
Port of Embarkation Date	126-128	N	
<p>NOTES:</p> <p>1. B = Billed Not Received (BNR) Detail Record C = Claims Receivable Detail Record I = Due In Detail Record P = Claims Payable Detail Record R = Received Not Billed (RNB) Detail Record</p> <p>2. R = Troop Support S = Resale Store</p> <p>3. Leave blank unless Type Detail Record (cc 22) is "I"</p>			

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 5-4. AF Form 1190, Record Layout (Detail).

Item Category	Order Document	DOC ID	Receipt Document	Payment Document	UOO Recorded	APPLICATION (LOCATION)			
						CONUS	European Operation	UK Operation	PACAF
Nonperishables	DD Form 1348-1	Note 1	DD Form 1348-1 or DPSC 300 (Consist List)	Interfund Billing	Yes	X	X	X	X
Perishable (Freeze and Chill)	DD Form 1348-1	Note 1	DPSC 2005 or DPSC 300	Interfund Billing	Yes	X	X	X	X
Perishable (FF&V)	Phone/Message (MILSTRIP Data elements/codes provided)	NA	DPSC 2005 (Order placed with DPSC) Note 2	Interfund Billing	No	X	X	X	X
FF&V and Local Purchase Requirements (European Operations Only)		NA	AF Form 2358 (Direct Vendor Delivery)	SF 1034 Note 3	No		X		

NOTES:

- | <u>Document ID</u> | <u>Title</u> | <u>Explanation</u> |
|--------------------|--------------|---|
| AO1 | Requisition | For overseas shipment. (Note 4) |
| AO4 | Requisition | For overseas shipment/resale store items. (Note 4) |
| AOA | Requisition | For domestic shipment/resale or troop support order. (Note 4) |
- Delivery may be either from a DPSC storage point or direct from a vendor.
- Orders processed through the Defense Subsistence Region Europe (DSRE) and payments made by US Army, 63 Finance Section, Zweibrucken, Germany.
- FT SRAN = Resale store order. FS SRAN = Troop support order.

Figure 5-5. Source Documents for Orders Placed With DPSC and DSRE.

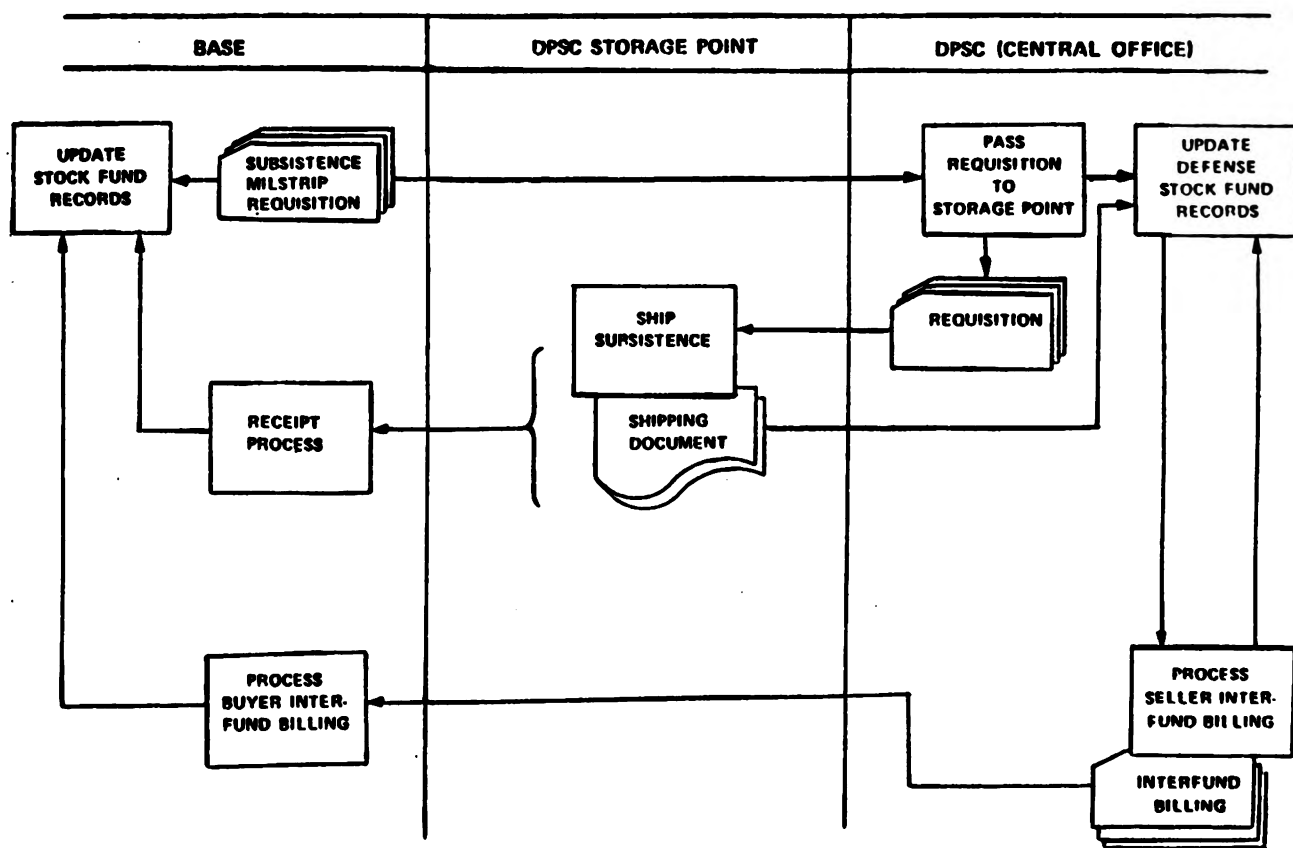


Figure 5-6. Subsistence Transaction Process—Delivery From DPSC Storage Points.

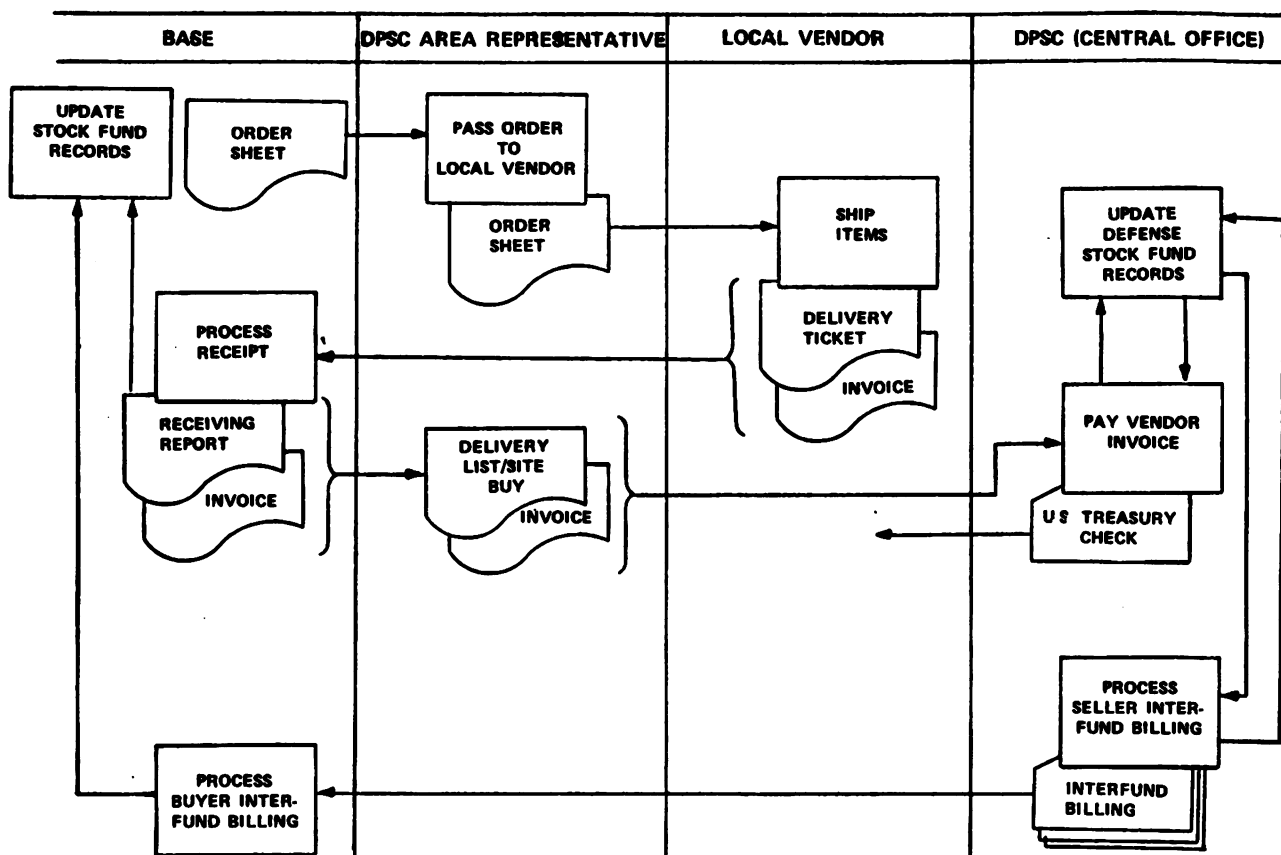


Figure 5-7. Subsistence Transaction Process (Local Vendor Delivery).

5623 SEMBACH AB		RECEIVING REPORT			10 JUL 79	PCN: SD001-RCVG-1	PAGE 2	
NATIONAL STOCK NO	NOMENCLATURE	REQUISITION NO	UNIT	DUE-IN	SHIPPED	RECEIVED	PRICE	EXTENSION
3740 00 A510 99A	SWALTER, FLY FIBRE BLD.	F15623 9125 3001	EA	120	120	120	6.70	804.00
A240 00 A675 018	LIGHT BULBS INSIDE FROST	F15623 9125 3015	PK	60	48	60	6.00	653.40
A505 00 A005 123	ONIMENT 2 OZ TUBE PREPA	F15623 9125 3022	TU	72	96	72	6.00	664.00
A505 00 A200 05A	TABLETS ANTIACID 30-S DI-	F15623 9125 3046	CT	1,500	1,500	1,512	612.00	918,144.00
A240 00 A675 02A	LIGHT BULBS VELV MUG-LIE	F15623 9157 4008	PK	60	60	60	6.00	653.40
A240 00 A675 013	LIGHT BULBS INSIDE FR ST	F15623 9157 4010	PK	60	48	60	6.00	653.40
A240 00 A675 015	LIGHT BULBS INSIDE FROST A	F15623 9157 4012	PK	60	72	60	6.00	653.40
A240 00 A675 017	LIGHT BULBS INSIDE FROST	F15623 9157 4014	PK	60	60	72	6.00	664.00
A240 00 A675 019	LIGHT BULBS INSIDE FROST 2	F15623 9157 4016	PK	144	144	48	6.00	842.72
A505 00 A005 045	MASSAL MIST 15 CC DRISIA	F15623 9157 4018	EA	60	72	72	6.00	664.00
A505 00 A005 187	TABLETS ASPIRIN 24-S DR1	F15623 9157 4020	BY	96	100	100	9.00	900.00
A505 00 A005 123	ONIMENT 2 OZ TUBE PREPA	F15623 9157 4022	TU	72	84	96	9.00	865.44
A505 00 A005 084	TABLETS ASPIRIN PAIN REL	F15623 9157 4024	BY	60	132	108	912.90	913,932.00
A506 00 A010 220	ANTIACID 1202-LIO PH11110	F15623 9157 4026	BY	3,216	3,200	3,252	912.00	2,967,732.00
A505 00 A052 006	COLOR TAB ANTIMIST ANALGES	F15623 9157 4028	BY	3,216	3,216	3,200	912.00	2,939,400.00
A505 00 A052 012	SPRAY NASAL MIST DECONG	F15623 9157 4030	BY	3,216	3,232	3,200	912.00	2,939,400.00
A505 00 A123 007	COLD PREPARATION 802 DM	F15623 9157 4032	BY	3,216	3,200	3,104	912.00	2,830,200.00
TOTAL					15,264		DOLLARS	9174,054.12

Figure 5-8. Receiving Report Listing.

9423-SENDAEN-40		RECEIPTS	DISCREPANCY	LIST	10 JUL 79		PCNT 30001:RCV02		PAGE 1	
RT 10	NATIONAL STOCK NO	NOMENCLATURE	REQUISITION NO	RECVD	DISC	PRICE	EXTENSION	REMARKS		
595 G	6905 00 A200 056	TABLETS ANTACID 30-S DI-	FT5623 9125 3046	1512	12	\$12.00	\$144.00	OVERAGE		
595 G	6240 00 A475 033	LIGHT BULBS INSIDE FR ST	FT5623 9157 4010	60	12	\$1.89	\$10.68	OVERAGE		
595 G	6240 00 A475 035	LIGHT BULBS INSDE FROST 6	FT5623 9157 4012	60	12-	\$1.89	\$10.68-	SHORTAGE		
595 G	6240 00 A475 037	LIGHT BULBS INSIDE FROST	FT5623 9157 4014	72	12	\$1.89	\$10.68	OVERAGE		
595 G	6240 00 A475 039	LIGHT BULBS INSDE FROST 2	FT5623 9157 4016	48	96-	\$1.89	\$89.44-	DAMAGED BY SHIPPER		
595 G	6905 00 A005 323	OINTMENT 2 OZ TUBE PREPA	FT5623 9157 4022	96	12	\$1.89	\$10.68	OVERAGE		
595 G	6905 00 A005 984	TABLETS ASPIRIN PAIN REL	FT5623 9157 4024	108	24-	\$12.90	\$309.60-	DAMAGED BY CARRIER		
595 G	6905 00 A019 220	ANTACID 120Z L10 PHILLIP	FT5623 9157 4026	3232	32	\$12.00	\$384.00	OVERAGE		
595 G	6905 00 A052 006	COLD TAB ANTIMIST ANALGS	FT5623 9157 4028	3200	16	\$12.00	\$192.00	OVERAGE		
595 G	6905 00 A052 012	SPRAY NASAL MIST DECONG	FT5623 9157 4030	3200	32-	\$12.00	\$384.00-	SHORTAGE		
595 G	6905 00 A127 007	COLD PREPARATION 80Z OM	FT5623 9157 4032	3184	16-	\$12.00	\$192.00-	SHORTAGE		

Figure 5-9. Receipts Discrepancy List.

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE		SECURITY/SENSITIVITY
Interfund Billing	Materiel Charge and Credit Detail Bill Card		RCS/PCN
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	SPECIAL INSTRUCTIONS
Document ID	1-3	A/N	
Routing ID	4-6	A/N	
TEX Code or Blank	7	A	
Stock Number	8-22	A/N	
Unit of Issue	23-24	A	
Quantity	25-29	N	
Document Number	30-43	A/N	
Demand Code	44	A	
Supplementary Address	45-50	A/N	
Signal Code	51	A	
Fund Code	52-53	N	
Bill Number	54-58	A/N	
Blank	59	Blank	
Adjustment/Allow Code	60-61	A	
Action Date	62-64	N	
Extended Cost	65-73	N	
Unit Price	74-80	N	

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 5-10. AF Form 1190, Record Layout (Materiel Charge and Credit Detail Bill Card).

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE		SECURITY/SENSITIVITY
Interfund Billing	Miscellaneous Charge and Credit Detail Bill Card		RCS/PCN
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	SPECIAL INSTRUCTIONS
Document ID	1-3	A/N	
Routing ID	4-6	A/N	
Blank	7-29	Blank	
Billed Office (SRAN)	30-35	A/N	
Year & Month of Billing	36-38	N	
Blank	39-44	Blank	
Billing Office	45-50	A/N	
Blank	51	Blank	
Fund Code	52-53	N	
Bill Number	54-58	A/N	
Blank	59-64	Blank	
Extended Cost	65-73	N	
Blank	74-80	Blank	

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 5-11. AF Form 1190, Record Layout (Miscellaneous Charge and Credit Detail Bill Card).

PREPARED: 03 JUL 80			INTERFUND BILLING TRANSACTION LIST										PCN: SD001-BILL.1		PAGE 1
			COMPLEX: K-TOWN STORE: 5612 RAMSTEIN												
DOC ID	RT ID	TEX/TYPE	NATIONAL STOCK NO	U/I	QTY	DOCUMENT NUMBER	D C	SUPL ADDR	FC	BILL NO	U/P	EXT PRICE	REJ PHRASE		
FA1	S9S		4510 00 A425 018	EA	144	FT5612 0162 1001	S		62	10001	.79	113.79			
FA1	S9S		4510 00 S021 137	PG	180	FT5612 0162 1002	S		62	10002	.79	142.20			
FA1	S9S		6240 00 A475 026	EA	60	FT5612 0162 1003	S		62	10003	.79	47.40			
FA1	S9S		6240 00 A475 032	EA	672	FT5612 0162 1004	S		62	10004	.79	530.78			
FA1	S9S		6240 00 A475 033	BX	60	FT5612 0162 1005	S		62	10005	.79	47.40			
FA1	S9S		6240 00 A475 034	BX	672	FT5612 0162 1006	S		62	10006	.79	94.80			
FA1	S9S		6240 00 A475 035	PH	120	FT5612 0162 1007	S		62	10007	.79	94.80			
FA1	S9S		6240 00 A475 036	PK	270	FT5612 0162 1008	S		62	10008	.89	240.30			
FA2	S9S		6240 00 A475 037	PK	270	FT5612 0162 1008	S		62	10008	.89	240.30			
FA1	S9S		6240 00 A475 038	PK	270	FT5612 0162 1009	S		62	10009	.89	240.30			
FA2	S9S		6240 00 A475 039	PK	270	FT5612 0162 1009	S		52	10009	.89	240.30			
FA1	S9S		4510 00 A425 018	PK	672	FT5612 0162 1010	S		62	10010	.89	598.08			
FA1	S9S		5410 00 S021 137	EA	60	FT5612 0162 1011	S		62	10011	.89	53.40			
FA1	S9S		6240 00 A475 026	BT	72	FT5612 0162 1012	S		62	10012	.89	64.08			

Figure 5-12. Interfund Billing Transaction List.

PREPARED: 03 JUL 80

INTERFUND BILLING TRANSACTION LIST
COMPLEX: K-TOWN STORE: 5612 *RAMSTEIN

PCN: SD001-BILL.1

PAGE 2

[illegible]

Figure 5-12. Continued.

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE		SECURITY/SENSITIVITY
Record Delete	Detail Record Delete Format		RCS/PCN
			SPECIAL INSTRUCTIONS
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	
Document ID	1-3	A/N	1DR
Blank	4-6	Blank	
TEX Code	7	A	C, D, H, or J
Blank	8-24	Blank	
Qty	25-29	N	
Document No	30-43	A/N	
Blank	44-80	Blank	

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 5-13. AF Form 1190, Record Layout (Detail Record Delete Card).

PREPARED: 01 OCT 79
 COMPLEX: DELTA
 DELETE TRANSACTION LIST
 STORE: 4460 LITTLE ROCK
 PCN: S0001-DELT.1
 PAGE 1

DOC ID	TEX	DOCUMENT NUMBER	QUANTITY	DELETED AMT	REJ PHRASE
IDR	C	FT4460 9069 1003	00720		UNMATCHED DELETE
IDR	C	FT4460 9112 1012	00400		UNMATCHED DELETE
IDR	C	FT4460 9112 1018	00234		UNMATCHED DELETE
IDR	C	FT4460 9112 1018	00240		UNMATCHED DELETE
IDR	C	FT4460 9112 1035	00240		UNMATCHED DELETE
IDR	C	FT4460 9112 1040	00300		UNMATCHED DELETE
IDR	C	FT4460 9112 1044	00240		UNMATCHED DELETE
IDR	C	FT4460 9112 1048	00480		UNMATCHED DELETE
IDR	C	FT4460 9112 1073	00240		UNMATCHED DELETE
IDR	C	FT4460 9112 1076	00240		UNMATCHED DELETE
IDR	C	FT4460 9112 1081	00300		UNMATCHED DELETE
IDR	C	FT4460 9112 1085	00240		UNMATCHED DELETE

Figure 5-14. Delete Transaction List.

PREPARED: 01 OCT 79

COMPLEX: DELTA
DELETE TRANSACTION LIST
STORE: 4608 *BARNSDALE

PCN: SD001-DELT-1 PAGE 2

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DOC ID	TEX	DOCUMENT NUMBER	QUANTITY	DELETED AMT	REJ PHRASE
IDR	C	FI4608 8157 1044	00006		UNMATCHED DELETE
IDR	C	FI4608 8191 1041	00048		UNMATCHED DELETE
IDR	C	FI4608 8191 1042	00072		UNMATCHED DELETE
IDR	C	FI4608 8264 1020	00288		UNMATCHED DELETE
IDR	C	FI4608 8313 3032	00864		UNMATCHED DELETE
IDR	C	FI4608 8343 1031	00130		UNMATCHED DELETE
IDR	C	FI4608 8343 1035	00240		UNMATCHED DELETE
IDR	C	FI4608 8343 1037	00048		UNMATCHED DELETE
IDR	C	FI4608 8343 1050	00006		UNMATCHED DELETE
IDR	C	FI4608 8344 3030	00864		UNMATCHED DELETE
IDR	C	FI4608 9036 1001	00168		UNMATCHED DELETE
IDR	C	FI4608 9045 1031	00360		UNMATCHED DELETE
IDR	C	FI4608 9058 3421	00050		UNMATCHED DELETE
IDR	C	FI4608 9110 1016	00240		UNMATCHED DELETE
IDR	C	FI4608 9110 1027	00100		UNMATCHED DELETE
IDR	C	FI4608 9110 1028	00150		UNMATCHED DELETE
IDR	C	FI4608 9110 1032	00300		UNMATCHED DELETE
IDR	C	FI4608 9110 1038	00144		UNMATCHED DELETE
IDR	C	FI4608 9110 1042	00120		UNMATCHED DELETE
IDR	C	FI4608 9110 1045	00360		UNMATCHED DELETE
IDR	C	FI4608 9110 1051	00144		UNMATCHED DELETE
IDR	C	FI4608 9110 1055	00240		UNMATCHED DELETE
IDR	C	FI4608 9110 1059	00300		UNMATCHED DELETE
IDR	C	FI4608 9110 1061	00		A004
IDR	C	FI4608 9110 1083	00		A004
IDR	C	FI4608 9110 1091	00		A004

Figure 5-14. Continued.

PREPARED: 01 OCT 79		COMPLEX: DFLTA		DELETE TRANSACTION LIST		PCN: SD001-DELT.1		PAGE 3	
				STUKE: 4008 *BARKSDALE					
DUC ID	TEX	DOCUMENT NUMBER	QUANTITY	DELETED AMT	REF PHRASE				
IDR	C	FT4608 9110 1096	240	312.00					
IDR	C	FT4608 9110 1101	120	120.00					
IDR	C	FT4608 9110 1106	120	44.40					
IDR	C	FT4608 9110 1111	240	64.80					
IDR	C	FT4608 9110 1112	300	72.00					
IDR	C	FT4608 9110 1115	300	99.00					
IDR	C	FT4608 9110 1117	00		A004				
IDR	C	FT4608 9110 1118	00		A004				
IDR	C	FT4608 9114 3004	240	110.40					
IDR	C	FT4608 9114 3009	120	39.60					
IDR	C	FT4608 9114 3010	00		A004				
IDR	C	FT4608 9114 3011	60	64.20					
IDR	C	FT4608 9114 3015	240	110.40					
IDR	C	FT4608 9114 3020	120	39.60					
IDR	C	FT4608 9114 3021	120	156.00					
IDR	C	FT4608 9114 3022	60	64.20					
IDR	C	FT4608 9135 3004	480	220.80					
IDR	C	FT4608 9135 3006	360	133.20					
IDR	C	FT4608 9135 3013	120	156.00					
IDR	C	FT4608 9137 1030	36	113.40					
IDR	C	FT4608 9137 1039	300	390.00					
IDR	C	FT4608 9137 1045	360	165.60					
IDR	C	FT4608 9137 1052	144	57.60					
IDR	C	FT4608 9137 1060	300	99.00					
IDR	C	FT4608 9137 1091	36	113.40					

Figure 5-14. Continued.

PCN: SD001-POIL-1

PAGE 5

 PREPARED: 14 JUN 79
 COMPLEX: K-TOWN AREA
 OPEN ITEM LISTING
 STORE: 5623 SOMBACH AB

DOC ID	RID	D	P	NATIONAL STOCK NO	NOMENCLATURE	T	F	D	C	DOCUMENT NUMBER	SUPPL ADDR	U/	QTY	UNIT PRICE	EXTENDED AMOUNT
A04	S95	T		6505 00 A200 012	ASPIRIN FOR CHILD 36-S	S				R	FT5623 9163 2043				
A04	S95	T		6505 00 A200 050	ASPERGUM ORANGE 16-S ASP	S				R	FT5623 9163 2044		3216	12.00	38,592.00
A04	S95	T		6505 00 A200 051	ASPERGUM CHERRY 16-S ASP	S				R	FT5623 9163 2045		3216	12.00	38,592.00
A04	S95	G		3740 00 B510 994	SWATER, FLY FIDRE BLD.					S	FT5623 9163 9001		120	.79	94.80
A04	S95	G		6510 00 A021 044	DISPENSER 50Z-W/CUPS ASS					S	FT5623 9163 9002		120	.79	94.80
A04	S95	G		4510 00 A092 010	HOLDERS TOWEL ASST COLOR					S	FT5623 9163 9003		1440	.79	1,137.60
A04	S95	G		4510 00 A320 030	TOWEL HLDGS RAINBOW PLAST					S	FT5623 9163 9004		1440	.79	1,137.60
A04	S95	G		4510 00 A425 011	DISPENSER PLAS ASST CLR					S	FT5623 9163 9005		600	.79	474.00
A04	S95	G		4510 00 A425 018	DISPENSER W/15 PLAS 3-1/					S	FT5623 9163 9006		69288	.79	54,737.52
A04	S95	G		4510 00 S021 137	DISP CUP BTHRM ASTD 30Z					S	FT5623 9163 9007		69288	.79	54,737.52
A04	S95	G		6240 00 A475 026	LIGHT BULBS YELW-BUG-LTE					S	FT5623 9163 9008		60	.89	53.40
A04	S95	G		6240 00 A475 032	LIGHT BULBS INSIDE FROST					S	FT5623 9163 9009		60	.89	53.40
A04	S95	G		6240 00 A475 033	LIGHT BULBS INSIDE FR ST					S	FT5623 9163 9010		60	.89	53.40
A04	S95	G		6240 00 A475 034	LIGHT BULBS INSIDE FROST					S	FT5623 9163 9011		60	.89	53.40
A04	S95	G		6240 00 A475 035	LIGHT BULBS INSIDE FROST 6					S	FT5623 9163 9012		60	.89	53.40
A04	S95	G		6240 00 A475 036	LIGHT PLNS INSI FROSTED					S	FT5623 9163 9013		60	.89	53.40
A04	S95	G		6240 00 A475 037	LIGHT BULBS INSIDE FROST					S	FT5623 9163 9014		60	.89	53.40
A04	S95	G		6240 00 A475 038	LIGHT BULBS INSIDE FROST					S	FT5623 9163 9015		60	.89	53.40
A04	S95	G		6240 00 A475 039	LIGHT BULBS INSIDE FROST 2					S	FT5623 9163 9016		144	.89	128.16
A04	S95	G		6260 00 S700 432	CANDLES JUMBO WHITE 3 1/					S	FT5623 9163 9017		60	.89	53.40
A04	S95	G		6505 00 A005 045	NASSAL MIST 15 CC ORISTA					S	FT5623 9163 9018		60	.89	53.40
A04	S95	G		6505 00 A005 183	TABLETS ASPIRIN 100 S AN					S	FT5623 9163 9019		72	.89	64.08
A04	S95	G		6505 00 A005 187	TABLETS ASPIRIN 24 S ORI					S	FT5623 9163 9020		72	.89	64.08
A04	S95	G		6505 00 A005 193	TABLETS ASPIRIN 100 S DR					S	FT5623 9163 9021		144	.89	128.16
A04	S95	G		6505 00 A005 323	ONIMENT 2 OZ TUBE PREPA					S	FT5623 9163 9022		72	.89	64.08
A04	S95	G		6505 00 A005 339	SUPPOSITORIES 12'S BOX P					S	FT5623 9163 9023		72	.89	64.08
A04	S95	G		6505 00 A005 984	TABLETS ASPIRIN PAIN REL					S	FT5623 9163 9024		60	.89	53.40
A04	S95	G		6505 00 A019 218	ANTACID PHILLIPS MILK OF					S	FT5623 9163 9025		60	.89	53.40
A04	S95	G		6505 00 A019 220	ANTACID 120Z LIQ PHILLIP					S	FT5623 9163 9026		60	.89	53.40
A04	S95	G		6505 00 A032 001	COLD TAB DECON ANTIMIST					S	FT5623 9163 9027		3216	12.00	38,592.00
A04	S95	G		6505 00 A032 006	COLD TAB ANTIMIST ANALGS					S	FT5623 9163 9028		3216	12.00	38,592.00
A04	S95	G		6505 00 A032 011	COUGH SYRP 4OZ DECONG CD					S	FT5623 9163 9029		3216	12.00	38,592.00
A04	S95	G		6505 00 A032 012	SPRAY NASAL MIST DECONG					S	FT5623 9163 9030		3216	12.00	38,592.00
A04	S95	G		6505 00 A127 003	COLU PREPARATION 30Z 400					S	FT5623 9163 9031		3216	12.00	38,592.00
A04	S95	G		6505 00 A127 007	COLU PREPARATION 30Z 400					S	FT5623 9163 9032		3216	12.00	38,592.00
A04	S95	G		6505 00 A127 009	COLU PREPARATION 40Z 400					S	FT5623 9163 9033		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 300	CAPSULES 50S XTR-STRTNM					S	FT5623 9163 9034		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 301	TAB 24S TYLE ACETA 40Z A					S	FT5623 9163 9035		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 304	TAB 100S TYLE FLIX 40Z A					S	FT5623 9163 9036		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 305	PAIN RELIV NON ASP TYLEN					S	FT5623 9163 9037		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 314	TABLT 24S ADDED STRTNM					S	FT5623 9163 9038		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 412	TABLT SINUS HEADACHE 24					S	FT5623 9163 9039		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 418	TABL SINUS HEADACHE 90S					S	FT5623 9163 9040		3216	12.00	38,592.00
A04	S95	G		6505 00 A158 795	TAB 100S TYLENOL ACETA N					S	FT5623 9163 9041		3216	12.00	38,592.00
A04	S95	G		6505 00 A200 004	ASPIRIN 200-S ST JOSEPH					S	FT5623 9163 9042		3216	12.00	38,592.00
A04	S95	G		6505 00 A200 012	ASPIRIN FOR CHILD 36-S					S	FT5623 9163 9043		3216	12.00	38,592.00
A04	S95	G		6505 00 A200 050	ASPERGUM ORANGE 16-S ASP					S	FT5623 9163 9044		3216	12.00	38,592.00
A04	S95	G		6505 00 A200 051	ASPIRIN CHERRY 16-S ASP					S	FT5623 9163 9045		3216	12.00	38,592.00

Figure 5-15. Open Item Listing.

PREPARED: 14 JUN 79		OPEN ITEM LISTING		PCN: S0001-POIL-1		PAGE 6	
COMPLEX: K-TOWN AREA		STORE: 5623 SEBHACH AB					
DOC	D	NATIONAL STOCK NO	WOMENCLATURE	T F D	DOCUMENT NUMBER	SUPPL U/ ADDR /I	QTY UNIT PRICE
ID	RID	P		D	F	C	
							UNDELIVERED ORDERS - RESALE STORE 2,275,429.20
							UNDELIVERED ORDERS - WAREHOUSE 1,970,406.84
							RECEIVED NOT BILLED - RESALE STORE 159,771.08
							RECEIVED NOT BILLED - WAREHOUSE .00
							BILLED NOT RECEIVED - RESALE STORE 1,209,142.70
							BILLED NOT RECEIVED - WAREHOUSE .00
							CLAIMS RECEIVABLE REFUND - RESALE STORE 42,125.30
							CLAIMS RECEIVABLE REFUND - WAREHOUSE .00
							OTHER LIABILITIES - RESALE STORE 79,800.60
							OTHER LIABILITIES - WAREHOUSE .00

Figure 5-15. Continued.

PCN: SD001-GLME.1

PAGE 2

MONTHLY GENERAL LEDGER SUMMARY
COMPLEX: K-TOWN AREA

PREPARED: 14 JUN 79

5524 ESELFSUERTH	5530 VOGELWEH AB	5612 RAMSTEIN AB	5623 SENBACH AB	5689 OSLO NORWAY	TOTAL
DR 51071	.00	.00	63.20-	.00	.63.20-
CR 13071					
DR 51071	.00	.00	.00	.00	.00
CR 13072					
DR 51071	.00	.00	.00	.00	.00
CR 13073					
DR 51071	.00	.00	.00	.00	.00
CR 47071					
DR 51071	.00	.00	.00	.00	.00
CR 47371					
DR 51071	.00	.00	.00	.00	.00
CR 62071					
DR 52661	.00	.00	.00	.00	.00
CR 53561					
DR 53561	.00	.00	.00	.00	.00
CR 52661					
DR 54001	.00	.00	.00	.00	.00
CR 613					
DR 58351	.00	.00	.00	.00	.00
CR 51061					
DR 58371	.00	.00	15.80	.00	15.80
CR 51071					
DR 613	.00	.00	.00	.00	.00
CR 44061					
DR 613	.00	.00	.00	.00	.00
CR 44071					
DR 613	.00	.00	.00	.00	.00
CR 44561					
DR 613	.00	.00	.00	.00	.00
CR 50061					
DR 613	.00	.00	.00	.00	.00
CR 50071					
DR 613	.00	.00	.00	.00	.00
CR 54001					

Figure 5-16. Monthly General Ledger Summary.

PREPARED: 30 JUN 80 S U M M A R Y O F R E C E I P T S F R O M D P S C S O U R C E S P C N : S D 0 0 1 - S R E C . 1
 A C C T G M O N T H : J U N 8 0 C O M P L E X : S O U T H F L O R I D A

SRAN	STORE	GROCERY 13071	MEAT 13072	PRODUCE 13073	STORE	WHSE (TROOP) 13061	TOTAL
2829	PATRICK	88,307.76	16,664.23	1,832.09	106,804.08	64,773.50	171,577.58
4814	MACDILL	68,673.93	16,668.14	3,578.17	88,920.26	86,466.28	175,386.54
4829	HOMESTEAD	34,677.60	6,655.23	2,959.35	44,292.18	25,464.47	69,756.65
SOUTH FLORIDA		191,659.29	39,987.62	8,369.61	240,016.52	176,704.25	416,720.77

Figure 5-17. Monthly Summary of Receipts From DPSC.

FF & V RECEIPTS LOG				
SOUTH CENTRAL REGION -- SRAN 3047			JANUARY 1985	
STORE - - - - -SRAN	JULIAN DATE OF ORDER	(305-334) GLSA 61912	(335-365) GLSA 61913	(001-031) GLSA 61914
BERGSTROM FS4857	363		418.12	
T T	332	214.13		
	365		381.21	
	005			374.18
	007			521.13
	012			358.87
	014			521.14
	019			402.11
	021			549.15
	026			514.03
	028			308.17
TOTAL FS		214.13	799.33	3,548.78
BERGSTROM FT4857	363		489.17	
T T	365		741.15	
	005			501.48
	012			722.28
	014			468.74
	007			187.50
	019			421.89
	021			748.60
	028			513.49
TOTAL FT			1,230.32	3,563.98

AF FORM 3126 MAY 83 PREVIOUS EDITION WILL BE USED. GENERAL PURPOSE (8 1/2 x 11")

GPO : 1983 O - 413-901

Figure 5-18. AF Form 3126, General Purpose (FF&V Receipts Log).

FF & V RECEIPTS SUMMARY				
SOUTH CENTRAL REGION - - SRAN 3047			JANUARY 1985	
STORE	SRAN	GLSA 61912	GLSA 61913	GLSA 61914
<u>TROOP, ISSUE</u>				
LACKLAND	FS 3047	288.88	9,417.80	39,748.17
GOODFELLOW	FS 3030		421.88	1,874.80
RANDOLPH	FS 3089		914.80	4,187.88
LAUGHLIN	FS 3099		389.74	1,917.40
DYESS	FS 4661		781.16	3,678.88
BERGSTROM	FS 4857	214.13	799.33	3,548.78
TOTAL		503.01	12,724.71	54,955.91
<u>RESALE STORE</u>				
LACKLAND	FT 3047		11,871.63	48,714.50
KELLY	FT 2050		421.18	2,148.71
BROOKS	FT 2857		741.88	3,819.70
GOODFELLOW	FT 3030		814.50	2,887.14
RANDOLPH	FT 3089		9,812.81	41,421.12
LAUGHLIN	FT 3099		899.17	3,121.33
DYESS	FT 4661		4,721.44	9,814.77
BERGSTROM	FT 4857		1,230.32	3,563.98
TOTAL			30,512.93	115,491.25

AF FORM 3126 PREVIOUS EDITION WILL
MAY 83 BE USED.

GENERAL PURPOSE (8 1/2 x 11")

GPO : 1983 O - 413-801

Figure 5-19. AF Form 3126, General Purpose (FF&V Receipts Summary).

TABLE 5-1

DETAIL INTERFUND BILLING CARD INPUT EDITS

R U L E	A	B	C	D	E
	If the doc ID is	then the program edits card columns	and the field description is	and the edit is to ensure data are	and the reject phase code is
1	FA1, FA2, FB1, FB2, FC1, FD1, or FD2	4-6	routing identifiers	alphanumeric & >0	A002
		7	tex code	R, S, or blank	A003
		25-29	quantity	numeric & >0	A004
		30-35	SRAN (complex)	equal to variable rec	A005
		45-50	SRAN (satellite)	equal to variable rec	A005
		36-39	Date	numeric & >0	A006
		40-43	serial number	alphanumeric & >0	A008
		52-53	fund code	62	A010
		54-58	bill number	alphanumeric & >0	A011
		65-73	extended price	numeric & >0	A012
		77-80	unit price	numeric & >0	A012
2	FQ1, FQ2, FL1, FL2, FL3, or FL 4	4-6	routing identifier	alphanumeric & >0	A002
		7	tex code	R or S	A003
		32-35	billed office SRAN	equal to variable rec	A005
		36-38	year and month	numeric & >0	A006
		52-53	fund code	62	A010
		54-58	bill number	alphanumeric & >0	A011
		65-73	extended cost	numeric & >0	A012

TABLE 5-2

DETAIL RECORD DELETE CARD INPUT EDITS

R U L E	A	B	C	D	E
	If the doc ID is	then the program edits card columns	and the data field description is	and the edit is to ensure data are	and the reject phase code is
1	1DR	7	tex code	C, D, F, or J	A003
		25-29	quantity	Num >0	A004
		36-39	julian date	Num >0	A006
		40-43	serial number	A/N >0	A008

Chapter 6

CHARGE SALES AND COLLECTIONS

6-1. General:

a. Organizations and activities authorized by AFR 145-15 to use commissary facilities normally purchase commissary and subsistence supplies on a charge sale basis. Examples of charge sale customers are dining halls for troop feeding and nonappropriated fund activities. Charge sales are made from both the commissary mission support warehouse and the commissary sales store. Any war reserve materiel (WRM) assets to be sold must first be transferred to the mission support warehouse.

b. This chapter describes the charge sale transaction process including billing and collection actions, and applies to AFOs at the satellite sites (except overseas), complex sites, and the stand-alone bases.

6-2. Charge Sale Document Process:

a. See figure 6-1 for an illustration of the charge sale document flow and process.

b. When charge sale customers need to purchase subsistence, they prepare an AF Form 287, Subsistence Request. This is a subvoucher and shows the quantity issued, unit price, and total cost. It also contains the signature of the customer acknowledging receipt and the signature of the commissary office person who verified completeness of AF Form 287.

c. For each charge sale customer, the commissary officer maintains an AF Form 363, Abstract of Reimbursable Sales/Issues (see figure 2-10). It is assigned a monthly voucher number and used as an accountable document. Each charge sale subvoucher (see AF Form 287) is entered on this form showing date of issue and value by department. It also shows a cumulative month-to-date running total. For appropriated fund customers, the AF Form 363 also includes the fund cite to be charged and the customer's address.

(1) Charge Sales to Base Dining Halls. Since sales to base dining halls are charged to a centrally managed allotment (CMA), certification of fund availability by the base AFO before issue by the commissary officer is not required. When AF Forms 363 are received, a no-check-drawn SF 1080, Voucher for Transfers Between Appropriations and/or Funds, is issued charging the CMA (57*3500 P562.XX) and crediting the Commissary Division, AFSF (see paragraph 6-3c). Sales to dining halls include all subsistence for troop feeding, including exercise rations (see AFR 146-7, paragraph 5-65).

(2) Charge Sales to Air Force Organizations Other Than Air Force Dining Halls. Commissary

issues of non-subsistence items such as cleaning supplies or dog food may be made to authorized Air Force appropriated fund organizations. For issues to any Air Force organization financed by Air Force appropriated funds, other than military personnel CMA funds (57*3500 P562.XX), fund availability must be certified by the organization's servicing AFO before the issues are made by the commissary. Fund availability can be certified in two ways:

(a) Organizations that make frequent purchases in the commissary may establish a regular charge account with the commissary. To do this, the organization must obtain an obligation authority (OA) or a AF Form 616, Fund Cite Authorization, from the servicing AFO. The organization is responsible for ensuring that the cumulative value of purchases do not exceed the value authorized by the OA or AF Form 616. The AF Form 287, Subsistence Request, must include the fund citation.

(b) Organizations without a regular charge account must fill out the AF Form 287 completely, including the quantity to be issued, prices, extended totals, and the fund citation. The fund citation in Block 6 must be certified by the AFO before the form is taken to the commissary for issue of the requested items. The commissary may not issue items in excess of the dollar amount authorized by the certification.

(c) The commissary records these issues on AF Form 363. The AFO processes these AF Forms 363 with standard procedures.

(3) Charge Sales to Other Military Services. Charge sales to other military services are usually made on DD Form 1149, Requisition and Invoice/Shipping Document. DD Forms 1149 are processed as inventory transfers by the AFO with procedures in paragraph 9-4. However, other military services may establish a regular charge account with the commissary store. Regular charge accounts require the buyer to identify the appropriation to be charged when establishing the account, and this appropriation is included on the AF Form 363 maintained by the commissary. Billing is by no-check-drawn SF 1080, Voucher for Transfer Between Appropriations and/or Funds, per paragraph 6-3c.

(4) Charge Sales to Nonappropriated Fund Instrumentalities (NAFIs). Charge sales are made to NAFIs that have established a regular charge account with the commissary store.

d. Immediately after the commissary office has entered the last AF Form 287 for the month on AF Form 363, the commissary sends the original and

two copies of AF Forms 363 to A&F. The commissary office keeps the AF Forms 287 for 60 days or until the account is paid and then destroys them. The AF Forms 363 provided A&F serve as:

(1) The posting media for update of the charge sales journal.

(2) The source documents used to support the monthly billing as explained in paragraph 6-3.

e. Here are the EOM procedures for validation of AF Forms 363 and update of the charge sales journal:

(1) Make sure that an AF Form 363 has been received for each charge sale customer.

(2) Run an adding machine tape for each AF Form 363 to make sure the cumulative total in column M is correct.

(3) Run an adding machine tape to obtain a total for each individual column. The sum totals of columns D through L must equal the tape total for column M. If there is an error, immediately contact the commissary office to locate the error and correct the AF Form 363.

(4) After validation of AF Forms 363, summary post each AF Form 363 to the charge sales journal. Here are general ledger debit and credit entries:

(a) Store—Grocery (the total for column F, which includes the subtotals for columns D and E):

Debit: 505—Cost of Sales at Standard Price.

Credit: 13071—Inventory—Stock on Hand—Store—Grocery.

Debit: 11501—Accounts Receivable—Reimbursable (by sales code).

Credit: 40071—Reimbursable Issues—Store—Grocery (by sales code).

(b) Store—Meat (total for column H, which includes the subtotal for column G):

Debit: 505—Cost of Sales at Standard Price.

Credit: 13072—Inventory—Stock on Hand—Store—Meat.

Debit: 11501—Accounts Receivable—Reimbursable (by sales code).

Credit: 40072—Reimbursable Issues—Store—Meat (by sales code).

(c) Store—Produce (total for column I):

Debit: 505—Cost of Sales at Standard Price.

Credit: 13073—Inventory Stock on Hand—Store—Produce.

Debit: 11501—Accounts Receivable—Reimbursable (by sales code).

Credit: 40073—Reimbursable Issues—Store—Produce (by sales code).

(d) Warehouse—Mission Support (the total for column L, which includes the subtotal for columns J and K):

Debit: 505—Cost of Sales at Standard Price.

Credit: 13061—Inventory—Stock on Hand—Warehouse—Mission Support.

Debit: 11501—Accounts Receivable—Reimbursable (by sales code).

Credit: 40061—Reimbursable Issues—Warehouse—Mission Support (by sales code).

(5) After posting AF Forms 363 to the charge sales journal, place each AF Form 363 in an accounts receivable file folder. Set up and keep a separate file for each charge sales customer. NOTE: If the AF Form 363 includes an entry for a prior month adjustment, see paragraph 6-6.

(6) Prepare customer billings per paragraph 6-3.

6-3. Preparation of Customer Billings:

a. See figure 6-2 for the billing and collection document flow for charge sales customers who are billed on AF Form 819, Invoice/Claim. See figure 6-3 for the billing and collection document flow for charge sale customers who are billed on SF 1080, Voucher for Transfer Between Appropriations and/or Funds. See paragraph 6-6 if a bill includes a prior month adjustment.

b. When a charge sale customer is not an appropriated fund activity, use AF Form 819, Invoice/Claim, as the billing document, supported by AF Form 363, Abstract of Reimbursable Sales/Issues. Send the original and duplicate of AF Form 819 to the customer, and place one copy in the accounting and finance accounts receivable file. Make a separate folder for each charge sale customer. Show on the AF Form 819 that payment is to be made to the AFO that supports the commissary. Payment should not be made to the commissary office. AF Forms 363 for all nonappropriated fund instrumentalities (NAFI) serviced by one nonappropriated fund financial management branch (NAFFMB) may be listed on one AF Form 819.

c. When the charge sale customer is an appropriated fund activity (for example, dining halls for troop feeding), use SF 1080 as the billing document supported by AF Form 363. (Major command/ACF may authorize use of AF Form 819 instead of SF 1080 as the billing document for certain customers.) Process these billings as no-check-drawn SFs 1080. When the SF 1080 is for billing or collection of charge sales to Air Force dining halls using centrally managed allotment funds, process separate vouchers for medical dining halls

and base dining halls. Send one copy of the processed SF 1080, with a copy of the supporting AF Form 363, to each applicable food service office and medical service office.

d. After billings have been processed, update the cash collections journal for the total amount of the billing:

Debit: 11502—Accounts Receivable—Reimbursable (by sales code).

Credit: 11501—Accounts Receivable—Reimbursable (by sales code).

e. Aging of accounts receivable over 30 days old is done as part of EOM closeout (see paragraph 11-5c).

f. As soon as billings have been processed, report all open charge-sales accounts receivable for previous month(s) to the commissary store office. A negative report is required when no accounts are delinquent. The commissary office uses this report to retain AF Forms 287 until the bill is paid.

g. When an SF 1080 billing is rejected by an appropriated fund activity's paying office, notify the commissary store office immediately. The commissary uses this information to retain AF Forms 287 until the account is settled.

6-4. Charge Sale Collection Procedures:

a. The local AFO collects from charge sale customers who have been billed on AF Forms 819. On receipt, the collection is sent to the cashier per AFR 177-108, paragraph 7-2. The cashier sends the supporting documentation (copy of AF Form 819) to Materiel. Materiel prepares and processes the collection voucher (CV), DD Form 1131, Cash Collection Voucher, per AFR 177-108. In some cases, the collection check will be a consolidated payment for several customers and will include payment for several kinds of bills (telephone, utilities, supplies, as well as commissary). When this happens, the cashier should send the supporting documentation to Materiel. Materiel prepares two CVs, one for the commissary payment (with commissary collection voucher designator) and one for all other payments. The sum of both CVs must equal the amount of the consolidated payment check. When processing the CV for the commissary payment, post the Commissary Division AFSF cash collections journal, in addition to the usual merged accountability and funds reporting (MAFR) posting. Send a copy of the DD Form 1131 for collections other than commissary to Commercial Services, so they can update accounts receivable files. These are the cash collections journal general ledger entries to record these collections (see paragraph 6-4b for recording undeposited collections):

Debit: 612—Collections—Transfer-Out.

Credit: 115XX—Accounts Receivable—Reimbursable (by sales code).

b. Follow these procedures for recording undeposited collections:

(1) If collection by the AFO is received too late at EOM to record as a current-month MAFR transaction, make this entry in the cash collections journal instead of the entry shown in paragraph 6-4a:

Debit: 11201—Undeposited Collections for Credit to 57X4921.040.

Credit: 115XX—Accounts Receivable—Reimbursable (by sales code).

(2) When the collection has been recorded in MAFR, make this entry in the cash collections journal:

Debit: 612—Transfer-Out.

Credit: 11201—Undeposited Collections for Credit to 57X4921.040.

c. Enter collections as a result of no-check-drawn SF 1080 billings in the cash collections journal during the month the document is processed through MAFR. These are the general ledger entries:

Debit: 612—Collection—Transfer-Out.

Credit: 115XX—Accounts Receivable—Reimbursable (by sales code).

d. CONUS satellite AFOs process collections through MAFR as for-others transactions, using the special MAFR procedures in chapter 13.

e. CONUS satellite AFOs maintain accounts receivable files of commissary charge sales for the region AFO. Report the value of these files to the region AFO monthly (see chapter 11).

6-5. Accessorial Charges for Sales of Commissary Items to Non-DOD Activities Overseas. When authorized non-DOD charge sale customers purchase items in non-CONUS commissaries, the AFO adds an accessorial charge to the bill and collects the accessorial charge from the customer. The accessorial charge recovers transportation and handling costs not included in the sales price of the items. Accessorial charges do not apply to charge sales from CONUS commissaries, or from the retail departments of Alaska and Hawaii commissaries, since all handling and transportation charges are included in the sales price. (Accessorial charges do apply to charge sales from Alaska and Hawaii Troop Support functions (GLSA 40061).) Part of the accessorial charge is reimbursed to the operations and maintenance (O&M) fund of the major command responsible for the area

in which the commissary is located, to recover overseas handling and land transportation costs. The remainder of the accessorial charge is reimbursed to AFLC O&M fund appropriation account 57*3400 30* 6350 1885A1 07 461 C86 S503000, to recover CONUS handling and ocean transportation costs.

a. The major command responsible for the area in which the commissary is located is not necessarily the major command of the base. For example, part of the accessorial charges collected by the Rhein Main AFO would be reimbursed to USAFE O&M funds even though Rhein Main is a MAC base.

b. DOD activities include Air Force, Army, Navy, DOD, and Coast Guard units, nonappropriated fund instrumentalities (NAFIs) such as NCO clubs and Army/Air Force Exchange Service (AAFES) stores, United Service Organization (USO) activities, and certain contractors (contract specifies commissary charge sales are authorized to the contractor).

c. Accessorial charges do not apply to cash sales to authorized commissary retail store customers.

d. For sales by commissaries in Europe and areas served by a Mediterranean port, the total accessorial charge is 10.5 percent, including the following factors:

- (1) CONUS Port Unloading and Handling 2.5 percent
- (2) Ocean Transportation .. 4.0 percent
- (3) Overseas Port Unloading and Handling 1.0 percent
- (4) Overseas Land Transportation 3.0 percent

Of the total 10.5 percent accessorial charge, 4 percent is reimbursed to the major command responsible for the area in which the commissary is located, and 6.5 percent is reimbursed to AFLC O&M funds.

e. For sales by commissaries in Greenland, Iceland, and the Pacific area, the total accessorial charge is 12.5 percent. The factors are the same as in d above, except the ocean transportation factor is 6 percent instead of 4 percent. Of the total 12.5 percent accessorial charge, 4 percent is reimbursed to the major command responsible for the area in which the commissary is located, and 8.5 percent is reimbursed to AFLC O&M funds.

f. Major commands advise AFOs of the fund citation of the applicable O&M fund to be reimbursed. Additional details on accessorial charges are in AFRs 172-1, volume I, chapter 10; 172-5; and 177-102.

6-6. Adjustments for Prior Month Errors. If a customer advises that a bill includes an error because of an error on AF Form 287, Subsistence Request, or AF Form 363, Abstract of Reimbursable

Sales/Issues, the commissary store will prepare a subvoucher to correct the error, and the commissary store will post the amount of that subvoucher (net amount of the prior month adjustment) to the current month AF Form 363 for that customer. AFO processing of these prior month adjustments include:

a. When the customer pays the bill for an amount less than billed, because of an error in the bill, record the payment as follows:

Debit: 612 for the amount of the payment.

Debit: 11501 for the unpaid amount of the bill (see (2) below).

Credit: 115XX for the amount of the bill (accounts receivable amount).

(1) Annotate the amount paid and the unpaid balance on the accounts receivable copy of the bill.

(2) Advise the commissary store manager of the error, and suspense the accounts receivable file with the unpaid balance in GLSA 11501 (unbilled) status pending receipt of the prior month adjustment on AF Form 363 for that customer.

(3) If the commissary does not include the appropriate prior month adjustment in the current month AF Form 363, followup with the commissary to determine if an adjustment will be included in the next month's AF Form 363.

(4) If the commissary does not agree that an error was made in the customer's account, advise the customer that the original bill was correct. Request payment of the unpaid balance of the bill, and move the accounts receivable detail from unbilled to billed (debit 11502, credit 11501).

b. When a monthly AF Form 363 for a customer includes an entry for a prior month adjustment, determine if the customer has paid all the prior month bill.

(1) If the customer has paid all the prior month bill, process the current month bill with the procedures in paragraph 6-3.

(2) If the customer has paid none of the prior month bill, process the current month bill with the procedures in paragraph 6-3, and advise the customer that the error in the prior month bill was corrected in the current month bill.

(3) If the customer has rejected a no-check-drawn (by-others) bill because the total amount of the bill was incorrect, advise the customer that the correction will be included in the next month's bill, and ask the customer to process the prior month bill when it is again received through the by-others cycle. Advise AFAFC to resubmit the rejected bill to the customer. Process the current month bill with the procedures in paragraph 6-3.

(4) If the customer paid less than the total prior

month bill because of an error in the bill (see a above), process as follows:

(a) Post the totals from the AF Form 363 to the charge sales journal per paragraph 6-2, before adjusting the AF Form 363 per paragraph (c) below.

(b) Pull the accounts receivable copy of the prior month bill (which includes an unpaid balance) and attach to the copy of the AF Form 363 that will be retained in the accounts receivable file. Do not post any accounting entries, because the reduction in GLSA 11501 was made by posting the net totals from the current month AF Form 363, and the net totals on the AF Form 363 include the adjustment in the "prior month adjustment" entry.

(c) On all copies of the AF Form 363, line through the "prior-month adjustment" entry and annotate the entry with a cross-reference to the last entry on the form. Add a new last entry on the AF Form 363 to reverse the prior month adjustment entry. Then line through the cumulative subtotal and total on the last page of the AF Form 363, and enter the new subtotal and total in the cumulative column. Annotate the reversal of the prior month adjustment entry with a cross-reference to the prior month adjustment entry, and with an explanation such as "customer withheld this amount in an earlier payment, so the adjustment included in this bill has been reversed to show proper charges for current month business."

(d) Prepare the bill for the amount of the adjusted cumulative total of the AF Form 363 (after reversal of the prior month entry).

6-7. Sales of Bones and Fats. Sales of bones, fats, and other recyclable items to a contractor results in an accounts receivable similar to a charge sale to other organizations. However, these sales, accounts receivable, and collections are processed by the region or complex AFO. Procedures are in

chapter 10. The Defense Reutilization and Marketing Region (DRMO) sometimes sends the collection for these sales to a CONUS satellite AFO. CONUS satellite AFOs that receive collections from a DRMO for commissary stock fund or trust fund sales do not process the collection, but forward the collection to their region AFO. See paragraphs 10-5, 10-6, 14-29, and 14-30.

6-8. Surcharge for Sales of Commissary Items to Non-DOD Activities. Non-DOD commissary charge sale customers authorized to purchase in United States Air Force commissaries will be billed for the Commissary Trust Revolving Fund surcharge (DOD customers are identified in paragraph 6-5b). Commissaries will identify surcharge customers to the AFO on their listing of authorized charge customers. The AFO will add the surcharge to the bill and collect from the customer. The surcharge applies to sales from retail departments, however, it is applied only to the amount of purchase and not to any accessorial charges.

a. The surcharge may be applied to the following sales codes:

(1) SC 086—Other federal agencies

(2) SC 090—Foreign government & international operations

(3) SC 098—Other non-United States Government agencies

b. Charge sale customers to which the surcharge applies will also be identified by the commissary on the AF Form 363 with a clearly distinguishable overstamp or marking "Surcharge to be Applied."

c. The surcharge will be established as accounts receivable to the CTRF and credited to GLSA 41102 — Surcharge on Sales-Charge sales. Collections will be deposited in FC76. AFOs will use the same ADSN shown on the DD Form 707, Report of Deposits, for cash sales.

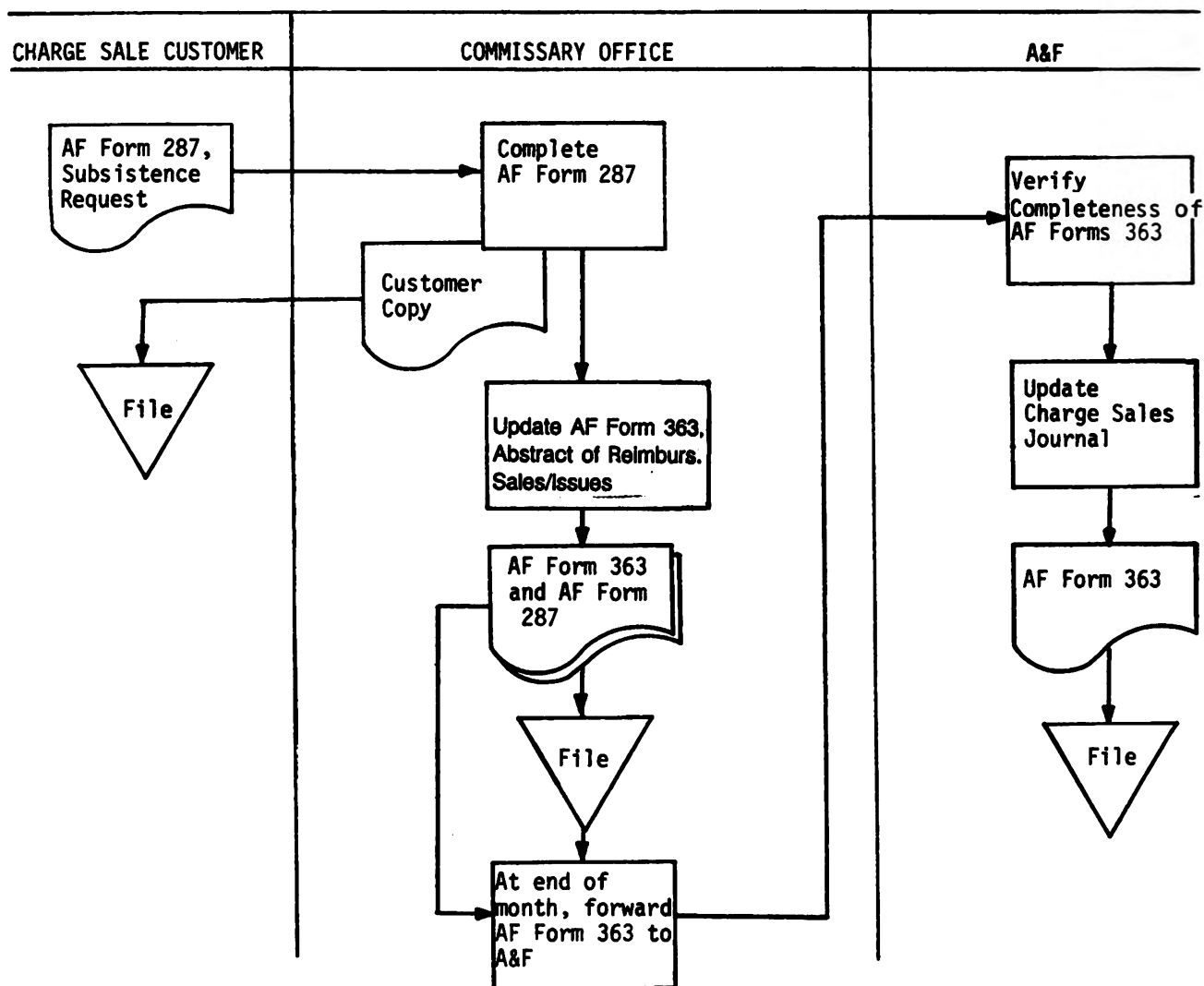


Figure 6-1. Charge Sale Document Flow.

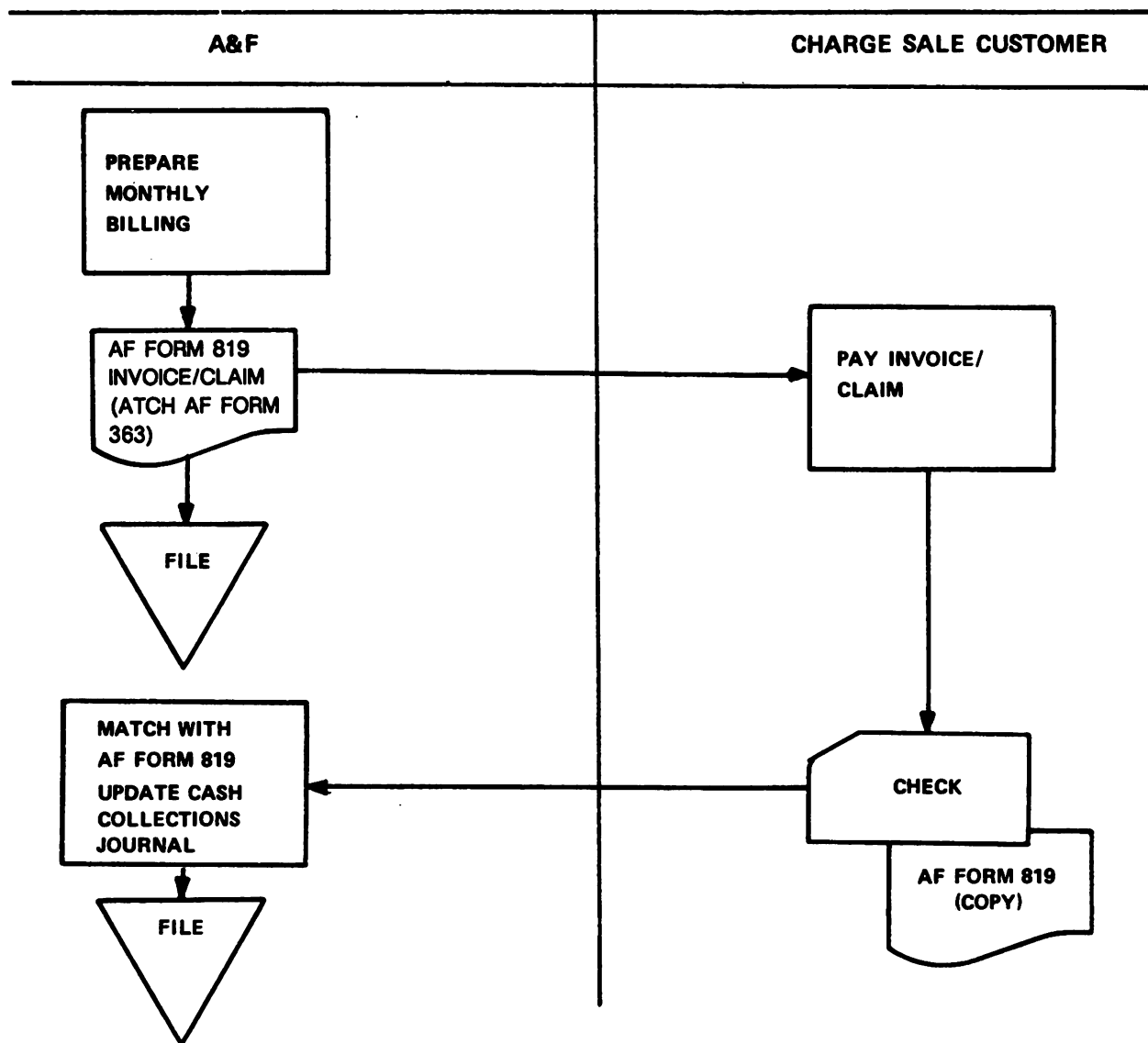


Figure 6-2. Billing and Collection Process—Nonappropriated Fund Customer.

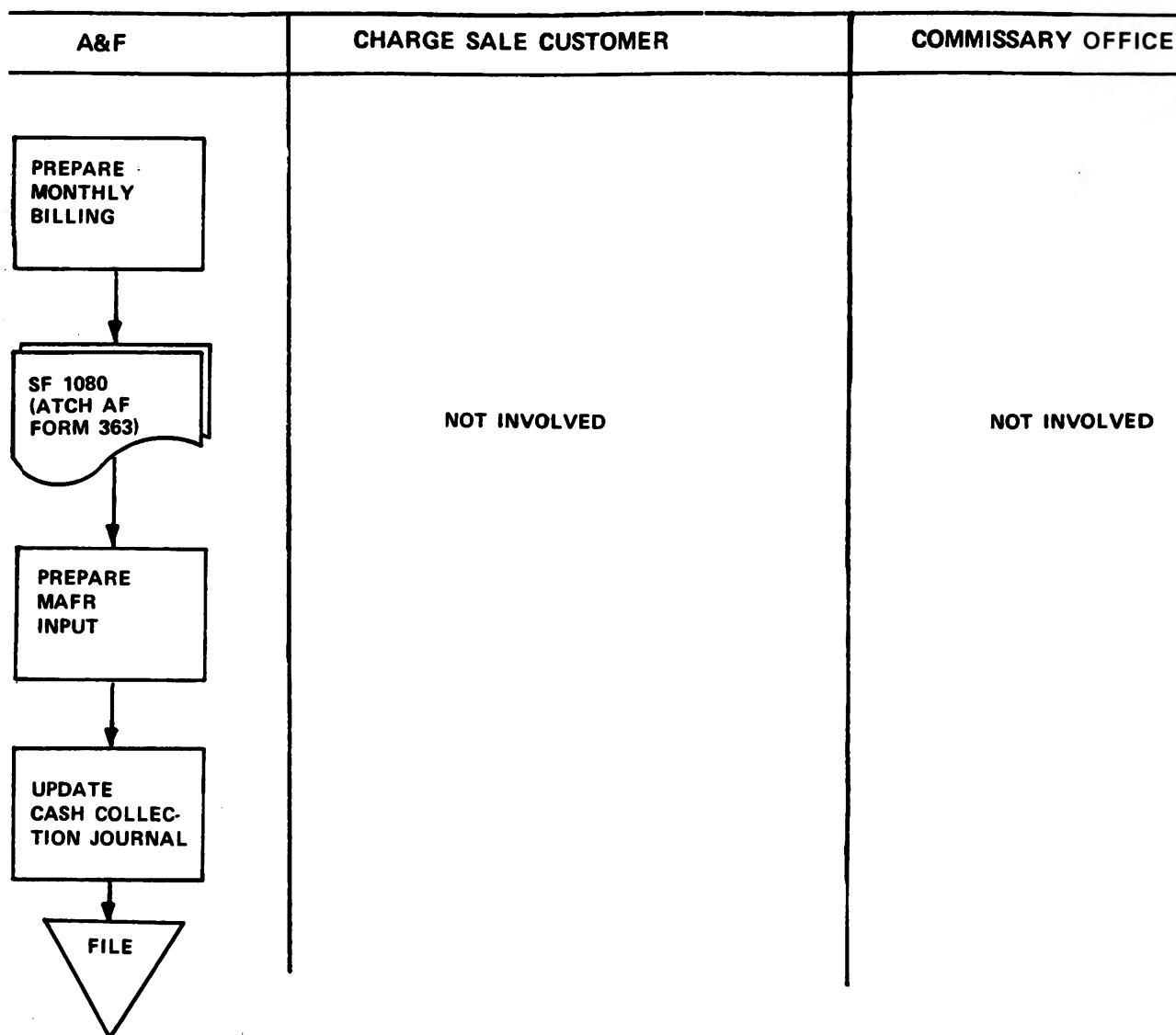


Figure 6-3. Billing and Collection Process—Appropriated Fund Customer.

Chapter 7

CASH SALES AND COLLECTIONS

7-1. General:

a. Commissary store sales to individual customers are made on a cash basis. These sales are made at standard prices (invoice cost price, mill adjusted when cost prices are in fractions of cents). Special sales are authorized if a vendor offers a voluntary price reduction.

b. This chapter describes the cash sale transaction process, and applies to all AFOs except overseas satellites.

7-2. Cash Sale Document Process:

a. See figure 7-1 for an illustration of the cash sale document flow and process.

b. The accountable source document prepared by the commissary office is DD Form 707, Report of Deposit (see figures 2-17 and 2-18 for illustrations of completed reports of deposit). The commissary store prepares a separate report of deposit for each business day. Each report includes cash transaction data for both the Commissary Division, AFSF (57X4921.040), and the commissary trust revolving fund (57X8420). The commissary store sends the report of deposit to the local AFO or, for overseas complexes, to the complex AFO. The bank deposit at CONUS satellite bases must show the local accounting and disbursing station number (ADSN) and the cash collection voucher (DD Form 707) must show the ADSN of the region site AFO. CONUS satellite AFOs process the DD Form 707 as a for-others collection (see chapter 13). Region or complex AFOs

process the DD Form 707 as a for-self collection.

c. These are the daily processes:

(1) Verify completeness. For each line on the form, add the Funds Deposited Today total to the Accumulated From Last Report total. The result should equal the Cumulative Total. If an error is detected, immediately contact the commissary office by telephone or in person.

(2) File DD Forms 707 (by commissary store) in a current-month report-of-deposit file folder in collection voucher-number sequence. NOTE: Cash sales and other related entries are summary posted to the cash receipts and cash sales journal at EOM, but MAFR processing (for-others processing by satellite AFOs) is done daily.

d. At the end of the month, check to see if the report of deposit for the last business day of the month has been received.

e. Follow these procedures for EOM summary posting to the cash sales journal. The totals on figure 2-17 are used to illustrate entries for each applicable line on the report of deposit. NOTE: The following instructions assume that only one DD Form 707 was in an undeposited status (not reported in MAFR) as of the end of the month. If more than one DD Form 707 was not reported in MAFR as of the end of the month, see figure 2-6 and paragraph 7-2g.

(1) Store Sales (by Department) at Standard Price. Use amounts shown under the Cumulative Total column.

Account Number	Title	Debit	Credit
505	Cost of Sales at Standard Price	783,188.20	
13071	Inventory—Grocery		583,588.91
13072	Inventory—Meat		163,353.98
13073	Inventory—Produce		36,245.31

(2) Store Sales (by Department)—Reimbursable Issues. For GLA 400XX, use Cumulative Total column. For GLA 11201, use total for all departments as shown under the Funds Deposited Today column. This total should be the undeposited

amount. For GLA 612, use total for all departments as shown under the Accumulated From Last Report column. It represents the amount included in the current-month bank deposit as recorded in MAFR.

Account Number	Title	Debit	Credit
11201	Undeposited Collections	39,159.41	
612	Collections	744,028.79	
40071	Reimb Issues—Grocery		583,588.91
40072	Reimb Issues—Meat		163,353.98
40073	Reimb Issues—Produce		36,245.31

(3) Cash Received for Local Vendor Coupons. For GLA 11201, use total shown under the Funds Deposited Today column. This total should be the undeposited amount. For GLA 612, use the total

shown under the Accumulated From Last Report column. This total is the amount included in the current month deposit. For GLA 11205, use the total shown under Cumulative Total column.

Account Number	Title	Debit	Credit
11201	Undeposited Collection	29.50	
612	Collections	560.24	
11205	Vendor Coupons		589.74

(4) Cash Overage. Since there was no cash overage on 31 Mar 1979 (last business day), there is no entry to GLA 11201, undeposited collections.

For GLA 612 and 48001, use the amount shown under the Cumulative Total column.

Account Number	Title	Debit	Credit
612	Collections	21.85	
48001	Cash Overage		21.85

(5) Value of Local Vendor Coupons. The value of local vendor coupons represents a decrease to cash collections. For GLA 11201, use the total shown under the Funds Deposited Today column.

This represents a decrease to the undeposited amount. For GLA 612, use the amounts shown under the Accumulated From Last Report column.

Account Number	Title	Debit	Credit
11205	Vendor Coupons	547.83	
11201	Undeposited Collections		31.20
612	Collections		516.63

(6) Value of Vendor Coupons for Transmittal. This line on the report represents value of national coupons to be transferred to HQ AFCONS for centralized collection. They represent a decrease to the

daily cash collection computation. For GLA 11201, use the total shown under the Funds Deposited Today column. For GLA 612, use the amount shown under the Accumulated From Last Report column.

Account Number	Title	Debit	Credit
11205	Vendor Coupons	3,145.97	
11201	Undeposited Collections		157.29
612	Collections		2,988.68

(7) Cash Shortage. All cash shortages represent a decrease of cash collections. For GLA 11201, use the total shown under the Funds

Deposited Today column. For GLA 612, use the total shown under the Accumulated From Last Report column.

Account Number	Title	Debit	Credit
59001	Cash Shortage	29.32	
11201	Undeposited Collections		1.45
612	Collections		27.87

(8) Handling Fee Income for Local Vendor Coupons. See paragraph 7-2g(3).

f. At the beginning of each month make an entry to GLA 612 collections for the amount recorded at end of the previous month to GLA 11201. The EOM entry to GLA 11201 should be the amounts shown on DD Forms 707 not processed through the AFO's account in the current month. This total should equal the amounts shown under the Funds Deposited Today column (exclude amounts for surcharge on cash sales). Make this entry to the cash sales journal:

Debit: 612—Collections.

Credit: 11201—Undeposited Collections.

g. The example entries posted to the cash sales journal (see figure 2-6) assume sales for 26 Dec 1981 were input to MAFR but sales for the remainder of December were not. The store was closed 27 and 28 December, and sales for 29, 30, and 31 December

must be recorded as undeposited collections. (NOTE: If only 1 day's sales were not entered into MAFR as of EOM, follow the detailed posting procedures in paragraph 7-2e.) The example postings assume 3 days' sales were undeposited (not posted into MAFR) as of the end of both November and December 1981. To post the cash sales journal, you need the DD Form 707, Report of Deposit, for both 26 December (last collection input to MAFR, see figure 2-18) and 31 December (last commissary business day for the month, see figure 2-17). The first three entries move the November undeposited collections to GLA 612. The amounts are obtained from the fund code (FC) 62 amount in the Appropriations To Be Credited area of each DD Form 707 for the last 3 commissary business days in November. The remaining entries are to post sales for December. Use the Cumulative Total column of the DD Forms 707 for 26 and 31 December. The dates below refer to the applicable DD Form 707.

(1) Sales:

GLA/GLSA

Source

(a) 612

Cash sales total, 26 December.

(b) 505

Cash sales total, 31 December.

(c) 11201

Difference between (a) and (b) above.

(d) 1307X & 4007X

Cash sales by department, 31 December.

(2) Cash for local vendor coupon (LVC):

(a) 612

Cash Received for local vendor coupons, 26 December.

(b) 11205

Negative entry, cash received for local vendor coupons, 31 December.

(c) 11201

Difference between (a) and (b) above.

(3) Fees for LVC:

(a) 612

Handling fees earned for local vendor coupons, 26 December.

(b) 48073

Miscellaneous credit entry, handling fees earned for local vendor coupons, 31 December.

(c) 11201

Difference between (a) and (b) above.

(4) Cash Over:

(a) 612

Cash overage, 26 December.

(b) 48001

Cash overage, 31 December.

(c) 11201

Difference between (a) and (b) above.

(5) Value of LVC:

(a) 612

Negative entry, value of local vendor coupons received, 26 December.

(b) 11205

Value of local vendor coupons received, 31 December.

(c) 11201

Negative entry, difference between (a) and (b) above.

(6) Coupons:

(a) 612

Negative entry, vendor coupons for transmittal, 26 December.

(b) 61499SC99

Miscellaneous debit entry, vendor coupons for transmittal, 31 December.

(c) 11201

Negative entry, difference between (a) and (b) above.

This example entry is a summary posting of two separate steps, posting receipt of the vendor coupons from the DD Form 707 (see paragraph 7-2e(6)), and posting the transmittal of vendor coupons to Headquarters AFCOMS (see paragraph 7-3b). The summary posting eliminates the equal debit and credit entries in GLSA 11205. This technique can be used

when only one AF Form 2368, Vendor Coupon Transmittal, is received each month. However, use of this technique assumes you received the AF Form 2368 and verified that the value of the coupons transmitted agrees with the value of the posting to GLA 614 sales code 99.

<u>GLA/GLSA</u>	<u>Source</u>
(7) Cash Short:	
(a) 612	Negative entry, cash shortage, 26 December.
(b) 59001	Cash shortage, 31 December.
(c) 11201	Negative entry, difference between (a) and (b) above.
(8) Women, Infants, and Children (WIC) Sales:	
(a) 612	Negative entry, WIC sales, 26 December.
(b) 11501SC98	Miscellaneous debit entry, WIC sales, 31 December.
(c) 11201	Negative entry, difference between (a) and (b) above.

7-3. Vendor Coupon Transmittal:

a. Periodically, commissary stores forward all coupons (except those redeemed locally by vendors and routemen) to HQ AFCOMS/ACF. This is done at the end of each month, or whenever the volume of coupons on hand warrants. Regardless of the frequency of shipments during the month, one shipment is still required as of the end of the month. AF Form 2368, Vendor Coupon Transmittal, is the source document. Figure 7-2 is an illustration of the document flow and process.

b. This is the A&F processing and recording procedure (see paragraph 7-2g(6) for optional recording procedure).

(1) On receipt of AF Form 2368, post to the cash sales journal.

Debit: 61499—Accounts Receivable—Transfers-Out (SC 99).

Credit: 11205—Vendor Coupons.

(2) At EOM reconcile the total dollar value of AF Form 2368 for the month with the Cumulative Total column amount for value of coupons for transmittal as shown on the last DD Form 707 for month. If there is a difference, immediately contact the commissary office by telephone or in person to locate and correct the error.

(3) File the AF Form 2368. Establish a separate folder for each month.

(4) After both the last DD Form 707 for the month and the AF Form 2368 are posted to the cash sales journal, the balance in GLSA 11205 should normally be zero. The only time a balance in GLSA 11205 should be reported to the complex AFO is:

(a) When the AF Form 2368 is not received from the commissary in time to post the transaction

to the books before report due date, or

(b) When the commissary has an on-hand inventory of unredeemed local vendor coupons that will be exchanged for cash by the local vendor.

7-4. Special Supplemental Food Program for Women, Infants, and Children (WIC Program):

a. The United States Department of Agriculture (USDA) has set up the WIC program to help nutritionally deficient, low-income families. Administration is conducted by each state. Because each state has different forms and procedures, detailed instructions for AFO processing cannot be provided in this regulation. Each AFO must develop local procedures based on the following guidance.

b. A commissary may receive payment for WIC program sales by a voucher, a coupon, or some kind of check or negotiable instrument. We expect there will be two basic types of reimbursement to the commissary. Some states will use a negotiable instrument that the commissary will include with the daily deposit to the local bank. In these states, no change to AFO procedures is required. In other states, the WIC instrument must be sent to the state for redemption, and the state would then send a reimbursement check to the AFO. In these states, the commissary will include the WIC program sales in the total cash sales reported on DD Form 707, and then add the following entry on the DD Form 707: "Less WIC Sales Today....\$X,XXX.XX"

c. When a commissary daily DD Form 707 contains an entry for WIC sales, the AFO processes as follows:

(1) Daily verify that the value of the WIC instruments attached to the DD Form 707 agrees

with the WIC entry in the Funds Deposited Today column of the DD Form 707. Do not make daily accounting entries, but treat the WIC instruments as accounts receivable documents.

(2) When the last DD Form 707 for the month is received, in addition to other entries required by paragraph 7-2, debit GLSA 11501SC98 and credit GLA 612 for the value of WIC sales for the month.

(3) Monthly, or in accordance with state requirements, send the WIC instruments to the state. Debit GLSA 11502 and credit GLSA 11501 for the value of the WIC instruments sent to the state. Then, age these accounts receivable monthly like any other accounts receivable.

(4) When reimbursement is received, debit GLA 612 and credit GLSA 1150X, SC98.

7-5. Vendor's Credit Memos and Vendor Refunds:

a. Vendors often agree to give a refund to the commissary store for special price reductions (SPR) or return of merchandise. The vendor's representative signs a vendor credit memo (VCM) and the commissary store sends a copy of the VCM to the AFO. The AFO records the value of these VCMs in general ledger subsidiary account (GLSA) 15512, Claims Receivable Refunds—Public, and keeps the VCM in a claims receivable open document file until payment is received. Normally, the vendor payment is by check mailed to the commissary office and payable to the AFO (if the check is received in the AFO, the AFO sends the unprocessed check to the store manager). In some cases, vendor payment is made by a credit on an invoice. In other cases, collection is made by reducing the amount of the next payment made to the vendor. When payment is a vendor check, the commissary deposits the check and sends DD Form 707, Report of Deposits, to the AFO. The AFO reduces the claims receivable and cash disbursements balances by posting a reverse disbursement to stock fund and merged accountability and funds reporting (MAFR) records.

b. On receipt of a VCM, review the document to assure it includes signatures of the vendor representative and the store manager's representative, the department to be credited with the inventory reduction (GLSA 130XX) and the total value of the VCM. Instead of a vendor representative's signature, the VCM may include a cross reference to a message from AFCCOMS higher headquarters or to a letter or memo from the vendor's company authorizing the VCM, and a copy of this document will be attached to the AFO's copy of the VCM. Post VCMs and corrected VCMs to the general ledger as follows:

(1) On receipt of a VCM:

Debit: 15512, Claims Receivable Refunds—Public.

Debit: 510XX, Purchases at Standard Price.

Credit: 500XX, Purchases at Cost.

Credit: 130XX, Inventories—Stock on Hand.

(2) If a corrected VCM is received from the commissary, post the amount of the net change. For a decrease:

Debit: 130XX and 500XX.

Credit: 15512 and 510XX.

If the corrected VCM is for a net increase, post the amount of the net increase:

Debit: 15512 and 510XX.

Credit: 130XX and 500XX.

Attach the corrected VCM to the original VCM, and annotate the original VCM in bold letters that a correction has been received.

c. Most VCM collections are by vendor check. The commissary deposits the check and gives the DD Form 707 to the AFO. In the following accounting entries, GLSA 50099 or GLSA 11202 are sometimes used instead of GLA 613. A few CONUS region AFOs and most overseas AFOs, that have automated interface between the MAFR system and the YO system, use GLSA 50099 instead of GLA 613. Collections deposited by the commissary after the MAFR system has closed for the month are posted to GLSA 11202 instead of to GLA 613 (or 50099). When a voucher is processed in the next month's MAFR cycle, reverse the entry to GLSA 11202 by debiting GLA 613 (or 50099, if appropriate) and crediting GLSA 11202.

(1) When the collection is for the exact amount of the VCM, attach the VCM to a reverse-disbursement voucher and adjust the accounts by the amount of the collection.

Debit: 613, Disbursements—Transfer Out.

Credit: 15512, Claims Receivable Refunds—Public.

(2) If there was a partial collection, attach a general purpose or local form to the claims receivable copy of any VCM for which partial collections are received, and use the form as a partial collection record.

Debit: 613.

Credit: 15512.

When taping the open document file of claims receivable documents (see paragraph 11-5b(2)(b)), tape the net amount still receivable per the partial collection record.

(3) If the collection amount is different from the receivable amount, and the difference is \$1 or less, post the difference to GLSA 500XX. For example, if the VCM amount is \$149 and the collection is \$148, then:

Debit: 613 \$148
Debit: 500XX \$ 1
Credit: 15512 \$149

If the VCM amount is \$148 and the collection is \$149, then:

Debit: 613 \$149
Credit: 500XX \$ 1
Credit: 15512 \$148

(4) For differences more than \$1, the commissary store is required to determine if a corrected VCM is needed. If the payment is more than \$1 less than the amount of the VCM, but the VCM was correct, the commissary processes the collection as a partial payment. The AFO processes partial payments per (2) above. If the payment is more than \$1 higher than the amount of the VCM, and the VCM was correct, the commissary indicates an overpayment of the DD Form 707. The AFO processes the overpayment per (3) above. If the original VCM was incorrect, the commissary will prepare a corrected VCM and include with the DD Form 707. The AFO records the corrected VCM and then processes the collection. Report any unresolved problems or suspicious circumstances to the complex director or overseas single-store commissary officer.

(5) Some vendors may require collection to be made by adjusting the next payment. When a VCM is received from one of these vendors, put one copy of the VCM in the claims receivable file and put a second copy in the contract file. The contract-file copy is to alert the accounts payable technician that adjustments are necessary on the next payment to be made to that vendor. When the next payment is made, attach the contract-file copy of the VCM to the vendor's copy of the invoice. Annotate "VCM" on the payment voucher deduction, and send a copy of the VCM with the notation "Collected on Payment Voucher Number F-XXXXXXX" to the store manager. Attach the claims receivable copy of the VCM to the original payment voucher.

(6) Occasionally, a vendor may give credit on an invoice instead of sending a check to the commissary. Invoice credits for the VCM are posted when the payment is posted. For example, if the invoice is for \$1,000, less a VCM credit for \$100, then the posting is:

Debit: 20005
Accounts Payable—Commercial. \$1,000
Credit: 15512

Claims Receivable Refunds—Public. \$100
Credit: 613

Disbursements—Transfer Out. \$900

After posting, make a copy of the invoice. Mark the copy "VCM" in bold letters, and annotate the commissary subvoucher number of the VCM on the invoice copy. Send this copy to the store manager, who uses it to reduce the suspense file in the commissary. Attach the AFO's claims receivable copy of the VCM to the retained copy of the payment voucher.

d. If the invoice credit appears to be for a VCM but a VCM is not on file in the AFO, check with the store manager or store administrative clerk to determine if a VCM was processed. If not, record the invoice credit as a voluntary price reduction (VPR) per paragraph 4-9c(7), make a copy of the invoice, and send this copy to the complex director or overseas single-store commissary officer with a note stating the invoice credit was recorded as a VPR instead of as a VCM. The commissary officer reviews the invoice credit. If correcting entries are required, the commissary officer provides supporting documentation to the applicable AFO (not to a CONUS satellite AFO). Correcting entries include recording receipt of a VCM and changing the recording of the collection from GLSA 500XX to GLSA 15512. Be sure any transactions involving disbursements are also posted to the MAFR system.

e. If a vendor's check is returned by the bank, Paying and Collecting (P&C) or Materiel prepares a disbursement voucher to reverse the entries made when the check was deposited. This no-check-drawn (NCD) voucher includes the notation "Dishonored Check—Vendor Credit Memo," a cross-reference to the applicable contract file, VCM, and DD Form 707, and the vendor's check number and date.

(1) When a vendor's VCM check is returned by the bank, reverse the entries made when the check was deposited. For example, if deposit of the vendor's VCM check was posted as a debit to GLA 613 and a credit to GLSA 15512, then the disbursement voucher prepared to record the return of the check by the bank would be posted as a debit to GLSA 15512 and a credit to GLA 613.

(2) Send one copy of the disbursement voucher with the returned check to the commissary for collection action, and put one copy in the VCM claims receivable file.

f. AFO procedures for reconciliation and follow-up of VCMs are in paragraph 11-5. The commissary store manager is responsible for collection of VCMs, and for followup with the vendor on uncollected VCMs. If a store manager cannot collect a VCM within a period considered reasonable

by the commissary officer, the commissary officer advises the AFO by formal letter or memorandum. The AFO uses this letter or memorandum as authority to offset the next payment to that vendor by the amount of the delinquent VCM(s). Use the procedures in c(6) above to record the offset. NOTE: If offset cannot be done because either (1) the vendor is paid by others (example: purchases through Defense Subsistence Region Europe (DSRE)), or (2) there is not a current contract with that vendor, commissary management processes a claim against the vendor through contracting channels in accordance with contract provisions. CONUS region directors or overseas region commanders may determine that a VCM is uncollectable. They advise the appropriate AFO in writing,

signed by the actual or acting CONUS region director or overseas region commander, if a VCM is to be written off. On receipt of the written authorization to write off a VCM as uncollectable, AFOs prepare a journal voucher and post these entries:

<u>Debit GLSA</u>	<u>Credit GLSA</u>
59071	51071
50075	15512

Attach the write-off authorization and the VCM to the journal voucher. If the VCM is located at a CONUS satellite AFO, the region AFO requests the satellite AFO to send the VCM on a controlled letter of transmittal to the region AFO. No accounting entries are made by the satellite AFO when these VCMs are transferred to the region AFO.

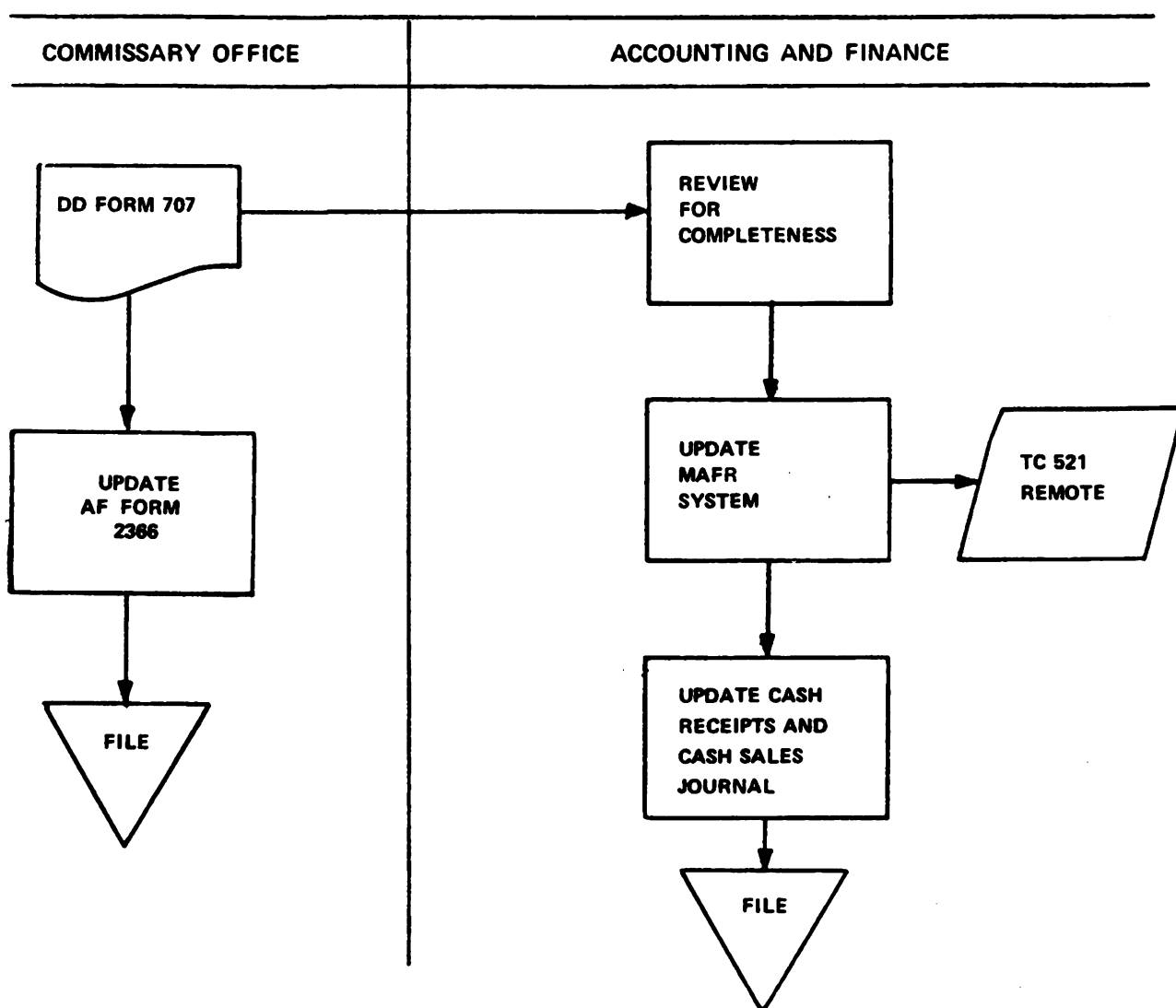


Figure 7-1. Source Document Flow and Process—Commissary Cash Sales and Collections.

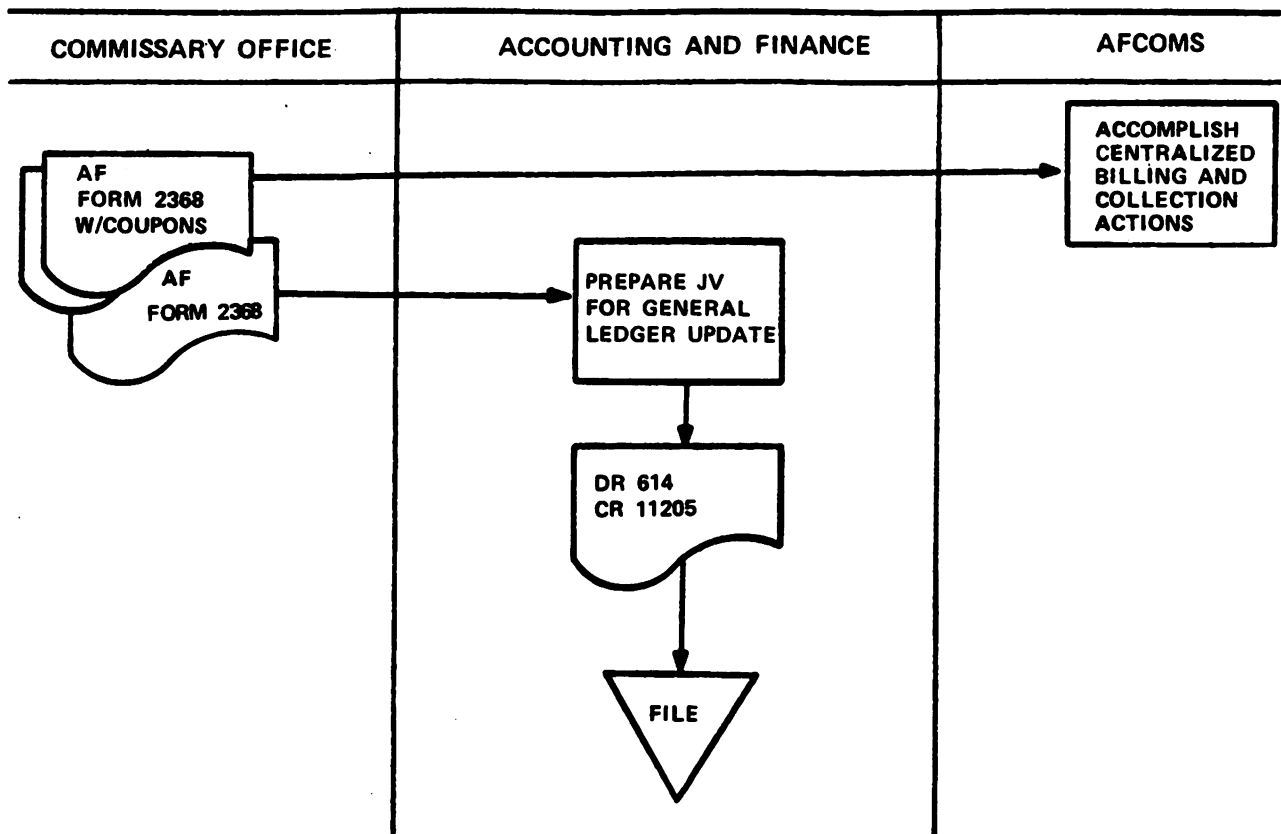


Figure 7-2. Vendor Coupon Transmittal Document Flow and Process.

Chapter 8

DISHONORED CHECKS

Section A—General

8-1. Background. The commissary store manager is responsible for collecting dishonored checks accepted by the commissary store. The AFO transfers accountability for dishonored checks out of the AFO's accountability to the Commissary Division, Air Force stock fund (AFSF), and aids in collection only after the commissary has completed aggressive collection action. The store manager follows the procedures in AFCOMSR 145-8, volume I. If commissary collection efforts are unsuccessful, the store manager returns the uncollected checks to the local AFO.

8-2. Overview. Except for satellite bases overseas, the bank returns dishonored checks to the local AFO. The CONUS satellite AFO removes the checks from the region AFO's accountability by processing a for-others reverse DD Form 1131, Cash Collection Voucher, and gives these checks to the local store with a copy of the DD Form 1131. If the store collects, they deposit the cash in the local bank and give the deposit slip to the servicing AFO on a separate DD Form 707, Report of Deposits, which is processed as a for-others collection of accounts receivable. If the local store does not make collection, the dishonored check and the collection file are returned to the servicing AFO for further processing.

a. Collection and disbursement procedures for CONUS regions are unique. The servicing AFO maintains accounts payable and accounts receivable files and makes collections and disbursements for the AFO at the region site. These unique by- and for-others procedures are in chapter 13.

b. The AFO at the region site accounts for dishonored checks from the local store as for-self transactions. The AFO at the CONUS satellite site accounts for dishonored checks from the local store as for-others transactions. Overseas, the complex AFO accounts for dishonored checks from all satellites and the local store as for-self transactions.

c. Region, complex, and stand-alone AFOs can establish accounts receivable balances in the BQ system to control and/or update the commissary stock fund system for local commissary dishonored checks. Procedures are in AFM 177-370.

Section B—Bank and Depository Arrangements

8-3. Bank and Depository Arrangements for Redeposit. With the exception of overseas satellites, the local AFO where a store is located makes and coordinates bank or depository arrangements. All deposits are made to the local AFO's account. Each local AFO also makes arrangements to have the bank or depository process not-sufficient-funds (NSF) checks a second time (no sooner than 24 hours after the first processing) before returning them to the local AFO. If such arrangements cannot be made, and if not precluded by local banking regulations, the local AFO may redeposit NSF checks. Send checks returned a second time to the commissary office for collection action. AFOs that redeposit NSF checks must implement local procedures to prevent redeposit more than once. When an AFO other than the region AFO redeposits checks, be sure to handle the redeposit as a deposit for others. In the case of overseas complexes, the complex site AFO does this for all of its satellites.

8-4. Routing Dishonored Checks. In CONUS, the local AFO receives dishonored checks on SF 5515, Debit Voucher, directly from the bank or depository. Overseas, the complex AFO receives dishonored checks for all stores in the complex. These checks must not be routed directly from the depository to any commissary sales store.

Section C—Store-Level Procedures

8-5. Processing Receipt of Dishonored Checks. When checks are received from the bank, Paying and Collecting (P&C) or Materiel prepares DD Form 1131, Cash Collection Voucher. Include an accounts receivable for administrative charge of \$15 on the DD Form 1131 for each commissary check dishonored by the bank for insufficient funds or account closed. Prepare enough copies so that two copies can be sent to the commissary store office and one copy to the commissary stock fund accountant (SFA). The SFA reverses the actual value of the dishonored check from accountability and sends it to the commissary sales store office. When possible, do this on the same calendar day the check is received from the bank. In no case should these checks be received by the commissary office later than noon the next AFO business day.

a. In CONUS satellite AFOs the DD Form 1131 is a for-others reverse collection voucher (CV) and contains a CV number. In region, complex and stand-alone AFOs the DD Form 1131 is a for-self reverse CV.

b. Since the administrative charge may be waived by the commissary for prompt redemption, the DD Form 1131 entry should be recorded in the Description column with accounting classification 571099 recorded in its column.

c. The DD Form 1131 Amount column, including total, should contain only the actual value of the returned checks. Do not enter any administrative charges in this column.

d. Based on the stock fund copy of the DD Form 1131, post the store-level cash collections journal with a debit to GLSA 11502 (SC 97) and a credit to GLA 612. Then, file the DD Form 1131 in a suspense file. The suspense file of DD Forms 1131 is part of the accounts receivable file. The rest of this receivable file is made up of DD Forms 1131 that have been acknowledged as received by the commissary office (see e below).

e. The commissary office returns one annotated copy of the DD Form 1131 to acknowledge receipt of the dishonored checks. Use this copy to clear the suspense file. For any accounting copies in suspense more than 3 days, followup with the commissary office.

f. Dishonored checks held by the commissary office must be reconciled with AFO records (DD Forms 1131) each month. To do this, prepare a list of dishonored checks for each store, including the name of the drawer of the check, the amount and date of the check, and the reverse-CV number and date. Instead of a list, the AFO may forward copies of DD Forms 1131 by transmittal, if desired. For the months of January, April, July, and September, include all checks which the AFO's records show as on hand in the commissary. For other months, include only those checks that have been on hand in the commissary for more than 1 month. If no checks have been on hand in the commissary for more than 1 month, prepare a memorandum to state this fact. CONUS AFOs send two copies of the list (or DD Forms 1131) or memorandum to the store manager. Overseas AFOs send two copies of the list (or DD Form 1131) or memorandum to the complex director or commissary officer. File one copy pending return of an annotated copy from the store.

(1) The store manager or overseas complex director will reconcile the list to the store's records of uncollected dishonored checks on hand in the store on the as-of date of the list, annotate both

copies of the list that the reconciliation was completed and the date completed, sign the annotation, and return one annotated copy to the supporting AFO.

(2) If the store's records do not agree with the listing of dishonored checks provided by the AFO, the store manager or overseas complex director and the AFO will work together to prepare a reconciled listing of dishonored checks that were on hand in the store as of the end of the month.

(3) The AFO sends one copy of the annotated, reconciled listing to the CONUS region director or overseas region commander, as applicable. Make one copy and annotate with the date forwarded to the complex director or region commander. File this copy in a file for "Dishonored Checks Reconciliation With Store Records."

8-6. Processing Administrative Charges. Accounting for the administrative charge accounts receivable, collections, and writeoffs is done with an off-line manual system as part of the general funds general ledger. It is not part of the stock fund records.

a. The commissary accounting unit in the Materiel SMA records all transactions related to administrative charges using a general purpose form or locally devised log. This form should have columns with the following headings:

(1) Drawer Identification. Include name, SSN, address, unit, check no., etc.

(2) Source document and date. Include voucher, CV, JV, etc.

(3) Amount of account receivable.

(4) Amount collected.

(5) Amount waived for prompt redemption.

(6) Amount written off—uncollectable.

(7) Amount transferred out.

b. When the DD Forms 1131 are sent to the commissary, record an entry in columns one through three for each dishonored check.

c. Additional entries will be required as follows:

(1) Each additional entry will be sufficiently identified and cross referenced in columns one and two.

(2) When the commissary waives the charge because of prompt redemption, record a negative \$15 in column three and a positive \$15 in column five. Column two should reference the subvoucher of the DD Form 707 on which the check was collected.

(3) When the commissary collects the charge and reports it on DD Form 707, record a negative \$15 in column three and a positive \$15 in column four. Show the commissary voucher number in column two.

(4) When the AFO collects the charge by processing DD Form 139 for involuntary collection, the entry is the same as (3) above, except the CV reference in column two.

(5) If the commissary collects the amount of the check but not the administrative charge, and the charge was not waived, the uncollected amount is a stock fund accounts receivable. The collection is first applied to the administrative charge and then to stock fund accounts receivable. Record the administrative charge the same as (3) above. Only the remaining difference collected will be posted to the stock fund records.

(6) If the commissary does not collect the check and returns it to the AFO, and the stock fund accounts receivable is written off as uncollectable, record a negative \$15 in column three and a positive \$15 in column six. Enter the original CV number and date in column two.

(7) When an AFO transfers uncollected checks to another AFO or to AFAFC/TCRC, record the transfer with a negative \$15 in column three and a positive \$15 in column seven. Reference the journal voucher (JV) number and date in column two. An AFO receiving the dishonored checks accounts receivable will record the administrative charge according to paragraph 8-6b above.

d. Administrative charges collected and recorded in column four must also be posted to MAFR with a collection into treasury receipt account 571099.

e. At end-of-month, the material SMA summarizes the transactions on the administrative charge log and sends the totals to ACA. Include separate amounts for current month net changes and for cumulative balances by category. Accounts Control uses the totals as an input to the general funds general ledger and other reports.

f. Interest penalty will not normally be a consideration. If it should become necessary, see AFR 177-102, chapter 29.

8-7. Collections by Commissary Office:

a. The commissary store manager sends all DD Forms 707, Report of Deposits, for dishonored check collections to the supporting AFO, through the overseas complex office if applicable.

b. CONUS satellite AFOs process as a for-others collection. Region, complex, and stand-alone AFOs process as a for-self collection.

c. Normally, collections by store managers are for checks for which the local AFO has the accounts receivable file. However, sometimes a customer may redeem the dishonored check after the local AFO has transferred the accounts receivable file as uncollectable to the CONUS region AFO (see paragraph

8-9). If this happens, advise the region AFO that a dishonored check has been collected for which the satellite AFO does not have the accounts receivable file, and request processing instructions. CONUS satellite AFO processing is determined by the region AFO's advice of where the accountability for the accounts receivable is maintained.

(1) If the region AFO has the accounts receivable, process the DD Form 707 as a for-others collection for the region AFO. Post the collection to the cash collections journal as a debit to GLA 612 and a credit to GLSA 115XX (SC 97). Annotate the GLA posting on a copy of the CV and send this copy to the region AFO as part of the dishonored check transfer process in paragraph 8-9.

(2) If the region AFO advises that the accounts receivable has already been transferred to AFAFC/TCRCW, process the DD Form 707 as a for-others collection for ADSN 492122, advise AFAFC/TCRCW by message of the collection action (see paragraph 8-11c), and do not post stock fund records.

d. Any inadvertant overcollection should be handled as a claim payable. (See AFR 177-101, paragraph 25-7.)

8-8. Collection Action by Servicing AFO. When the commissary does not collect the dishonored check, they return it to the servicing AFO on a letter of transmittal with the collection file. The AFO reviews the file to make sure the commissary has completed all required collection actions per AFCOMSR 145-8, volume I, and the file is complete. If the commissary has not completed appropriate collection action, return the check with the file to the commissary office, with a note explaining why the check is being returned. Send a copy of this note to the CONUS region director or overseas region commander, as applicable.

a. If the person who wrote the check is an active duty Air Force member (not a dependent, annuitant, or ex-spouse of a member, and not a retired member), complete the DD Form 139, Pay Adjustment Authorization, and send to the military pay unit in the local AFO.

(1) Include the Joint Uniform Military Pay System (JUMPS) company code of the local AFO in the appropriation data area of the DD Form 139. (Consider establishment and use of a special company code for only commissary dishonored checks.) Be sure the form includes the first date the member was notified of the debt.

(2) The military pay unit will review the DD Form 139 to determine if the member is serviced by the local AFO.

(a) For members serviced by the local AFO, the military pay unit will process the involuntary collection with procedures in AFM 177-373. The materiel unit will later receive a check from AFAFC. In a few cases where the member is not entitled to enough pay to cover the amount of the dishonored commissary check, AFAFC will continue collection until the full amount of the check has been collected, and the AFO will receive partial collections.

(b) For members serviced by another AFO, the military pay unit will enter the address of the servicing AFO on the DD Form 139 and return the DD Form 139 to the materiel unit for additional processing.

(c) DD Forms 139 for non-members will be returned to the materiel unit with the annotation "not active duty Air Force."

(3) For members serviced by another AFO, keep one copy of the DD Form 139 in the accounts receivable file, and mail the DD Form 139 to the servicing AFO.

(a) The servicing AFO's military pay unit will process the DD Form 139 for involuntary collection with procedures in AFM 177-373.

(b) If collection or other correspondence is not received from AFAFC within 90 days, request the military pay unit in the local AFO to process an inquiry against the member's master military pay account (MMPA) to determine the status of collection. Followup as appropriate with the servicing AFO.

b. If the person who wrote the check is a retired Air Force member (not a dependent, annuitant, or ex-spouse) entitled to Air Force retired pay, processing depends on whether the local military pay unit includes a retired pay section with a remote to communicate directly with AFAFC/RP.

(1) If your military pay unit includes a retired pay section with a remote, complete the DD Form 139 and send to the military pay unit. Be sure the DD Form 139 clearly indicates the first date the member was notified of the debt.

(a) The military pay unit will process the involuntary collection with procedures in AFM 177-373. If the retired member is not in a pay status, the military pay unit will annotate the DD Form 139 as to the reason for not processing the collection and return the form to the materiel unit. (For example, the member may be drawing Veterans' Administration compensation instead of Air Force retired pay.)

(b) For retired members drawing Air Force retired pay, the AFO will receive a check(s) from AFAFC for the involuntary collection. In a few

cases where the member is not entitled to enough pay to cover the amount of the dishonored commissary check, AFAFC will continue collection until the full amount of the check has been collected, and the AFO will receive partial collections. If collection or other correspondence is not received from AFAFC within 90 days, request the military pay unit in the local AFO to process an inquiry against the member's retired pay record to determine the status of collection.

(c) For Air Force retired members who are not drawing Air Force retired pay, the materiel unit will process as follows:

1. CONUS satellite AFOs: Transfer to the region AFO if the total amount of the check (or the total of all commissary dishonored checks for this member) is more than \$100. See paragraph 8-9 for transfer procedures. Complex and stand-alone AFOs: Transfer to AFAFC with the procedures in paragraph 8-12.

2. If the total of the check (or the total of all commissary dishonored checks for this member) is \$100 or less, write-off the accounts receivable (debit 59004, credit 115XX sales code 97). Post the cash collections journal in the column for GLSA 115XX Sales Code 97. Change one of the "115__SC__" columns to make it a "59004" column, and post this column with the increase to 59004. CONUS satellite AFOs send a copy of the write-off voucher to the region AFO with the package of transferred dishonored checks. Retain the completed accounts receivable file.

(2) If your military pay unit does not include a retired pay section with a remote:

(a) CONUS satellite AFOs: Transfer the accounts receivable to the region AFO with the procedures in paragraph 8-9.

(b) Complex and stand-alone AFOs: Transfer the accounts receivable to AFAFC per paragraph 8-12.

Section D—CONUS Satellite AFO Procedures

8-9. Transfer Dishonored Checks to Region AFO.

For all dishonored checks returned from the commissary uncollected, except those processed per paragraph 8-8, send the entire file to the region AFO on a controlled letter of transmittal, at least twice each month. Mail these files during the first 20 days of the month. Do not mail any of these files during the last 10 days of a month.

a. Dishonored check transmittal packages are made up of two copies of the letter of transmittal, complete collection file received from the commissary, the original checks, copies of any CVs

showing collection of previously transferred dishonored check files (see paragraph 8-7c(1)), and copies of vouchers used to write off dishonored checks per paragraph 8-8b(1)(c)2.

b. Show on the transmittal letter the name and SSN of each file transferred. If any copies of CVs or JVs are included, show the CV or JV number on the transmittal letter.

c. File a copy of the letter of transmittal, a copy (front and back) of the dishonored checks, and a copy of the commissary collection action document in a suspense file. After the region AFO confirms receipt by returning an annotated copy of the letter of transmittal, the suspended copies may be destroyed. Followup with the region AFO if the confirmation of receipt has not been received after 20 days.

d. Reduce the for-others accounts receivable file by the amount of dishonored checks sent to the region AFO.

e. Use a control log to control letters of transmittal for dishonored checks sent to the region AFO. Use a control number made up of year-month-number; for example, 86-10-1 would be the first letter of transmittal used to transfer uncollected checks to the region AFO during October 1986.

f. Part of the monthly report to the region AFO (see chapter 11) is a summary of accounts receivable for dishonored checks transferred from the satellite AFO to the region AFO during the month. Report total amount by transmittal and total for the month.

g. Post the cash collections journal with a credit to GLSA 115XX (SC 97) and a debit to GLSA 61497 (SC 16) for the amount of each dishonored check transferred (see chapter 11).

NOTE: The satellite AFO uses sales code 16 to transfer the checks to the region AFO. The region AFO uses sales code 16 to record receipt of the dishonored checks. At the end of the month, the balance in GLSA 61497 (SC 16) on the region AFO's trial balance will be zero. Sales code 97 is used by the region AFO to transfer uncollectable accounts receivable for dishonored checks to AFAFC, so the trial balance may show a balance in GLSA 61497 (SC 97).

Section E—Region, Complex, and Stand-Alone AFO Procedures

8-10. Dishonored Checks Received From CONUS Satellite AFOs. When dishonored check transmittal packages are received from satellite AFOs, check to ensure all transmitted files are received. If a file is missing, ask the satellite AFO to submit a copy (front and back) of the check and a summary of

the commissary's collection action. Return an annotated copy of the letter of transmittal to the satellite AFO to confirm receipt of transferred files. Control original checks per paragraph 8-13. Process dishonored check case files per paragraph 8-11.

a. Post the value of the dishonored checks transferred in as a debit to GLSA 115XX (SC 97) and a credit to GLSA 61497 (SC 16). See the note in paragraph 8-9g for the reason we use sales code 16 with GLSA 61497 to control the transmittal of dishonored checks files from the satellite AFO to the region AFO.

b. When DD Forms 1131 CV copies are received with the package, close the accounts receivable file. Do not make any accounting entry because the satellite AFO has already made the entry (see paragraph 8-7c(1)). Do not make accounting entries for a write-off JV, as the satellite AFO has also made this entry.

8-11. Additional Collection Action by Region, Complex, and Stand-Alone AFOs:

a. For all other uncollected dishonored checks, including those received from satellite AFOs, process this way:

(1) When involuntary collection is required for military members (see table 8-1), complete the DD Form 139 per the example in figure 8-3 and send to the service finance center or disbursing office indicated in table 8-1. Take follow-up action after 45 days by sending a letter asking for the current status of the DD Form 139. Attach a copy of the DD Form 139 to the follow-up letter. To save work, the AFO may locally develop a form letter to use for followup. Transfer the receivable to AFAFC/TCRCW if no response has been received 45 days after the follow-up letter was sent.

(2) When table 8-1, rules 1, 15, and 16 apply, write off any uncollected accounts receivable when the total value of uncollected checks written by one individual is \$100 or less. Debit 59004 and credit 1150X, Sales Code 97.

(3) Dishonored checks written by Navy or Marine Corps members must be involuntarily collected from pay and allowances per (1) above. Complete the DD Form 139 per the example in figure 8-3 and send to the service finance center or disbursing office indicated in table 8-1. This policy for involuntary collection of commissary dishonored checks from Navy and Marine Corps members is based on a change to the law effective in 1984. See table 8-1, rules 8 through 14 and 16.

(4) Involuntary collection will be made from annuitants and ex-spouses of retired military members. If the person who wrote the commissary

dishonored check is an annuitant or ex-spouse of a retired Air Force member, see (8) below and table 8-1, rule 3. If the person who wrote the commissary dishonored check is an annuitant or ex-spouse of a military member retired from other than the Air Force, send DD Form 139 to the service finance center indicated in table 8-1, rules 7, 11, and 14.

(5) When a claim letter has been sent to CCPO for civil service employees (table 8-1, rule 15), take follow-up action if collection has not been made 45 days after the date of the letter. Followup by forwarding a letter to Central Civilian Personnel Office (CCPO) asking for the current status of the claim. Attach a copy of the DD Form 139 and claim letter to the follow-up letter. To save work, the AFO may locally develop a form letter to use for followup. Transfer the accounts receivable over \$100 to AFAFC/TCRCW if no response has been received 60 days after the follow-up letter was sent. The DD Form 139 does not need to be completed if the commissary properly prepared it per figure 8-2.

(6) For dishonored checks over \$100 written by dependents, other civilians or contractor employees (see table 8-1, rule 1), transfer the accounts receivable to AFAFC/TCRCW. The DD Form 139 does not need to be completed if the commissary properly prepared it per figure 8-2.

(7) Transfer the accounts receivable for dishonored checks over \$100 to AFAFC/TCRCW when a response is received from a service finance center or disbursing office, and the response indicates a DD Form 139 cannot be processed (see table 8-1, rule 16). If you later receive a different response from the service finance center, send the response to AFAFC/TCRCW.

(8) For any commissary dishonored checks written by annuitants or ex-spouses of retired Air Force members, send DD Form 139 to AFAFC/RP (see table 8-1, rule 3)

(9) For any checks redeemed by the drawer at the commissary or AFO after a DD Form 139 has been sent to a service finance center, process the collection for the complex AFO. Then, send a message to the same address as the DD Form 139, advising that the DD Form 139 should be cancelled because the member redeemed the check. If a payment is later received, indicating the DD Form 139 was not cancelled, send a message to the office the DD Form 139 was sent to advising them of the problem and requesting check disposition instructions.

(10) For any checks collected by a commissary or AFO after the accounts receivable has been transferred to AFAFC/TCRCW, process the collection as a for-others collection for ADSN 492122.

Then, send a message to AFAFC/TCRCW advising that the collection was made. Include the name and SSN of the member in the message, and indicate the source of the collection; that is, redeemed by member, check received from AFAFC/RPT, check received from USAFAC/FINCM, etc. If a by-others collection is received on an accounts receivable which has been transferred to AFAFC/TCRCW, reject it as being applicable to ADSN 492122.

b. If the AFO makes collection of a dishonored check which has not been returned to the AFO from the commissary, advise the commissary office that the dishonored check has been redeemed.

8-12. Transfer of Accounts Receivable. When accounts receivable balances for dishonored checks are transferred to AFAFC/TCRCW, the transfer action is a transfer of accountability. AFAFC/TCRCW will act as the central accountable office for these dishonored check balances and will, when necessary, forward a copy of the file to AFAFC/AJCR for collection assistance. Use the following procedure for transferring dishonored checks to AFAFC/TCRCW when required by table 8-1:

a. Transfer dishonored check files once each month as of the end of the month in one transfer package. Transfer package consists of the original checks, two copies of each dishonored check file, and copy of the journal voucher (JV) which is used as both a transmittal and a posting medium.

b. Each dishonored check file should include a copy (front and back) of the dishonored check, the properly completed collection file received from the commissary, and any other applicable documentation such as a copy of a claim letter sent to CCPO or a follow-up letter sent to a service finance center. AFAFC/TCRCW will not accept accounts receivable files if the documentation in the file is incomplete, or if all required collection action by the commissary store, satellite AFO, region, or complex AFO is not completed and documented in the file. If you have circumstances that preclude transfer of a complete accounts receivable file or completion of all required collection actions, before you transfer the file advise AFAFC/TCRCW in writing with complete details and ask for instructions.

c. Establish a transfer suspense file to accumulate files to be transferred to AFAFC/TCRCW. Include in the file two copies of a JV to document transfers during the month. When a file is ready to be transferred:

(1) Reproduce the complete file and place in the transfer suspense file.

PAY ADJUSTMENT AUTHORIZATION,			NOTE: If member has been transferred, forward this authorization to the officer currently maintaining the member's pay record.				
MEMBER (Last name)	(First)	(Middle)	SSAN	GRADE/RANK/RATE	BRANCH OF SERVICE	DATE	
JOHNSON IV	GEORGE	H.	123-45-6789	E4	Army Res(ret)		
PAY GRADE NO.	LAST PAY RECORD EXAMINED (if applicable)	AMOUNT	APPROPRIATION DATA				
		\$149.58					
FROM Anthony J Collazo, JR., GS-12 Commissary Store Manager			NAME OF ACCOUNTABLE D. O.				
			SYMBOL NO.		G. A. O. EXCEPTION CODE		
<div style="display: flex; justify-content: space-between;"> <div>TO</div> <div>YOU ARE HEREBY AUTHORIZED TO</div> </div> <div style="display: flex; justify-content: space-between;"> <div></div> <div> <input type="checkbox"/> CHARGE <input type="checkbox"/> CREDIT </div> </div> <div style="display: flex; justify-content: space-between;"> <div></div> <div>THE MILITARY PAY RECORD OF THE MEMBER LISTED ABOVE</div> </div>							
EXPLANATION AND/OR REASON FOR ADJUSTMENT							
<p>Called 4 May 86. No answer. 925-4781</p> <p>" 5 " 86. "</p> <p>" 8 " " "</p> <p>SL 8 May 86. No response by 15 May.</p> <p>127 Floyd St. Apt # 42</p> <p>Englewood CO 80488</p> <p>Certified SL 16 May 86. Returned "No Forwarding address".</p> <p>TO AFO 21 May 1986.</p>							
The above adjustment is based on a thorough examination of all available records. If the Disbursing Officer has knowledge that a previous adjustment has been made or why the adjustment should not be made for the same item, this authorization should be returned with a brief statement of the reason for failure to make adjustment.							
FROM			CERTIFYING OFFICER (name rank/grade, and signature)				
I CERTIFY that the adjustment indicated above has been entered on the above-named member's Military Pay Record. (If adjustment has not been entered, give explanation on reverse over D. O.'s signature and symbol number.)							
CERTIFICATE	<div style="display: flex; justify-content: space-between;"> <div>TO</div> <div></div> </div> <div style="display: flex; justify-content: space-between;"> <div></div> <div></div> </div>					TYPED NAME AND GRADE OF D. O.	
						D. O. SYMBOL NO.	DATE
						SIGNATURE	

DD FORM 139

EDITION OF THIS FORM NOT HAVING SSAN IS OBSOLETE AFTER 30 JUN 69

Form approved by Comp. Gen., U.S.
April 23, 1953

Figure 8-2. DD Form 139, Pay Adjustment Authorization (Commissary Uncollected Dishonored Checks).

PAY ADJUSTMENT AUTHORIZATION,				NOTE: If member has been transferred, forward this authorization to the officer currently maintaining the member's pay record.		
MEMBER (Last name)	First	(Middle)	SSAN	GRADE/RANK/RATE	BRANCH OF SERVICE	DATE
JOHNSON IV	GEORGE	H.	123-45-6789	E4	Army Res (ret)	15 Jun 86
PAY GRADE NO.	LAST PAY RECORD EXAMINED (if applicable)	AMOUNT	APPROPRIATION DATA			
		\$149.58	57X4921.040 62 C97 S525800			
FROM Anthony J Collazo, JR., GS-12 Commissary Store Manager				NAME OF ACCOUNTABLE D. O. Name of Complex/Regional AFO		
				SYMBOL NO. 525800		
				G. A. O. EXCEPTION CODE		
TO Retired Pay Operations USAFAC Ft Benjamin Harrison, IN 46249				YOU ARE HEREBY AUTHORIZED TO <input type="checkbox"/> CHARGE <input type="checkbox"/> CREDIT THE MILITARY PAY RECORD OF THE MEMBER LISTED ABOVE		
EXPLANATION AND/OR REASON FOR ADJUSTMENT						
<p>925-4781 Called 4 May 86. No answer. " 5 " 86 " " " 8 " " " " St 8 May 86. No response by 15 May. 127 Floyd St. apt # 42 Englewood CO 80488 Certified St 16 May 86. Returned "No Forwarding Address". TO AFO 21 May 86.</p>						
The above adjustment is based on a thorough examination of all available records. If the Disbursing Officer has knowledge that a previous adjustment has been made or why the adjustment should not be made for the same item, this authorization should be returned with a brief statement of the reason for failure to make adjustment.						
FROM Complex/Regional AFO Smity AFB KY 12345				CERTIFYING OFFICER (name, rank/grade and signature) Complex/Regional AFO		
I CERTIFY that the adjustment indicated above has been entered on the above-named member's Military Pay Record. (If adjustment has not been entered, give explanation on reverse over D. O.'s signature and symbol number.)						
CERTIFICATE	TO Complex/Regional AFO Smity AFB KY 12345				TYPED NAME AND GRADE OF D. O.	
					D. O. SYMBOL NO.	DATE
					SIGNATURE	

DD FORM 139
1 MAY 83

EDITION OF THIS FORM NOT HAVING SSAN IS OBSOLETE AFTER 30 JUN 89

Form approved by Comp. Gen., U.S.
Apr 23, 1983

Figure 8-3. DD Form 139, Pay Adjustment Authorization (Sent to Service Finance Center or Disbursing Office).

TABLE 8-1

AFO ACTION WHEN COMMISSARY DOES NOT COLLECT DISHONORED CHECK

R U L E	A	B	C
	If drawer, sponsor, or condition is	and amount of check is more than	then (see notes)
1	All dependents, contractor employees, or civilian employees not included in Rule 15	\$100	Transfer accounts receivable to AFAFC/TCRCW. See paragraph 8-11a(6). (Note 1.)
2	Air Force—Active duty members	zero	Post involuntary collection per paragraph 8-8a.
3	Air Force—Retired member and AFO cannot update Retired Pay Master File; annuitants and ex-spouses of Air Force retired members	zero	Send DD Form 139 to AFAFC/RPT, Denver CO 80279-5000 if the check writer is Air Force retired or is the ex-spouse of an Air Force retired member. Send DD Form 139 to AFAFC/RPB, Denver CO 80279-5000 if the check writer is an annuitant of an Air Force retired member. See paragraphs 8-11a(4), 8-11a(8), and rule 16.
4	Air Force—Retired member (From active duty, Guard, Reserve) and the AFO can update the Retired Pay Master File.	zero	Post involuntary collection to the Retired Pay Master File. Retain accounts receivable pending collection. See paragraph 8-8b.
5	Air National Guard, Air Force Reserve members	zero	Send DD Form 139 to AFAFC/MPP, Denver CO 80279-5000. See paragraph 8-11a(1).
6	Army—Active duty, Guard, and Reserve members	zero	Send DD Form 139 to member's Army Finance and Accounting Office, if known. If not known, send DD Form 139 to: Centralized Pay Operations, Exam and Distribution Division, Department 40, USAFAC, Fort Benjamin Harrison IN 46249. Prominently mark DD Form 139, "Locator Service." USAFAC will research for address information and forward the DD Form 139 to the appropriate installation if member is still in service. If member is separated, USAFAC will annotate any available address information on the DD Form 139 and return it to the AFO. See rule 16 and paragraph 8-11a(1).
7	Army—Retired members (From active duty, Guard, Reserve) annuitants and ex-spouses of Army retired members	zero	Send DD Form 139 to Retired Pay Operations, USAFAC, Fort Benjamin Harrison IN 46249. USAFAC will collect the debt if it meets the criteria for involuntary collection. If not, the DD Form 139 will be returned to the AFO with any available address information. See paragraph 8-11a(1) and rule 16.
8	Navy—Active duty enlisted members	zero	Send DD Form 139 to Navy Disbursing Office that supports the member. Determine the address of the Navy Disbursing Office by use of the Navy BIDX listing or microfiche (Note 2). See paragraph 8-11a(3) and rule 16.

TABLE 8-1 (CONT)

AFO ACTION WHEN COMMISSARY DOES NOT COLLECT DISHONORED CHECK

R U L E	A	B	C
	If drawer, sponsor, or condition is	and amount of check is more than	then (see notes)
9	Navy—Active Duty Officer members	zero	Send DD Form 139 to the Navy Disbursing Office that supports the member. Determine the address of the Navy Disbursing Office by use of the Navy BIDX listing or microfiche (note 3). See paragraph 8-11a(3) and rule 16.
10	Navy—Reserve members	zero	Send DD Form 139 to Navy Finance Center, Code 20, Cleveland OH 44199. See paragraph 8-11a(3) and rule 16.
11	Navy—Retired members, annuitants or ex-spouses of retired Navy members	zero	Send DD Form 139 to Navy Finance Center, Retired Pay Department, Cleveland OH 44199. See paragraph 8-11a(3) and rule 16.
12	Marine Corps—Active duty members	zero	Send DD Form 139 to Marine Corps Finance Center, Code CPJ, Kansas City MO 64197. See paragraph 8-11a(3) and rule 16.
13	Marine Corps—Reserve members	zero	Send DD Form 139 to Marine Corps Finance Center, Code CPS, Kansas City MO 64197. See paragraph 8-11a(3) and rule 16.
14	Marine Corps—Retired members. Annuitants or ex-spouses of retired Marine Corps members	zero	Send DD Form 139 to Marine Corps Finance Center, Code CPR, Kansas City MO 64197. See paragraph 8-11a(3) and rule 16.
15	Civil Service employees (usually overseas), and claim letter sent by commissary to CCPO	\$100	Transfer accounts receivable to AFAFC/TCRCW after 105 days continued collection action by AFO. See paragraph 8-11a(5) and note 1.
16	Military members (active duty, retired, Reserve, Guard) and response from service finance center or finance (disbursing) Office indicates DD Form 139 cannot be processed (cannot identify, no longer drawing pay, etc.)	\$100	Transfer accounts receivable to AFAFC/TCRCW. See paragraph 8-11a(7) and note 1.

NOTES:

1. See paragraph 8-12 for procedures to transfer accounts receivable to AFAFC/TCRCW.

2. To obtain a copy of the Navy BIDX listing or microfiche for enlisted members, write to:
 Commanding Officer
 Navy Enlisted Personnel Management Center
 New Orleans LA 70159

Request a current BIDX product and request that your office be included on the distribution list so you will automatically receive new BIDX microfiche as they are updated.

3. To obtain a copy of the Navy locator file for officer members, write to:
 Chief of Naval Personnel
 Officer Personnel Office
 Wash DC 20370

Request a current copy of the officer personnel locator product, and request that your office be included on the distribution list so you will automatically receive new locator products as they are updated.

Chapter 9

INVENTORY TRANSFERS

9-1. General. This chapter applies only to the AFO at the region site, complex site, or stand-alone store. There are four kinds of inventory transfers:

a. Transfers Within the Commissary Division, Air Force Stock Fund (AFSF). These are transfers between Air Force commissaries. This transfer is nonreimbursable.

b. Transfers Within a Commissary Account. These are transfers of inventory from war reserve materiel (WRM) to Mission Support, from Mission Support to WRM, from Mission Support to a store department, from a store department to Mission Support or between store departments. These are nonreimbursable transfers. NOTE: Transfers from WRM to store departments are not authorized; a transfer must first be made to Mission Support and then to the store department.

c. Reimbursable Transfers to Other DOD Activities and United States Government Agencies. Other DOD activities include the Army, Army or Air National Guard, Navy, Marine Corps, Reserve Officer Training Corps, and Air Force Reserve.

d. Nonreimbursable Shipments to Other DOD Activities. These are excess items with a line value of less than \$3,000 made without reimbursement to a commissary of another military service.

9-2. Transfers Within the Commissary Division, AFSF:

a. Transfers of subsistence between Air Force commissaries (including between commissaries within the same region or complex) are transfers within the Commissary Division, AFSF. Normally both the shipping and receiving functions use DD Form 1149, Requisition and Invoice/Shipping Document, to record this type of transfer. AF Form 129, Tally In-Out, may be used for transfers of items between stores within the same region or complex when commercial transportation is not required.

b. AFO procedures for processing DD Forms 1149 prepared by the shipping store for items transferred to a store outside the region or complex:

(1) Review the DD Form 1149 to assure it is complete, including the extended value (selling price) of items shipped. If incomplete, return to the commissary office for completion.

(2) Post the DD Form 1149 to the voucher register of the shipping store with these entries:

Debit: 616XX—Transfers-Out (by department).

Credit: 130XX—Inventory (by department).

(3) If the shipping and receiving stores are not

in the same complex, the shipping AFO sends an advance copy of the DD Form 1149 to the receiving region, complex, or stand-alone AFO. The shipping commissary store includes identification of the receiving AFO on the right side of Block 3, DD Form 1149.

(4) Suspend the DD Form 1149 pending receipt of a completed shipping document (DD Form 1149 with Block 19 completed) from the AFO supporting the receiving store.

(5) When the completed shipping document is received from the receiving AFO, delete the suspense copy and file the completed DD Form 1149 in a folder for "Transfers-out to other AFCOMS Stores."

(6) If the completed shipping document is not received from the receiving AFO within 60 days from the date of shipment, request current status of the shipment from the shipping commissary region, complex or stand-alone office. If the commissary advises the AFO that the shipment has been received by the receiving store, followup with the receiving AFO. For any transfers-out in suspense more than 90 days, send a message to: HQ AFCOMS KELLY AFB TX//ACFA//. Include the name of the shipping and the receiving stores, the date of shipment, total value of the shipment, and the commissary subvoucher number of the DD Form 1149. Include the following as info addressees: Region or complex director or overseas stand-alone store commissary officer of the receiving store, receiving AFO, and if applicable, the AFCOMS overseas region commander of the receiving store (HQ AFCOMS EUR RAMSTEIN AB GE//CC//, or HQ PACIFIC RGN AFCOMS HICKAM AFB HI//CC//).

c. AFO procedures for processing DD Forms 1149 for items received from a store outside the region or complex:

(1) When the advance copy of the DD Form 1149 is received from the AFO supporting the shipping commissary, suspend the DD Form 1149 pending receipt of completed receiving document (DD Form 1149 with block 19 completed) from the commissary office. Post receipt of the advance copy of the DD Form 1149 to the voucher register of the receiving store, at the selling price shown on the shipping document:

Debit: 142XX, Inventories in Transit From Other AFCOMS Stores

Credit: 629XX, Transfers In (by department)
Followup with the commissary office for any shipments not received within 45 days from date of

shipment. Advise the region or complex AFO supporting the shipping commissary of any shipments not received within 90 days of the date of shipment. NOTE: The suspense file of advance copies of DD Forms 1149 supports GLA 142, and the value of the suspense file must agree with the general ledger balance in GLA 142.

(2) When the completed shipping document is received, review for completion. If the DD Form 1149 is incomplete, return it to the originating office for completion. Match the completed shipping document to the suspense copy, and destroy the suspense copy. Send one copy of the completed shipping document to the region or complex AFO supporting the shipping commissary. Annotate the retained copy with "Copy sent to shipping AFO on (date)."

(3) Post the completed receiving document to the voucher register of the receiving store, at the selling price shown on the shipping document. Here are the general ledger entries:

Debit: 130XX—Inventory (value of items received, by department).

Debit: 583X1—Incoming Shipments—Loss (value of items lost during shipment, if any. This is the difference between the value of the items shipped and the value of items received).

Credit: 142XX—Inventories Intransit From Other AFCOMS Stores (value of items shipped).

(4) File the DD Form 1149 in a file for "Transfers-In From Other AFCOMS Stores."

d. AFO procedures for processing transfers between stores in the same region or complex. The transfer document will be either DD Form 1149 or AF Form 129.

(1) Review the transfer document for completeness. If incomplete, return it to the originating office for completion.

(2) If the transfer document is AF Form 129, the AFO posts the document to the voucher register of both the shipping and receiving store. Post the transfer-out to the voucher register of the shipping store:

Debit: 616XX—Transfers-Out (by department).

Credit: 130XX—Inventory (by department).

Post the transfer-in to the voucher register of the receiving store:

Debit: 130XX—Inventory (by department).

Credit: 629XX—Transfers-In (by department).

(3) If the transfer document is DD Form 1149,

the AFO will receive one document for the shipment and another document (with block 19 completed) for the receiving report.

(a) Post the transfer-out to the voucher register of the shipping store, then suspense the document pending receipt of the receiving report:

Debit: 616XX—Transfers-Out (by department).

Credit: 130XX—Inventory (by department).

(b) When the shipping copy of the DD Form 1149 is suspended, post the voucher register of the receiving store:

Debit: 142XX—Inventories In Transit From Other AFCOMS stores.

Credit: 629XX—Transfers-In (value of items shipped).

When the receiving report copy of the DD Form 1149 is received, delete the suspense copy of the DD Form 1149, file the receiving report copy of the DD Form 1149 in a file for "Completed Transfers Between Stores Within the Region or Complex," and post the voucher register of the receiving store:

Debit: 130XX—Inventory (by department) (value of items received).

Debit: 583X1—Incoming Shipments—Loss (value of items lost during shipment, if any. This is the difference between the value of the items shipped and the value of items received).

Credit: 142XX—Inventories In Transit From Other AFCOMS Stores (value of items shipped).

(c) The receiving report copy of the DD Form 1149 may not arrive in the AFO for several days, perhaps after the end of the current month. If the receiving report copy is not received within 15 days, followup with the commissary office. If the receiving report copy of the DD Form 1149 is not received by the AFO within 30 days after the date of the shipment, advise the commissary in writing, with a copy to HQ AFCOMS/ACFA, Kelly AFB TX, and for overseas complex AFOs, with a copy to the AFCOMS region commander (see paragraph b(6) above for address).

e. Listing of Intransit Transfers-Out as of the Date of a Formal Physical Inventory. Each commissary store takes a formal inventory as of the end of February and August each year, and also each time there is a change in the accountable officer (region or complex director or overseas stand-alone store commissary officer). The August inventory is not recorded in the accounting records, but is used for management purposes. As of end-of-month August each year, and as of the date of any formal physical inventory recordable by the AFO in the accounting records per paragraph 10-3, AFOs

prepare a listing of intransit transfers-out. Send this listing to the region or complex director (or overseas stand-alone store commissary officer), with copies to the overseas region commander (if applicable) and to HQ AFCOMS/ACFA, Kelly AFB TX. This listing includes all DD Forms 1149 in suspense for transfers-out and for which a matching receiving report has not been received (see paragraphs b(4) and d(3)(a) above). List each intransit item with the shipping store's name and subvoucher number, date of shipment, and total dollar value of the shipment. This listing is part of AFCOMS internal control system.

9-3. Transfers Within a Commissary Account:

a. Transfers of subsistence between departments within a commissary are transfers within a commissary account. The commissary uses AF Form 129, Tally In-Out, as the accountable document to record these transfers.

b. Here are the A&F procedures for processing AF Form 129 for transfers within a commissary account:

(1) Make sure the AF Form 129 is properly vouchered and the extended value (selling price) is shown. If incomplete, return to the commissary office for completion.

(2) Post each AF Form 129 to the voucher register:

(a) These are the general ledger entries for transfers within a store:

Debit: 130XX—Inventory—Stock on Hand (by department receiving the transfer-in).

Credit: 130XX—Inventory—Stock on Hand (by department sending the transfer-out).

(b) Post the transfer-out and transfer-in transaction in the same month, based on the same AF Form 129.

(3) File these AF Forms 129 in a file folder for "Transfers Within a Commissary Store—(Store Name)."

9-4. Transfers to Other DOD Activities and United States Government Agencies—Reimbursable:

a. Shipments of subsistence to DOD activities and United States Government agencies are reimbursable. The commissary may use DD Form 1348-1, DOD Single Line Item Release/Receipt Document, as the accountable document, but normally uses DD Form 1149 for this shipment. Items are shipped at the selling price. Procedures are the

same as charge sales procedures, except for the forms used.

b. These are the A&F procedures for processing DD Form 1348-1 or DD Form 1149.

(1) Verify completeness of the shipping document. This includes citation of activity or agency accounting classification, billing address, and extended value (selling price) of items shipped. If form is incomplete, contact the commissary office for correction.

(2) Enter each shipping document in the charge sales journal. These are the general ledger entries:

Debit: 505—Cost of Sales at Standard Price.

Credit: 130XX—Inventory—Stock on Hand.

Debit: 11501—Accounts Receivable—Reimbursable (by sales code).

Credit: 400XX—Reimbursable Issues (by sales code).

(3) After posting, file these DD Forms 1348-1 or DD Forms 1149. Make a separate folder for each DOD activity and United States Government agency. Entitle these file folders "Accounts Receivable—Reimbursable Shipments."

c. At the beginning of each month, prepare a check issue SF 1080, Voucher for Transfers Between Appropriations and/or Funds. Attach a copy of the DD Form 1149 to support the billing and mail to the DOD activity or United States Government agency. Prepare a journal voucher to update the general ledger for each SF 1080:

Debit: 11502—Accounts Receivable—Reimbursable (by sales code).

Credit: 11501—Accounts Receivable—Reimbursable (by sales code).

NOTE: If collection has not been received from the customer 30 days after billing has been issued, update GLA 115XX to properly age and report the open accounts receivable balance. Send a follow-up letter request to the customer.

d. On receipt of check payment from the customer, make this entry in the cash collections journal:

Debit: 612—Collections—Transfer-Out.

Credit: 115XX—Accounts Receivable—Reimbursable (by sales code).

9-5. Transfers To or From Other DOD Activities—Nonreimbursable:

a. When required, excess items with a line value of less than \$3,000 may be transferred to a commissary of another military service without reimbursement. The commissary uses DD Form 1149 by both the shipping and receiving function to record this type of transfer.

b. These are the A&F procedures for processing DD Forms 1149 when an Air Force commissary is the shipping activity or the receiving activity:

(1) Review the DD Form 1149 to make sure it contains the extended value (selling price) of items shipped. Also, make sure that the extended value does not exceed \$3,000. If incomplete, return to the commissary office for completion. Nonreimbursable transfers are rare; before posting, be sure the transfer is nonreimbursable.

(2) Post each DD Form 1149 to the voucher register. Here are the general ledger entries:

(a) Shipments to another military service commissary of warehouse—mission support items:

Debit: 57062—Issues Without Reimbursement—Interservice—Commissary Warehouse—Mission Support.

Credit: 1306X—Inventories—Stock on Hand—Commissary Warehouse—Mission Support (by troop support or WRM shred).

(b) Shipments to another military service—commissary store items:

Debit: 57072—Issues Without Reimbursement—Interservice—Commissary Store.

Credit: 1307X—Inventories—Stock on Hand—Commissary Store (by store department).

(c) Receipts from another military service of commissary warehouse—mission support items:

Debit: 1306X—Inventories—Stock on Hand—Commissary Warehouse—Mission Support (by troop support or WRM shred).

Credit: 47062—Receipts of Materiel Without Charge—Interservice—Commissary Warehouse—Mission Support.

(d) Receipts from another military service—commissary store items.

Debit: 1307X—Inventories—Stock on Hand—Commissary Store (by store department).

Credit: 47072—Receipts of Materiel Without Charge—Interservice—Commissary Store.

(3) After posting to the voucher register, file these DD Forms 1149 in folders labeled:

(a) Transfer to other DOD activities—nonreimbursable.

(b) Receipts from other DOD activities—nonreimbursable.

9-6. Receipts From Other DOD Activities—Reimbursable:

a. When items are ordered or received from other DOD commissaries, a DD Form 1149 is used as an order and receipt document.

b. Here are the A&F procedures for recording these receipts from other DOD commissaries:

(1) Review the DD Form 1149 to make sure it contains an extended value.

(2) Post each DD Form 1149 to the voucher register as follows:

Debit: 130XX—Inventory—Stock on Hand.

Credit: 510XX—Purchases at Standard Price.

Debit: 500XX—Purchases at Cost.

Credit: 200XX—Accounts Payable.

c. The other DOD activity will issue an SF 1080. Upon receipt, record the payment in the Cash Disbursement Journal as follows:

Debit: 200XX—Accounts Payable.

Credit: 613—Disbursements.

Chapter 10

INVENTORY ADJUSTMENTS

10-1. General:

a. There are several types of inventory adjustments that either increase or decrease the value of inventory on hand. This chapter explains the Accounting and Finance (A&F) processing and recording of inventory adjustment documents received from the commissary office, and applies only to the AFO at the region site, complex site, or stand-alone store.

b. The categories of inventory adjustments are:

- (1) Standard price changes.
- (2) Physical inventory adjustments.
- (3) Inventory losses.

10-2. Standard Price Changes:

a. Each commissary office prepares price adjustment vouchers for warehouse mission support items as of the first of each calendar month. DD Form 708, Inventory Adjustment Monetary Account, is used as the accountable document (voucher) to record a standard price change. A price adjustment voucher for the commissary store is processed only when there is a reduction in selling price. A DD Form 708 is also used for these adjustments. See figure 10-1 for an illustration of the price change adjustment document flow and process.

b. These are the A&F procedures for processing price change adjustment vouchers:

(1) Verify completeness of DD Forms 708. This includes identifying of department and making sure that dollar totals are shown (do not verify price extensions). If form is not complete, return to commissary office for completion.

(2) Sort DD Forms 708:

(a) Price change adjustment vouchers for warehouse—mission support or war reserve materiel (WRM).

(b) Price change adjustment vouchers for commissary store (reduction in selling prices).

(3) Post each DD Form 708 to the voucher register:

(a) Price change adjustments—Warehouse increases:

Debit: 1306X—Inventories—Stock on Hand—Warehouse (by mission support or WRM department).

Credit: 45261—Standard Price Change—Gain—Warehouse.

(b) Price change adjustments—Warehouse decreases:

Debit: 52061—Standard Price Change—Loss—Warehouse.

Credit: 1306X—Inventories—Stock on Hand—Warehouse (by Mission Support or WRM department).

(c) Reduction in selling prices—Commissary store:

Debit: 52571—Price Reduction on Sales—Commissary Store.

Credit: 1307X—Inventories—Stock on Hand—Commissary Store (by department).

(4) File DD Forms 708. Establish a file folder labeled "Standard Price Changes—DD Forms 708."

10-3. Physical Inventory Adjustments:

a. The commissary takes a formal physical inventory as of the end of February each year, and when there is a transfer of accountability to a new commissary officer. Also, other factors may require an out-of-cycle formal inventory. The commissary provides A&F with a document containing the physical inventory value by department. This document (letter or memorandum) is signed (certified) by the commissary officer. See figure 10-2 for illustration of the physical inventory adjustment document flow.

b. These are the A&F procedures for processing physical inventory adjustment vouchers (IAVs).

(1) Determine the book balance of inventory for each store. Compare the dollar value of physical inventory price-out (by department) with the book value of physical inventory (by department).

(2) Process a journal voucher (JV) to record the differences between the actual physical inventory values and the book values for each store. Make an extra effort to include the inventory adjustment transactions in the trial balance report as of the end of the same month for which the physical inventory was taken. The IAVs must *not* include an adjustment to GLSA 13069, WRM inventory. The JV includes these entries:

(a) Gains in troop issue function (not including WRM):

Debit: 13061.

Credit: 45361.

(b) Losses in troop issue function (not including WRM):

Debit: 51961.

Credit: 13061.

(c) Gains in commissary store departments:

Debit: 1307X (by department).
Credit: 4537X (by department).

(d) Losses in commissary store departments:
Debit: 5197X (by department).
Credit: 1307X (by department).

(3) Prepare the listing of intransit transfers-out and distribute as required by paragraph 9-2e.

(4) File JV and IAV in a folder for "Physical Inventory Adjustments."

c. Some contracts for contractor-operated commissaries require the contractor to reimburse the Air Force for excessive physical inventory losses. Collect this reimbursement per contract terms. Process the collection as a reimbursement to the Commissary Division, Air Force Stock Fund (AFSF) (fund code 62) and record with these entries:

Debit: 612—Collections—Transfers Out

Credit: 48003—Miscellaneous Income—Noninventory Gains.

Debit: 560XX—Inventory Losses due to Shrinkage, etc.

Credit: 519XX—Physical Inventory Adjustments—Loss.

These entries reduce the physical inventory loss recorded in b above and increase GLSA 560XX for the amount of the reimbursement.

10-4. Other Inventory Losses, and Redistribution or Disposal of War Reserve Materiel (WRM) and Contingency Rations:

a. Redistribution of WRM and Contingency Rations. These rations are usually accounted for in the commissary inventory until issued on a funded AF Form 287, Subsistence Request, to units for consumption during exercises or wartime. The base medical food inspection personnel periodically inspect the rations in the commissary inventory. Items that have deteriorated or are otherwise unfit for human consumption are disposed of without reimbursement to the stock fund (see b below for AFO procedures). To prevent this loss, the commissary store manager coordinates the amount of rations to be rotated with the base chief of services for possible use during alerts, exercises, etc., for transfer to another base where they can be used, or for sale in the commissary store before they near the end of their shelf life. If none of these options are practical, the commissary store manager will transfer the salable rations to the Defense Reutilization Marketing Office (DRMO) on DD Form 1348-1, DOD Single Line Item Release/Receipt Document. Military personnel (subsistence) funds are used to reim-

burse the stock fund for the value of the rations transferred to DRMO.

(1) If there is a demand for these rations by local customers, the store manager will transfer the rations from the warehouse (WRM) to Mission Support before transferring them to the grocery department. These rations may be transferred at the full standard price, or at a reduced price. The transfer is made on AF Form 129, Tally In-Out. Military personnel (subsistence) funds are used to reimburse the stock fund for the value of the price reduction. If the rations transferred at full price or at a reduced price do not sell fast enough, the store manager can continue reducing the price to as low as 50 percent of the original standard price. The document used to lower the price on rations already in the grocery department is DD Form 708, Inventory Adjustment Monetary Account. AFO procedures for these transactions are as follows:

(a) Make sure the AF Form 129 shows the extended value of the rations when transferred at full price. When rations are transferred at a reduction in price, the AF Form 129 must include this statement: "These rations are being transferred to the store to prevent a total loss to the government. Recoupment of funds for the stock fund in the amount of the price reduction required from military personnel 57* 3500 32* P562.34 funds."

(b) Record the receipt in the grocery department at full price or at the reduced price: Debit 13071.

(c) Record the transfer from WRM to mission support at the full price: Credit 13069. Record the transfer from mission support to the store at the full price or at the reduced price: Credit 13061.

(d) When rations are reduced in price, record the sale to food service for the value of the price reduction and establish an accounts receivable from 57* 3500 32* P562.34 funds: Debit 505 and 11501 (SC17), Credit 13061 and 40061 (SC17) with the value of the price reduction. Process SF 1080, Voucher for Transfer Between Appropriations and/or Funds to collect the receivable: Debit 612, Credit 11501 (SC17).

(e) When rations are in the grocery department, record any additional price reductions reported on DD Form 708: Debit 11501 (SC17) and 505, Credit 13071 and 40071 (SC17). Process SF 1080 to collect the receivable from 57* 3500 32* P562.34 funds: Debit 612, Credit 11501 (SC17).

(2) Rations may be transferred to DRMO from either WRM, mission support, or the store. Figure 10-3 shows the document flow and process.

(a) If the rations are transferred to DRMO from WRM or mission support, post the DD Form

1348-1 to the voucher register: Debit 505 and 11501 (SC17), Credit 13061/13069 and 40061 (SC17). Process SF 1080 to collect the receivable from 57* 3500 32* P562.34 funds: Debit 612, Credit 11501 (SC17). No price reduction is involved, and all entries are made at the full original standard price.

(b) If the rations are transferred to DRMO as salable items after failing to sell in the grocery department, post the DD Form 1348-1 to the voucher register: Debit 11501 (SC17) and 505, Credit 13071 and 40071 (SC17). Since the price has already been reduced on these items, all entries are made at the reduced price value. Process SF 1080 to collect the receivable from 57* 3500 32* P562.34 funds: Debit 612, Credit 11501 (SC17).

b. Disposal of WRM/Contingency Rations. During inspection of rations, the base medical food inspection personnel may determine that some rations, or some individual items within ration packages, must be condemned as unfit for human consumption and be disposed of because of deterioration, infestation, or breakage. Items within ration packages that are still usable may be issued without charge on AF Form 287, Subsistence Request, for use in exercises. Rations, or items within ration packages, that are unfit are turned over to the sanitary fill for disposal on AF Form 129, Tally In-Out. Figure 10-4 shows the source document flow and process for items issued without charge. Figure 10-5 shows the source document flow and process for items turned over to sanitary fill for disposal. AFO procedures are as follows:

(1) Review AF Forms 287 and 129 to ensure they contain an extended (standard) price and an explanation of why inventory is being issued without charge or disposed of.

(2) Post each AF Form 287 and 129 to the voucher register. AF Forms 287: Debit 57061, Credit 13061/13069. AF Form 129: Debit 56061, Credit 13061/13069.

(3) File the AF Forms 287 and 129 in file folders labeled, "Issues Without Charge" and "Transfers to Sanitary Fill."

c. Other Inventory Losses. In addition to the losses previously explained, there are losses that are documented on AF Form 198, Report of Survey. Figure 10-6 shows document flow and process for these losses. Here are the A&F procedures for recording these losses:

(1) Review AF Forms 198 to make sure they include value of inventory loss at standard (selling price). If not, contact the commissary for completion of missing data.

(2) Post each AF Form 198 to the voucher register.

(a) If the cause for loss was due to a major disaster, then:

Debit: 563XX—Inventory Losses Due to Major Disasters (by department).

Credit: 130XX—Inventories—Stock on Hand (by department).

(b) If the cause for loss was not due to a major disaster, then:

Debit: 560XX—Inventory Losses Due to Shrinkage, Deterioration, etc. (by department).

Credit: 130XX—Inventories—Stock on Hand (by department).

(3) File AF Forms 198 in file folders for:

(a) Inventory Losses Due to Major Disasters.

(b) Other Inventory Losses.

d. Damaged Merchandise Losses. Losses for merchandise damaged after receipt at the store will be reported/recorded as follows:

(1) Commissary Procedures. Summarize the damaged merchandise losses on AF Forms 129, Tally In-Out, as of the end of each month and forward the vouchered document through the complex or regional office to the supporting AFO. Vouchered summaries of damaged merchandise losses may also be submitted periodically during the month if damaged merchandise volume is high. The Consignor block will contain the phrase "Disposal of Damaged Merchandise." The commissary officer or store manager must sign each vouchered AF Form 129 in the Authority block as approval for recording the loss.

(2) AFO Procedures. Post the AF Form 129 to the voucher register.

Debit: GLSA 56074—Inventory losses—Grocery salvage

Credit: GLSA 13071—Inventories—Stock on-hand

10-5. Sale of Suet, Bones, and Fat Products. The responsibility for selling suet, bones, and fat products generated in the meat department is assigned to the Defense Reutilization Marketing Office (DRMO). The DRMO returns the monthly proceeds to the commissary.

a. The commissary personnel list the suet, bones, and fat turned over to a DRMO contractor on an AF Form 129 or DSA Form 1367, Shipment, Release/Delivery, Pass. At the end of the month the total quantity issued is priced and extended on a summarized AF Form 129, supported by the original issue documents. The AF Form 129 contains an estimate of the amount to be received by the commissary from DRMO.

b. A&F procedures are:

(1) Make sure that the AF Form 129 is priced and extended and properly supported. If not, return to the commissary office for completion.

(2) Post the amount to be received by the commissary per the AF Form 129 to the charge sales journal. General ledger entries are:

Debit: GLA 505, Cost of Sales at Standard Price.

Credit: GLSA 13072, Inventory—Stock on Hand—Store—Meat.

Debit: GLSA 11501 (SC 83), Accounts Receivable.

Credit: GLSA 40072 (SC 83), Reimbursable Issues—Store—Meat.

With these entries, inventory has been reduced and accounts receivable from DRMO has been established for the amount the commissary will receive from the DRMO.

c. DRMO collects from the contractor and deposits the collection with the AFO or sends payment to the AFO. The AFO puts the total collection into 57X4921. 040.

d. For the amount collected into the Commissary Division, AFSF (57X4921.040), make accounting entries based on the following examples:

(1) When accounts receivable were set up for an amount equal to the amount of the of the collection into 57X4921.040 (for example \$100 each).

Debit: GLA 612 \$100

Credit: GLSA 115XX (SC 83) \$100

(2) When accounts receivable were set up for an amount less than the amount of the collection into 57X4921.040 (for example \$100-\$110).

Debit: GLA 612 \$110

Credit: GLSA 115XX (SC 83) \$100

Credit: GLSA 48072 \$ 10

(3) When accounts receivable were set up for an amount greater than the amount of the collection into 57X4921.040 (for example \$100 - \$95).

Debit: GLA 612 \$95

Debit: GLSA 59072 \$ 5

Credit: GLSA 115XX (SC 83) \$100

(4) The above examples assume the DRMO pays for a total month's bones and fats transactions in one payment. However, many of the shipments to the DPDO contractor are made late in the month, and it is not uncommon for the AFO to receive a check for a partial collection. If partial collections are received, use the backup documentation for the check and compare to the weight figures received from the commissary. Determine the value that was

set up in accounts receivable for the weight actually paid by the DRMO, then use the examples above to post the accounting record.

e. Overseas complexes and stand-alone stores may have differences due to foreign currency fluctuations. Documentation from DRMO supporting this fluctuation should be entered to GLSAs 48002 or 59002 in the manner of these examples:

(1) Accounts receivable set up for \$100 but collected \$105 due to currency fluctuation.

Debit: GLA 612 105

Credit: GLSA 115XX (SC 83) 100

Credit: GLSA 48002 5

(2) Accounts receivable set up for \$100 but collected \$95 due to currency fluctuation.

Debit: GLA 612 95

Debit: GLSA 59002 5

Credit: GLSA 115XX (SC 83) 100

f. Aging these accounts receivable in the accounting records is not required, but may be done by AFOs using automated accounts receivable system. Followup on any documents for which collection is not received within 90 days.

10-6. Sale of Reusable Excess Pallets. The commissary turns in excess reusable pallets to the local Defense Reutilization and Marketing Office (DRMO). The DRMO sells the pallets and returns the proceeds to the commissary.

a. **Commissary Procedures.** The commissary gives the region, complex, and stand-alone AFO a copy of the turn-in document with estimated prices and extension, citing 57X4921.040 62, the ADSN of the region, complex, or stand-alone AFO, and the SRAN of the store turning in the pallets.

b. **AFO Recording of the Turn-in.** The turn-in of pallets to DRMO is recorded as an accounts receivable for the estimated amount to be collected by the stock fund. Aging these accounts receivable is not required, but may be done by AFOs using automated accounts receivable systems.

Debit: GLSA 11501 SC83

Credit: GLSA 48003

Followup on any documents for which collection is not received within 90 days.

c. **DRMO Procedures.** The DRMO collects from the buyer and deposits the collection with the AFO or sends payment to the AFO.

d. **AFO Procedures.** For the amount collected into the Commissary Division, AFSF (57X4921.040),

make accounting entries based on the following examples:

(1) Collected amount equal to the amount previously recorded as accounts receivable:

Debit: 612

Credit: 11501 SC83

(2) Collected amount less than the amount previously recorded as accounts receivable:

Debit: 612 for the amount collected.

Debit: 48003 for the difference.

Credit: 11501 SC83 for the accounts receivable amount.

(3) Collected amount more than the amount previously recorded as accounts receivable:

Debit: 612 for the amount collected.

Credit: 11501 SC83 for the accounts receivable amount.

Credit: 48003 for the difference.

10-7. Issue of Samples for Veterinarian Testing. Samples of operational rations and other food items are periodically issued to the veterinarian for testing of deterioration and infestation. These items are issued without reimbursement on DD Form 1222, Request for and Results of Test. Post DD Form 1222 to the voucher register as a debit to general ledger subsidiary account (GLSA) 560XX and as a credit to GLSA 130XX. File the forms in a file folder labeled "Vet Samples."

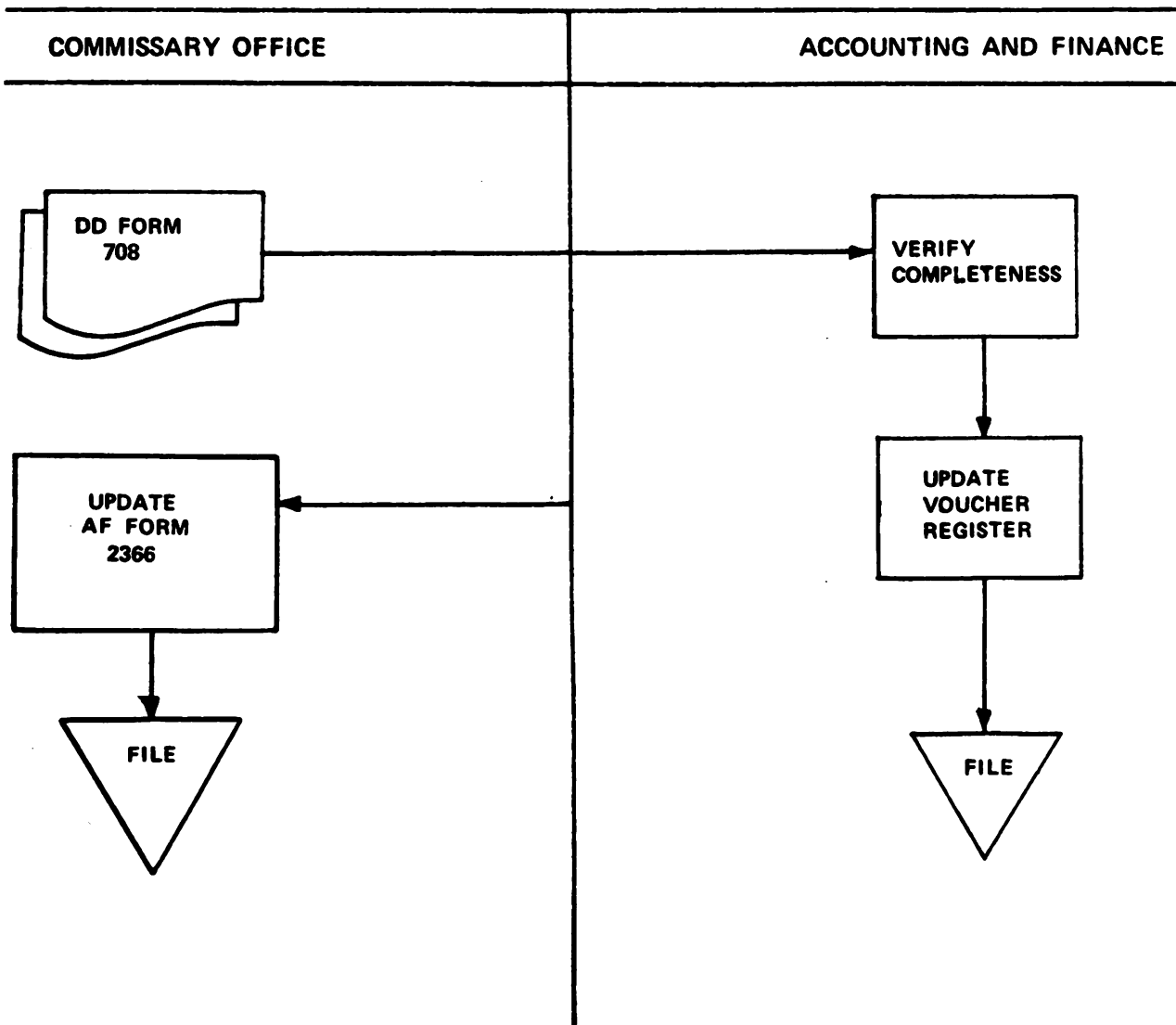


Figure 10-1. Source Document Flow and Process—Price Change Adjustments.

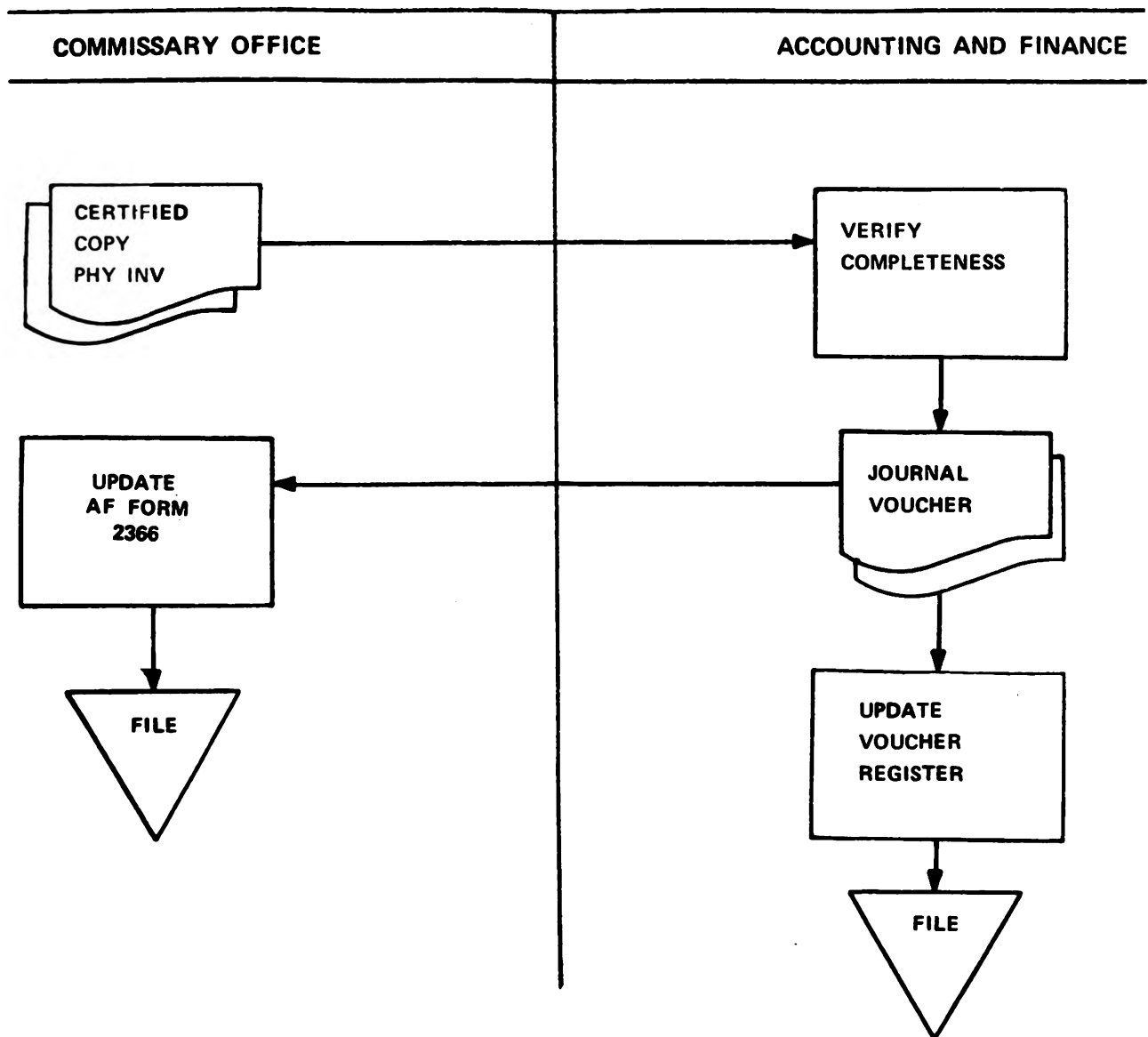


Figure 10-2. Source Document Flow and Process—Physical Inventory Adjustments.

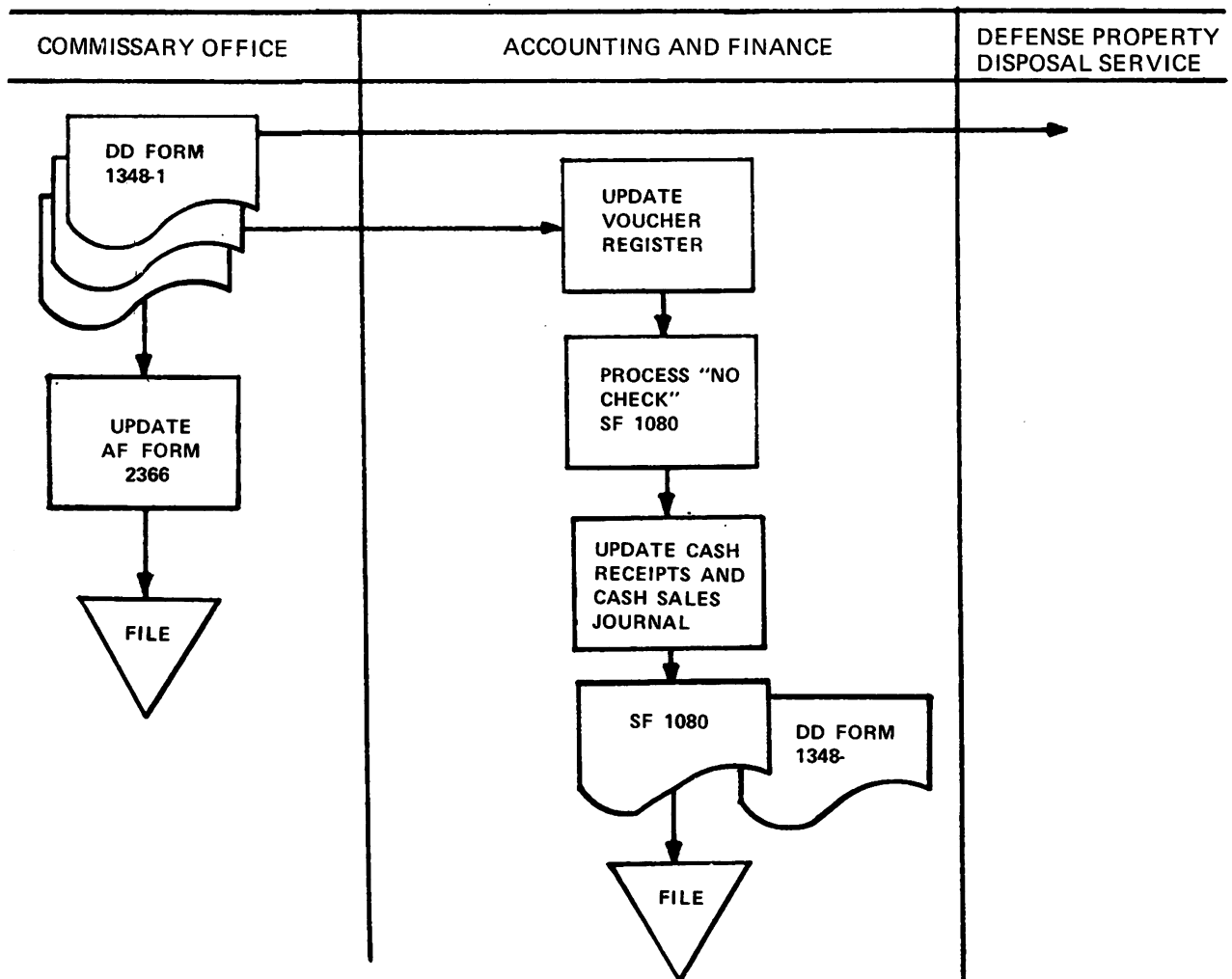


Figure 10-3. Source Document Flow and Process—Transfers to Defense Reutilization and Marketing Office (DRMO)—WRM and Mobility Stocks.

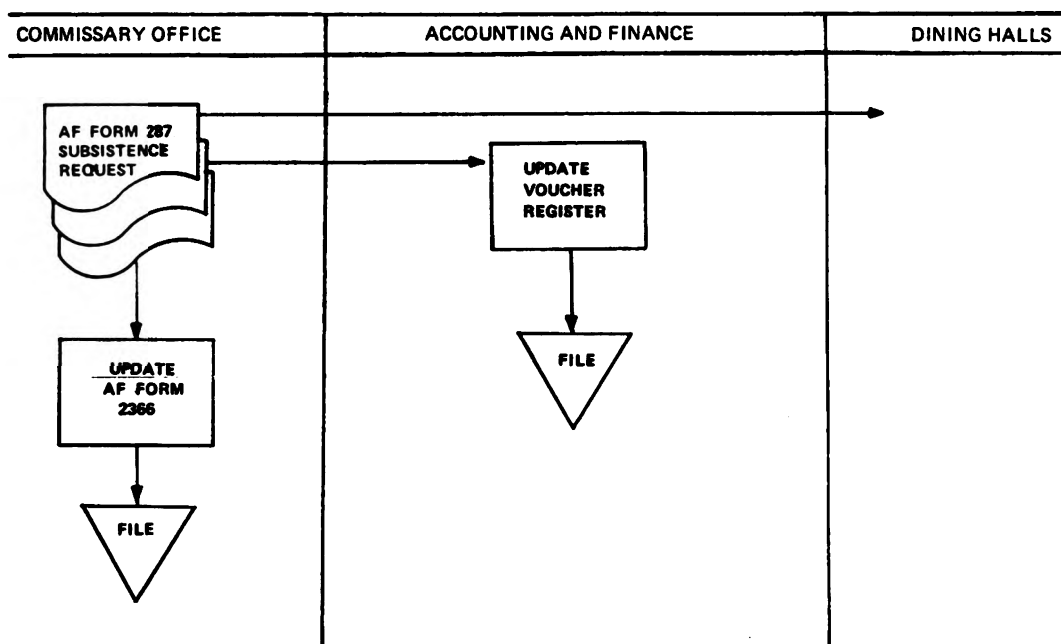


Figure 10-4. Source Document Flow and Process—Transfer of WRM and Special Reserve Items to Dining Halls Without Charge.

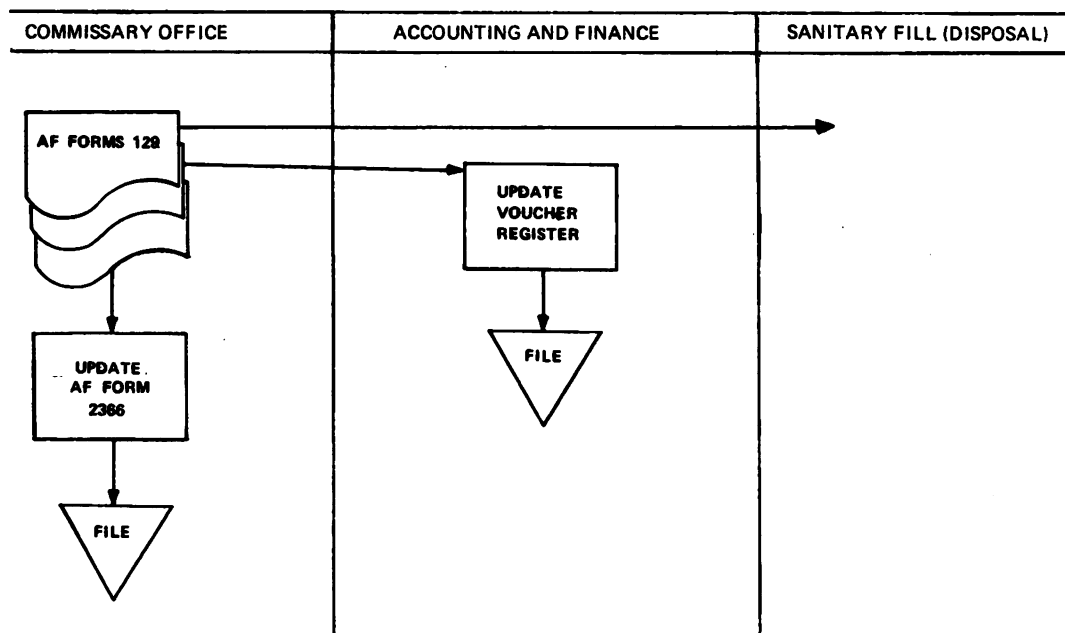


Figure 10-5. Source Document Flow and Process—Transfer of WRM and Special Reserve Items to Sanitary Fill (Disposal).

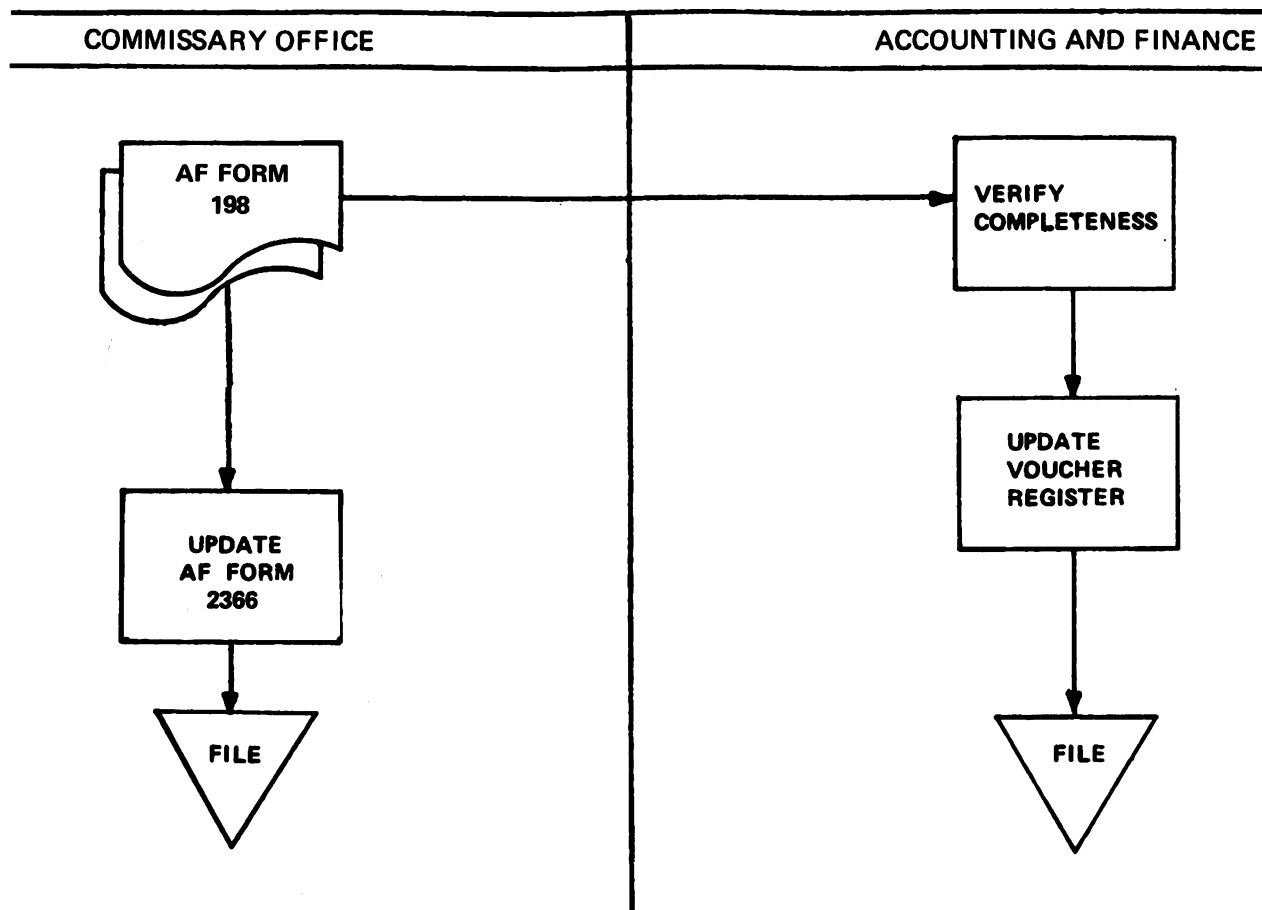


Figure 10-6. Source Document Flow and Process—Other Inventory Losses.

Chapter 11

END-OF-MONTH PROCESSING

11-1. General:

a. This chapter provides satellite (CONUS), stand-alone, region, and complex AFO end-of-month (EOM) procedures for closeout of books of original entry and update of the commissary division stock fund general ledger. Current month transactions are input by the regional and complex AFO for general ledger update.

b. Also included in this chapter are instructions on use of information from the SI100 data system.

11-2. Month-End Cutoff:

a. **CONUS Stores.** Store managers will provide documents to supporting AFOs as soon as possible after the end of the month, and the last document for the month will arrive in the AFO not later than 1200 hours on the third AFO-workday of the next month.

b. **CONUS Regions.** Regional commissary managers will provide documents to regional AFOs as soon as they are processed during end-of-month processing, and the last document for the month will arrive not later than close-of-business (COB) on the fifth AFO-workday of the next month. For all documents processed too late to meet this deadline, the commissary assigns a next-month's subvoucher

number and enters on the next month's voucher and control log.

c. **Overseas Complexes and Stand-Alone Stores.** Stores and complexes will provide the last document for the month to arrive in the AFO by close of business (COB) the fourth AFO-workday of the next month. For all documents processed too late to meet this deadline, the commissary assigns a next-month's subvoucher number and enters on the next month's voucher and control log.

11-3. Scheduling Work. An effective EOM closeout requires preparing a time-phased schedule of tasks to be accomplished. If properly prepared, the schedule makes available enough time to correct possible errors, update the data files, and meet report due dates (AUTODIN reporting from CONUS satellite AFOs to regional AFOs, and trial balance reporting from region, complex, and stand-alone AFOs to AFAFC).

a. A skeleton schedule for CONUS AFOs would be similar to the following. Overseas AFOs would have a slightly different schedule. Each AFO should expand this skeleton schedule to include all the actions required by chapters 4, 6, 7, 8, and 11, and each region, complex, and stand-alone AFO should include the actions required by chapters 5, 9, 10, and 12.

WORKDAY**GOAL**

Before EOM	Get caught up on daily tasks, especially payment of commercial vendors, so time can be available for EOM tasks during the first few days of the next month. Schedule leave and other scheduled absences for other than the first few days of the next month.
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1-2	Post documents to books of original entry as received. Begin taping accounts payable open document files if required this month. Begin listing other open document files required this month.
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3	Post the last documents received for the month. Age accounts receivable and post the journal voucher to the cash collections journal. Close the store-level books of original entry. Complete taping and/or listing open document files required this month.
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4	Balance, verify, and reconcile with commissary records. Prepare EOM report to the region or complex AFO, and have the AUTODIN tape delivered to the communications center, if possible.
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5	If EOM report did not get released yesterday, get it out today. Transmit copies of books of original entry and copies of any required tapes and listing to the AFO.
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REGION AND COMPLEX AFO

6	Post final consolidated level documents from the commissary control office. Balance and verify all satellite-AFO reports. If needed, call satellite AFO and correct errors on EOM reports. Close
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WORKDAY GOAL

consolidated level books of original entry and prepare GLA input. Verify accuracy of GLA records from PWS, and have control office correct PWS data base and produce corrected EOM products as required. Input GLA records and request first run of trial balance with safety deck output.

- 7 Complete actions started yesterday, if necessary. Reconcile trial balance GLSA 130XX with control office. Correct records as necessary. Input GLA corrections and request second run of trial balance with appropriate media output.
- 8 Review second run of trial balance. If it's good, release it. If additional errors are found, input GLA corrections and request third run of trial balance with appropriate media output.
- 9 Review last run of trial balance. If it's good, release it. If it still has errors, determine the correct GLA balances and prepare trial balance corrections to replace all incorrect data. Hand-carry the report deck to the communications center (or data processing installation if applicable) and coordinate with communications center personnel to be sure the report is transmitted in time to be received at AFAFC by 2400 hours Denver time.

b. During this period, daily requirements must also be met, especially payment of commercial vendors.

11-4. General Ledger Update System:

a. The general ledger for the Commissary Division, Air Force stock fund (AFSF) (57X4921.0040), is maintained on the S1100 computer (see AFM 177-381). The system is the same as used for other divisions of the stock fund, including output of trial balance reports. Satellite AFOs do not maintain the general ledger (GL).

b. Update of the GL is done by data entry input. A manually maintained GL is not required. Record input is supported by either journal voucher (JV), or books of original entry. A JV is not required when input is directly from summarized data in books of original entry (voucher register, cash disbursements journal, etc.). Also, a JV can be any source document, not necessarily on OF 1017G, Journal Voucher. For example, the PWS EOM products should be used as a JV by adding a JV number and appropriate statements and signature, without covering the products with an OF 1017G.

c. The record format is:

<u>File Description</u>	<u>Record Positions</u>	<u>Type/Class</u>	<u>Special Instructions</u>
Document ID	1-3	3A	GLA
Fund Code	4-5	2N	62
SRAN	6-11	6AN	SRAN of store
Fiscal Year	12-13	2N	
Fiscal Month	14-15	2N	See note.
Blank	16	1	
Debit GLA	17-19	3N	
Subsidiary	20-21	2N	
Blank	22	1	
Sales Code	23-24	2N	
Blank	25-26	2	
Credit GLA	27-29	3N	
Subsidiary	30-31	2N	
Blank	32		
Sales Code	33-34	2N	
Blank	35-41	7	
Amount	42-51	10N	
Blank	52-54	3	

<u>File Description</u>	<u>Record Positions</u>	<u>Type/Class</u>	<u>Special Instructions</u>
Document Number	55-63	9AN	Document Type and Number (for example, J79120010).
Blank	64-71	8	
Source Identifier	72-74	3A	A to manual input.
Code			
Blank	75-80	6	

NOTE: Fiscal month 01-12 = Oct-Sep.

d. The General A&F System (BQ) and the Direct Stock Fund Reporting System (YO) are designed to interface so that merged accountability and funds reporting (MAFR) data is passed from the BQ system to the YO system, automatically updating GLAs 612 and 613 in the YO system data base (general ledger). This interface takes place in all divisions of the AFSF, including the Commissary Division, if the standard system is followed (see figure 11-1).

(1) How to process for-self fund code (FC) 62 disbursement and collection transactions is discussed below. These procedures apply to AFOs supporting stand-alone stores or designated as region or complex AFOs. Under these procedures, the BQ system maintains MAFR data for FC 62 and interfaces this data to the YO system for automatic update of GLAs 612 and 613.

(a) Disbursements. When entering GLA records from the cash disbursements journal, enter GLA 50099 in position 27-31 rather than GLA 613 in position 27-29. All other entries are as required by c above.

(b) Reimbursements. When entering GLA records from the cash collections and cash sales journals, enter GLA 40099 in position 17-21 rather than GLA 612 in position 17-19. All other entries are as required by c above.

(2) CONUS region AFOs process by-others FC 62 disbursement and collection transactions as shown below.

(a) Disbursements:

1. When entering GLA records from the EOM message received from local AFOs within the region, enter GLA 613 in position 27-29. All other entries are as required by c above.

2. Upon receipt of the by-others listing from AFAFC, enter GLA record to reverse the general ledger update that occurs during the EOM BQ/YO system interface. Enter GLA 613 in position 17-19 and GLA 50099 in position 27-31.

(b) Reimbursements:

1. When entering GLA records from the EOM message received from local AFOs within the region, enter GLA 612 in position 17-19. All other entries are as required by c above.

2. Upon receipt of the by-others listing from AFAFC, enter GLA record to reverse the general ledger update that occurs during EOM BQ/YO system interface. Enter GLA 40099 in position 17-21 and GLA 612 in position 27-29.

11-5. End-of-Month Closeout Steps—Overseas Complex and Stand-Alone AFO and CONUS Satellite AFO. Store-level actions are shown below. Additional actions required for complex and stand-alone AFOs are in paragraph 11-6.

a. Coordinate with the store manager to verify that all accountable documents have been received and entered in applicable books of original entry. Make sure that:

(1) The last daily receipts register for the month has been received and accompanying itemized receiving reports are filed in vendor contract file folders.

(2) The last business day's DD Form 707, Report of Deposits (for cash sales), has been received and entered in the cash sales journal.

(3) An AF Form 363, Abstract of Reimbursable Sales/Issues, has been received for each charge sale customer and entered in the charge sales journal.

(4) The last AF Form 2368, Vendor Coupon Transmittal, has been received and entered in the cash sales journal (see paragraph 7-3).

(5) The last vendor's credit memo and the last DD Form 707 for collection of vendor refunds have been received and entered in the cash disbursements journal.

b. List and reconcile open document files monthly, quarterly (as of EOM January, April, July, and September) and annually (as of EOM September) as required below.

(1) Monthly:

(a) List all accounts receivable and include the totals in the EOM message or AUTODIN report. (NOTE: If you maintain commissary accounts receivable in the General Accounting System (BQ), produce the listing of aged accounts receivable from the BQ system, and then annotate and cut the listing as follows. If you do not maintain the commissary accounts receivable in the BQ system, list the accounts receivable from the open document files.) Prepare the list in four parts:

1. Accounts receivable for charge sales—current.

2. Accounts receivable for charge sales—delinquent. Give a copy of this part of the list to the commissary store manager (CONUS) or complex director or commissary officer (overseas) (see paragraph 6-3f).

3. Accounts receivable for dishonored checks sent to the commissary for collection this month.

4. Accounts receivable for dishonored checks sent to the commissary for collection before this month. Give a copy of this part of the list to the commissary store manager (CONUS) or complex director or commissary officer (overseas) (see paragraph 8-5f).

(b) Reconcile the book balance in GLSAs 11201 (undeposited collections for sales), 11202 (undeposited collections for vendor credit memos), 115XX(accounts receivable), and 15512 (claims receivable for vendor credit memos) with open document file totals. Correct the book balance as required. See paragraphs 11-5j, k, and l for procedures.

(2) Quarterly:

(a) With an adding machine, list all accounts payable open documents (receiving reports) from commercial vendors. Enter the amount of the receiving report with the add key, and then enter the PWS subvoucher number with the non-add key. Run the list twice, and make corrections to the incorrect tape until both tapes agree. Be sure to include "lined-off" receiving reports per paragraph 4-4b(5). CONUS satellite AFOs report the total of the tape in the appropriate message format or AUTODIN report. Use the format in figure 11-3 or the AUTODIN report to report the total for January, April, and July. Report the total for September in the AUTODIN report. See paragraph 11-5g for procedures.

(b) Reconcile the AFO's open document claims receivable file with the commissary store's (or overseas complex office's) suspense file.

1. Advise the CONUS region director or overseas Air Force Commissary Service (AFCOMS) region commander of any unresolved reconciliation problems.

2. After reconciliation, list all outstanding vendor credit memos (VCMs) over 3 months old for CONUS stores, or over 4 months old for non-CONUS stores. CONUS satellite AFOs mail this list to the region AFO by the seventh workday of the next month. Overseas AFOs mail this list, by store, to the AFCOMS Region Commander by the seventh workday of the next month. AFOs provide this list for each store to the commissary with the trial balance reports for that month. The listing includes the commissary subvoucher number, vendor number, and uncollected balance for each VCM.

3. CONUS satellite AFOs list outstanding VCMs less than 3 months old only when required by the region AFO, usually as of EOM July and September.

(3) Annually, as of 30 September. Except for reporting requirements, monthly or quarterly listing and reconciliation requirements as of the end of September are also used to meet annual requirements. See paragraph 11-5g.

(4) As Required. CONUS satellite AFOs send a copy of any of the above listings of open document file values to the region AFO only when required by the region AFO, usually as of 30 September each year to support trial balance certification.

c. Prepare and post journal voucher entries for aging of accounts receivable balances. The journal voucher (JV) must provide a complete audit trail to show how the JV entry was determined. If accounts receivable are maintained on the base-level computer system, cross-reference the JV to the supporting computer-generated products. The following example is for manually-maintained accounts receivable files, used by many CONUS AFOs.

(1) Batch the accounts receivable documents for charge sales and dishonored checks by sales code, within month of billing for charge sales, and within month of the voucher (DD Form 1131, Cash Collection Voucher), for dishonored checks. Then tape the billed documents and annotate each entry on the tape with the document number (bill number for charge sales bills, CF voucher number for dishonored checks). Attach the tape to the JV. Post the totals from the tape to a locally devised worksheet similar to the following. Attach the worksheet to the JV. The following example is as-of 30 Apr 198X:

<u>MONTH OF BILLING</u>	<u>AGE</u>	<u>GLSA AS OF EOM</u>	<u>SALES CODE</u>	<u>FROM GLSA</u>	<u>UNCOLLECTED VALUE</u>
Apr	collected	NA	16		0.00
Apr	collected	NA	17		0.00
Apr	collected	NA	80		0.00
Apr	0-30	11502	81		\$7,475.00
Apr	0-30	11502	91		1,324.34
Apr	0-30	11502	97		1,795.30
Mar	31-60*	11503	81	11502	6,975.00
Mar	31-60*	11503	97	11502	5,892.81
Feb	61-120**	11504	81	11503	5,975.88
Jan	61-120**	11504	81	no chg	6,732.44
Dec	121-210***	11505	81	11504	7,347.18

Before Dec—Collected all

*Delinquent 1-30 days.

**Delinquent 31-90 days.

***Delinquent 91-180 days.

Based on these values of open document files, the JV is completed as follows:

<u>GLSA-SC</u>	<u>DEBIT</u>	<u>CREDIT</u>	<u>NET DEBIT (CREDIT)</u>
11502-97		5,892.81	(5,892.81)
11503-97	5,892.81		5,892.81
11502-81		6,975.00	(6,975.00)
11503-81	6,975.00	5,975.88	999.12
11504-81	5,975.88	7,347.18	(1,371.30)
11505-81	7,347.18		7,347.18

(2) Note that the JV does not include aging from 11501 to 11502, since that step was done when the bill was sent (see paragraph 6-3d). The net debit (credit) amounts are posted to the cash collections journal as in the example posting in figure 2-7.

(3) CONUS satellite AFOs include the totals from the annotated tape prepared in (1) above in the EOM report sent to the region AFO (see g below).

(4) CONUS satellite AFOs make a copy of the annotated tape and mail to the region AFO when required by the region AFO (see b above).

d. CONUS satellite AFOs close these journals and reconcile current month GLA 612 and 613 balances with the schedule of transactions for others listings submitted to AFAFC and the region site AFO (see chapter 13):

(1) Cash disbursements journal—commercial vendors.

(2) Cash sales journal.

(3) Charge sales journal.

(4) Cash collections journal.

e. CONUS satellite AFOs make sure that the current month total for GLSA 61497 sales code (SC) 16 agrees with the value of dishonored check

accounts receivable files transferred to the region AFO.

f. CONUS satellite AFOs prepare GLA and part records to report current month net change general ledger entry data and memorandum information to the region site AFO. The report will be transmitted using Automatic Digital Network (AUTODIN) procedures and will be placed in communications channels on or before close of business (COB) on the fifth workday after the end of the month being reported. The AUTODIN report will include part total records, GLA records, and header and trailer records.

(1) Part total cards will follow the GLA cards for each book of original entry, and include the totals of those books.

<u>Part Record</u>	<u>Follows GLA Records for</u>
1	Cash Disbursements Journal
2	Cash Sales Journal
3	Charge Sales Journal
4	Cash Collections Journal

Part 5 total record will follow the GLA records for the Commissary Trust Revolving Fund (FC 76), and include the totals of the GLA records for FC 76.

The format for part total records is:

<u>Record Column</u>	<u>Data</u>
4-5	Fund code (FC) (62 for parts 1 through 4 total records, 76 for part 5 total record)
6-11	Stock record account number (SRAN) of the satellite commissary store.
13-25	Debit amount. Total debit amount in the GLA records for the part.
35-47	Credit amount. Total credit amount in the GLA records for the part.
55-57	Report month (Oct, Nov, Dec, etc.).
58	P (constant).
59	Part number (1, 2, 3, 4, or 5).
61-63	EOM (constant).

(2) GLA records for each GLA/GLSA in each part will be prepared per AFM 177-381, figure A3-12, with the following changes and explanation:

<u>Record Column</u>	<u>Data</u>
4-5	Fund code. 62 in GLA records for parts 1 through 4, 76 in GLA records for part 5.
6-11	SRAN. SRAN of the satellite store in GLA records for parts 1 through 4. SRAN of the store at the region in GLA records for part 5.
55-57	Report month (Oct, Nov, Dec, etc.).
58	P (constant).
59	Part number (1, 2, 3, 4, or 5).
61-63	EOM (constant).

(3) The value of the entries in GLA records for FC 76 (part 5 GLA records) is determined as follows:

(a) GLSA 41101, Surcharge on Sales—Cash Sales. The cumulative value of “Surcharge on cash sales” from the DD Form 707, Report of Deposits, for the last commissary business day of the month.

(b) GLSA 11201, Undeposited Collections. The net change in the value of undeposited surcharge collections for the month. First, determine the value of the surcharge collections for the month that were not entered in the merged accountability and funds reporting (MAFR) system for the month. Then, determine this value for the previous month. Subtract last month's value from this month's value. If the result is positive (current month more than previous month), enter the result in the debit field of the GLA card. If the result is negative, enter the result in the credit field of the GLA card. (To determine the value of undeposited (in MAFR) surcharge collections, use the two DD Forms 707 discussed in paragraph 7-2g.)

(c) GLA 612, Cash Deposited (and reported in MAFR). The difference between the values reported in GLSA 41101 and GLSA 11201. If the value reported in GLSA 11201 is a debit, subtract this value from the value of GLSA 41101 to determine the value of GLA 612. If the value reported in GLSA 11201 is a credit, add this value to the

value of GLSA 41101 to determine the value of GLA 612. After the value of GLA 612 is determined, compare to the value of reimbursements reported on the schedule of transactions for others listing (see paragraph 13-3). If the value of GLA 612 does not agree with the value of FC 76 reimbursements reported on the schedule of transactions for others, you have an error in your computation of GLSA 11201. Correct the error and enter the correct values in the GLA cards for GLSA 11201 and GLA 612 before transmitting the AUTODIN deck to the complex AFO.

(d) GLSA 41102, Surcharge on Sales—Charge Sales. The current month surcharge as determined from the commissary designated charge sales on AF Form 363 is credited to GLSA 41102 and debited to the appropriate sales code of GLSA 11501.

(4) Part 6 cards are used to transmit information other than GLA entries. For other than the last month of the fiscal year, the only data required to be included in part 6 cards is the last itemized receiving report number used by the satellite store for the month. For the last month of the fiscal year, the value of all open item document files maintained by the satellite AFO to support the following GLSA balances must be included in part 6 cards: 11201, 11202, 11205, 115XX, 15512, and 20005 (see paragraph 11-5g). A separate record will be prepared for each item of information. Format is:

<u>Record Column</u>	<u>Data</u>
6-11	SRAN of the satellite store.
12-53	Free flow of information. For example: "Last IRR NO. 810. FILE 11501SC16 40,211.89. FILE 20005 2,811,941.18."
55-57	Report month (Oct, Nov, Dec, etc.).
58	P (constant).
59	6 (constant).
61-63	EOM (constant).
64-80	Free flow of information, or blank.

(5) Header and trailer cards will be prepared per AFM 177-100, volume I; chapter 16. Text identity is HAF ACF(M)7119. Starting in column 45 of the trailer card, enter the organization and office symbol of the complex AFO (for example, 333ABG/ ACFMC).

(6) Assemble the AUTODIN deck as follows:

- (a) Text header card.
- (b) Part 1 GLA cards.
- (c) Part 1 total cards.
- (d) Part 2 GLA cards.
- (e) Part 2 total cards.

(f) Continue as in (b) through (e) above through the part 5 total card.

(g) Part 6 information cards.

(h) Text trailer card.

(7) Prepare DD Form 1392, Data Message-form, to accompany the AUTODIN report to the telecommunications center (TCC). Use a precedence of "priority." Address to the complex AFO, including organization, office symbol, and base. Enter content indicator "FFEH." In the "Originator Identification" block, enter "RCS: HAF-ACF(M)7119."

(8) Before dispatching the report, tape the GLA debit amounts and credit amounts for each part, to ensure the total debits and total credits equal the amounts in the part total. Audit the fund codes and SRANs in the GLAs to be sure both the store GLAs and the surcharge fund GLAs are correct.

(9) The complex AFO may require EOM reports from their satellite AFOs by either AUTODIN or message. If complex AFOs require message reports, they must provide the exact format and content requirements to the reporting satellite AFOs.

(10) At locations where the TCC cannot accept punched-card input and the Automated Data Reports Submission System (ADRESS) is down, the satellite AFO should submit the general ledger update data to the complex AFO by message report

(see figure 11-2 for optional format).

g. CONUS satellite AFOs report to the region AFO the value of current month accounts receivable, claims receivable, and accounts payable open document files. Accounts receivable values by age and sales code must be reported each month. For other than the last month of the fiscal year, no additional reporting of accounts receivable values is required if the complex AFO receives the copy of the books of original entry (see paragraph 13-3b). Verify with the complex AFO office that the copies were received, and if not, include the data in a message (see figure 11-3) or, if data is available on time, include the data in AUTODIN report part 6 per paragraph 11-5f. The value of accounts payable and claims receivable (VCM) open document files must be reported to the complex AFO as of the end of January, April, and July each year, or before the 10th day of the next month. Use the format in figure 11-3 or, if data is available on time, include the data in AUTODIN report from part 6 per paragraph 11-5f. For the last month of the fiscal year, use AUTODIN part 6 cards to report the following values to the complex AFO as part of your EOM report, and send with the EOM AUTODIN report by the end of the fifth workday in October; current-month accounts receivable values by age and sales code; accounts payable open document files; and claims receivable (VCM) open document files.

(1) In addition to the value of accounts receivable, claims receivable (VCM), and accounts payable open document files, the report of the value of open document files as of the end of the fiscal year must also include the value of all other open document files maintained by the satellite AFO. Figure 11-4 shows the information needed in these AUTODIN part 6 cards. Use AUTODIN part 6 cards instead of priority message for this end-of-fiscal-year report.

(2) The AUTODIN report for the last month of the fiscal year must be certified, per AFR 170-9,

as follows: Prepare a certification letter and mail to the AFO on the same day the AUTODIN report is sent. The certificate reads: "I hereby certify that the amounts shown as liabilities and accounts receivable, in the 30 Sep 19XX RCS: HAF-ACF(M)7119 report for SRAN FTXXXX, submitted to ADSN XXXXXX by AUTODIN on XX Oct XX, are correct. All known transactions meeting the criteria of AFR 170-8 have been obligated and are so reported." Certification statement applies to GLA and GLSAs 11201, 11202, 11205, 115, 15512, and 200.

(3) Except as modified by (a) and (b) above, AFR 170-9 applies.

h. Complete the vendor coupon reconciliation required by paragraph 7-3b(2).

i. The message reports required by f and g above are part of the Base Trial Balance—Air Force Stock Fund Reporting System, RCS: HAF-ACF(M)7119 (AFR 170-25, chapter 23). During MINIMIZE consider these reports as vital traffic and release per AFM 100-20, chapter 4.

j. At the end of each month, CONUS satellite AFOs prepare accounts receivable reconciliation schedules. At the end of January, April, July, and in September, CONUS satellite AFOs also prepare accounts payable reconciliation schedules. These must be checked with the schedules prepared by the region AFO per paragraph 11-6m.

(1) Accounts Payable Schedule:

GLSA 20005 balance—BOM \$.xx

Add: Value of current month
receipts as shown on last
business day daily receipts
register (represents increases
to GLSA 20005)xx
\$.xx

Subtract: Debit entry to GLSA
20005 per cash
disbursement journal . (.xx)
GLSA 20005 balance—EOM \$.xx

NOTE: The GLSA 20005 EOM
balance should equal quarterly open
document file adding machine tape
total and suspense listings:
Open document file \$.xx
Receipts in suspense
(See paragraph 4-4b(2))xx
TOTAL \$.xx

(2) Accounts Receivable Schedule:

GLA 115 balance—BOM \$.xx

Add: Increases to GLA 115
per charge sales journal
(and per cash sales journal
if WIC sales are recorded
as charge sales)xx
\$.xx

Subtract: Decreases to GLA
115 per cash
collection journal
(and charge sales
journal, if applicable) . \$.xx
GLA 115 Balance—EOM \$.xx

NOTE: GLA 115 EOM balance
must equal open
document file totals.

k. Each month, reconcile the dishonored checks accounts receivable open document files (DD Forms 1131, Cash Collection Voucher), with applicable files in the commissary store (see paragraph 8-5f). At least quarterly, including as of the end of September, reconcile the claims receivable open document files (vendor's credit memos) with applicable files in the commissary store (see paragraph 7-5c). Take necessary action to bring the files into agreement, including posting of any necessary correcting entries.

(1) Reconciliation of dishonored checks and vendor credit memos is done by comparing documents (or listing of documents) maintained by the AFO to the actual documents maintained by the commissary office. Telephone reconciliation is not authorized for CONUS stores or overseas complexes, or for overseas stand-alone stores where the store and the AFO are located on the same or adjacent installations.

(2) Reconciliation procedures for stores located away from the supporting AFO (Ismir, Ankara, Comiso, Thule, and Sondestrom) are developed by the AFO and Commissary Officer, and approved by the AFO's major command (ACF) and the store's region commander (for the stores at Ismir, Ankara, and Comiso) or HQ AFCOMS/ACF (for the activities at Thule and Sondestrom).

1. Reconciliation of Undeposited Collections:

(1) Satellite AFOs: Each month, prepare a reconciliation schedule for GLSAs 11201 and 11202 (undeposited collections).

	Balance BOM:	\$XXX,XXX.XX
LESS:	Total Credits	
	this month	<u>\$XXX,XXX.XX</u>
	Subtotal	0.00 (should be zero)
PLUS:	Total Debits	
	this month	<u>\$XXX,XXX.XX</u>
	Net Change	<u>\$XXX,XXX.XX</u>

The "Balance BOM" amount should be the same as the "Total Debits This Month" from the previous-month's reconciliation schedule. The "Total Credits This Month" should be the same as the "Balance BOM." For GLSA 11201, the "Total Debits This Month" should equal the total of the FC 62 amounts on DD Forms 707, Report of Deposits, for sales and dishonored checks collections, with a current-month commissary subvoucher number but which were not processed into MAFR during the current month. Usually, there will be at least one but not more than three of these reports of deposit. For GLSA 11202, the "Total Debits This Month" should equal the total of the amounts of DD Forms 707, for vendor credit memo (VCM) collections, with a current-month commissary subvoucher number but which were not processed into the MAFR system during the current month. The "net change" amount should be the amount included on the EOM message to the AFO.

(2) Overseas AFOs: Each month, verify that the balance in GLSAs 11201 and 11202 are supported by reports of deposit that were not entered in MAFR during the current month.

11-6. End-of-Month Closeout Steps—Overseas Complex and Stand-Alone and CONUS Region Site AFO:

a. For the local commissary store, take the applicable actions in paragraph 11-5. The region or complex AFO has the same responsibility as the CONUS satellite AFO for the commissary store located at the region or complex site except an EOM report is not transmitted electrically.

b. Coordinate with the commissary office to verify that all accountable documents have been received and entered in applicable books of original entry. These include the monthly listings and general ledger account (GLA) records output from the PWS for each store.

c. CONUS region AFOs make sure the EOM AUTODIN report has been received from each satellite AFO. Verify the accuracy and format of the GLA records included in the EOM AUTODIN reports, and then enter these records in the stock fund reporting (YO) system.

d. CONUS region AFOs verify that dishonored check accounts receivable files transferred in from the satellite AFO have been received and the total equals the total in GLSA 61497SC16 in the EOM AUTODIN report. Prepare JV entry to record these accounts receivable.

Debit: 115XX—Accounts Receivable (sales code 97),

Credit: 61497—Accounts Receivable Transfer-Out (sales code 16).

e. Overseas AFOs who are not performing MILSTRIP/MILSBILLS accounting on the IBM 3741 PWS will schedule run of S1100 program NYOK00 to produce listings from the open item card decks described in chapter 15. From these listings, prepare JVs as required by chapter 15 (entries must be reversed at the beginning of the next month).

f. Region, complex, or stand-alone AFOs performing MILSTRIP/MILSBILLS accounting on the IBM 3741 follow end-of-month procedures for general ledger update per chapter 5.

g. Pull contract file folders with a yellow tab (see paragraph 4-3b). Run an adding machine tape on the undelivered balances. See paragraph 4-3 for instructions on JV preparation.

h. Verify that JV entries were made to age accounts receivable balances. See paragraphs 2-6c(4) and 11-5.

i. Close out books of original entry and prepare JVs.

j. Prepare and process GLA records for general ledger update.

k. Get the first run of the trial balance for each store. Reconcile A&F financial record inventory-on-hand balances (GLSA 130XX) with the commissary office control record balances. If an out-of-balance condition exists, verify accountable document summary postings to the commissary and the A&F records.

(1) The trial balance for each store should agree with commissary control record balances, corrected as necessary.

(2) Make every effort to complete the reconciliation with commissary control record balances in time to get any necessary correcting entries

included in the current-month trial balance. However, do not delay release of the trial balance report when reconciliation problems cannot be solved before the report must be released to be on time. In those months, release the trial balance report and then complete the reconciliation. If correcting entries to the trial balance are required, prepare a journal voucher (JV) to post the correcting entry to the following month's general ledger, and give one copy of the JV to commissary management personnel. Commissary management uses this copy of the JV as an explanation of the exact reconciliation difference between the total in commissary records and the balances reported in the trial balance report.

l. Reconcile current month GLAs 612 and 613 balances with MAFR. See chapter 13 for reconciliation instructions and MAFR procedures in support of CONUS commissarys.

m. The following steps may be taken by CONUS region AFOs during the next month processing if data or time is not available before EOM closeout.

Reconciliation of claims receivable and accounts receivable is required each month. Reconciliation of accounts payable is required as of EOM January, April, July, and September.

(1) For each satellite AFO, determine the book value of accounts payable, accounts receivable, and claims receivable (GLSA 20005, GLA 115, and GLSA 15512) from the trial balance.

(2) Compare the book values to the amounts reported in the EOM AUTODIN report as the value of open document files. Do a similar step for the store at the region site.

(3) Research and correct significant differences:

(a) Region AFO checks with the commissary region office to see if the problem may be a programmable work station (PWS) system error.

(b) Have the satellite AFO review entries to GLSAs 20005, 115XX, and 15512 to see if an error was made; also, see if a large error was made during taping of the open document files.

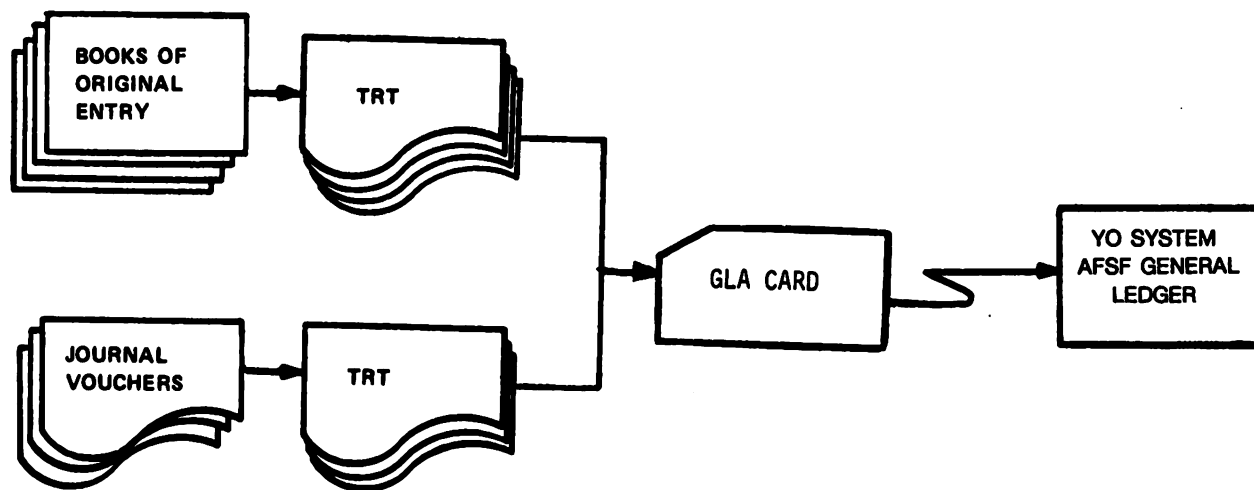


Figure 11-1. General Ledger Update Concept.

PRIORITY MESSAGE**FROM 47 FTW LAUGHLIN AFB TX/ACFM****TO AFMTC LACKLAND AFB TX/ACFM****UNCLAS DELIVER DURING DUTY HOURS****SUBJ: SATELLITE AFO COMMISSARY DIVISION, AFSF DATA****RCS: HAF-ACF(M)7119****PART I: CASH DISBURSEMENTS JOURNAL.**

GLSA	DEBIT	CREDIT
20005	3,477,006.41	
11202	631.83	
613		3,471,730.46
50065		497.10
50075		5,987.21
43061		79.47
43071		514.10
15512	1,170.10	
13071		2,114.10
13072		.00
43161		3.17
43171		15.10
510071	2,114.10	
53161	3.17	
53171	15.10	
612	2,403,213.38	
505	2,392,548.44	

Figure 11-2. Example of Optional End-of-Month Priority Message.

GLSA	DEBIT	CREDIT
TOTAL CASH DISBURSEMENTS	3,480,940.71	3,480,940.71

PART II: CASH SALES JOURNAL

GLSA	DEBIT	CREDIT
11201		26,489.70
11205	102.00	
59001	146.90	
614 SC99 (Coupons)	14,462.69	
11501 SC98 (WIC)	1,169.85	
48001		34.58
48003		22.10
13071		1,770,710.79
13072		518,491.10
13073		103,346.55
40071 SC99		1,770,710.79
40072 SC99		518,491.10
40073 SC99		103,346.55
TOTAL CASH SALES	4,811,643.26	4,811,643.26

PART III CHARGE SALES JOURNAL

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GLSA	DEBIT	CREDIT
505	\$402,471.30	
11501 SC16	260.98	
11501 SC17	394,200.80	
11501 SC91	8,009.52	
13071		\$ 6,628.42
13072		36,882.97
13073		1,933.68
13061		357,026.23
40071 SC16		108.53
40017 SC17		5,907.37
40017 SC91		612.52
40072 SC17		32,729.23
40072 SC91		4,153.74
40073 SC16		10.20
40073 SC17		1,062.15
40073 SC91		861.33
40061 SC16		142.25
40061 SC17		345,502.05
40061 SC91		2,381.93
TOTAL CHARGE SALES	\$804,942.60	\$804,942.60

Figure 11-2. Continued.

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PART IV: CASH COLLECTIONS JOURNAL

GLSA	DEBIT	CREDIT
612	\$ 94,732.19	
61497 SC16 (HOT CHECKS XFER)	381.52	
11502 SC97	142.14	
11503 SC97		\$182.14
11504 SC97	53.89	
11505 SC97		376.38
11501 SC98		6,987.44
11501 SC16		454.80
11501 SC17		78,508.09
11501 SC91		2,148.17
11502 SC91		262.55
11502 SC86		6,390.17
TOTAL CASH COLLECTIONS	\$ 95,309.74	\$ 95,309.74

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PART V: SURCHARGE RECEIVABLES AND COLLECTIONS

GLSA	DEBIT	CREDIT
11501	\$635.16	
112	2,133.07	
612	8,089.21	
41101		\$9,627.28
41102		1,230.16
TOTAL SURCHARGE	\$ 10,857.44	\$ 10,857.44

Figure 11-2. Continued.

ROUTINE MESSAGE

FROM: 47 FTW LAUGHLIN AFB TX//ACFM//

TO: AFMTC LACKLAND AFB TX//ACFM//

UNCLAS

SUBJECT: SATELLITE AFO COMMISSARY—VALUE OF OPEN DOCUMENT FILES RCS:
HAF-ACF(M)7119

1. ACCOUNTS PAYABLE:

388,100.38

(See note 1)

2. CLAIMS

RECEIVABLE: 3,814.17

(See note 1)

3. ACCOUNTS RECEIVABLE:

(See note 2)

GLSA	AMOUNT
11501 SC 17	40,576.31
11501 SC 16	31.50
11501 SC 86	12.00
11501 SC 91	5,801.13
11502 SC 97	119.06
11503 SC 97	215.10
11505 SC 97	424.97

TOTAL ACCOUNTS RECEIVABLE 47,180.07

NOTES:

1. Accounts payable and claims receivable required as of EOM January, April, and July each year (see paragraph 11-5g).
2. Accounts receivable values not normally required (see paragraph 11-5g).

Figure 11-3. Example of End-of-Month Routine Message.

PRIORITY MESSAGE

FROM: 47 FTW LAUGHLIN AFB TX//AC//

TO: AFMTC LACKLAND AFB TX//ACF//

UNCLAS

SUBJECT: SATELLITE AFO COMMISSARY—CERTIFIED VALUE OF OPEN DOCUMENT FILES

RCS: HAF-ACF(M)7119

1. GLSA	AMOUNT	
11201	22,727.27	
11202	631.83	
11205	87.50	
11501 SC 16	31.50	
11501 SC 17	40,576.31	
11501 SC 86	12.00	
11501 SC 91	5,801.13	
11502 SC 97	19.06	
115 TOTAL		46,440.00
15512	3,814.17	
20005	388,100.38	

2. CERTIFICATION LETTER FOLLOWS BY MAIL.

Figure 11-4. Example of End-of-Fiscal-Year Priority Message.

Chapter 12

COMMISSARY STOCK FUND FINANCIAL PRODUCTS

Section A—A&F Products

12-1. General. Each base AFO at a region site, complex site, or stand-alone store submits a monthly commissary division stock fund trial balance for each autonomous stock record account number (SRAN) maintained on the S1100 computer. Reports are generated by accounting and disbursing station number (ADSN) for fund code (FC) 62, by reporting SRAN, and by region code. Current-month net changes are reported to AFAFC.

12-2. Description of Trial Balance. A trial balance is produced for FC 62, region code, SRAN, and ADSN combination requested. The trial balance listing (PCN SH069CC3E) prints each general ledger account (GLA) balance and general ledger subsidiary account (GLSA) with a balance or net change from the previous reporting period, giving the account description, normal balance, GLA/GLSA, sales code (SC), debit or credit balance, and change from previous period. Each GLA is printed on a separate line. If a GLA is supported by GLSAs, the supporting GLSAs and amounts are printed on the next lines. If GLA/GLSA is further supported by SCs, the supporting SCs and amounts are printed on separate GLSA summaries, and GLSA/SCs are printed on later lines. GLA debits and credits are summarized at the end of the listing. An example of a trial balance is in figure 12-2.

12-3. Proof of Accounts. Each trial balance is supported by a proof of accounts listing (PCN SH069CC3F). The proof of accounts is produced on request and used to ascertain the balance condition of related GLAs. See AFR 170-25 for basis for the proof of accounts. The proof provides the GLA/GLSA and its description, whether debit or credit, and the amounts in each account. Permanent GLA/GLSA is printed with year-to-date (YTD) beside the account number. If the account had a beginning-of-period balance, this amount is subtracted from the current amount in the account, giving YTD amount. This computation may result in a positive or negative amount on the proof of accounts; however, the GLA/GLSA on the trial balance should reflect its current and normal debit or credit balance. The beginning-of-period amount, used in computing the YTD amount, is computed automatically at the end of the FY. An example of proof of accounts is in figure 12-3.

12-4. Accounts Receivable, Collections, and Disbursements. For accounts receivable, collections, and disbursements, the system selects applicable records from the ABQJ3A and ABQ13A magnetic tapes. Figure 12-1 shows the program selection logic used by the system and the applicable GLA and SC updates for reporting on the trial balance. The data records on the tapes are generated from summary posting TRT inputs into the general A&F system (see AFM 177-370).

12-5. Report Request. Complete the AF Form 1728, Accounting and Finance Report Request, by following instructions in AFM 177-381, section 5, for executing trial balance. When executing a trial balance, produce output report cards only after an initial run and all required corrections have been made to the data base. Once corrections are made, final listings and report cards must be created. This avoids unnecessary output products.

12-6. Audit Requirements. Before reports are released, each base must:

a. Review the Remarks column of the trial balance listing for these notices:

(1) Abnormal Balance. This indicates the amount in the GLA is not the normal debit or credit balance for this account; for example, this notice is printed if there is a credit balance in GLA 130.

(2) Bal Not Zero. This notice is printed when clearing accounts 40099, 50099, and 899 are not zeroed-out at the end of a report period.

(3) Note Change. This notice is printed when a change occurs in GLAs 32002, 350, or 380. Normally these accounts are not adjusted except at the end of the FY.

When any of these notices are printed, act to resolve and correct any problem.

b. Make sure each report zero-balances. Check out-of-balance conditions. Take action to correct all out-of-balances.

c. Reconcile GLA 612, collections—transfers-out, and GLA 613, disbursements—transfers-out, with corresponding amounts reported in MAFR. If not in agreement, advise AFAFC/TCRCW via electrical message when adjustments will be made.

d. Reconcile GLA 130, inventories—stock on hand by subsidiary accounts, with corresponding amounts maintained by commissary personnel. Process necessary corrections to bring both records into agreement.

e. Review the proof of accounts series output report to make sure that no out-of-balance conditions exist. This audit tool serves as a means for determining the cause(s) when the corresponding division report is flagged as out of balance.

12-7. Correction Procedures. These correction procedures apply to erroneous data on the trial balance:

a. If accounts receivable (including FC 62) data base is on the ABQJ3A and ABQ13A tapes, make corrections by remote terminal or pseudo processing in the general A&F system (see AFM 177-370). Once the corrections are accepted by this system and written to an ABQ13A tape, use the ABQ13A to update the stock fund (SF) reporting system to generate a corrected SF trial balance. This correction process prevents an incompatibility between the SF reporting system's GLA data base and the general A&F system's GLA data base. When all corrections are processed and validated, process the trial balance report products per instructions in AFM 177-381, section 5.

b. If there is not enough time to process the corrections through the S1100 BQ system end-of-day routine, process changes to the report:

(1) Correct report cards as necessary to show proper balances. See figure 12-7 for format. Leave position 80, check character, blank.

(2) Submit report to AFAFC.

(3) Process TRT input through the TC521 remote to correct Accounts Receivable or MAFR in the BQ system data base. Use a prior month effective date in the input transaction. For direct update to the YO system, use direct GLA card input.

(4) Request a report and output cards. Destroy card output. This process is necessary to prevent a prior month correction appearing as a current month transaction.

Section B—Stock Fund Manager Products

12-8. General. This chapter provides a brief summary of the stock fund management products produced by the system. The stock fund manager's report requirements and usage are explained in AFCOMSR 145-4, chapter 6.

12-9. Output Products. The output products consist of:

a. **Air Force Stock Fund Materiel Manager Errors/Messages (PCN SH069CC1C).** Any stock fund manager's (SFMGR's) inputs which fail edit appear on this error list. Input transactions and error conditions are in AFM 177-381, section 7.

b. **Approved Stock Fund Operating Program (PCN SH069CC3D).** The approved operating program (AOP) data is loaded into the system using AOP input transactions as explained in AFM 177-381, section 7. The AFCOMS staff accountant will load the AOP for CONUS regions. For overseas complexes and stand-alone stores, the AFCOMS region staff accountant will assist the complexes and stores in loading the AOP. The supporting AFO will give guidance to the commissary office on the mechanics of loading the AOP in the YO system, when necessary. The operating program data on the output product is classified by inventory on hand; inventory in transit, on order, and committed; aggregate inventory; gross sales; transfers-out; gains and losses; beginning aggregate; orders placed; and receipts. This classification shows beginning-of-period (BOP) balance, fiscal month, and end-of-period or total amount. The report covers the current fiscal and the budget year. Dollar amounts are expressed in thousands of dollars. Figure 12-4 is an example of the Air Force approved stock fund operating program products. See AFCOMSR 145-4, chapter 5, for requirements, frequency, and usage of the product.

12-10. Reimbursable Issues and Sales and Creditable Returns Analysis Report (PCN SH069CC3H). This report is extracted from the stock fund reporting system's GLA balance data base and is used by the division manager in preparing the issues sales and creditable sales returns report. The report shows actual gross sales year-to-date, creditable returns year-to-date, and net sales year-to-date plus current month's gross sales, creditable returns, and net sales. Amounts are identified to customer grouping (sales code(s)) and are summarized for specified classes of customers. Figure 12-5 gives an example of this product. AFCOMSR 145-4, chapter 5, provides requirements, frequency, and usage of the product.

12-11. Stock Fund Operating Program Status Report (PCN SH069CC3G). The stock fund operating program status report is generated from the AOP data and the GLA balance data in the data base. For prior report periods, the report shows actual data. The current month shows the planned amounts, the actual amount, the variance, and percent of the variance. The same comparison is shown for the year-to-date amounts with final amount being the fiscal year planned amount. AOP data base records are required for each month of the current fiscal year containing GLA data in order for this product to be accurate. Figure 12-6 shows the

stratification of the data. AFCOMSR 145-4, chapter 5, provides the requirements, frequency, and usage of the product.

Section C—Financial Report Output

12-12. AFSF Trial Balance, RCS: HAF-ACF(M)7119. This section tells how to submit records for the subject report to AFAFC. The direct stock fund reporting system output report records consist of:

- a. Trial balance report records.
- b. AOP output report records.
- c. Report control records.

12-13. Frequency, Due Dates, and Distribution. Submit report per AFR 170-25, chapter 20.

12-14. Trial Balance Report Records. These report cards are generated based on request (AFM 177-381, section 5) for reporting to AFAFC. Report records (GLA) are produced for each GLA or GLSA having a net change during the reporting cycle. In addition to the report records, the system generates a control card (RCR) for each stock fund division being reported. The control card provides a record count of GLA with debit and credit amount totals plus a count of AOP records being submitted by the division. The GLA and RCR formats are produced as shown in figures 12-7 and 12-8, respectively.

12-15. AOP-Output Report Records. The SFMGR's reports for the approved stock fund operating program report are generated based on request (see AFM 177-381, section 5), for reporting to AFAFC. Coordinate requests with A&F to minimize the number of processing cycles. Reports are produced for FC, OAC, SRAN, FY, and fiscal month combination for the initial report. The report is generated in later report periods only when there are changes to one or more of the reportable amounts. In addition to the reports, the system produces a control card (RCR) for each division being reported. The control card provides a count of the AOP records plus the GLA records being submitted for the report period. For AOP report requirements, frequency, and disposition, see AFCOMSR 145-4, chapter 5. The AOP and RCR formats are produced as shown in figures 12-9 and 12-8, respectively.

Section D—Data Base Monitorship

12-16. General. Each accounting system must have built into it adequate controls to promote the

accuracy of accounts and the reports produced from the accounts. To the extent possible, record all transactions occurring during an accounting period in the accounts for the period and include their effect in the financial reports. Also, proceed to reconcile detail data with general ledger account balances (verification of accounts receivables and payables) and take action to clear aged transactions. Each AFO must:

- a. Preaudit and postaudit financial reports.
- b. Reconcile and verify accounts receivable details with accounts receivable subsidiary general ledger accounts. Make sure there is followup to collect these receivables or, if uncollectible, obtain approval for their later write-off.
- c. Monitor aged details (received not billed, billed not received, shipped not credited, claims payables or claims receivables, interfund suspense transactions related to the stock funds, orders placed, and unfilled customers orders or obligated due-outs).
- d. Compare purchase price variance (GLA 500 versus GLA 510) (see section F, beginning at paragraph 12-22).
- e. Promptly record interfund bills.
- f. Start emergency accounting procedures whenever a computer malfunction or some other type of emergency occurs.

12-17. Preaudit and Postaudit of Financial Reports. Make a checklist to make sure that reports are reviewed and corrections made before release of reports. Some points to consider:

- a. Request first copy of report as soon as possible after EOM cutoff. This allows time for correction of data base before release of report.
- b. The products provide a notice for some items that require research. Follow audit procedures in paragraph 12-6 as a minimum.
- c. Checklist should include specific items for items previously reported incorrectly to AFAFC.
- d. The post audit should contain a checklist to ensure that action has been taken to followup on aged details and that all accounts receivables or payables have been verified as required by directives.

12-18. Reconciliation of Accounts Receivable Control Account Balances With Document Files. Monthly the stock fund accountant reconciles the document file with the general ledger account balances. Manually age the documents. Tape them, add the amounts reported by satellite AFOs, and compare the totals to the general ledger subsidiary accounts by SC. GLSA 11501 should contain only

unbilled items. Followup on delinquent accounts receivable per AFR 177-102, table 29-1. Make any necessary corrections in the next report.

12-19. Reconciliation of Accounts Payable Control Account Balances With Document Files. As of EOM January, April, July, and September, the SF accountant reconciles the document file with the general ledger account balances. Manually tape the files, add the amounts reported by the satellite AFOs, and compare the totals by GLSA. Consider payments made during the current month that were in a payable stage at the close of the month.

12-20. Prompt Recording of Interfund Bills. At bases with programmable work station (PWS) support, record interfund bills in the same accounting month received to the extent possible. Do not hold up processing of bills until a number of detail bill cards accumulate. Delay in processing bills results in a larger undistributed disbursement and slows adjustment action resulting from billing discrepancies. Also, the reports do not accurately show the financial conditions of the stock fund. At non-PWS bases, see paragraph 15-4a for procedures.

12-21. Emergency Procedures. Submit reports in time to meet due dates. In an emergency, when reports normally transmitted by electronic communication cannot be sent by these means, send them by the fastest mail available. Do not telephone reports during an emergency. Consider reports vital traffic during MINIMIZE conditions and release per AFM 100-20, chapter 4. If the report cannot be run because of computer malfunctions or emergencies beyond your control, submit current month GLA/GLSA net change data to AFAFC/TCRCW by message. This data must arrive at AFAFC/TCRCW by the due date established for the trial balance and be identified by fund code and SRAN. Expedite the submission of the trial balances even though the selected data have been reported. These accounts are required to be reported:

<u>Division</u>	<u>GLA/GLSA</u>
Commissary Trust	
a. Revolving Fund	612 and 613
Commissary	400XX, 500XX, 612, 613, 93161, and 93171

Section E—Purchase Price Variance (PPV)

12-22. General. A PPV occurs whenever a difference between purchases at cost (GLSA 500XX) and purchases at standard (GLSA 510XX) exists. Furthermore, a PPV can occur between the troop

support and retail store purchase accounts. Two major conditions that cause PPV gains or losses are authorized variances and accounting errors. Large accounting errors may create a purchase price gain in the AFAFC home office accounts requiring special correction procedures. Commissary retail store purchase price gains are used to offset reimbursable inventory gains and losses at AFAFC level. It is of utmost importance to report only valid purchase price gains in the trial balance reports submitted to the home office.

12-23. Range of PPV. A one percent variance, positive or negative, is acceptable for the mission support and retail store functions. Due to the large number of current month fluctuations between GLSAs 5007X and 51071, analyze the differences between the above accounts monthly and cumulatively year-to-date. Any variance exceeding this range requires:

- Immediate review of records.
- Possible use of accounting adjustment accounts for a temporary correction.
- Correction of errors in the next month, or
- Explanation to AFAFC/TCRCW of acceptable reasons for variances. (See paragraph 12-28 for more detailed explanation of adjustment procedures.)

12-24. Computation of PPV. The S1100 YO direct SF reporting system provides the PPV for Commissary Division, AFSF after the proof of balances are listed. The PPV for commissary is shown as two items, the mission support and the commissary store. The PPV percentage is computed using different GLAs.

- Mission support PPV percentage is obtained by dividing the difference between GLSAs 51061 and 5006X by the total of 5006X.
- Commissary store PPV percentage is obtained by dividing the difference between GLSAs 51071 and 5007X by the total of 5007X.
- The overall division variance percentage can be determined by dividing the difference between GLAs 510 and 500 by the amount in GLA 500.
- A positive variance is when 510XX is greater than 500XX. A negative variance occurs when 500XX is greater than 510XX.
- Research positive or negative variance if it is more than one percent. Be prepared to explain the variance when asked to do so. This can be done by footnoting the retained copy of the PPV data.

12-25. Types of PPV. Two major causes of PPV are authorized variances or accounting errors.

a. Authorized Variances. These variances are acceptable and require explanation if they exceed the authorized range. Paragraph 12-26 contains examples of acceptable variances. Many of these variances offset each other or are offset by undetected accounting errors.

b. Accounting Errors. These variances are not acceptable and require immediate corrective action when detected. Paragraph 12-27 provides examples of accounting errors or omissions.

12-26. Authorized Variances. Here is a list of acceptable variances:

a. Difference between purchases at cost and purchases at standard because of rounding of mills.

b. Selling price is lower than the purchase price for mission support nonlisted items. The first selling price is established at the invoice cost, rounded where necessary to even cents per one mill rule. The selling price is set up from the invoice cost of the last shipment received before the start of the pricing period.

c. If merchandise was received at a higher price, and sold at a higher price, and vendor price reduction (VPR) is received at time of invoice, process the VPR as a reduction to GLSA 500XX.

d. If merchandise was received at a higher price, and sold at the higher price, and the invoice is received at lower price, process the difference as a reduction to GLSA 500XX.

e. Current year adjustment of a prior year obligation. This condition is acceptable if the transaction had not been previously obligated or a local purchase accounts payable had been previously written off because the vendor had not billed for the item.

f. Variances due to foreign currency exchange rates.

g. Defense Personnel Support Center (DPSC) bills at a price different from the unit price in the received not billed transaction or the item record. Difference less than \$100 per line item remains as a purchase price variance. If the difference is greater than \$100 per line item, ask commissary to determine correct price. If DPSC price is correct, the difference remains as a purchase price variance. If DPSC price is incorrect, process a claims receivable refund and request credit from DPSC.

12-27: Accounting Errors. Improper or incomplete general ledger update and omission of data are the main causes for accounting errors. Several accounting errors are identified. Set up standard operating procedures to preclude these errors from occurring:

a. Recording a receipt at standard price and not

recording a purchase at cost and an accounts payable detail.

b. Processing a DPSC bill for payment and not creating a billed not received detail or deleting an accounts payable.

c. Omitting accounts payable and billed not received details as a result of reversing the balances in the beginning of the month and not accruing all of the open items for the above accounts at the end of the month.

d. Deleting accounts payable items previously paid or not paid without processing any offsetting entries to incoming shipment adjustment gains and purchases at standard.

e. Paying of a prior obligation previously deleted in a prior year without further adjustment to purchases at standard and either incoming shipment adjustment gains or incoming shipment adjustment loss.

f. Failing to keep detail records at the proper subsidiary between mission support and retail store.

g. Failing to record payment transactions in both MAFR and GLA 613. If GLSA 50099 is used, correct the difference by reversing entry to GLSA 500XX.

h. Failing to record discrepant billings as a charge to GLSA 583XX with an offset to GLSA 510XX or credits to GLSA 473XX with an offset to GLSA 510XX.

i. Failing to process the entire interfund billings in the current month. Place the unmatched transactions in suspense until they can be adequately researched. Use advice code 099 and explain on MAFR suspense listing that items are being researched.

j. Satellite AFOs failing to furnish accurate accounts payable data to the complex AFO.

12-28. Current Month PPV Exceeds One Percent. Because of the distorted effect on GLSA 42271—Purchase Price Gain, Commissary Store, use GLSAs 454—Accounting Adjustments—Gain, and 518—Accounting Inventory Adjustments—Loss, temporarily to absorb variances more or less than one percent applicable to the commissary retail store. Reverse entries made to the above accounts in the next accounting period. AFAFC/TCRC monitors these accounts and requests explanation of any stagnant balances. These accounts must be reduced to zero at the end of the fiscal year.

a. Commissary Retail Store. If the purchase price variance gain is more than one percent positive (GLSA 51071 exceeds GLSA 5007X), research the difference and process the correction before the report is released.

(1) If there is not enough time to identify and correct the error, make the following entries to bring the accounts into agreement:

DR 51071, CR 454

(2) If the difference is a correction of a prior month PPV loss, make the following entries to bring the accounts into agreement:

DR 51071, CR 518

(3) It is possible to have a credit to both 518 and 454 depending upon the amount of the PPV gain. Review the previous month cumulative balance before the occurrence of the excessive loss. Consider these balances when determining the amount of the adjustment.

b. Commissary Retail Store Variance Loss. If the variance is more than one percent negative (GLSA 5007X exceeds 51071), research and process the correction before the report is released.

(1) If there is not enough time to identify and correct the error, make the following entries to bring the accounts into agreement:

DR 518

CR 51071

(2) If the difference is a correction of a prior month PPV gain, make the following entries to bring the accounts into agreement:

DR 454

CR 51071

Do not reverse a larger amount than previously recorded in GLA 454.

(3) It is possible to have a debit to both GLAs 518 and 454 depending upon the amount of the PPV loss. Review the previous PPV cumulative balance before the occurrence of the accounting errors. Consider these balances when determining the amount of the adjustment.

c. Offsetting Variances Between Troop Support and the Commissary Retail Store. Correct as follows:

(1) Debit or credit 51061 or 51071 with opposite entries to 51071 or 51061.

(2) Debit or credit 5006X or 5007X with opposite entries to 5007X or 5006X.

d. Mission Support Variances. Research variances more or less than one percent and correct in the next report.

12-29. Explanation of Variance. Report the reasons for the variances or corrective action taken or contemplated in the Remarks section of the worksheet. Where the variance is significantly high, advise AFAFC/TCRCW via electrical message of proposed corrective action or situation causing the large variance.

Fund Code	Fund Type	Balance Identifier	Doc Type	Accts Rec AGE	Debit	Credit
62, 6B, 6H,	R	R			612	40099
	R	F	Not R	Unbilled	11501 plus sales code	40099
	R	F	R	Billed 0-30 days	11502 plus sales code	40099
	R	F	R	Delinquent 1-30 days	11503 plus sales code	40099
	R	F	R	Delinquent 31-90 days	11504 plus sales code	40099
	R	F	R	Delinquent 91-180 days	11505 plus sales code	40099
	R	F	R	Delinquent 181-360 days	11506 plus sales code	40099
	R	F	R	Delinquent over 360 days	11507 plus sales code	40099
	S	E			50099	613

Figure 12-1. Extract of Program Logic for Generation of General Ledger Account Transaction.

PREPARED 70 DEC 13		AIR FORCE STOCK FUND TRIAL BALANCE		AS OF 74 NOV 30 PCN SH069CC3E		AIR FORCE STOCK FUND TRIAL BALANCE		AS OF 74 NOV 30 PCN SH069CC3E	
AERUSPOND COMPANY PETERSON AFB		COMMISSARY DIVISION DAC 02		SRAN FT2500		DAC 02		SRAN FT2500	
DESCRIPTION	YRPM	BAL	GLA	GLSA	SC	DEBIT BALANCE	CREDIT BALANCE	CHANGE FROM PREVIOUS PERIOD	REMARKS
UNDEPOSITED COLLECTIONS	DP	112				192,048.84		19,434.84	
COLLECTIONS FOR CREDIT	DP		11201			888,514.58		19,434.84	
VENDOR COUPONS	DP		11205			3,534.26		1,013.00	
ACCOUNTS RECEIVABLE	DP	115				778,053.70		10,300.17	
OPERATION & MAINTENANCE AF	DP			16		279.20			
MILITARY PERSONNEL AF	DP			17		677,637.51			
ANG PERSONNEL	DP			23		5,406.13			
MEDICAL-DENTAL AFSF	DP			60					
GENERAL SUPPORT AFSF	DP			61		14.94			
ARMY	DP			80		521.41			
DSA SALVAGE	DP			A1		16,505.67			
ALL OTHER US GOVT EXCP OFF-BUD	DP			66		66,749.40			
NON-APPROPRIATED FUND	DP			91		101.00			
AMERICAN AFD CROSS	DP			92		10,837.34			
COMMERCIAL ENTERPRISES	DP			93		527,341.43			
UNBILLED	DP	11501				279.20			
OPERATION & MAINTENANCE AF	DP			16		443,260.15			
MILITARY PERSONNEL AF	DP			17		2,590.17			
ANG PERSONNEL	DP			23					
MEDICAL-DENTAL AFSF	DP			60					
GENERAL SUPPORT AFSF	DP			61		14.94			
ARMY	DP			80		288.13			
DSA SALVAGE	DP			86		16,505.67			
NON-APPROPRIATED FUND	DP			91		43,941.40			
AMERICAN AFD CROSS	DP			92		101.00			
0-30 DAYS	DP	11502				242,032.00			
MILITARY PERSONNEL AF	DP			17		238,397.36			
ANG PERSONNEL	DP			23		2,240.43			
ARMY	DP			80		273.44			
ALL OTHER US GOVT EXCP OFF-BUD	DP			86		1,444.57			
NON-APPROPRIATED FUND	DP			91		3,636.16			
COMMERCIAL ENTERPRISES	DP			97		2,203.13			
31-60 DAYS	DP	11503				643.04			
NON-APPROPRIATED FUND	DP			91		1,540.17			
COMMERCIAL ENTERPRISES	DP			97		2,543.94			
61-120 DAYS	DP	11504				40.71			
OPERATION & MAINTENANCE AF	DP			16		2,505.23			
ANG PERSONNEL	DP			23		3,401.18			
COMMERCIAL ENTERPRISES	DP			97		124.42			
OVER 120 DAYS	DP	11505				620.20			
ANG PERSONNEL	DP			23		3,146.68			
MEDICAL-DENTAL AFSF	DP			60					
NON-APPROPRIATED FUND	DP			91		3,448.32.48			
COMMERCIAL ENTERPRISES	DP			97		447,344.64			
INVENTORIES - STOCK ON HAND	DP	130				2,793,075.14			
WAREHOUSE	DP	13061							
STORE - GROCERY	DP	13071							

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Figure 12-2. Air Force Stock Fund Trial Balance.

PREPAID 78 DLG 13		AF STOCK FUND TRIAL BALANCE		AS OF 78 NOV 30 PCN SH0600C3E		COMMISSARY DIVISION DAC 02		SPAN FT2500		AUGN 67-100 FC 62 FOR FISCAL 79 02		CHANGE FROM		REMARKS	
ALRUSDFLCOMAND PETERSON AFB		AF STOCK FUND TRIAL BALANCE		AS OF 78 NOV 30 PCN SH0600C3E		COMMISSARY DIVISION DAC 02		SPAN FT2500		AUGN 67-100 FC 62 FOR FISCAL 79 02		CHANGE FROM		REMARKS	
DESCRIPTION	NORM	GLA	GLSA	SC	DEBIT BALANCE	CREDIT BALANCE	PREVIOUS PERIOD								
STURE - MEAT	DP		13072		100,971.55										
STURE - PRODUCE	DP		18073		8,081.01										
INVENTORIES IN TRANSIT - PROC	DP	140			11,405.67										
WAREHOUSE	DP		14061		10,856.66										
STURE - GRUCERY	DP		14071		639.41										
ACCOUNTS PAYABLE	CR	900				5,528,707.45									
DEFENSE SUPPLY CENTERS	CP		20001			882,085.92									
ARMY	CP		20002			12,089.99									
COMMERCIAL AND NON-GOVERNMENTAL	CP		20005			4,630,531.64									
OTHER LIABILITIES	CP	260				273.18									
UNMEDELMED FOOD STAMP CREDITS	CR		26007			60,153.27									
CAPITALIZED INVENTORIES	CP	320				174,161.93									
FROM AF APPROPRIATIONS	CR		32002												
OPERATING RESULTS	CP	350													
RESULTS OF INTER OFFICE TRANSFERS	CP	380													
REIMBURSABLE ISSUES (ARCSS)	CP	400													
DENATIUM & MAINTENANCE AF	CP			16		11,481,159.74									
MILITARY PERSONNEL AF	CP			17		2,029.34									
ANG PERSONNEL	CP			23		848,956.25									
MEDICAL-DENTAL AF	CP			60		6,451.60									
GENERAL SUPPORT AF	CP			61		2.04									
ARMY	CP			80		14.94									
DSA SALVAGE	CP			83		838.59									
NON-APPROPRIATED FUND	CP			91		16,393.25									
AMERICAN RED CROSS	CP			92		130,901.12									
CASH SALES	CP			99		101.00									
WAREHOUSE	CP		40061			10,467,970.71									
OPERATION & MAINTENANCE AF	CP			16		771,833.79									
MILITARY PERSONNEL AF	CP			17		543.04									
ANG PERSONNEL	CP			23		757,447.47									
ARMY	CP			80		4,455.67									
NON-APPROPRIATED FUND	CP			91		129.10									
STURE - GRUCERY	CP		40071			8,657.81									
OPERATION & MAINTENANCE AF	CP			16		8,147,593.12									
MILITARY PERSONNEL AF	CP			17		1,085.00									
ANG PERSONNEL	CP			23		34,405.44									
MEDICAL-DENTAL AF	CP			60		878.33									
GENERAL SUPPORT AF	CP			61		2.04									
ARMY	CP			80		14.94									
NON-APPROPRIATED FUND	CP			91		361.79									
AMERICAN RED CROSS	CP			92		61,068.73									
CASH SALES	CP			99		59.25									
STURE - MEAT	CP		40072			8,047,115.00									
MILITARY PERSONNEL AF	CP			17		2,966,289.44									
ANG PERSONNEL	CP			23		20,288.18									
ARMY	CP			80		465.14									
DSA SALVAGE	CP			83		295.36									

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Figure 12-2. Continued.

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Figure 12-2. Continued.

PREPARED 78 DEC 13
AEPUSPOAFCONMAMD PETERSON AFB

AT STOCK FUND TRIAL BALANCE
AS OF 78 NOV 30 PCN SH069CC3E
COMMISSARY DIVISION UAC 12 SPAN FT2500 ADSN 47A100 FC 62 FOR FISCAL 79 02

DESCRIPTION	GLA	GLSA	SC	DEBIT BALANCE	CREDIT BALANCE	CHANGE FROM PREVIOUS PERIOD	REMARKS
STURE	DP	58371		349.12		45.54	
OTHER EXPENSE	DP	590		8,624.33		3,728.83	
CASH SHORTAGE	DP	59001		7,600.77		3,728.83	
UNCOLLECTABLE ACCTS RECEIVABLE	DP	59003		1,219.56		44.35	
CELLFCTIONS - TRANSFERS OUT	DP	612		11,611,611.01		5,957,862.44	
DISBURSEMENTS - XFRS OUT	CR	613			11,394,007.01	7,578,302.84	
ACCTS RECVBL - XFRS OUT	DP	614		57,436.46		28,453.31	
CASH SALES	DP	616	99	57,436.46		28,453.31	
MATERIEL - TRANSFERS OUT	DP	616			34,239.40	34,239.40	ABNORMAL BALANCE
WAREHOUSE	DP	616			34,239.40	34,239.40	ABNORMAL BALANCE
ORDERS OUTSTANDING (STAT)	CR	931			650,917.46	115,051.71	
WAREHOUSE	CR	931			518,665.30	84,250.50	
STURE	CR	931			132,452.56	71,701.12	
CONTRA TO 931/932 (STAT)	DP	931		650,917.46		115,051.71	
GLA TOTAL				41,215,019.53	41,215,019.53		

PCN SH069CC3E

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(FC 62 NAC 02 SPAN FT2500) END PAGE 4

Figure 12-2. Continued.

PREPARED 70 DAC 13
 AERUSPOLFCOMMAND PETERSON AFB
 AF STOCK FUND PROOF OF ACCOUNTS
 AS OF 74 NOV 30 PCN 5H060C3F
 COMMISSARY DIVISION DAC 12 SRAN FT2500 ADSN 474100 FC 62 FOR FISCAL 79 02
 PROOF OF PURCHASES AT STANDARD PRICE

DESCRIPTION	CLP/GLSA	DEBIT BALANCE	DESCRIPTION	GLA/GISA	CREDIT BALANCE
MATERIEL RETURNS N/O CREDIT	515	.00			
INCOMING SHIPMENTS - LOS	513	1,146.22			
OTHER MATERIEL LOSSES - WHSE	54041	.00			
OTHER MATERIEL LOSSES-STORE	54071	.00			
MATERIEL - TRANSFERS OUT	616	34,239.40			
TOTAL		11,667,265.20			11,667,265.20
PROOF OF REFUNDABLE ISSUES/COST OF SALES					
COST OF SALES AT STD PRICE	505	11,681,159.74	REFUNDABLE ISSUES (GROSS)	400	11,681,159.74
TOTAL		11,681,159.74			11,681,159.74
PROOF OF CREDIT RETURNS/CREDITS APPLIED					
MATERIEL RETURN CREDITS APPLIED	545	.00	CREDIT ALLOWED ON MAT RETURNS	425	.00
TOTAL		.00			.00
PROOF OF MATERIEL RETURNS/CREDIT RECEIVED					
MATERIEL RETURNS FOR CREDIT	545	.00	MATERIEL RETURN CR RECEIVED	445	.00
TOTAL		.00			.00
PROOF OF ORDERS OUTSTANDING - STATISTICAL					
COMPTA IN 931/932 (STAT)	941	650,917.86	ORDERS OUTSTANDING (STAT)	931	650,917.86
TOTAL		650,917.86			650,917.86
PROOF OF INTRACASE TRANSFERS					
TRANSFERS OUT - WAREHOUSE	89947	.00	TRANSFERS IN - WAREHOUSE	89941	.00
XPRS OUT-STORE-GROCERY	89974	.00	XPRS IN-STORE-GROCERY	89971	.00
XPRS OUT-STORE-MEAT	89974	.00	XPRS IN-STORE-MEAT	89972	.00
XPRS OUT-STORE-PRODUCE	89974	.00	XPRS IN-STORE-PRODUCE	89973	.00
XPRS OUT-BRANCH-GROCERY	89984	.00	XPRS IN-BRANCH-GROCERY	89981	.00
XPRS OUT-BRANCH-MEAT	89984	.00	XPRS IN-BRANCH-MEAT	89982	.00
XPRS OUT-BRANCH-PRODUCE	89984	.00	XPRS IN-BRANCH-PRODUCE	89983	.00
PLN 5H060C3F			PLN 5H060C3F		

PLN 5H060C3F
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Figure 12-3. Air Force Stock Fund Proof of Accounts.

PREPARED 70 DEC 13 AF STOCK FUND PROOF OF ACCOUNTS AS OF 70 NOV 30 PCN SH069CC3F
 AERUSPDEFCONMAND PETERSON AFB COMMISSARY DIVISION DAC 02 SRAN FT2500 ADSN 676100 FC 62 FOR FISCAL 79 02
 PROOF OF INTRABASEL TRANSFERS
 DESCRIPTION GLA/GLSA DEBIT BALANCE DESCRIPTION CREDIT BALANCE
 TOTAL .00 .00
 PROOF OF DISCOUNTS LDST
 DISCOUNTS LOST ON PURCHASES 531 264.93 AUTH DISCOUNTS LOST ON PURCHASES 431 264.93
 TOTAL 264.93 264.93
 PROOF OF DUE OUTS
 OBLIGATED DUE OUTS 910 .00 CONTRA TO 910/911 (STAT) 920 .00
 UNOBLIGATED-DUE OUTS 911 .00
 TOTAL .00 .00

PLN SH069CC3F

END PAGE 3

(FC 62 DAC 02 SRAN FT2500) END PAGE 3

Figure 12-3. Continued.

PREPARED 78 DEC 13 APPROVED AF STOCK FUND OPERATING PROGRAM
AFRUSP/AF/COMAND PETERSON AFB

FT MONTH	INVENTORY ON-HAND A	INVENTORY INTRANSIT B	ON ORDER & COMMITTED C	AGGREGATE INVENTORY D	NET SALES E	TRANSFERS OUT F	FC 62 SRAN FT2500	AS OF 78 NOV 30 FC 62 FOR FISCAL 79	PCN SH069CC3D (e IN THOUSANDS)	ORDERS PLACED I	RECEIPTS J
75 SEP	2,807		527	3,424							15-
75 OCT	2,983		542	3,525	5,423			5,423-	3,525		15-
75 NOV	2,888		525	3,413	5,251			5,251-	3,413		17
75 DEC	3,039		552	3,591	5,525			5,525-	3,591		27-
76 JAN	3,017		548	3,565	5,484			5,484-	3,565		4
76 FEB	2,776		505	3,281	5,048			5,048-	3,281		43
76 MAR	3,354		610	3,964	6,098			6,098-	3,964		105-
76 APR	2,998		545	3,543	5,450			5,450-	3,543		65
76 MAY	3,325		607	3,932	6,065			6,065-	3,942		62-
76 JUN	3,339		607	3,946	6,070			6,070-	3,946		
76 JUL	2,995		546	3,541	5,447			5,447-	3,541		61
76 AUG	3,485		627	4,112	6,244			6,244-	4,072		61-
76 SEP	2,995		546	3,541	5,447			5,447-	3,541		61
76 TOTAL	2,995		547	3,542	67,574			67,575-	3,541		20-

PCN SH069CC3D

END PAGE

1

(FC 62 NAC 02 SRAN FT2500) END PAGE 1

Figure 12-4. Approved Air Force Stock Fund Operating Program.

PREPARED 70 DEC 13										RTFUNDABLE ISSUES/SALES AND CREDITABLE RETURNS ANALYSIS										AS OF 74 NOV 30										PCN 4060CC3M																																							
AFRSP/COMPAN PETERSON AFB										COMMISSARY DIVISION										IAC 02										SPAN FT2500										FC 02										FOR FISCAL 79 02										(\$ IN THOUSANDS)									
LINE		CUSTOMER		GROSS SALES		CR RETURNS		NET SALES		GROSS SALES		CR RETURNS		NET SALES		GROSS SALES		CR RETURNS		NET SALES		GROSS SALES		CR RETURNS		NET SALES		GROSS SALES		CR RETURNS		NET SALES																																					
NLNBN				YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE		YR TO DATE																																					
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PREPARED 78 DEC 13						
AFRUSDFCPCOMAND PETERSON AFB						
REFUNDABLE ISSUES/SALES AND CREDITABLE RETURNS ANALYSIS						
	COMMISSARY DIVISION		(AC OF)	SRAW FT2500	FC 62	FOR FISCAL 79 02 (\$ IN THOUSANDS)
LIN	CUSTOMER	GROSS SALES YR TO DATE	A	CR RETURNS YR TO DATE	NFT SALES YR TO DATE	GROSS SALES CURR MONTH
						CR RETURNS CURR MONTH
059299	TOTAL GROSS SALES:		1.030			927

PCN SH060LC3H

FNU PAGE 2 (FC 62 NAC 02 SPAN FT2500) END PAGE 2

Figure 12-5. Continued.

PREPARED 70 DEC 13 AF STOCK FUND OPERATING PROGRAM STATUS AS OF 70 NOV 30 PCN SH069CC3G

AFROSPRECOMAND PFTPERSON JFR COMMISSARY DIVISION PAC 02 SPAN FT2500 FC 62 FOR FISCAL 79 02 (\$ IN THOUSANDS)

	INVENTORY ON-HAND A	INVENTORY INTRANSIT B	ON ORDER COMMITTED C	AGGREGATE INVENTORY D	NET SALES E	TRANSFERS UNIT F	LOSSES G	BEGINNING AGGREGATE H	ORDERS PLACED I	RECEIPTS J
RLF	2,097		527	3,424						
PLT ACTUL	3,702	185	535	4,422	5,636		2	4,126	5,933	4,070
PLV PLAND	2,000		525	3,413	5,251		5,251-	3,413		17
ACTUL	3,408	11	451	4,111	6,045	34-	1-	4,422	5,499	5,583
VARNC	560	11	126	498	798	34-	5,250	1,009	5,499	5,566
PRCNT	19		24	20	15		99-	29		32,741
YEAR PLAND	2,000		525	3,413	10,674		10,443-	3,424		2
ACTUL	3,440	11	451	4,111	11,087	34-	1	4,126	11,432	11,453
VARNC	560	11	126	498	1,007	34-	10,468	702	11,432	11,451
PRCNT	19		24	20	9		100-	20		582,550
YEAR PLAND	2,095		547	3,442	67,576		67,575-	3,541		20-

PLN SH069CC3G

END PAGE 1

(FC 62 PAC 02 SPAN FT2500) END PAGE 1

Figure 12-6. Air Force Stock Fund Operating Program Status.

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE		SECURITY/SENSITIVITY
	Trial Balance Report		Unclas
			RCS/PCN
			HAF-ACF(M) 7119
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	SPECIAL INSTRUCTIONS
GLA	1-3	3A	Always GLA
FC	4-6	2A/N	62 -- commissary
OAC	6-7	2N	
SRAN	8-13	6A/N	
FY	14-15	2N	
Fiscal month	16-17	2N	Must be 01 thru 13
Reporting ADSN	18-23	6N	
GLA	24-26	3N	
GLSA	27-28	2N	
Sales code	29-31	3N	
Net change reported	32-43	12N	X(11) in cc 43 for negative amount
Balance reported	44-55	12N	X(11) in cc 55 for negative amount
Last year reported	56-57	2N	Note 1
Last month reported	58-59	2N	Notes 1 and 2
Type submission code	60	1A	Always B
Normal balance	61	1A	D, C, or blank
Blank	62-79	18	
Check character	80	1AN	Note 3
NOTES:			
1. Current fiscal year and fiscal month if first time reported.			
2. Fiscal month 01 through 12. End-of-period balance 13.			
3. The check character is a computer generated character used to validate numeric amount fields to ensure accuracy between transmission points. Modulo 11 technique is used in computing the check character. The procedure is to multiply, starting in the leftmost position, the digit in the card column times its position number, adding the results (cc32-55 equates to position numbers 1-24 for GLA cards) and dividing the results by 11 and using the remainder as the check character. If the remainder is 10, an A is used. For example, if the reported amount in cc 32-43 and 44-55 is 3851 and 65789 respectively, the check character is 7.			

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 12-7. AF Form 1190, Record Layout (Trial Balance Report).

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE	SECURITY/SENSITIVITY	
	Report Control Card	Unclas	
		RCS/PCN	
		HAF-ACF(M) 7119	
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	SPECIAL INSTRUCTIONS
Card Identifier	1-3	3A	Always RCR
Fund Code	4-5	2A/N	
OAC	6-7	2N	
SRAN	8-13	6A/N	
Fiscal Year	14-15	2N	
Fiscal Month	16-17	2N	
Prepared Date	18-22	5N	Computer assigned YYDDD
AOP card count	23-28	6N	Note <u>1</u>
GLA card count	29-34	6N	Note <u>2</u>
GLA debit total	35-48	14N	
GLA credit total	49-62	14N	
Type submission code	63	1A	Always B
Blank	64-79	16	
Check character	80	1A/N	Note <u>3</u>
NOTES:			
1. Number of AOP records in report submission for the cited FC, OAC, SRAN, FY, and fiscal month combination.			
2. Number of GLA records in report submission for the cited FC, OAC, SRAN, FY, and fiscal month combination.			
3. See figure 12-7, note 3, for explanation of check character.			

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 12-8. AF Form 1190, Record Layout (Report Control Card).

RECORD LAYOUT			
FILE TITLE/ID	RECORD TITLE AOP -- Output Report Card		SECURITY/SENSITIVITY
			Unclas
			RCS/PCN HAF-ACF(M) 7119
FIELD NAME	RECORD POSITIONS	TYPE/CLASS	SPECIAL INSTRUCTIONS
Card Identifier	1-3	3A	Always AOP
Fund Code	4-5	2A/N	
OAC	6-7	2N	
SRAN	8-13	6A/N	
Fiscal Year	14-15	2N	
Fiscal Month	16-17	2N	Note 1
Inventory on hand amount	18-25	8N	Note 2
Inventory Intransit amount	26-33	8N	Note 2
On Order and Committed amount	34-41	8N	Note 2
Gross or net sales amount	42-49	8N	Notes 2 & 3
Transfers Out amount	50-57	8N	Note 2
Beginning Aggregate amount	58-65	8N	Note 2
Orders Placed amount	66-73	8N	Note 2
Last Fiscal Year reported	74-75	2N	Note 4
Last Fiscal Month reported	76-77	2N	Notes 1 & 4
Type Submission Code	78	1A	Always B
Blank	79	1	
Check Character	80	1A/N	Note 5
<u>NOTES:</u>			
1. Fiscal month 01 through 12. 00 = BOP End-of-Period Balance 13.			
2. Dollars in thousands.			
3. Gross sales for fund codes 6C and 6H; net sales for all other fund codes.			
4. Current fiscal year and fiscal month if first time reported.			
5. See figure 12-7, note 3, for explanation of check character.			

AF FORM 1190
JUL 82

PREVIOUS EDITION IS OBSOLETE

Figure 12-9. AF Form 1190, Record Layout (AOP—Output Report Card).

Commissary Division, AFSF (Name of Base) SRAN: FT XXXX ADSN: XXXX Period: (Accounting Month)			
<u>MISSION SUPPORT:</u>			
GLSA 51061 Less: GLSAs	50061 50062 50063 50064 50065 Sub Total	\$.XX .XX .XX .XX .XX _____ .XX	\$.XX _____ .XX Variance + or (-) \$.XX % of Variance + or (-) X%
<u>RETAIL STORE:</u>			
GLSA 51071 Less: GLSAs	50071 50072 50073 50074 50075 Sub Total	\$.XX .XX .XX .XX .XX _____ .XX	\$.XX _____ .XX Variance + or (-) \$.XX % of Variance + or (-) X%
Division Total:			
GLSA 51061 51071 Sub Total	\$.XX .XX _____	\$.XX _____ .XX	\$.XX _____ .XX Variance + or (-) \$.XX % of Variance + or (-) X%
Less: GLSAs	5006X 5007X	\$.XX .XX _____	\$.XX _____ .XX Variance + or (-) \$.XX % of Variance + or (-) X%
Remarks: (Explain variances that exceed allowance—see paragraph 12-23).			

Figure 12-10. Purchase Price Variance Worksheet.

Chapter 13

MAFR PROCEDURES IN SUPPORT OF CONUS COMMISSARY REGIONS

13-1. General. A modified for-others and by-others merged accountability and funds reporting (MAFR) system is used by the CONUS satellite and region AFO when commissaries are regionalized. See figure 13-1 for an illustration of the systems concept. A key point is that for CONUS AFOs, the for-others copies of local vendor payment vouchers (disbursements) and charge and cash sales collection vouchers (reimbursements) processed as for-others transactions are not sent to either AFAFC or the region AFO. They are kept by the satellite AFO. See AFM 177-370, paragraph 57-34a. Also, vouchers are batch posted to the MAFR system daily (see paragraph 4-11).

13-2. MAFR Package—For AFAFC:

a. CONUS satellite AFOs processing fund code (FC) 62 for-others payment and collection vouchers for the region AFO send the schedule of transactions for others listing and report cards to AFAFC (voucher copies are not provided). (However, a copy of any FC 62 for-others payment and collection vouchers processed for AFOs other than the region site AFO must be included with the MAFR package sent to AFAFC.)

b. Include all satellite AFO FC 76 for-others payment and collection vouchers (except DD Form 707, Report of Deposits, surcharge collection vouchers) with the MAFR package sent to AFAFC.

c. The following reconciliation is required for each for-others cycle report involving region AFO transactions:

Part I—Reimbursements:

Balance in Cash Collections

Journal (GLA 612) -----\$ XX.XX

FC 62 total from Schedule of

Transactions For-Others Listing

(Region AFO ADSN) -----\$ XX.XX

NOTE: The above totals must be equal. If unequal, locate and correct error before the report is released.

Part II—Disbursements:

Balance in Cash Disbursement

Journal (GLA 613) -----\$ XX.XX

FC 62 total from Schedule of

Transactions For-Others Listing

(Region AFO ADSN) -----\$ XX.XX

NOTE: The above totals must be equal. If unequal, locate and correct error before the report is released.

13-3. MAFR Package—For Region AFO. Each CONUS satellite AFO must send the region AFO a package made up of the following documents. Send by first class mail by the due date specified in AFR 177-101, paragraph 32-45.

a. For each MAFR cycle, an information copy of that part of the schedule of transactions for others listing containing FC 62 and FC 76 payment and collection transactions citing the region AFO ADSN. If there are any FC 62 transactions on this listing for any AFO other than the region AFO, line out these transactions and change the FC 62 subtotal to show the subtotal applicable to the region AFO.

b. With the last MAFR listing each month, a copy of these books of original entry for the month:

(1) Cash sales journal.

(2) Cash disbursement journal—commercial vendor.

(3) Charge sales journal.

(4) Cash collections journal.

c. Upon receipt of by-others cyclic reports from AFAFC, the region site AFO must immediately perform a reconciliation of the for-others listing received from the satellite AFO and the by-others listing received from AFAFC. If unequal, determine and correct the error and batch post totals to the MAFR system. Use summary disbursement and reimbursement totals rather than individual line item totals and assign a batch voucher number. Also, prepare GLA records for general ledger update (see paragraph 11-4d(2) for specific instructions).

13-4. End-of-Month Reconciliation--Region AFO. Before release of the trial balance reports, this reconciliation is required for FC 76 (surcharge) reimbursements and for FC 62 (stock fund) disbursements and reimbursements.

ITEM	DISBURSEMENTS	REIMBURSEMENTS
Value of unaccepted by-others transactions as of the end of the last fiscal year. (This total is taken from the 30 September reconciliation, and will remain the same for the entire year.)	\$ XXX,XXX.XX	\$ XXX,XXX.XX
Add: GLA 612 and 613 balances	XXX,XXX.XX	XXX,XXX.XX
subtotal	<u>\$X,XXX,XXX.XX</u>	<u>\$X,XXX,XXX.XX</u>
Less: MAFR cumulative totals	XXX,XXX.XX	XXX,XXX.XX
Difference	<u>XXX,XXX.XX</u>	<u>XXX,XXX.XX</u>

This difference must equal the value of for-others listings received from satellite AFOs for which a matching by-others listing has not been processed into MAFR. Said another way, this difference is the value of unaccepted by-others transactions that were reported in the trial balances but not yet received from AFAFC and processed into the MAFR system.

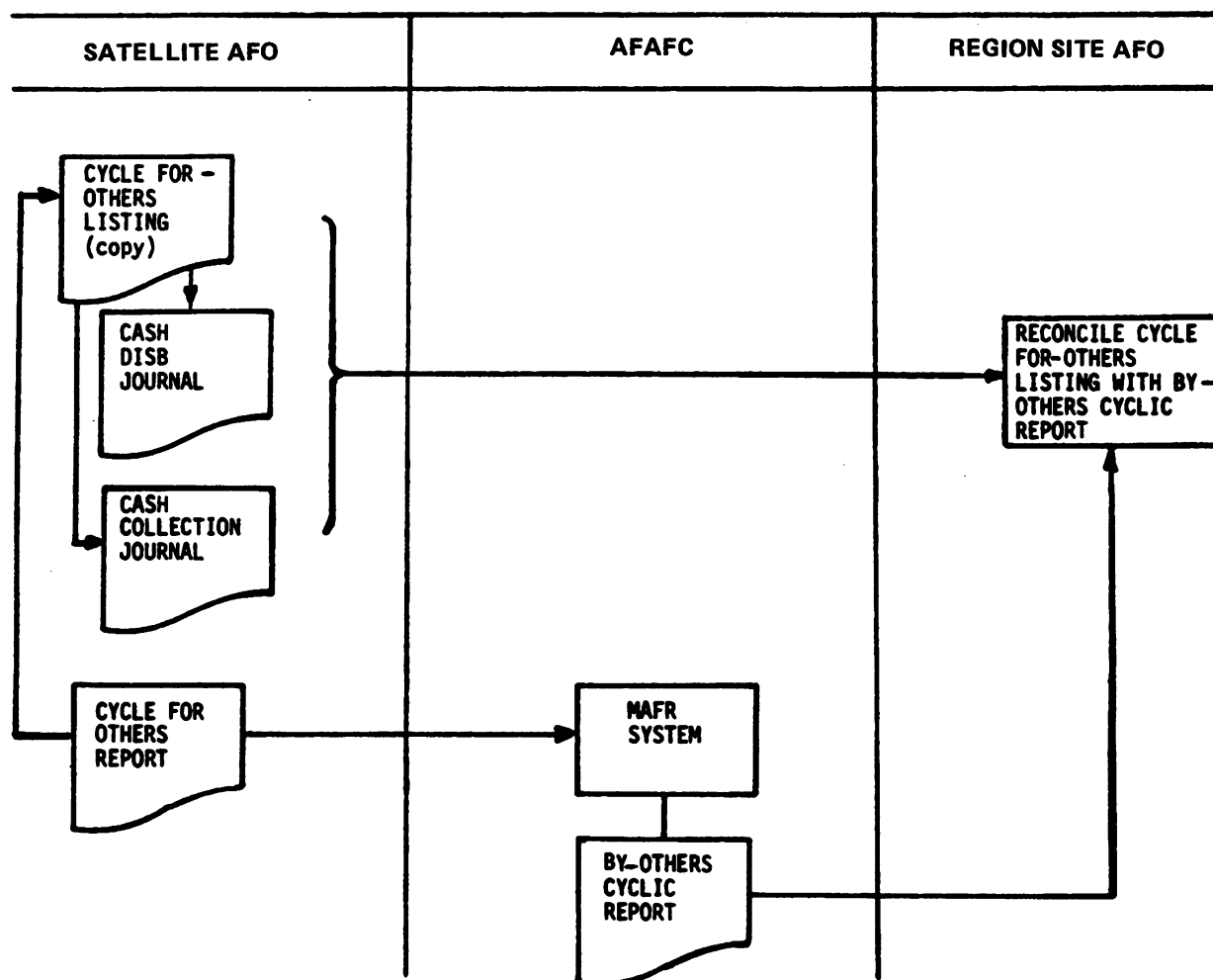


Figure 13-1. Modified For-Others or By-Others MAFR System—Commissary Regions.

Chapter 14

**COMMISSARY TRUST REVOLVING FUND (57X8420)
ACCOUNTING AND REPORTING PROCEDURES****Section A—General**

14-1. Background. This chapter provides procedures for maintaining the commissary trust revolving fund (CTRF) accounting system. The objectives of the system are to provide positive accounting control over obligations and expenditures against the fund and to produce financial reports that show the results of operation and condition of the fund. We use the accounting system for operations (BQ system) to account for fund expenditures and operating programs, and we use the Stock Fund Reporting System (YO system) to provide visibility and control of fund assets, liabilities, capital, income, and expenses. Headquarters, Air Force Commissary Service (HQ AFCOMS) is the fund manager, and they receive management and financial information about the fund with the Data Base Transfer (DBT) reports from the BQ system and with the trial balance report from the YO system.

14-2. Responsibilities:

a. Each AFO that supports a commissary region, complex, or overseas stand-alone store maintains a general ledger, journals, or other basic accounting records for the commissary trust revolving fund. The AFO prepares fund status and other financial products required by the commissary officer, submits a monthly trial balance report to AFAFC, and submits a monthly DBT report to HQ AFCOMS.

b. AFAFC validates incoming base reports, maintains a data base by reporting ADSN, and prepares financial statements and reports required by HQ AFCOMS, Air Staff, Office of Secretary of Defense (OSD), Office of Management and Budget (OMB), and the Treasury.

c. HQ AFCOMS is overall manager of the fund, and approves and distributes operating programs to commissary officers. When commissaries are consolidated, an operating program is issued to the region or complex officer that covers the requirements of all its stores.

d. The commissary officer approves all commitments or obligations against the fund for store operations. Examples are purchase of equipment and supplies, equipment repairs, and telephone and utility charges. The approved program cannot be exceeded unless advance approval is obtained from HQ AFCOMS.

e. The commissary officer ensures that shelf stocking and custodial contracts include a FC 76 cite for six percent of the charges to cover supplies.

f. When making payments for commissary shelf stocking and custodial contracts, AFOs charge six percent of each payment against FC 76 and the remainder against FC 30. The accountable AFO established UOO amounts in the FC 76 records, updates monthly expenses to AEU and liquidates them upon receipt of by-others payments.

14-3. Use of Surcharge Funds. See AFR 172-1, volume I, chapter 24, for detailed budget policy on the use of commissary trust revolving funds (CTRF). The following general categories of resale store expenses are paid for from the CTRF:

a. Second destination transportation (SDT) within the United States (excluding Hawaii and Alaska).

b. Transportation costs associated with the redistribution of excess surcharge funded equipment.

c. Trailer detention charges within the United States.

d. Utilities and communications within the United States (excluding Alaska).

e. Maintenance of vehicles and materials handling equipment (MHE) used 100 percent by the resale store.

f. Maintenance of store equipment.

g. Facility projects, including building new stores, and maintenance and modification of all stores.

h. Purchase of supplies and equipment for retail store.

i. Linen services.

j. Office supplies.

14-4. System Description:

a. **General Ledger Accounts.** A three-digit code identifies general ledger control accounts and two additional digits identify subsidiary accounts. The general ledger control and subsidiary accounts are listed and described in AFR 170-25, part one, chapters 2 and 3.

b. **Records Maintained.** The AFO maintains the following basic records:

(1) Document Control Log. As source documents are received, A&F enters them in this log. Detailed instructions are in section B.

(2) **Fund Control Record.** The AFO uses fund-type A records to monitor and control charges against the operating program (construction, equipment, and operating expense) issued by HQ AFCOMS. Use of this system permits automated output of the same fund status reports for the CTRF as for other type appropriations and funds. The AFO also uses fund-type J records to record reimbursements and collections for commissary surcharges, salvage, and cardboard sales. Instructions are in AFM 177-370, chapter 13.

(3) **General Ledger.** The AFO maintains the general ledger for the commissary trust revolving fund (FC 76) on the computer. The system is the same as used for various divisions of the stock fund including output of trial balance reports.

(a) **Input of record update the general ledger.** To simplify source document processing and recording, various books of original entry need not be maintained. Journal vouchers (JV) are created from source documents and allotment ledger summary balances. See figure 14-3 for an illustration of the general ledger update concept. The general ledger account card format is in AFM 177-381, attachment 3, figure A3-12.

(b) **The General A&F System (BQ)** maintains MAFR data for FC 76. However, for FC 76 trial balance reporting (YO) system, there is no interface with the BQ system to report and update the YO data base for GLAs 612 and 613. Therefore, GLAs 612 and 613 must be included in the GLA punch cards.

Section B—Document Control System

14-5. Operating Procedures:

a. Control over and timely distribution of source documents is important. As documents are created, the commissary office assigns a control number. Additional document numbers applicable to DD Form 707, Report of Deposit, or DD Form 1131, Cash Collection Voucher, are assigned by A&F. Documents created by other functions, such as DD Forms 1155, Order for Supplies or Services/Request for Quotations No., issued by the base contracting office, are assigned a number by the activity that created the document.

b. A&F controls receipt of source documents by use of a locally developed document control log. The log should contain the date received, document number, type of document, amount, and any other data needed for local use. If the commissary submits a transmittal letter to forward documents, use the transmittal as a document log. A log should also control documents received from other sources.

c. Before EOM closeout of accounting records, A&F ensures that all documents entered in the commissary document control register have been received and entered in the accounting records. This task is a joint commissary officer and AFO responsibility.

Section C—Fund Control System

14-6. General. This section provides procedures for use of the BQ system for maintenance of fund accounting records and output of RCS: HAF-ACF (AR)7801, Status of Funds Data Base Transmission. Approved operating programs for commissary store operating expenses, equipment purchases, and commissary store construction or modification projects are controlled using fund-type A records. Trust fund collections are processed using fund-type J records. Fund code 76 identifies the commissary trust revolving fund (57X8420).

14-7. Fund Summary Records (FSR). Establish an FSR at region, complex, or stand-alone store level, as follows:

a. **Construction Projects and Operating Expenses—Fund-Type A.** Load FC 76, operating agency code (OAC) 73, and allotment serial number (ASN) in the FSR. No fiscal year or program year is required.

b. **Surcharge Reimbursement Record—Reimbursement/Collection for Surcharge, Salvage, and Cardboard Sales—Fund-Type J.** Load FC 76, OAC 73, and ASN in the FSR. No fiscal year or program year is required.

14-8. Program Summary Records (PSR). Establish separate PSRs to control use of approved operating program funds at store level as follows:

a. **Construction Projects.** Establish four separate PSRs for each construction project. Specifically:

(1) Load five-character alphanumeric construction project number (as shown in the approved operating program document) in the element of expense identification code field, positions 65-69 on the AF Form 1730, Transmittal Register Transcript (TRT).

(2) Load commissary trust revolving fund (CTRF) expenditure account code 591 in positions 60-62 on the AF Form 1730.

(3) Load the construction expense code (CEC) in the RC/CC field, positions 81-86 in the TRT. The CEC includes the five-position construction project number plus a one-position code for type of construction expense as follows:

A—Architectural and engineering expenses.

C—Construction expenses.

E—Equipment costs that are part of a construction contract.

Y—Contingency expenses.

(4) Load SMA code F in position 89. In position 90, load a locally assigned code to identify the store where the construction will be done (position 90 is the "technician code" column, but is used for "store code" in CTRF construction PSRs).

(5) Load type vendor code in position 91 on the AF Form 1730.

b. Operating and Equipment Expenses. Establish a separate PSR for each CTRF expenditure account code for each store. Specifically:

(1) Load CTRF expenditure account code (592XX and 593XX) in positions 60–64 on the AF Form 1730.

(2) Load a three-letter store code in positions 65 through 67. Obtain these store codes from the complex director or overseas commissary officer.

(3) Load SMA code F in position 89.

(4) Load type vendor code in position 91 on the AF Form 1730.

c. Surcharge Reimbursement Record—Reimbursement or Collection for Surcharge, Salvage, and Cardboard Sales. Establish separate PSRs for each CTRF income account code (411, 413, 414). Specifically:

(1) Sales code is not required.

(2) Load SMA code F in position 89 on the AF Form 1730.

(3) Load the CTRF income account codes (411, 413, 414) in positions 60–62 on the AF Form 1730.

14-9. Document Summary Records (DSR). Establish separate DSRs at store level for documents supporting unobligated commitment, undelivered orders outstanding, accrued expenditures unpaid, and refunds receivable balances. Required data elements vary depending upon the type of document and the accounting stage. See AFM 177-370, chapter 13.

14-10. Hardcopy Document Files. Keep hardcopy document files to support FSR, PSR, and DSR record balances for the CTRF. Specifically:

<u>BALANCE</u>	<u>LEVEL</u>
a. Approved Operating Program (including prior year carry-over)	PSR
b. Unobligated Commitments	DSR
c. Undelivered Orders Outstanding (UOO)	DSR
d. Accrued Expenditures Unpaid (AEU)	DSR
e. Refunds Receivable	DSR
f. Accrued Expenditures Paid	PSR

14-11. Fund Control. HQ AFCOMS/ACB issues approved operating programs (AOP) annually. Revisions are issued during the year, as required. In CONUS, the region director prepares store-level AOPs for the accounting records of the region's host base AFO. In overseas regions, the complex director or single-store commissary officer prepares store-level AOPs for the accounting records of the complex or single-store commissary's host base AFO.

a. Load the AOP in each PSR in the allotment field (BAL ID A). This method applies to approved programs for construction projects, operating expenses, and equipment expenses. (See paragraphs 14-12a and 14-46.)

b. The accounting system for monitoring and controlling use of CTRF funds is the same as other appropriations since it is subject to apportionment control. However, the system for this fund has no impact on, nor does it involve, the Office of Management and Budget (OMB) obligational authority process at base level. Apportionment control of the CTRF is done by HQ AFCOMS and AFAFC, using the trial balance and DBT reports for financial information.

c. The CONUS region director or overseas complex director or single-store commissary officer prepares documents that result in obligations and expenditures against this fund. He or she also certifies the requirement has been provided for in the approved operating program and the available balance is enough to cover the expenditure. Operating program balances are on the allotment ledger listing output from the system.

Section D—Fund Accounting Procedures

14-12. Transaction Posting. Input transactions to the system when documents are received or payments are made from the commissary office or base contracting office. See figure 14-2 for input format. If a document applies to more than one store, annotate the document with the amount for each store to be posted to each applicable FSRA, PSRA, or DSRA. Here are the posting instructions (all postings should be per AFM 177-370):

a. **AOP.** Process adjustments to the approved operating program (AOP) into the system through the remote from the source document. The first two entries on the sample AF Form 1730, Transmittal Register Transcript, (see figure 14-2) show an increase to annual and quarterly AOP. Use an X in position 1 for normal action; a P for PSR in position 2; a comma in position 3; applicable PSR address (PSRA) and FSR address (FSRA); X in position 18 to indicate no decrease action; A in

position 19 to increase the BAL ID for quarterly authority; amount of increase; and the number of the document. The computer prints management notices whenever the approved operating program for individual PSRs is exceeded even though the authority for the total of all accounts (at FSR level) is not exceeded. Documents to increase or decrease AOP will be in any format determined by the complex director or overseas commissary officer, as long as the AOP information is clear to the A&F technicians. Formal funding documents such as those used for recording budget information for other funds are not required for CTRF AOP.

NOTE: Commitment and obligation stages are never recorded to PSRs for expenditure account code (EAC) 591 with a construction expense code ending with "Y" (construction contingency expenses). If the commissary complex director or overseas commissary officer needs to use contingency funds, they must first process an AOP change to move the AOP funds from contingency to one of the other three type of construction expense PSRs (see paragraph 14-8a(3)).

b. Unobligated Commitment. Process commitments into the system through the remote from the purchase request (PR). The third entry on figure 14-2 shows the recording of a commitment. Use X in position 1 for normal action; a P for PSR in position 2; a comma in position 3; applicable PSRA and FSRA; X in position 18 to indicate no decrease action; C in position 19 to increase commitment; dollar amount; and purchase request (PR). The computer assigns document summary record (DSR) addresses. Record the DSR/PSR addresses on the PR.

c. Undelivered Orders Outstanding (UOO). Process UOO transactions into the system through the remote from the purchase order (PO) or contract. The fourth entry on figure 14-2 shows a decrease to unobligated commitments and an increase to UOO. Use X in position 1 for normal action (use F if commitment should be decreased to zero); a D for DSR in position 2; a comma in position 3; the DSRA/PSRA from the PR; C in position 18 to decrease commitment; 0 in position 19 to increase obligation; amount; and PO number. The computer assigns a new DSR. Record this DSRA/PSRA on the PO. When the commissary officer submits requisitions directly to General Services Administration (GSA) for supply and equipment items, cite FC 76 in the MILSTRIP document.

d. Accrued Expenditure Unpaid (AEU). Process AEU by determining type-vendor code (if not in PSR), and inputting the amount of the receiving report into the system through the remote. The fifth

entry on figure 14-2 shows a decrease to UOO and an increase to AEU. Use X in position 1 for normal action; a D for DSR in position 2; a comma in position 3; DSRA/PSRA from the PO; 0 in position 18 to decrease obligation; U in position 19 to increase AEU; and amount.

e. Accrued Expenditure Paid (AEP). Process AEP by preparing the payment voucher and inputting the amount into the system through the remote. The sixth entry on figure 14-2 shows a decrease to AEU and an increase to AEP. Use X in position 1 for normal action (use F if it is the final payment); a D for DSR in position 2; a comma in position 3; DSRA/PSRA from PO; U in position 18 to decrease AEU; E in position 19 to increase AEP; amount; DO voucher number; and MAFR code A.

f. Miscellaneous Obligation Document (MOD). Process MODs by inputting the estimated charges established on MODs into the system through the remote. The seventh entry on figure 14-2 shows a MOD transaction. Use X in position 1 for normal action; a P for PSR in position 2; a comma in position 3; applicable PSRA/FSRA; X in position 18 to show no decrease action; 0 in position 19 to increase UOO; amount; and MOD number. The computer assigns a DSRA. Record the DSRA/PSRA on the MOD.

(1) Supply and equipment items are obtained from base supply on a reimbursable basis. Prepare a MOD for these purchases at BOQ for each expense category (592XX, 59305, 59307, and 59310). When commissaries are consolidated, the MOD must include an amount for each store within the region or complex. (See paragraph 14-16.)

(2) At BOQ, prepare MODs for estimated utility and communication charges (record as AEU). For utilities, the trust revolving fund is either direct cited on utility vouchers (when meters are installed) or base O&M funds are reimbursed based on civil engineer computed charges. When commissaries are consolidated, these MODs must include an estimate for each store within the region or complex. (See paragraph 14-17.)

(3) All MODs processed in the BQ system for expense category 593XX are to be loaded as AEU.

g. Adjusted MOD. When actual charges are known, input the amount into the system through the remote. For supplies, utilities, and communications, increase AEU (U), because UOO entry is not required. For later payment action, the eighth entry on figure 14-2 shows a decrease to AEU and an increase to AEP. Use F in position 1 for final payment (X for partial payment); a D for DSR in position 2; a comma in position 3; DSRA/PSRA from MOD; U in position 18 to decrease AEU; E in

position 19 to increase AEP; amount; DO voucher number; and MAFR code A. The computer responds by printing the amount the AEU has been decreased and the MOD affected.

h. Government Bill of Lading (GBL). Process AEU by inputting the amount of GBL into the system through the remote. The ninth entry on figure 14-2 shows a GBL transaction. Use X in position 1 for normal action; a P for PSR in position 2; a comma in position 3; applicable PSRA/FSRA; X in position 18 to show no decrease action since no prior commitment or obligation is involved; U in position 19 to increase AEU; amount; and GBL number. The computer assigns a DSRA. Record the DSRA/PSRA on the GBL. (See paragraph 14-15b.)

i. Transportation Payments. Process second destination transportation payments by inputting the by-others register amount into the system through the remote. The 10th entry on figure 14-2 shows a by-others payment for second destination transportation charges. Use X in position 1 for normal action (F if final action); a D for DSR in position 2; a comma in position 3; DSRA/PSRA from GBL; U in position 18 to decrease AEU; E in position 19 to increase expenditure; amount; by-others cycle ID; last five digits of GBL number; alpha O in position 49; and MAFR code A. (See paragraph 14-15c.)

j. Surcharge Reimbursement. Process a reimbursement or collection by preparing the collection voucher and inputting through the remote. The 11th entry on figure 14-2 shows an increase to collection. Use X in position 1 for normal action; a P for PSR in position 2; a comma in position 3; applicable PSRA/FSRA; X in position 18 to indicate no decrease action; R in position 19; amount; DO voucher number; and MAFR code S.

14-13. Data Record Inquiry:

a. The 12th and 13th entries on figure 14-2 show on-line inquiries of internal records to obtain the data elements in a specific DSR or PSR.

b. The 14th and 15th entries on figure 14-2 show on-line inquiries of internal records to obtain net amounts in a specific record. Use any one or more balance IDs for which status is desired or X if all balances are desired.

c. The last entry on figure 14-2 shows an on-line inquiry used if interruption occurs in a remote operating session and there is a question whether the last transaction was accepted by the computer.

14-14. Listings and Reports:

a. Selective transaction history list, see AFM 177-370, paragraph 28-3.

b. Open document list, see AFM 177-370, paragraph 28-6.

c. Allotment ledger, see AFM 177-370, paragraph 28-2.

d. Daily audit list, see AFM 177-370, paragraph 27-8.

e. Status of Funds Data Base Transmission, RCS: HAF-ACF(AR)7801. See AFM 177-370, section 75.

14-15. Second Destination Transportation (SDT):

a. SDT costs are not charged to the CTRF in overseas areas. The following types of SDT costs are charged to the CTRF, Expenditure Account Code 59302, within the United States (excluding Hawaii and Alaska):

(1) Transportation costs for redistribution of excess retail store CTRF funded equipment.

(2) Transportation costs for shipment of commissary stock fund (FC 62) merchandise from one commissary store to another store.

(3) Transportation costs for shipment of commissary stock fund (FC 62) merchandise from a resale warehouse to a branch or site store.

b. SDT costs are generally documented on government bills of lading (GBLs). GBLs may be received from either the commissary or the Transportation Management Office (TMO) and will have CTRF (57X8420) funds cited on them. As the GBLs are received, record them in the BQ system as accrued expenditures unpaid (AEU) using the FSRA/PSRA for expenditure account code 59302. The computer will assign a DSRA. Annotate the PSRA/DSRA on the GBL. See figure 14-2, ninth entry, for an example of an input transaction recording AEU for a GBL. If locally desired, the AFO may use an AF Form 406, Miscellaneous Obligation Document, to record summary posting of transportation charges. The MOD balance must agree with the amount of the outstanding GBLs if an AF Form 406 is used. (See paragraph 14-12h.)

c. USAFAC pays the commercial carriers for GBL charges. The AFO receives these by-others charges on DA Form 14-94, Daily Register of Meal Tickets and Transportation Transactions. When the by-others charges are received decrease AEU and increase accrued expenditures paid (AEP). See AFM 177-370, paragraph 19-34g, and AFR 177-101, chapter 27, section E, for guidance on the construction of by-others voucher numbers and adjustment or rejection of incorrect by-others charges. Figure 14-2, tenth entry is an example of a transaction recording a by-others payment of a GBL. (See paragraph 14-12i.)

d. There may be instances when SDT services are

not obtained by GBL. For example, another service may transport the material on a reimbursable basis. In these cases, the AEU recorded is based upon the advice of the commissary office. This may be by letter, annotated copy of a DD Form 1149, Requisition and Invoice/Shipping Document, or other documentation. The AEU is decreased and AEP increased upon acceptance of the by-others charge or the processing of a for-self disbursement to reimburse the shipper.

e. Before processing increases to AEU, or disbursements (AEP) in amounts greater than previously recorded AEU, make sure there are enough funds available in EAC 59302. If there are not, notify the commissary office of the amount of additional funds required. Do not process the inputs into the BQ system until the commissary office authorizes loading of additional funds.

14-16. Purchases From Base Supply. Supply and equipment items are obtained from base supply on a reimbursable basis. Use the following procedures to account for these purchases:

a. At the beginning of each quarter, the commissary region or complex officer advises the AFO, by letter, of the amount of funds required to cover store manager purchases. The letter includes the accounting classification to be cited by the satellite AFO on the for-others payment vouchers. Do not use obligation authorities (OAs). The AFO provides a copy of the letter to the satellite AFOs for loading of ORG/PFMR targets. Following is a suggested letter format:

(1) Following funds are authorized for expenditure for supplies and equipment for the 1st quarter of FYXX:

NAME OF STORE	EXPENSE CATEGORY					
	59201	59202	59203	59205	59307	59310
Peterson	\$XX	\$XX	\$XX	\$XX	\$XX	\$XX
Academy	XX	XX	XX	XX	XX	XX
Lowry	XX	XX	XX	XX	XX	XX
F. E. Warren	XX	XX	XX	XX	XX	XX
Ellsworth	XX	XX	XX	XX	XX	XX
TOTAL	\$XX	\$XX	\$XX	\$XX	\$XX	\$XX

(2) Cite the following accounting classification on the SFs 1080, Voucher for Transfer Between Appropriations and Funds: 57X8420 76 XXXXX (insert applicable expenditure account code) S676100.

b. Upon receipt of the letter, region, complex, and stand-alone AFOs prepare miscellaneous obligation documents (MODs) to record the authorized expenditure amounts for each store as AEU. Upon receipt of the by-others SF 1080 payment voucher, the region or complex AFO adjusts the MOD to decrease the AEU balance and record the payment (AEP). For-self payments by region, complex, and stand-alone AFOs are usually made at the same time that the actual charges become known. For these, adjust the MOD to decrease the AEU balance and record the payment (AEP).

c. Each AFO processes the SF 1080 output from the standard base supply system (SBSS) as no-check-drawn payments. Satellite AFOs process these SFs 1080 as for-others payments citing the region or complex site AFO ADSN. Satellite AFOs advise the AFO of the amount of charges processed. This may be done by telephone, forwarding an information copy of the payment voucher, or other

suitable means. Region, complex, and stand-alone AFOs process SFs 1080 for purchases made by the local store as for-self payments. SFs 1080 must indicate appropriate expenditure account codes (592XX, 593XX).

d. AFOs at store locations adjust SBSS ORG/PFMR targets to load authorized expenditure amounts. At the beginning of each quarter, adjust ORG/PFMR targets to make the available balance agree with the authorized expenditure amount. For example, if the letter authorizes \$5,000 for supplies and the D11, PFMR/OCCR update and reconciliation, as of the end of the previous quarter shows an available balance of \$600, you would increase the fund targets by \$4,400. When letters are received from the commissary region or complex officer requesting adjustment of previously authorized expenditure amounts, increase or decrease fund targets by the amount requested. Generally, both the PFMR and the ORG record fund balances may be adjusted with one ORG card using type transaction phrase code 9M, adjustment action 1 for increases or A for decreases, and EEIC 609 for supplies or EEIC 628 for equipment. Adjust equipment targets for expenditure account code 592XX funds

and supply targets for expenditure account code 593XX funds. See AFM 177-206, section 14, for instructions for loading or adjusting ORG/PFMR balances.

e. If locally desired, separate ORG/PFMR records may be established for each expenditure account code used. Separate records allow easy identification of the expenditure account code to cite on the SF 1080 payment voucher.

14-17. Utility and Communication Charges. Quarterly, the commissary region or complex officer advises the AFO, by letter, of the amount of funds to obligate to cover estimated utility and communication charges for the stores within the region or complex. The suggested letter format is the same as in paragraph 14-16a. The letter includes the accounting classification to be cited by the satellite AFO on the for-others payment vouchers. Do not use obligation authorities (OAs). The AFO provides a copy of the letter to the satellite AFOs to advise them of the accounting classification chargeable.

a. Upon receipt of the letter, region, complex, and stand-alone AFOs prepare miscellaneous obligation documents (MODs) to record the estimated expenses as accrued expenditures unpaid (AEU). The expense category for utility and communication charges is 59304. If estimated expenses are phased by month by the commissary region or complex officer, adjust the AEU balance as actual charges become known. Adjust the MOD to decrease AEU and record the payment (AEP) when the by-others vouchers are received or for-self payments are made.

b. Based on input from the Civil Engineer and Communications, the local AFO either processes no-checks-drawn SF 1080 to charge the CTRF and reimburse base O&M funds or direct cites the CTRF accounting classification on the utility vouchers (when meters are installed). SFs 1080 or utility vouchers must indicate the expenditure account code (59304). When SFs 1080 are used, forward them to the local commissary office for verification of the charges before making the payment. Satellite AFOs process these vouchers as for-others payments citing the region or complex AFO ADSN. Region, complex, and stand-alone AFOs process vouchers for the local store as for-self payments.

14-18. Vehicle Detention Charges. Vehicle detention charges are levied by commercial carriers to recover revenues lost because of nonavailability of their equipment and to encourage prompt return of their equipment. The CTRF expenditure account code for vehicle detention charges is 59303.

a. Within the United States (50 states), CTRF funds pay vehicle detention charges incurred when commissaries fail to off-load shipments of resale merchandise within the time allowed. Charges incurred for troop issue in the United States and overseas, and for resale merchandise overseas are charged to operations and maintenance (O&M) funds. When mixed shipments of troop issue and resale merchandise incur vehicle detention charges within the United States, the charges are prorated on a hundred-weight basis between O&M funds and CTRF funds. The local commissary office advises the AFO of the prorated amount to be charged to the CTRF.

b. When the local commissary office advises the AFO that vehicle detention charges have been incurred which are chargeable to the CTRF, prepare a miscellaneous obligation document (MOD) to record the estimated charges as accrued expenditures unpaid (AEU). When the invoice is received and paid, adjust the MOD to reverse the AEU and record the payment. Provide a copy of the payment voucher and invoice to the local commissary office.

c. Forward invoices received from vendors which include vehicle detention charges to the local commissary office for verification before payment if the commissary office did not give the AFO prior notice that the charges had been incurred. The commissary office will verify the charges, compute the amount of proration if required, and return the invoice to the AFO for payment. Post the payment directly to accrued expenditures paid (AEP). Provide a copy of the payment voucher and paid invoice to the local commissary office.

Section E—Interfund Procedures

14-19. General. This section contains procedures for accounting for CTRF (FC 76) requisitions submitted under MILSTRIP and related payment through the Interfund Billing system (IBS). This section discusses how the IBS applies to FC 76. See chapter 5, section D and AFR 177-101, chapter 27, section K for a general description of IBS responsibilities and procedures.

14-20. Document Files. Maintain the following document files for FC 76 MILSTRIP orders:

a. **Undelivered Orders Outstanding (UOO) File.** Includes open requisition documents in a UOO status (materiel not received, bill has not been received, shipped status not received).

b. **Accounts Payable File.** Includes requisition and related receiving report documents for received not billed (RNB) items. Also includes requisition

documents for which shipment confirmation has been received.

c. Orders Intransit File. Includes requisition documents for billed not received (BNR) items.

d. Shipment Discrepancy File. Includes SFs 364, Report of Discrepancy, for overages, shortages, and lost shipments.

e. Requisition History File. Includes documentation for completed items (finalized SFs 364, requisition, and receipt documents for paid items).

14-21. Requisitions. Commissary officers may submit requisitions citing CTRF (FC 76) funds directly to GSA or other DOD sources. Requisitions are generally made using SF 344, Multiuse Standard Requisitioning/Issue System Document; however, other types of documents may be used. The commissary officer certifies that FC 76 funds are available on all requisitions and provides a copy of the certified documents to the AFO. The documents will indicate the expenditure account code and the amount to be obligated. As requisitions are received, record them in the BQ system as undelivered orders outstanding (UOO). Construct the document number by using the requisition date (block 11 of the SF 344) and the serial number (block 12 of the SF 344). When the commissary officer advises the AFO that confirmation of shipment has been received, reverse the UOO balance and record as an accrued expenditure unpaid (AEU).

14-22. Receipts. The commissary officer forwards receipt documents to the AFO as FC 76 funded materiel is received. Processing of these documents depends upon the accounting status of the requisition as follows:

a. If shipped status has been received (requisition is already recorded in AEU), file the receiving report with the requisition document without further action.

b. If shipped status has not been received (requisition is still in UOO), reverse the UOO balance, record as an AEU, and file the receiving report with the requisition document in the accounts payable file.

c. If the receipt is for a billed not received (BNR) item, pull the requisition document from the orders intransit file. File receipt and requisition documents in the requisition history file.

14-23. Shipment Discrepancies. When SFs 364 are received from the commissary officer for shortages, overages, or lost shipments, process as follows:

a. **Shortages and Lost Shipments.** Record the amount of the shortage or lost shipment as a claims

receivable (credit AEU) in the BQ system. Use the same expenditure account code used for the requisition.

b. **Overages.** Record the amount of the overage as an accrued expenditure unpaid in the BQ system. Use the same expenditure account code used for the requisition. If the allotment ledger is used for determining end of month (EOM) GLA updates, record the overage using a PSRA with a unique sub-SMA code to permit easy identification. If the open item list is used to determine EOM GLA updates, use a unique PSRA or construct the document number so that the amount of overages can be easily determined.

14-24. Processing Interfund Billings. Process FC 76 interfund bills on a line item basis as follows:

a. Record any retail allowances, packing and handling, or other miscellaneous charges, or credits directly to accrued expenditures paid (AEP). Use the same expenditure account code used for the line items on the interfund bill. Use the predominant expenditure account code if there is more than one.

b. For charges:

(1) Check the accounts payable file for requisition documentation. If found, reverse the AEU balance and record as AEP. If materiel has been received, annotate the interfund bill number and date paid on the receiving report and file documents in the completed requisition history file. If materiel has not been received (shipped status), annotate the interfund bill number and date paid on the requisition document and file in the orders intransit file.

(2) If not in the accounts payable file, check the UOO file for requisition documentation. If found, reverse the UOO balance and record as AEP. Annotate the bill number and date paid on the requisition document and file in the orders intransit file.

(3) If not in the accounts payable or UOO files, check the shipment discrepancy file for an SF 364 (overage). If found, reverse the AEU and record as AEP. Annotate the bill number and date paid on the SF 364 and file in the completed requisition history file.

(4) Refer charges for which no documentation is available to the commissary officer for research. Either pay for these line items as a direct expense (AEP) or place in interfund suspense account 57F3885.2000 based upon the advice of the commissary officer. See AFR 177-101, chapter 27, section K, for guidance on the use of the interfund suspense account.

(5) Obtain commissary officer approval before recording payments when billed amounts are

significantly different from the amounts approved on the requisition documents.

c. For credits:

(1) Check the shipment discrepancy file for an SF 364 (shortage or lost shipment). If found, reverse the credit AEU balance and record as a refund (reduce AEP). Annotate the interfund bill number and date processed on the SF 364 and file in the completed requisition history file.

(2) If no SF 364 is found, check to see if the credit is for a charge in interfund suspense. If it is, accept the credit and remove the charge from interfund suspense. See AFR 177-101, chapter 27, section K, for procedures for updating the interfund suspense account.

(3) Refer credits which the AFO cannot confirm as valid to the commissary officer for research.

14-25. Followup on Open Items. The commissary region or complex officer is responsible for followup on SFs 364 for which no response has been received and for non-receipt of requisitioned items. The AFO is responsible for followup on received not billed (RNB) items, and for followup on SFs 364 when the reply indicates that requested adjustment was approved but has not been received within 60 days. Monthly, review the accounts payable and shipment discrepancy files for RNB items and SFs 364 requiring followup.

a. RNB Items:

(1) If 180 days have elapsed from the date the materiel was received and the document line item value is less than \$250, reverse the AEU balance,

annotate the receipt document to show it was written off as below the follow-up dollar criteria, and file in the completed requisition history file.

(2) If 180 days have elapsed from the date the materiel was received and the document line item value is \$250 or more, submit an FAE card with advice code 034 to the seller to request billing information. If the seller does not reply within 60 days, annotate the receipt document accordingly. No further follow-up action is required.

(3) At the end of 360 days from the date the materiel was received, reverse the AEU balance, annotate the receipt document to show it was written off as over 1 year old, and file in the completed requisition history file.

b. SFs 364:

(1) When SF 364, Report of Discrepancy (ROD), is received and posted (see paragraph 14-23), no additional action by A&F is required until a reply is received from the seller advising whether credit will be granted because of the ROD. The commissary office has the responsibility to followup with the seller to get a reply to the ROD.

(2) When the reply to the ROD indicates credit will be granted in a later interfund bill, file a copy of the reply with the ROD in a suspense file. If the credit billing is received within 60 days from the date of the reply to the ROD, process the interfund bill per paragraph 14-24. If the credit billing is not received within 60 days from the date of the reply to the ROD, process a request for billing adjustment (FAE) card to the seller's billing office as follows:

Type of Request	When To Submit
FAE (Initial) with advice code 16	60 days after date of reply to the SF 364 indicating credit will be granted.
FAF (Followup)	60 days after submitting the FAE.
AFAFC/TCRC assistance	60 days after submitting the FAF, only for line items of \$250 or more. Request assistance by letter. Attach copy of the SF 364, depot reply, and any other related documentation to the letter. For line items less than \$250, write-off per (3) without requesting AFAFC assistance.

(3) When AFAFC/TCRC authorizes write-off, or depots deny requests for billing adjustment, reverse the AEU balance and file the SF 364 in the completed requisition history file.

surcharge rate applied to the store cash sales. Other income is generated from sale of salvage material and baled cardboard.

Section F—Income Accounting Procedures

14-26. General. Usually the income credited to the commissary trust revolving fund is from the

14-27. Cash Sale Income—Satellite AFO and Overseas AFO Procedures. The surcharge cash sale income source document prepared by the commissary office is DD Form 707, Report of Deposits.

See figure 2-17 for an illustration. The commissary prepares a separate report for each business day for each store. It contains data for both the Commissary Division, AFSF (57X4921.040) and the CTRF (57X8420). The commissary store sends the report to the local AFO. Here is how to process DD Forms 707:

a. AFOs supporting overseas stand-alone stores and complexes process each DD Form 707 as a for-self collection and record in BQ system fund-type J records. On receipt of the DD Form 707 for the last business day, prepare JV and YO system GLA records for the monthly cumulative surcharge collection total. Here are the entries:

Debit: 11201—Undeposited Collection. (DD Forms 707 not posted to BQ system.)

Debit: 612—Collections. (DD Forms 707 posted to BQ system.)

Credit: 41101—Surcharge on Sales-Cash Sales.

NOTE: At beginning of month, prepare JV and GLA records to move the GLA 11201 entry to GLA 612. Here is the entry:

Debit: 612—Collections.

Credit: 11201—Undeposited Collections.

b. AFOs supporting CONUS satellite stores process each DD Form 707 as a for-others collection. Upon receipt of the DD Form 707 for the last business day of the month, report cumulative surcharge collection total to the complex site AFO per chapters 11 and 13.

c. Monthly, reconcile the cumulative General Ledger balance in GLSA 11201 with the amounts of surcharge collection on DD Forms 707, Reports of Deposit, not processed through the MAFR system.

(1) Satellite AFOs verify that the net change value of GLSA 11201 reported in Part 5 of the EOM AUTODIN report results in a book balance that is supported by current-month DD Forms 707 that were not processed into the MAFR system until the following month. (See paragraph 11-5f(3)(b).)

(2) Overseas AFOs verify that the value of GLSA 11201 reported in the trial balance is supported by current-month DD Forms 707 that were not processed into the MAFR system until the following month.

14-28. Cash Sale Income—CONUS Region AFO Procedures. AFOs at the region site account for surcharge cash sale income as follows:

a. For DD Forms 707 received from the commissary at the region site, follow procedures in paragraph 14-27(a).

b. Upon receipt of EOM AUTODIN from

satellite AFOs, process GLA records for FC 76. Upon receipt of the by-others cycle report from AFAFC, record the surcharge by-others collection in fund-type J records in the BQ system.

14-29. Sale of Cardboard. The commissary store bales cardboard and sells the cardboard through the local Defense Reutilization and Marketing Office (DRMO). The DRMO collects from the contractor and returns the proceeds to the commissary.

a. **Commissary Procedures.** The commissary personnel prepare DSA Form 1367, Shipment, Release/Delivery Pass, or AF Form 129, Tally In/Out, on release of baled cardboard. At end of month the commissary prepares a summary showing:

(1) Number of bales released during the month.

(2) Weight of bales released during the month.

(3) Sales amount (approximate) to be collected by the CTRF. The original copy of the summary with supporting documents is sent to the AFO.

b. **AFO Procedures.** Record the amount to be received by the commissary, per the monthly summary of cardboard sales, as an accounts receivable for commissary trust revolving fund (CTRF). The general ledger entries are:

Debit: GLSA 11501 SC 83, Accounts Receivable.

Credit: GLA 414, Cardboard Sales.

Do not age these accounts receivable since a billing is not made to DRMO. Follow up on any documents for which collection is not received within 90 days.

c. **DRMO Procedures.** The DRMO collects from the contractor and deposits the collection with the AFO.

d. **AFO Procedures for Recording the Collections.** For the amount collected into the CTRF, make accounting entries based on the following examples:

(1) Collected amount equal to amount previously recorded as accounts receivable:

Debit: 612.

Credit: 11501 SC 83.

(2) Collected amount less than amount previously recorded as accounts receivable:

Debit: 612 for the amount collected.

Credit: 11501 SC 83 for the accounts receivable amount.

Debit: 414 for the difference.

(3) Collected amount more than amount previously recorded as accounts receivable:

Debit: 612 for the amount collected.

Credit: 11501 SC 83 for the accounts receivable amount.

Credit: 414 for the difference.

14-30. Sale of Salvage Materiel. Other sources of income are proceeds from the sale of salvage materiel. The first recording of this income is upon receipt of a check from the DRMO. The DRMO includes an SF 1049, Public Voucher for Refunds, with the check to the local AFO where the commissary store is located. When the commissary is consolidated, the local AFO mails the check and SF 1049 to the region or complex site AFO for processing a DD Form 1131, Cash Collections Voucher, as a for-self collection. The stock fund accountant preparing the DD Form 1131 annotates the word "Reimbursement" in the Accounting Classification Column. Record collection in fund-type J records. For each transaction, prepare a JV and GLA card and input to the YO system. The general ledger entries are:

Debit: 612, Collection.

Credit: 413, Salvage Sales.

The stock fund accountant also sends a copy of the SF 1049 and any supporting documents which were received with the payment from the DRMO, to the commissary office.

Section G—General Ledger Accounting Procedures

14-31. General. This section tells you how to update the FC 76 general ledger account balances. These balances may be updated on a transaction or summary basis. Specific examples of the various transactions are provided in the following paragraphs.

14-32. Transaction Processing—Construction. The CTRF pays for the construction of new commissary stores or modification of existing stores. Purchase of all categories of equipment may be a part of an approved construction project. When the project is complete, the commissary office provides A&F with the value of equipment acquired as part of the construction contract. Here are the instructions for recording construction project transactions:

a. Purchase Request for New Contract(s) or Modifications to Current Contract(s). (Includes purchase request for equipment when the project code is a construction project code.) Post the value of the purchase request as an increase to unobligated commitments in the BQ system (see paragraph 14-12b), and make the following JV entries:

Debit: 951—Statistical Account—Contra.

Credit: 932—Unobligated Commitments.

b. Contract for Construction or Modification Project. Reverse the amount set up as unobligated commitments in the BQ system, post the total contract amount as undelivered orders outstanding (UOO) (see paragraph 14-12c), and make the following JV entries:

(1) Reverse the entry made when the unobligated commitment was established:

Debit: 932

Credit: 951

(2) Establish the UOO value as the total value of the contract:

Debit: 951

Credit: 93103—UOO, Commissary Construction Projects.

c. Liability for Facility Construction or Modification Project. The source document is usually AF Form 3065, Contract Progress Report, but other documents may be used by the supporting contracting office to request a partial, progress, or final payment to be made to the contractor. These source documents usually include three amounts: the total amount earned by the contractor, the part of this earned amount we are going to pay now, and the part of this earned amount we are going to hold back until the contract is complete and final payment is made.

(1) For the amount we are going to pay now:

Debit: 172—Construction in Progress.

Credit: 20005—Accounts Payable.

(2) For the amount held back:

Debit: 152—Hold Back on Progress Payment to Contractor.

Credit: 26006—Other Liabilities.

(3) For the total amount earned by the contractor (sum of the values debited to GLAs 152 and 172): Reduce UOO and increase AEU in the BQ system (see paragraph 14-12d), and make the following JV entry:

Debit: 93103

Credit: 951

d. Payments to Contractor:

(1) Progress or partial payments: Reduce AEU and increase AEP in the BQ system (see paragraph 14-12e), and make the following JV entry:

Debit: 20005

Credit: 613—Disbursements.

(2) On receipt of a document from the contracting office authorizing final payment, including payment of amounts previously held back, process this way. First, if this document includes an amount that has not already been posted as a liability per paragraph c above, make the necessary postings to both the BQ system and a JV for the general ledger. Post the payment as follows:

(a) For the amount previously held back, move the amount in "other liabilities" to accounts payable with these JV entries:

Debit: 26006

Credit: 152

Debit: 172

Credit: 20005

(b) For the total amount of the final payment, decrease AEU and increase AEP in the BQ system, and post a JV with:

Debit: 20005

Credit: 613

e. Completed Construction Projects—Buildings.

When construction is complete, the commissary office prepares a DD Form 1354, Transfer and Acceptance of Military Real Property, and forwards to the base civil engineer. The value of the DD Form 1354 includes the cost of building and real property installed equipment (RPIE), but does not include the value of other equipment. A copy of the completed DD Form 1354 is provided to the AFOs at both the region or complex site and the base where the store is located. The region or complex AFO updates the CTRF general ledger. Here are the JV entries:

(1) Debit: 390—Real Property Transferred to Air Force General System.

Credit: 172—Construction in Progress.

(2) The AFO at the base where the store is located enters value of construction in the general fund general ledger. If the construction project involved a consolidated commissary (other than the region or complex site commissary), then the AFO sends the JV and a copy of the DD Form 1354 to the AFO where the store is located for general fund general ledger update. Here are the JV entries to the general funds general ledger:

Debit: 171XX—Real Property.

Credit: 73108—Transfer of Real Property.

f. Acceptance of Equipment Obtained as Part of the Construction Project. The commissary office provides A&F with a copy of the voucher they used for posting to AF Form 1197, Commissary Equipment Record. Here are the JV entries:

Debit: 161XX—Equipment.

Credit: 512—Construction Purchases—Equipment—Clearing Account.

Debit: 513—Construction in Progress—Clearing Account.

Credit: 172—Construction in Progress.

14-33. Transaction Processing—Equipment Purchases:

a. Instructions for acquisition and control of commissary store equipment are in AFCOMSR 145-5. All equipment purchases that are not part of a construction project are charged to GLA 592. GLSAs for GLA 592 are not used in trial balance reporting. However, expenditure account subsidiary codes equivalent to GLSAs are required for fund-type A accounting and fund status reporting.

b. The GLSAs 16101, 16102, 16103, and 16104 are

for category I and category II equipment, administrative equipment and furniture, and electronics equipment. They show the total value of store equipment. These GLSAs are updated for each item of equipment purchased at net invoice cost (including any initial installation cost, freight charges, adjustment for discount and droppage allowance transactions). See d below. AF Forms 1197 maintained by the commissary are subsidiary records that support balances in GLSAs 16101, 16102, 16103, and 16104.

c. Annually, the commissary provides A&F a report on the value of equipment categories. This report is a price-out of AF Forms 1197 (on-hand quantity times item purchase price). Reconcile this price-out with the general ledger balances in GLSA 161XX. Resolve differences with the complex director or overseas commissary officer and determine valid balances for GLSA 161XX. Prepare a JV and post changes per paragraph 14-36.

d. Equipment purchases are recorded in GLSA 161XX at the actual cost of the equipment, including freight or delivery charges, set-up or installation costs, and earned discounts or other price reductions, but excluding any trade-in allowances. For any JV or disbursement voucher which includes a posting to GLSA 161XX, send a copy of the voucher to the commissary office. The commissary office uses this voucher copy to update the equipment value recorded on AF Form 1197.

(1) Here are the general ledger entries to record receipt of CTRF equipment when no trade-in is involved. Record the contract price less any offered prompt payment discount if it is probable you will make the payment in time to earn the discount. Otherwise, record the contract price without deducting the discount.

Debit: 161XX—Equipment.

Credit: 511—Purchases Clearing Account.

Debit: 592—Equipment Purchases.

Credit: 2000X—Accounts Payable.

(Also see section D and table 14-1.)

(2) Here are the general ledger entries to record receipt of the CTRF equipment when a trade-in allowance is included in the contract:

Debit: 161XX—Equipment. (contract price of the equipment before trade-in allowance; consider discounts the same as in (1) above.)

Credit: 511—Purchases Clearing Account (same value as for 161XX).

Debit: 592—Equipment Purchases (same value as for 161XX).

Credit: 465XX—Trade-In Allowance on Purchase (Trade-in allowance from the contract).

Credit: 2000X—Accounts Payable (the difference

between the amounts entered in GLSAs 592 and 465XX) (also see section D and table 14-1).

Debit: 565—Trade-Ins on Purchases (the cost of the item being traded in, from the AF Form 1197 maintained by the commissary office).

Credit: 161XX—Equipment (same value as entered in GLA 565 above).

EXAMPLE: The following example assumes the contract provided for terms of FOB origin, with the freight charge prepaid by the supplier and reimburseable to the supplier when payment is made for the equipment.

Contract price after trade-in allowance, not including freight or installation costs	\$2,041.82
Freight and delivery costs (FOB origin, prepaid)	200.00
Installations charges	100.00
Trade-In allowance	\$1,000.00
Payment terms	2% 15 days
Book value (cost) of equipment traded in	\$2,185.15

First, determine the amount of the payment you will probably make on this contract. Normally, you will be paying \$2,300. (\$2,041.82 less \$41.82 discount, plus \$200 freight, plus \$100 installation). Your JV should then have these entries:

<u>GLA/GLSA</u>	<u>Debit</u>	<u>Credit</u>	<u>NOTE</u>
161XX	\$3,300.00		Probable payment amount \$2,300 plus trade-in allowance \$1,000
511		\$3,300.00	
592	\$3,300.00		
465XX		\$1,000.00	Trade-in allowance
2000X		\$2,300.00	Net payment amount
565	\$2,185.15		Book value of trade-in
161XX		\$2,185.15	

(3) When preparing and posting the payment voucher for equipment purchases, the general ledger entries are relatively easy when no discount is involved or when you had previously estimated the exact amount of the discount when you established the accounts payable amount. General ledger entries are more complex if you have established an incorrect value of accounts payable in paragraph (1) or (2) above.

(a) Here are the general ledger entries when no discount is involved, or when the accounts payable amount (GLSA 2000X) previously established agrees with the amount of the payment.

Debit: 2000X—Accounts Payable.

Credit: 613—Disbursements.

(Also, see section D and table 14-1.)

(b) Here are the general ledger entries when the value for accounts payable included a deduction for discounts earned, but the discount was not earned when the payment is made.

Debit: 161XX—Equipment (Value of the lost discount).

Credit: 511—Purchases (Same value as for 161XX).

Debit: 592—Equipment Purchases (Same value as for 161XX).

Credit: 2000X—Accounts Payable (Same value as for 161XX).

Debit: 2000X—Accounts Payable (Amount of payment).

Credit: 613—Disbursements (Amount of the payment).

(Also, see section D and table 14-1.)

(c) Here are the general ledger entries when the value for accounts payable assumed the discount would be lost, but the payment was made on time to earn and take the discount.

Debit: 511—Purchases (Value of the earned discount).

Credit: 161XX—Equipment (Same value as for 511).

Debit: 200XX—Accounts Payable (Same value as for 511).

Credit: 592—Equipment Purchases (Same value as for 511).

Debit: 2000X—Accounts Payable (Amount of the payment).

Credit: 613—Disbursements (Amount of the payment).

(Also, see section D and table 14-1.)

14-34. Transfer of Equipment Between Air Force Bases. Here are the accounting entries for transfer of equipment:

a. The region or complex AFO for the shipping site (or AFO for stand-alone store) sends an advance copy of DD Form 1149, Requisition and Invoice/Shipping Document to the region or complex site AFO (or AFO for stand-alone store) of the receiving commissary when equipment is shipped. This copy is placed in a suspense file by the stock fund accountant pending receipt of a completed receiving document from the commissary office. Suspense items still open 45 days after shipment date will be referred to the commissary office for follow-up action.

b. The AFO for the shipping commissary prepares a journal voucher (JV) to decrease the value of equipment assets. Here are the JV entries:

Debit: 616—Materiel—Transfers-Out.

Credit: 161XX—Equipment.

c. The AFO for the receiving commissary matches the accepted shipping document (DD 1149) to the advance shipping document maintained in the suspense file. Both DD Forms 1149 must contain the same dollar value. Prepare a JV to increase the value of equipment assets. The JV entries are:

Debit 161XX—Equipment.

Credit: 629—Materiel—Transfers-In.

14-35. Transfer of Equipment to Property Disposal. When equipment is worn out or damaged, the commissary may either transfer the equipment to a Defense Reutilization and Marketing Office (DRMO) for disposal, or in some cases they may put the equipment in the trash bin for local disposal. When CTRF equipment is disposed of, the commissary office will complete a document to identify the equipment and include the cost of the equipment. If they transfer equipment to a DRMO as salvage or junk, they may receive a reimbursement, which is recorded by the AFO per section F. Based on the document to transfer CTRF equipment to property disposal, make these entries:

Debit: 530—Materiel Transfers to Property Disposal.

Credit: 161XX—Equipment.

14-36. Equipment Inventory Adjustments. The commissary inventories all equipment as of 31

March each year and when there is a change of accountable officers. AF Forms 85 and 198 are sent to the AFO. Entries for recording adjustments to commissary store accounts are as follows:

a. AF Forms 85, Inventory Adjustment Voucher entries for recording equipment shortages/overages:

(1) Shortage:

Debit: 519XX—Physical Inventory Adjustments—Loss.

Credit: 161XX—Equipment.

(2) Overage:

Debit: 161XX—Equipment.

Credit: 453XX—Physical Inventory Adjustments—Gain.

b. AF Form 198, Report of Survey, supporting entries for damages or losses to commissary store equipment:

Debit: 519XX—Physical Inventory Adjustments—Loss.

Credit: 161XX—Equipment.

14-37. Transaction Processing—MILSTRIP.

Update the general ledger accounts for MILSTRIP transactions from source documents or at end of month using the open item list and allotment ledger or data from AFOLDS retrieval. (See paragraph 14-42.) All transactions must be posted to both the BQ and YO systems (see paragraph 14-12). For any transaction other than a receiving report, which results in a posting to CTRF equipment inventory (GLSA 161XX), send a copy of the JV to the commissary office (see paragraph 14-33d). Here are the general ledger entries:

a. **Items in Undelivered Orders Outstanding:**

Debit: 951—Statistical Account.

Credit: 931XX—Orders Outstanding (Statistical).

b. **Items in Shipped Status.** When a "shipped status" document is received from the commissary, determine whether the detail is filed in UOO or BNR status. If the matching detail is in BNR status, file the shipped status document with the BNR detail. No accounting entries are required. If the matching detail is UOO status, attach the shipped status document to the UOO detail, move the UOO detail to the "Intransit—Shipped Status" file, and make the following accounting entries:

(1) If the items are supplies (not including equipment items):

Debit: 931XX—UOO.

Credit: 951—Contra Account.

Debit: 180—Prepaid Expenses—Supplies.

Credit: 517—Prepaid Expense Clearing Account.

Debit: 593—Miscellaneous Expenses.

Credit: 200XX—Accounts Payable.

(2) If the item is an equipment item (not including supplies):

Debit: 931XX—UOO.

Credit: 951—Contra Account.

Debit: 16110—Intransit Equipment.

Credit: 511—Purchases Clearing Account.

Debit: 592—Equipment Purchases.

Credit: 200XX—Accounts Payable.

c. Receipt of Items in Shipped Status (Intransit):

Attach the receiving report to the file, move the file to the received-not-billed (RNB) file, and post these entries:

(1) If the items are supplies (not including equipment items):

Debit: 517—Prepaid Expense Clearing Account.

Credit: 180—Prepaid Expenses—Supplies.

(2) If the item is an equipment item (not including supplies):

Debit: 161XX—Equipment (by category).

Credit: 16110—Intransit Equipment.

d. Receipt of Equipment Items in Undelivered Orders Outstanding:

Debit: 161XX—Equipment.

Credit: 511—Purchases Clearing Account.

Debit: 592—Equipment Purchases.

Credit: 200XX—Accounts Payable.

Debit: 931XX—Orders Outstanding (Statistical).

Credit: 951—Statistical Account.

e. Receipt of Supplies in Undelivered Orders Outstanding:

Debit: 593—Miscellaneous Expense.

Credit: 200XX—Accounts Payable.

Debit: 931XX—Orders Outstanding (Statistical).

Credit: 951—Statistical Account.

f. Claims Payable for Accepted Equipment Overage (Line Items Over \$250):

Debit: 161XX—Equipment.

Credit: 511—Purchases Clearing Account.

Debit: 592—Equipment Purchases.

Credit: 26005—Other Liabilities.

g. Claims Payable for Accepted Supply Overage (Line Items Over \$250):

Debit: 593—Miscellaneous Expense.

Credit: 26005—Other Liabilities.

h. Claims Receivable for Shortages or Lost Shipments: Establish the claims receivable based on SF 364, Report of Discrepancy (ROD).

(1) Establish claims receivable for equipment items:

Debit: 15502—Claims Receivable—Refunds—Government.

Credit: 592—Equipment Expense.

Then review the ROD and the status of the equipment transaction. If the ROD is because of a shortage or damage to a shipment that was received, no

additional entries are required. If the ROD is because of a lost shipment that was in a "shipped status," post the following entries:

Debit: 511—Purchases Clearing Account.

Credit: 16110—Intransit Equipment.

(2) Establish claims receivable for supplies items:

Debit: 15502—Claims Receivable—Refunds—Government.

Credit: 593—Miscellaneous Expense.

Then review the ROD and the status of the supplies transaction. If the ROD is because of a shortage or damage to a shipment that was received, no additional entries are required. If the ROD is because of a lost shipment that was in a "shipped status," post the following entries:

Debit: 517—Prepaid Expense Clearing Account.

Credit: 180—Intransit Supplies.

i. Receipt of Equipment Items in BNR Status: Attach the receiving report to the file, move the file to the supply history file, and post these entries:

Debit: 161XX—Equipment.

Credit: 16110—Intransit Equipment.

j. Receipt of Supply Items in BNR Status: Attach the receiving report to the file, move the file to the supply history file, and post these entries:

Debit: 517—Prepaid Expense Clearing Account.

Credit: 180—Prepaid Expenses—Supplies.

k. Write-Off of Claims Payable:

(1) Equipment Items:

Debit: 26005—Other Liabilities.

Credit: 592—Equipment Purchases.

Debit: 511—Purchases Clearing Account.

Credit: 470—Receipts of Materiel Without Charge.

(2) Supplies Items:

Debit: 26005—Other Liabilities.

Credit: 593—Miscellaneous Expenses.

l. Write-Off of Claims Receivable:

(1) Equipment Items:

Debit: 592—Equipment Expense.

Credit: 15502—Claims Receivable.

Debit: 59040—Other Materiel Losses.

Credit: 511—Purchases Clearing Account.

(2) Supplies Items:

Debit: 593—Miscellaneous Expense.

Credit: 15502—Claims Receivable.

m. Write-Off of Accounts Payable:

(1) Equipment Items:

Debit: 200XX—Accounts Payable.

Credit: 592—Equipment Expense.

Debit: 511—Purchases Clearing Account.

Credit: 470—Receipts of Materiel Without Charge.

(2) Supplies Items:

Debit: 200XX—Accounts Payable.
Credit: 593—Miscellaneous Expenses.

14-38. Transaction Processing—Interfund Payments. Here are the general ledger entries: (NOTE: Always forward a copy of any voucher with an entry to GLSA 161XX to the commissary office.)

a. Payment of a Miscellaneous Charge. This charge could be for transportation, overseas packing and handling, or any other miscellaneous charge associated with the MILSTRIP requisitions:

(1) Miscellaneous charges for equipment items:

Debit: 592—Equipment Expense.
Credit: 613—Disbursements.
Debit: 161XX—Equipment.
Credit: 511—Purchases Clearing Account.

(2) Miscellaneous charges for supplies items:
Debit: 593—Miscellaneous Expense.
Credit: 613—Disbursements.

b. Recording a Miscellaneous Credit:

(1) Miscellaneous credits for equipment items:
Debit: 613—Disbursements.
Credit: 592—Equipment Purchases.
Debit: 511—Purchases Clearing Account.
Credit: 161XX—Equipment.

(2) Miscellaneous credits for supplies items:
Debit: 613—Disbursements.
Credit: 593—Miscellaneous Expense.

c. Payment for Items in UOO Status. Establish a BNR detail for payment of item(s) in UOO status. Annotate the UOO document with the bill number, quantity billed, and amount billed. Move the UOO document to the "Intransit—BNR" file. File the detail bill card (DBC) in the payment history file, and post these entries:

(1) For supply item(s):
Debit: 180—Prepaid Expenses—Supplies.
Credit: 517—Prepaid Expense Clearing Account.
Debit: 593—Miscellaneous Expenses.
Credit: 613—Disbursements.
Debit: 931XX—UOO.
Credit: 951—Contra Account.

These entries move the status of the detail from UOO to BNR (GLA 180), and record the disbursement as an expense.

(2) For equipment item(s):
Debit: 16110—Intransit Equipment.
Credit: 511—Purchases Clearing Account.
Debit: 592—Equipment Purchases.

Credit: 613—Disbursements.
Debit: 931XX—UOO.
Credit: 951—Contra Account.

These entries move the status of the detail from UOO to BNR (GLSA 16110), and record the disbursement as equipment expense.

d. Payment for Items in Shipped Status—Intransit. Establish a BNR detail for payment of item(s) in shipped status—intransit. For both supply and equipment item(s), post these entries:

Debit: 200XX—Accounts Payable.
Credit: 613—Disbursements.

Annotate the Intransit—Shipped Status file with the bill number, quantity billed, and total amount paid. Move the file to the Intransit—BNR file, and file the detail bill card (DBC) in the payment history file.

e. Payment of Received Items:
Debit: 200XX—Accounts Payable.
Credit: 613—Disbursements.

f. Recording Credit for CLaims Receivables:
Debit: 613—Disbursements.
Credit: 15502—Claims Receivables—Refunds—Government.

g. Payment of Claims Payable:
Debit: 26005—Other Liabilities.
Credit: 613—Disbursements.

14-39. Transaction Processing—Miscellaneous Expenses. All miscellaneous expenses are charged to GLA 593. GLSAs for this GLA are not used in trial balance reporting. (Fund-type A accounting and fund status reporting in the BQ system require an expense category code.) GLA 593 is updated on the basis of the EOM accrued expenditure unpaid (adjust cumulative balance for prior-year AEU carry-forward) and paid cumulative totals from the allotment ledger. Prepare a JV and punch GLA cards for input to the YO system. At the beginning of each month, process JV and GLA cards to reverse the EOM GLA entries.

a. These are the EOM JV entries to record accrued expenditures unpaid (reverse at BOM):
Debit: 593—Miscellaneous Expenses.
Credit: 200XX—Accounts Payable.

b. These are the EOM JV entries to record accrued expenditures paid (reverse at BOM):
Debit: 593—Miscellaneous Expenses.
Credit: 613—Disbursements.

c. Compute the amount of accounts payable (200) associated with GLA 593 from the allotment ledger as follows:

(1) Summarize all expense category code 593 accrued expenditures unpaid (AEU) from the EOM allotment ledger.

(2) Use the EOM open document listing (type vendor code and balance identifier) to subdivide total accounts payable by subsidiary account.

Section H—End-of-Month Processing

14-40. General. This section provides EOM step-by-step procedures for validation of account balances before release of monthly fund status and trial balance reports.

14-41. Month-End Cutoff. Make sure that all transactions processed through the last business day of the month are processed and included in both the CTRF trial balance and the status of funds report. Since the account balances on the status of funds report and the CTRF trial balance must reconcile, the cutoff date for processing CTRF transactions on the YO and BQ systems must be the same. The cutoff date for the status of funds report is usually the second workday.

14-42. Retrieval System. AFOLDS retrievals are available for computing the current month net change to update general ledger accounts 593, 912, 921, 93103, 93104, 93105, 932, and 951. See AFR 171-177 for instructions on obtaining proper AFOLDS programs. Retrieval must be run on the last calendar day of the month, not the closeout day in the following month. If you have any problems, contact AFAFC/XSMM, Denver CO 80279-5000.

14-43. End-of-Month Closeout Steps. Step-by-step actions are:

a. Coordinate with the commissary officer to verify that all documents have been received and entered into the accounting records. The commissary office periodically reviews the EOM open document listing to ensure the validity of open documents.

b. These reports are mandatory at EOM for FC 76:

- (1) Open Document Listing, PCN SH069731.
- (2) Allotment Ledger (use sequence indicator B), PCN SH069182.
- (3) Status of Funds Data Base Transmission, RCS: HAF-ACF(AR)7801.
- (4) CTRF Trial Balance, RCS: HAF-ACF(M) 7119.

c. Reconcile open document files to open document listing monthly. Reconcile each hardcopy

document against the listing. Make sure all open items (amount, expenditure accounts, and document numbers) are correct and are recorded in the proper accounting stage.

d. Prepare JV and GLA cards to update the general ledger records maintained in the YO system (see sections F and G, above).

e. Send a copy of the EOM allotment ledger and open document listing to the commissary office.

f. Transmit RCS: HAF-ACF(AR)7801, Status of Funds Data Base Transmission, to ATC/ACDCP, Randolph AFB TX.

(1) Routing indicator code is RUWTMAC.

(2) Content indicator code is FFEA.

(3) Text header card:

(a) Positions 64-65 = 1X

(b) Positions 77-78 = 73 (OAC)

(c) Positions 79-80 = OBAN

14-44. Reconciliation With Fund Status Reports. Monthly, upon receipt of the CTRF trial balance listing, reconcile the trial balance to the EOM allotment ledger. Perform these reconciliations:

a. Expense Categories:

Expense category codes:	592	593
Allotment ledger: AEP	\$.XX	\$.XX
+ AEU (EOP)	.XX	.XX
- AEU (BOP)	.XX	.XX
(note 1)	\$.XX	\$.XX

Less trial balance

GLA 59X balances	.XX	.XX
Difference (note 2)	\$.00	\$.00

NOTES:

1. The BOP AEU balance represents the amount of carry-forward from prior fiscal year.

2. There may be a difference in the 592 columns due to equipment trade-in allowances. If there is a difference, check the trial balance, GLA 465XX, Trade-In Allowances on Purchases. If the difference equals the GLSA 465XX balance, take no further action. If it does not, follow the procedures in paragraph 14-45.

b. Trial Balance GLA:	200	\$.XX
	+ 260	.XX
	- 155	.XX
Less allotment ledger AEU		.XX
Difference (note)		\$.00

NOTE: See paragraph 14-45 if there is a difference.

c. Trial Balance GLA:	613	\$.XX
Less allotment ledger: AEP		<u>.XX</u>
Difference (note)		\$.00

931	\$.XX	932	\$.XX
UOO	<u>.XX</u>	COM	<u>.XX</u>
	\$.00		\$.00

NOTE: See paragraph 14-45 if there is a difference.

d. Trial Balance GLA:	912	\$.XX
Less allotment ledger		
Annual authorization		<u>.XX</u>
Difference (note)		\$.00

NOTE: See paragraph 14-45 if there is a difference.

14-45. Reconciliation Differences. Research differences before submission of the CTRF trial balance, if time permits. When researching differences, you can assume the CTRF trial balance is wrong and the allotment ledgers are correct. If your research confirms this, correct the trial balance if time permits, or correct in the following month. If the difference is significant (over \$1,000) and the trial balance must be transmitted, send a message to AFAFC/TCRCW advising them of the discrepancy. They will make the adjustment and reverse it the following month.

Section I—End-of-Year Processing

14-46. Computation of Annual Operating Program (AOP). Air Force Commissary Service (AFCOMS) financial managers (AC) are responsible for loading and maintaining the CTRF AOP in the YO system (see paragraph 12-9b). However, A&F must load and maintain the CTRF annual program authorization (same balance as AOP) in the General Accounting and Finance System (BQ system). AOP in the BQ system is loaded to balance

identifier (BAL ID) "A" based on input from the CONUS region AFCOMS/AC or overseas region AFCOMS/AC (through the overseas complex director or commissary officer).

a. In the BQ system, year-end conversion programs delete CTRF (FC 76) BAL ID "A". Therefore, new AOP must be loaded at the beginning of the year, before any CTRF transactions are posted to the BQ system (see paragraph 14-12a).

b. HQ AFCOMS provides annual program authorization to CONUS region and overseas region AFCOMS/AC. These financial managers then prepare store-level AOP documents, with detail at program summary record (PSR) level, and provide these documents to the supporting AFO. These AOP documents are not formal funding documents as you would receive for appropriated funds, but they are to be posted immediately to the applicable PSRs in BAL ID "A." The format for these AOP documents is optional, but should include the signature of someone designated by the region director or overseas commissary officer.

Section J—Mission Support Functions

14-47. Funding Mission Support Functions. The procedures in this chapter do not apply to expenses for the mission support warehouse, which are funded by base operation and maintenance (O&M) funds. See AFR 177-101, chapter 18, section F for procedures related to O&M funding.

SOURCE DOCUMENT TITLE	FORM NO.	Record Update Cross Reference		
		FUND TYPE A RECORD	FUND TYPE J RECORD	GENERAL LEDGER
Request for Purchase	AF 9	X		
Inventory Adjustment Voucher	AF 85			X
Tally In-Out	AF 129		X	X
Miscellaneous Obligation Reimbursement Document (that is, Utilities— Telephones— Linen Services)	AF 406	X		X
Contract Progress Report	AF 3065	X		X
Materiel Inspection and Receiving Report	DD 250	X		X
Report of Deposits (Note 1)	DD 707		X	X
Cash Collection Voucher (Note 1)	DD 1131		X	X
Requisition and Invoice/Shipping Document	DD 1149			X
Order for Supplies or Services/ Request for Quotations				
Order		X		
Receipt		X		X
Paid (Note 1.)	DD 1155	X		X
DOD Single Line Item Requisition Systems Document	DD 1348	X		X
Transfer and Acceptance of Military Real Property	DD 1354			X
Amendment of Solicitation/ Modification of Contract	SF 30	X		
Discrepancy in Shipment Report (DISREP)	SF 361	X		X
US Government Bill of Lading (2nd Dest Transp for Sites)	SF 1103	X		X
Letters of Authorization (Approved Programs)		X		
Certification of Equipment Inventory (Based on AF 1197s)				X
Obligation Authority/Suballotment (Note 2)	AF 402	X		
Public Voucher for Purchases and Services Other Than Personal (Note 2)	SF 1034	X		X
Voucher for Transfers between Appropria- tions and/or Funds (Note 2)	SF 1080	X		X
Daily Register of Transportation Transactions (Note 2)	DA-14-94	X		X

NOTES:

1. Numbered by A&F.
2. Originated and numbered by A&F.

Figure 14-1. Source Document and Subsidiary Record Cross-Reference.

[illegible]

Figure 14-2. AF Form 1730, Transmittal Register Transcript.

AF FORM 1730
SEP 84

Figure 14-2. Continued.

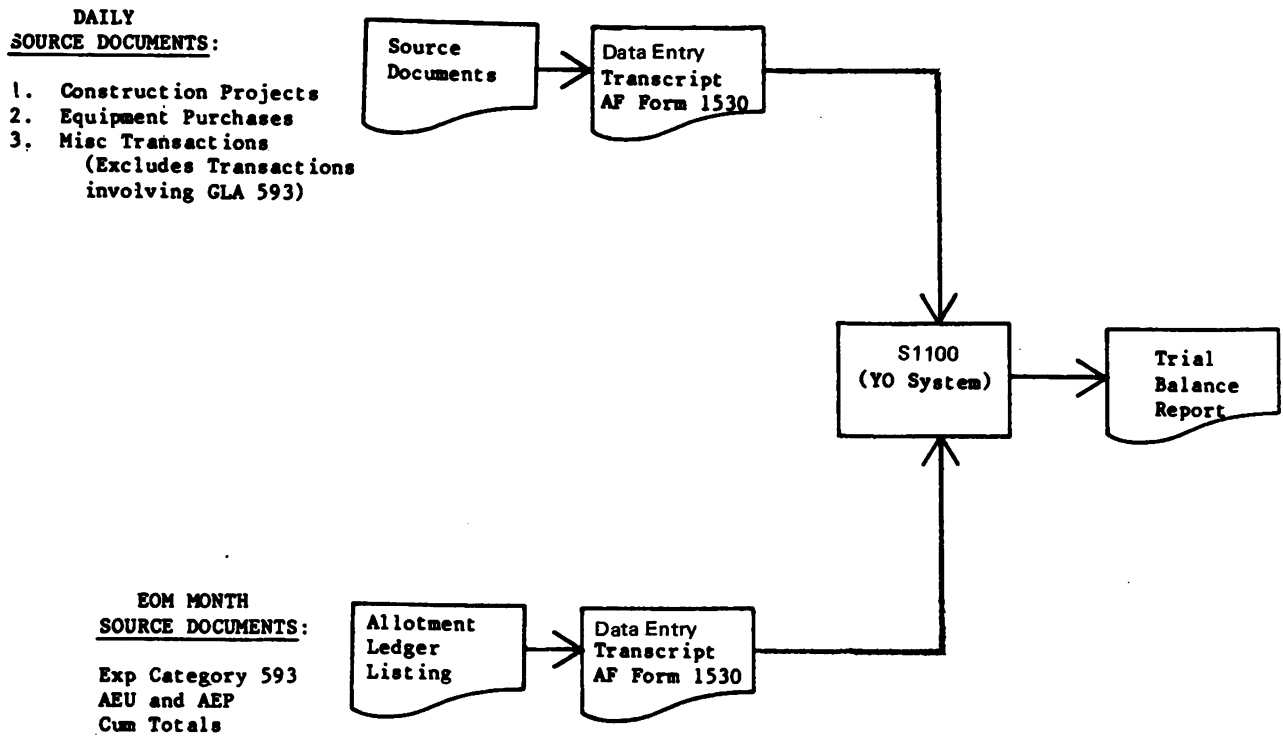


Figure 14-3. General Ledger Update Concept.

TABLE 14-1

CTRF EXPENDITURE ACCOUNT CODES

EXPENDITURE ACCOUNT CODE	SUBSIDIARY ACCOUNT CODE	TITLE	INSTRUCTIONS
591		Construction	Record the amount of expenses incurred in the construction of commissary store facilities financed out of commissary store surcharge account 57X8420.
592 (see note)	59201 59202 59203 59204 59205 59211 59212 59213 59214	Equipment Purchases Category I Category II Administrative Equipment and Furniture Electronic Equipment Refrigeration Equipment Category I Scanning Equipment Category II Scanning Equipment Office Equipment related to scanning ADPE related to scanning	Record the net cost of authorized commissary store operating equipment, including installation costs, as defined in AFComSR 145-5, as amended. The amount is the invoice cost of equipment, plus installation cost, less credit allowed for discounts taken. (See paragraph 14-33d.)
593 (see note)		Miscellaneous Expense	
	59301	Reserved	
	59302	Second Destination Transportation	Record the amount of second destination transportation costs as defined in paragraph 14-14.
	59303	Vehicle Detention Charges	Record the net total cost incurred from charges levied by a commercial carrier for detention of delivery equipment beyond an agreed time.
	59304	Utilities	Record the net total cost incurred from charges (communications, water, electricity, gas, etc.).
	59305	Maintenance of Equipment	Record the cost of equipment maintenance and repair.
	59306	Linen Service	Record the cost of laundering or rental of clothing provided to the commissary personnel.
	59307	Store Supplies	Record the net cost of supplies issued for use in operating and maintaining a commissary store as defined in AFComSR 145-1, as amended. Does not include store supplies or operating supply items used in troop issue.
	59308	Reserved	
	59309	Other Expenses	Record the cost of all expenses for losses for which specific expenditure accounts have not been provided.
	59310	Office Supplies	Record the cost of office supplies purchased from base supply.

NOTE: The subsidiary expenditure account codes (SEAC) are recorded in the CTRF equipment GLSAs as follows: SEAC 59201, 59205, and 59211, record is GLSA 16101; SEAC 59202 and 59212, record in GLSA 16102; SEAC 59203 and 59213, record in GLSA 16103; SEAC 59204 and 59214, record in GLSA 16104. Expenditure account codes 592 and 593 are the same as the CTRF general ledger account codes 592 and 593.

TABLE 14-2			
CTRF INCOME ACCOUNT CODES			
INCOME ACCOUNT CODE	SUBSIDIARY ACCOUNT CODE	TITLE	INSTRUCTIONS
411 (see note)	41101 41102	Surcharge on Sales-Cash Sales Surcharge on Sales-Charge Sales	Record the value of commissary surcharge revenue.
413 (see note)		Salvage Sales	Record the proceeds from the disposal of commissary store equipment.
414 (see note)		Cardboard Sales	Record the proceeds from the sale of cardboard.

NOTE: The income account code is the same as the CTRF general ledger account code.

Chapter 15

MANUAL MILSTRIP AND INTERFUND BILLING TRANSACTION PROCESSING

Section A—General

15-1. Introduction:

a. This chapter applies only to the AFOs overseas, which support commissary stores that do not have a programmable work station (PWS) minicomputer.

b. An overview of the Military Standard Requisition and Issue Procedures (MILSTRIP) and the Military Standard Billing System (MILSBILLS, or interfund system) is in paragraph 5-1.

c. This chapter provides accounting and finance (A&F) procedures for processing MILSTRIP requisitions, receipts, and adjustments, and for processing MILSBILLS billings and adjustments.

d. Accounting and Finance maintains six interpreted open-item card decks for each store, two history card decks, and claims receivable and claims payable open-item document files. At the end of each month, the open-item card decks are processed by the base data processing installation using a special program to produce listings and sorted card decks. The listings include totals which are posted to the accounting records.

e. There are three kinds of open-item card decks, and each kind is separated by retail store and the mission support warehouse department. The three kinds of decks are undelivered orders outstanding (UOO), received not billed (RNB), and billed not received (BNR).

(1) UOO Deck. These two decks are the open files of MILSTRIP orders that have not been received and have not been paid. These decks are made up of materiel-on-order cards that are sent to the AFO by the commissary office. The cards contain document identification codes AO1, AO4, or AOA. The totals from the end-of-month listings of these decks are used to support the balance in general ledger subsidiary accounts (GLSAs) 931XX, Orders Outstanding—Statistical, and general ledger account (GLA) 951, Statistical Account—Contra.

(2) RNB Deck. These two decks are the open files of MILSTRIP orders that have been received but not paid. The deck is made up of materiel-on order cards that have the last digit of the calendar year of receipt punched in position 67 and a three-digit julian date of receipt of the item in positions 68-70. The data in positions 67 and 68-70 is punched in the cards by the AFO's commissary accounting unit, based on receiving reports from the commissary. The totals from the end-of-month

listings of the RNB decks are used to support the balance in GLSA 20001. The contra entry to GLSA 20001 is GLSA 500XX. RNB cards with an FS SRAN are included on the mission support warehouse department RNB listing, and RNB cards with an FT SRAN are included on the retail store RNB listing.

(3) BNR Deck. These two decks are the open files of interfund bill cards for MILSTRIP orders that have been paid, but not received. The decks are made up of FA1 and FA3 detail bill cards. During interfund bill processing, if a bill card matches a card from the UOO deck, the FA1 bill card is put in the BNR deck. The SRAN tells if the BNR card is for store or mission support. FS SRAN is mission support; FT SRAN is store. The totals from the end-of-month listings of the BNR decks are used to support GLSA 140XX, Inventories in Transit (BNR). The contra entry to GLSA 140XX is GLSA 510XX, Purchases at Standard Price.

f. Two history decks are maintained by the commissary accounting unit. These decks are the payment history deck and the supply history deck.

(1) The payment history deck is made up of detail bill cards that have been matched and processed against the open-item card decks or the claims receivable open-item file. Detail bill cards are accumulated in this deck until the end of each month, when the deck is processed into the consolidated payment history listing (see AFM 177-381, section 10).

(2) The supply history deck is made up of the materiel-on-order cards that have been processed through the open-item card decks and supply action is complete. The AO1, AO4, and AOA cards are accumulated in this deck until the deck is processed into a monthly listing. Use a utility program developed locally or by the major command (MAJCOM) to produce a monthly or quarterly list of all cards in the supply history file by requisition number within delivery stock record account number (SRAN).

g. The claims receivable and claims payable open-item files are made up of copies of SF 364, Report of Discrepancy (ROD). Only the SFs 364 with a line-item value of \$100 or more are kept in these files. The claims receivable file is made up of the forms reporting a shortage or lost shipment. At the end of each month, the total value of the documents in this file supports the balance in GLSA 15502, Claim Receivable—Refunds. The claims

payable file is made up of the forms reporting an overage. At the end of each month, the total value of the documents in this file supports the balance in GLSA 26005, Other Liabilities.

h. In addition to the open item and history files, the commissary accounting unit also keeps a suspense file of requests for billing adjustments and requests for billing that were sent to the Defense Personnel Support Center (DPSC).

Section B—MILSTRIP Requisitions

15-2. MILSTRIP Requisition Processing Procedures. This paragraph explains the MILSTRIP requisitioning process used by the commissary to order items from the DPSC, or in a few cases from Army or Navy supply sources, and includes A&F processing procedures.

a. When the commissary needs to order commissary items from DPSC or another source using MILSTRIP procedures, they prepare a MILSTRIP requisition card for each item needed. When all the cards are ready to be sent to the supply source, the commissary takes the cards to the base data processing installation (DPI) and has a listing of the cards made. Commissary procedures are in AFCOMSR 145-4 and AFM 171-373.

b. When the DPI lists the MILSTRIP requisition cards, they produce an extra copy of the listing and a duplicate deck of the cards, and send these to A&F. We call these cards the materiel-on-order cards. There may be one or two listings. One listing is the commissary mission support requisition list, and the other is the commissary resale requisition list (see figures 15-5 and 15-6).

c. When the materiel-on-order cards and listing(s) are received in A&F:

(1) Determine that a card has been received for each line item on the requisition listing. If a card is missing, keypunch the card and add it to the card deck, and advise the commissary office so they can see if the requisition deck needs correction.

(2) Review the requisition listings to make sure that no data elements and codes are missing. If any are missing, pull the materiel-on order card, get the missing data from the commissary office, and punch into the card.

(3) Put the cards in the undelivered orders outstanding (UOO) deck(s) and file the requisition listings.

Section C—Buyer Interfund Billing System

15-3. General:

a. DPSC uses the interfund billing system to

collect for items sent to Air Force commissaries. Procedures used by both buyers and sellers are in DOD 4000.25-7-M, DOD MILSBILLS Manual. Each AFO maintains at least one copy of this manual, and it must be available for frequent use by the people in the commissary accounting unit. Each person responsible for processing commissary MILSTRIP and MILSBILLS transactions must read, understand, and know how to use the DOD MILSBILLS manual.

b. An interfund bill is made up of several kinds of detail bill cards (DBC) and a summary bill card (SBC). The SBC includes the total of all the DBCs in the bill. The various kinds of DBCs include:

(1) DBCs for MILSTRIP line items shipped.

(2) DBCs for miscellaneous charges and credits.

(3) One or more retail loss allowance cards with each bill.

c. Responsibilities of the Accounts Control area (ACA) for initial processing of an interfund bill are listed in paragraph 5-10.

15-4. Interfund Billing Transaction Processing Procedures:

a. The Accounts Control area (ACA) zero-balances the commissary interfund bills as they are received during the month. Interfund bills received by ACA after the fifteenth of the month are held until the next month, and are processed to the commissary accounting unit early in the next month.

b. The bill, as received by the commissary accounting unit from ACA, includes a zero-balance listing and a deck of detail bill cards. The commissary accounting unit annotates the zero-balance listing with the results of the detail matching process, and uses the annotated listings to first, prepare summary general ledger entries for posting to the disbursement journal, and second, prepare requests for billing and requests for billing adjustments. The detail billing cards (DBC) are processed against the open-item card decks and the open-item claims receivable and claims payable files.

(1) Check the listing for matching charge and credit DBCs. Annotate the listing "Do Not Process" and put the matching DBCs in the payment history file.

(2) Check the listing against the claims receivable and claims payable files. If a matching document is found, annotate the listing, put the DBC in the payment history file, and put the claims receivable or claims payable document in a completed history file. If any credit details (usually FA2 cards) remain in the bill, check the listing against the BNR deck. If a matching BNR card is found,

annotate the listing "BNR", and put both the BNR card and the FA2 card in the payment history file.

(3) Check the listing against the suspense file of requests for billing adjustments. For any matches, move the request for billing adjustment to a complete file, annotate the bill list with "Bill Adj," and put the DBC in the payment history file.

(4) Next, determine if most of the DBCs would probably match cards in the UOO deck or RNB deck. If most of the DBCs would probably match cards in the UOO deck, then first match each line on the listing by document number to a card in the UOO deck (otherwise, match to the RNB deck first). If the bill listing detail and a UOO card match, and the extended prices agree, annotate the zero-balance list as UOO, put the FA1 DBC in the BNR file, and put the UOO card in the supply history file. If extended prices are different because of a unit-price difference, annotate the zero-balance listing with the UOO extended price and identify as "UOO Price". If extended prices are different because of a quantity difference, see table 15-5 for processing instructions. After completing the matching of the bill to the UOO deck, match the bill to the RNB deck.

(5) If most of the DBCs would probably match cards in the RNB deck, match each line on the bill listing by document number to a card in the RNB deck. For each match with equal extended prices, annotate the bill listing "RNB," put the DBC in the payment history file, and put the RNB card in the supply history file. If extended prices do not agree because of unit price difference, annotate the bill listing with the RNB extended price and "RNB Price." If extended prices do not agree because of quantity difference:

(a) Verify that the RNB quantity agrees with the hardcopy receiving report. If the RNB card is incorrect, keypunch a corrected RNB card and destroy the incorrect card.

(b) If the RNB quantity is more than the bill quantity, determine if the DBC is a partial billing. If the DBC is a partial billing, keypunch two RNB cards: one with the DBC quantity to go in the supply history file, and one with the difference in quantity to go in the RNB file. Destroy the original RNB card and file the DBC in the payment history deck. Annotate the bill list "RNB." If the DBC is not a partial billing, annotate the bill list with the RNB quantity, put the RNB card in the supply history deck, and put the DBC in the payment history deck.

(c) If the RNB quantity is less than the bill quantity, determine if the RNB is a partial receipt (check UOO deck and supply history). If the RNB

is a partial receipt, keypunch two DBCs: one with the RNB quantity to go in the payment history file, and one with the difference in quantity to go in the BNR deck. Annotate the bill list "UOO/RNB." Destroy the original DBC and put the RNB card in the supply history file. If the RNB is not a partial receipt, put the RNB and DBC cards in the history files and annotate the bill list with the RNB quantity.

(6) Research each DBC that does not match either the UOO or RNB files. See table 15-4 for processing instructions.

15-5. General Ledger Entries From Interfund Bill Processing:

a. After processing the DBCs against the open item decks and files, every line on the zero-balance listing should have an annotation of the processing results. Based on these annotations, determine the summary postings to be made to the disbursements journal.

b. The following entries all include GLSA 50099, expense clearing account. After all the summary postings are determined, and before these amounts are posted, be sure the total of the net credit to GLSA 50099, plus the total of the amounts from this interfund bill that was put in the suspense account, is equal to the total of the interfund bill. Then, enter the net amount of the interfund bill into the merged accountability and funds reporting (MAFR) system, and post the disbursements journal with a summary of the following entries. Both the entry to MAFR and the posting to the stock fund records must be completed before the end of the month in which you received the interfund bill from ACA.

(1) FA1 DBCs that were charge billings for items that were in UOO and RNB open-item decks (including those with price and quantity differences of less than \$100 per line item): Debit 500XX, Purchases at Cost. Credit 50099.

(2) FL2 and FL4 DBCs for retail loss allowance (reverse entries for FL1 and FL3 DBCs): Debit 50099. Credit 44061 if document identifier code is FL2; Credit 44071 if document identifier code is FL4.

(3) FA2 DBCs matched to the claims receivable open-item file: Debit 50099. Credit 15502, Claims Receivable—Refunds.

(4) FA2 DBCs matched to the BNR deck: Debit 50099. Credit 500XX, Purchases at Cost.

(5) FA1 DBCs matched to the claims payable open-item file: Debit 26005, Other Liabilities. Credit 50099.

(6) Price or quantity differences of more than \$100, with the DBC extended price higher or lower

than the UOO or RNB extended price, and determination is made that the DBC price or quantity is incorrect: Put the difference in the suspense account and send an FAE card with advice code 012 to the seller to request adjustment. Post the UOO or RNB extended price to the disbursements journal: Debit 500XX, Purchases at Cost. Credit 50099.

(7) Price or quantity differences of more than \$100, with the DBC extended price higher or lower than the UOO or RNB extended price, no indication that the DBC price or quantity is incorrect, and no indication that the DBC is a partial billing or a billing for a partial receipt: Post the DBC extended price to the disbursements journal: Debit 500XX, Purchases at Cost. Credit 50099.

15-6. Delinquent and Erroneous Interfund Bills. When processing interfund bills, we sometimes find that errors were made by the billing office. The MILSBILLS system includes standard procedures for advising the billing office of an error, and for the billing office to correct the amount billed. These standard procedures are in the DOD MILSBILLS

manual. This chapter includes an overview of some of the details of the most common MILSBILLS transactions, but you must use the DOD MILSBILLS manual to figure out the way to process many transactions.

a. Some errors on interfund bills are put into suspense account 57F3885.2000 and left there until the problem is corrected (see AFR 177-101, chapter 27, section k). Other errors are processed but put into the claims receivable or claims payable accounts until the problem is corrected. When you find errors in an interfund bill, you advise the seller's billing office by punched cards with a document identification code of FAE, a billing advice code that explains the problem, and a transmittal letter with the punched cards. For problems covered by the following billing advice codes, the detail bill card is put in the suspense account and not processed against the stock fund records. For problems covered by other billing advice codes, the DBC is processed against the stock fund records and accounted for as a claims receivable or claims payable.

<u>CODE</u>	<u>TITLE</u>	<u>REMARKS</u>
011	Duplicate bill received.	<ol style="list-style-type: none"> 1. Bill has been received on a prior bill or is on the same bill. 2. Place entire amount in suspense.
012	Overcharge due to error in unit price, quantity, or extended amount billed.	<ol style="list-style-type: none"> 1. Unit price has an error which creates a difference over \$100 per line item. 2. Erroneous quantity which creates a difference over \$100 per line item. 3. Error in extended bill amount which is over \$100 per line item. 4. Put only the difference in suspense, not the total amount of the DBC.
013	Inapplicable bill received.	<ol style="list-style-type: none"> 1. Use this advice code only for DBCs that have a non-Air Force SRAN in positions 30-35. 2. Do not put any bills in suspense citing this advice code if the SRAN in positions 30-35 of the DBC is your commissary account or one of the stores in your complex. Instead, process the DBC.

<u>CODE</u>	<u>TITLE</u>	<u>REMARKS</u>
		3. If the SRAN in positions 30-35 of the DBC is accounted for by another AFO, return the DBC to Accounts Control area who will transfer the bill to the accountable AFO.
		4. If you don't have time to process or transfer a DBC before end of month, put the DBC in suspense using advice code 099 (see below). During the next month, research the problem and either process the DBC or give it to ACA for transfer to the accountable AFO.
014	Bill received for materiel designated as nonreimbursable.	Item was received as a free receipt. Commissary supply personnel would advise you of this condition on the receiving report.
015	Bill received for unauthorized accessorial charge.	Normally, this situation would occur if GSA would erroneously bill a CONUS region AFO for accessorial charges for overseas packing and crating services.
017	Bill received for cancelled (confirmed only) requisitions (materiel not received).	You must have received a confirmed cancellation message from the seller.
018	Bill received for back-ordered materiel.	You must have received a message that the item was back-ordered.
019	Amount in summary card not equal to amounts in detail cards.	ACA would put this amount in suspense.
020	Bill received following billing office reply that billing could not be rendered.	After replying to your FAE with advice code 034 that the seller would not bill you, you receive a bill anyway. Go back with another FAE card, but this time use advice code 020.
023	Promised duplicate or adjustment bill not received.	This is a followup to a reply from the seller that a billing adjustment would be made.
052	Requisition or excess material report specified non-interfund billing.	Requisition had FC XP in the fund code field.
055	Refer to accompanying letter of explanation.	Document the situation to the fullest extent possible. Send the FAE card along with the letter.
099	Placed in suspense pending research.	1. This is not a code that would be included in an FAE card to the seller. Instead, it is the code used in the suspense transaction, and it says to people who review the transactions in suspense, "I don't know what this is. I don't know what the correct advice code would be to put into an FAE card to the seller. I don't have time right now to figure it out, and I can't process the transaction because it would mess up my purchase price variance (PPV). But I've got to put it somewhere so MAFR will balance. So I'll put it in suspense until after the trial balance goes out. Then I'll research the problem, take it out of suspense, and either process it or put it back in suspense with one of the other advice codes when I send the FAE to the seller."

<u>CODE</u>	<u>TITLE</u>	<u>REMARKS</u>
		2. Don't leave any of these transactions in suspense more than 90 days, and try to take care of it during the next month.
	b. When the zero-balance list does not balance to zero, A&F action depends on whether the SBC is more or less than the sum of the DBCs.	and sends to the billing office by letter of transmittal explaining the condition.
	(1) If the amount in the SBC is more than the sum of the DBCs, the Accounts Control area (ACA) puts the difference in suspense account 57F3885.2000 and gives the DBCs to the commissary accounting unit for processing. ACA prepares an FAE card with billing advice code 019	(2) If the amount in the SBC is less than the sum of the DBCs, ACA puts the entire amount of the SBC in suspense, prepares an FAE card with billing advice code 019, and sends the FAE card to the billing office by letter of transmittal.
		c. The following timetable applies for submitting requests for billing adjustments.

<u>Reason for Request</u>	<u>Type of Request</u>	<u>When Submitted</u>
Error in SBC or DBC.	FAE	Immediately after you have validated the error condition.
Discrepancy in shipment, supported by a discrepancy report, and seller does not include the adjustment in a later bill.	FAE	60 days after receipt of a seller's reply that adjustment will be included in a later bill.
Followup	FAF	60 days after the date an FAE card was mailed to the seller: (1) if ACA does not have an entire bill from this seller in suspense per paragraph 15-6b(2), (2) if a bill from this seller is not included on the unmatched buyer/seller list received from AFAFC, and (3) if a response or adjustment has not been received from the seller. Do not send an FAF for delinquent RNB details (see paragraph 15-11).
No response from seller.	Request for AFAFC/TCRC assistance.	60 days after mailing the FAF to the seller, and still no response from the seller.

d. Each detail bill card that is put in suspense must include the applicable billing advice code per paragraph 15-6a.

e. If you find an unusual error or suspected error, and you do not know what action to take, ask for help from AFAFC/TCRC.

f. Do not write off an erroneous interfund bill just because the seller fails to respond to a ROD or fails to issue a billing adjustment. Use the timetable in paragraph 15-6c. We have 1 year from the date of the first bill to get the adjustment. After 1 year from the date of the bill, the seller takes the

detail out of the computer system and any further requests for adjustment will usually be denied.

g. Sometimes the seller activity either fails to respond or does not approve a buyer activity's request for billing adjustment. If the seller fails to respond to a ROD or FAE/FAF request for billing adjustment and the line item amount is \$250 or more, document the facts of the transaction and send a request for assistance to AFAFC/TCRC, Denver CO 80279-5000. For line items between \$100 and \$250, do not request AFAFC/TCRC assistance. If no response has been received, keep these details in suspense or claims receivable until the line item is 360 days old, then write off the delinquent billing amount. If the request for billing adjustment was denied, immediately write off the delinquent billing amount.

Section D—MILSTRIP Receipts

15-7. Requisition Status, Requisition Cancellation, and Receiving Report Processing:

a. **Requisition Status Processing.** Sellers using the MILSTRIP system advise the buyer of the status of MILSTRIP requisitions by use of a punched card, which is usually transmitted to the buyer activity by the automatic digital network (AUTODIN). These status cards tell the commissary when an item was shipped, or other information about the requisition, including cancellation of the requisition. AFO processing of requisition cancellation is covered in paragraph b below. Requisition status other than cancellation usually has no effect on the AFO records. However, the commissary should give the AFO a copy of the listing or cards for commissary MILSTRIP requisition status. The AFO uses this listing or cards as part of the supply history to use in researching inter-fund billing errors and discrepancies.

b. **Requisition Cancellation Processing.** The commissary office gives a copy of the listing of requisition cancellations to the AFO. The commissary accounting unit pulls the UOO card for each item on the cancellation list and files the UOO card in the supply history file. All cancellation lists received from the commissary for a month must be processed against the UOO file before the UOO card deck is closed for the month. File the cancellation lists in a monthly file. See table 15-1 for procedures.

c. **Receiving Report Processing.** See chapter 2 for the receiving report documents. The commissary assigns each receiving report a subvoucher number and posts the receiving report to AF Form 2361, Abstract of Receipts and Inventory Adjustments, for transmittal to A&F. DD

Forms 1348-1, DOD Single Line Item Release/Receipt Document, or Seavan Consist List receiving reports may be batched and recorded as one line entry on AF Form 2361. When DD Forms 1348-1 are used as the receiving document, the commissary enters the number of individual forms batched in the detail column of the AF Form 2361, after the requisition number. Block 15 of DD Form 1348-1, Receiver's Document Number, contains month, base receipt voucher number, commissary sub-voucher number, and a number which shows the individual documents in numerical order within the batch of DD Forms 1348-1. Distribution and control procedures are explained in chapter 3. After completing the validation process explained in paragraph 3-3a, take these actions:

(1) Sort receiving reports into groups by department.

(2) Run an adding machine tape for each group of receiving reports. Locate and correct any differences between the totals per the adding machine tape and the totals per the AF Form 2361.

(3) Post the general ledger entry for the inventory half of the receipt posting to the back of the AF Form 2361 and to the applicable voucher register. Do not post entries for GLSAs 20001/500XX, since those entries are made at the end of the month, based on the value of the open-item card decks. See paragraph 15-9 for additional discussion of general ledger entries for receiving report processing.

(4) Match receiving report details with punched cards in the UOO and BNR open-item card decks. If there is a match with the UOO card file, pull the UOO card, punch the last digit of the calendar year of receipt in position 67 and the julian date of receipt in positions 68-70, and file the card in the RNB deck (by requisition number within SRAN). If there is a match with the BNR card file, put the BNR card in the payment history deck. See tables 15-2 and 15-3 for processing instructions when prices or quantities do not match exactly.

(5) File AF Form 2361 and receiving reports.

15-8. **Claims Receivable and Claims Payable Processing.** When you match receipts with the UOO and BNR decks, you may note differences because of shipment discrepancies. If the total value of this difference in quantity for a line item is \$100 or more, the receiving report must have either an SF 364, Report of Discrepancy (ROD), or a similar document attached to the receiving report. When processing a receiving report with a ROD of \$100 or more attached, pull the ROD and put it in a claims

receivable or claims payable file. Annotate the line on the abstract of receipts for this receiving report with the value of the ROD, and indicate whether the ROD was for an overage or a shortage.

a. The commissary fills out a ROD for overages or shortages in shipments. DPSC automatically replies to these reports, usually on a copy of the ROD. The AFO keeps two files of claims receivable and two files of claims payable. One file of each is a suspense file for those RODs for which a reply has not been received from DPSC. The other file of each is for those RODs for which a reply was received, and the reply stated that a billing adjustment would be made by DPSC.

b. Sometimes DPSC replies to a ROD by stating that a billing adjustment will not be made. For those replies, pull the suspense copy of the ROD and post the accounting entry per paragraph 15-9. Review the transaction. If you are convinced that DPSC owes us over \$250 but they have refused to give us a credit billing adjustment, document the case and send it to AFAFC/TCRC for assistance in working with DPSC.

c. These files of open documents are used to support the general ledger balance of claims receivable and claims payable. The documents are removed from the file when billing adjustments are received as part of the interfund bill process (see paragraph 15-3b).

d. Documents reporting shortages, other than a ROD, are left attached to the receiving report. These documents are not filed in the claims receivable files and are not accounted for as claims receivable.

15-9. General Ledger Entries From Receiving Report Processing. Based on the annotations on the AF Form 2361, Abstract of Receipts, make a summary of the general ledger entries on the back of the form, and then post to the voucher register. When replies to reports of discrepancy (RODs) are received from DPSC, stating that a billing adjustment will not be made, post the reply to the voucher register. Accounting entries to GLSAs 20001, 140XX, and 951XX are not made when processing receiving reports, since these accounts are updated at the end of the month based on the value of the open-item card decks. Make the following entries based on receiving report processing and replies to RODs denying billing adjustment:

a. Total value of inventory received, by department, at standard (selling) price, based on the totals on AF Form 2361 as verified by adding machine tape (see paragraph 15-7c).

Debit: 130XX, Inventory on Hand.

Credit: 510XX, Purchases at Standard Price.

b. Receiving report amount less than \$100 higher than the shipping document or BNR amount, post the difference:

Debit: 510XX, Purchases at Standard Price.

Credit: 473XX, Incoming Shipments—Gain.

c. Receiving report amount less than \$100 lower than the shipping document or BNR amount, post the difference:

Debit: 583XX, Incoming Shipments—Loss.

Credit: 510XX, Purchases at Standard Price.

d. Receiving report amount more than \$100 lower than the shipping document or BNR amount, and the receiving report is supported by SF 364 (ROD), post the difference:

Debit: 15502, Claims Receivable—Refund.

Credit: 500X1, Purchases at Cost.

e. Receiving report amount more than \$100 lower than the shipping document or BNR amount, and the receiving report is supported by a document other than SF 364 (ROD). This situation happens when the shipment originated in CONUS to an overseas base and a transportation loss is reported per AFR 75-18. Generally, if a loss is an apparent error on the part of DPSC, the commissary processes SF 364 and the AFO records the SF 364 as a claims receivable against DPSC per paragraph 15-9d. But if the loss is apparently the fault of a carrier between the CONUS port and the overseas base, the commissary absorbs the loss, and the AFO posts the loss as:

Debit: 583XX, Incoming Shipments—Loss.

Credit: 510XX, Purchases at Standard Price.

f. Receiving report amount more than \$100 higher than the shipping document or BNR amount, and the receiving report is supported by SF 364, post the difference:

Debit: 500X1, Purchases at Cost.

Credit: 26005, Other Liabilities (used as claims payable).

g. Seller (usually DPSC) reply to SF 364 that billing adjustment will not be made.

(1) If the SF 364 reported a shortage and is filed in the claims receivable file, post the value of the SF 364:

Debit: 583XX, Incoming Shipments—Loss.

Debit: 500XX, Purchases at Cost.

Credit: 510XX, Purchases at Standard Price.

Credit: 15502, Claims Receivable—Refund.

(2) If the SF 364 reported an overage and is

filed in the claims payable file, post the value of the SF 364:

Debit: 26005, Other Liabilities (used as claims payable).

Debit: 510XX, Purchases at Standard Price.

Credit: 500XX, Purchases at Cost.

Credit: 473XX, Incoming Shipment—Gain.

Section E—MILSTRIP/MILSBILLS Followup and Reconciliation

15-10. Commissary Responsibilities for Followup and Resulting A&F Action. The commissary is responsible for followup on detail items in undelivered orders outstanding (UOO) and billed not received (BNR) status. They are also responsible for followup to get a reply to SF 364 (ROD).

a. As a result of the reconciliation process, the commissary office knows which details are in UOO and BNR status. They advise the AFO when to pull a UOO card because of an item manager's assumption that the item will not be received. This is a local cancellation decision. The AFO puts the UOO card in the supply history file. In a few instances, the item may be received after local cancellation.

b. The commissary follows up on BNR status items. After the latest date a BNR status item should have been received, the commissary processes a ROD to report a shortage in shipment.

(1) If the value of the ROD is \$100 or more, A&F pulls the BNR card and puts it in the payment history file. A&F files the ROD in the claims receivable file and posts this entry:

Debit: 15502, Claims Receivable—Refund.

Credit: 500X1, Purchases at Cost.

(2) If the value of the ROD is less than \$100, pull the DBC from the BNR deck, put the DBC in the payment history file, and post the loss with this entry:

Debit: 583XX, Incoming Shipments—Loss.

Credit: 510XX, Purchases at Standard Price.

(a) Annotate the ROD to indicate the loss was absorbed, and file the ROD in a file titled "RODs Written Off—BNR less than \$100." Destroy these ROD copies after 1 year from the date of the ROD.

(b) When processing receiving reports, if a matching detail for less than \$100 is not located in the UOO or BNR card decks, the first research action would be to check this RODs written-off file. If a receiving report is matched to a ROD in this file, pull the ROD and, in addition to the posting required by paragraph 15-9a for the receipt of inventory, post this entry:

Debit: 510XX, Purchases at Standard Price.

Credit: 583XX, Incoming Shipments—Loss.

c. The commissary follows up to get replies to RODs. A&F follow-up action on RODs does not begin until 60 days after the reply to a ROD has been received from the seller. See paragraph 15-6c.

15-11. Followup on Items Received But Not Billed (RNB):

a. There are various reasons why billings may not have been received, or received but not properly processed. Here are some examples:

(1) Seller failed to bill the requisitioner.

(2) Seller issued a billing, but sent it to the wrong address.

(3) The bill was either lost or misrouted at the receiving base.

(4) Seller failed to reply to customer request for a duplicate bill (advice code 041).

(5) A&F did not properly delete the RNB detail (pull the RNB card) from the open-item file when the bill was paid.

(6) RNB detail record invalid; this can happen if the receipt should have been processed as nonreimbursable.

b. After verifying the accuracy of the RNB open-item list with the commissary office, the AFO is responsible for following up on aged RNB details as follows:

(1) Line-item value less than \$100. After 180 days from the date of receipt of the item, review the monthly payment history listings and the BNR card file to see if the bill has already been paid. If the bill has been paid, move the RNB card to the supply history file. If there is a matching BNR card, move the BNR card to the payment history file. If the bill has not been paid, move the RNB card to the supply history file and post the gain to the accounting records:

Debit: 510XX, Purchases at Standard Price.

Credit: 473XX, Incoming Shipments—Gain.

(2) Line-item value \$100 or more. At end of month, when the open-item card decks are processed with program NYOKOO, one output product is an FAE card for each RNB detail between 180 and 210 days old. Do not send any of the FAE cards to the seller until after you have completed the following steps.

(a) Review the monthly payment history listings and the BNR card file to see if the bill has already been paid. If the bill has been paid, move the RNB card to the supply history file and destroy the FAE card. If there is a matching BNR card, move the BNR card to the payment history file.

(b) If the bill has not been paid, determine if there are a large enough number of old unpaid

RNB details in the file that there is probably an unprocessed seller bill in the system. If you suspect you may be missing an interfund bill, check with the Accounts Control area (ACA). Have ACA get any old bills that are on the "unmatched buyer/seller list" and include these bills in the next monthly batch of interfund bills they give you for processing. Hold the FAE cards (do not mail to the seller) until you determine that the bill is not included in an unprocessed seller billing.

(c) If any unpaid RNB details over 180 days old with a line-item value over \$100 remain after completion of the above steps, mail the FAE card with advice code 034 to the seller, with a letter of transmittal. No other followup is required. Do not put a copy of the FAE card in the suspense file of requests for billing adjustment, because the RNB card in the RNB deck serves as the suspense.

(d) 360 days after the date of receipt of the item, move the RNB card to the supply history file and post the gain to the accounting records:

Debit: 510XX, Purchases at Standard Price.

Credit: 473XX, Incoming Shipments—Gain.

15-12. Followup on Claims Receivable and Claims Payable. Based on experience at your base, determine the number of days from the date of a Report of Discrepancy (ROD) that you should expect to receive a seller's reply to the ROD. Each month, determine the RODs in the suspense files of claims receivable and claims payable for which a reply should have been received, and advise the commissary office of these RODs. The commissary office is responsible for getting replies from the seller.

a. When seller replies that billing adjustment will be made, move the RODs from the suspense file to the confirmed file. The total of both the suspense files and the confirmed files supports GLSAs 15502 and 26005, but both files are maintained so the commissary accounting unit can tell which file is awaiting ROD replies and which file is awaiting interfund billing adjustment action by the seller.

b. File RODs in the confirmed file by age of the reply to the buyer activity (your commissary). Do not request billing adjustment from the seller activity until 60 days after the seller's reply to the ROD has been received. See paragraph 15-6c for the timetable to followup on confirmed claims receivable and claims payable.

15-13. Reconciliation of UOO, BNR, and RNB Decks With Commissary Records. The commissary keeps a manual listing of each requisition, and annotates this listing with the status of each item

on the listing. These annotations include such status as ordered, cancelled, received, partially cancelled, partially received, and others. Because of the ease of making errors when filing punched cards manually, reconciliation of the AFO's open-item card decks with the commissary's requisition records is required at least quarterly as of the end of January, April, July, and September.

a. The value of the UOO and BNR card decks is used to establish GLSA 931XX and 140XX in the trial balance report. These two accounts make up a big part of the commissary's aggregate inventory, and the value of aggregate inventory is a factor in determining how much inventory the commissary can order. So the store manager is very interested in having accurate balances reported in GLSAs 931XX and 140XX. The AFO is interested in having an accurate RNB deck, because errors in this deck usually result in purchase price variance (PPV), and PPV is an indicator of how well the AFO is getting the job done.

b. Reconcile the line items on the A&F open-item listing with the commissary's requisition status records.

(1) Start with the BNR listing. For items that match to a due-in status on the commissary records, either checkmark each line or draw a line down a blank column near the requisition number on the AFO's listing, and annotate the commissary records with a "B". For items in other than a due-in status, annotate the status on the A&F listing.

(2) Next, reconcile the A&F UOO listing with the commissary's records. Begin with the oldest UOO line item and continue until recent orders. Do not reconcile orders made so recently that no change in status of any of the line items in a requisition batch would be likely. On the A&F list, annotate the status of any requisition not due in. On the commissary records, annotate any due-in record not included in either the A&F UOO or BNR lists, and after the reconciliation is completed, punch missing UOO cards and add them to the UOO deck.

(3) For reconciliation of the RNB listing, annotate the listing with the status of any line item not in a received status per commissary records.

(4) Process the annotated open-item listings against the card decks. Correct the totals at the end of each listing before posting to the stock fund accounting records per paragraph 15-15.

(5) This reconciliation requires planning and coordination by the AFO and the commissary. The commissary should not post any change of status to commissary records between posting the last change for the month and the completion of the

reconciliation. The AFO must keep up with maintenance of the card decks near the end of the month so the last documents for the month can be processed as soon as they are received from the commissary. The AFO must get the card decks to the data processing installation (DPI) as soon as feasible after the end of the month, for processing with program NYOK00. Request the listing be sent to the AFO immediately; the cards can be punched and interpreted a day or so later. As soon as the listing is available, begin the reconciliation.

(6) Commissary personnel at the Ankara and Ismir stores in Turkey will handcarry the commissary requisition status records to the Incirlik AFO for the quarterly reconciliation. Work with the commissary officers to plan the reconciliation so the time needed by the commissary personnel to complete the reconciliation in a temporary duty (TDY) status can be minimized.

Section F—End-of-Month Processing

15-14. End-of-Month Procedures. If you keep up with processing orders, receipts, cancellations, and interfund bills during the month, end-of-month processing is relatively simple. If you don't keep up during the month, you will have a tough time getting an accurate trial balance report out on time.

a. After receipt of the last document for the month to be processed against the open-item card decks, process the documents as soon as feasible. Take the card decks to the DPI for processing with program NYOK00, and request output of both listings and interpreted cards. Card output is required because it is almost impossible to maintain the manual card files within document number sequence without misfiling some of the cards, and misfiled cards cannot be found with a reasonable effort.

b. Reconciliation of the open-item lists with commissary requisition status records is required each quarter. However, you should reconcile the UOO and BNR lists with the commissary records every month you can get the lists back from the DPI in time. With proper planning and scheduling, you should be able to reconcile the UOO and BNR details every month (except for the Ankara and Ismir stores).

c. You should allow for problems with computer downtime and with card punch and card interpreter failure. So it is necessary to get the card decks to the DPI early in the month so you can still get the trial balance report out on time when the DPI has equipment problems. Again, proper planning and scheduling are mandatory. Do not wait until the

ninth workday to take the card decks to the DPI and still expect to get the report out on time.

d. Before reconciling with the commissary records and before posting to the stock fund records, process all rejects on the open-item lists. To do this, for each line item on the reject list, determine the reason for the reject. Key punch a corrected card to go in the appropriate card deck after the new card decks are returned from the DPI. Add the corrected rejects to the applicable open-item list manually, and adjust the totals on each list to include the corrected rejects. Annotate the reject list with each line item corrected and posted to the open-item lists.

(1) If the correct detail data cannot be determined in the AFO, determine the correction needed during reconciliation with the commissary office, and then make the necessary corrections to the card decks and the open-item lists.

(2) Post the totals to a journal voucher or a register for later input to the automated general ledger system (YO), with the accounting entries per paragraph 15-15.

e. Process the payment history deck and the supply history deck with the appropriate computer program before any cards for the current month's business are added to the history decks. See paragraph 15-1e.

15-15. Accounting Entries From Open-Item Listings. First, reverse the previous month's entries to GLSAs 140XX, 20001, and 931XX, and 951. That should result in a zero balance in these accounts; if not, correct the balance to a zero balance. Then, post the totals from the current month's open-item listing as follows:

a. **UOO Listings.** Post the total from each UOO listing:

Debit: 951, Statistical Accounts, Contra.

Credit: 931XX, Undelivered Orders Outstanding (UOO).

b. **BNR Listings.** Post the total from each BNR listing:

Debit: 140XX, Inventories Intransit (BNR).

Credit: 510XX, Purchases at Standard Price.

c. **RNB Listings.** Post the total from each RNB listing:

Debit: 500XX, Purchases at Cost.

Credit: 20001, Accounts Payable to DPSC.

15-16. Theoretical Versus Actual Accounting Entries. We use the open-file card decks and a system of "bookless bookkeeping" to reduce the amount of posting entries to formal records. This

system saves a lot of time. Imagine trying to make a manual posting for each line item ordered, another manual posting for each line item received and still another posting for each detail bill card processed. But the bookless bookkeeping method

causes some confusion because the accounting entries we make are not exactly the same as you would make if you were posting every transaction. For example:

ACTION	TO	THEORY: DR/CR	METHOD	EOM RESULTS: DR/CR
Requisition	Increase UOO	951/931	File UOO card.	951/931
Pay BNR	Decrease UOO	931/951	Pull UOO card and file in history.	931/951
	Increase intransit	140/510	Add DBC to BNR deck.	140/510
	Increase cash disbursements	500/613	Post to cash disbursements journal.	500/613 (50099)
Receipt of BNR Items	Increase inventory and decrease intransit	130/140	Pull BNR card and file in history. Post receipt to voucher register.	510/140 130/510
Receipt of UOO Items	Decrease UOO	931/951	Pull UOO card.	931/951
	Increase inventory	130/510	Post receipt to voucher register.	130/510
	Increase accounts payable	500/200	Make RNB card from UOO card and add to RNB deck.	500/200
Pay RNB	Decrease accounts payable and increase cash disbursements	200/613	Pull RNB card and put in history. File DBC in history and post cash disbursements journal.	200/500 500/613 (50099)

These examples show only the most common transactions.

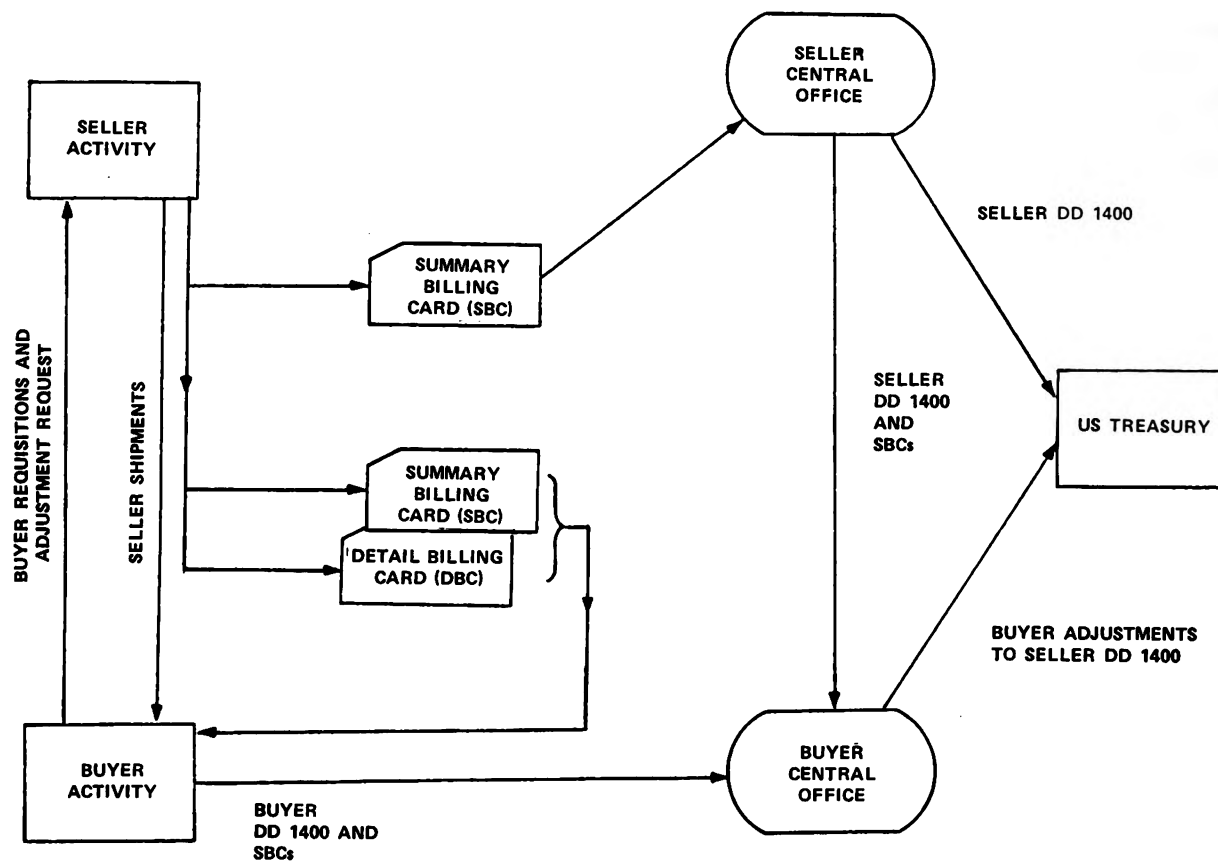


Figure 15-1. MILSTRIP and MILSBILLS Data Flow and System Relationship.

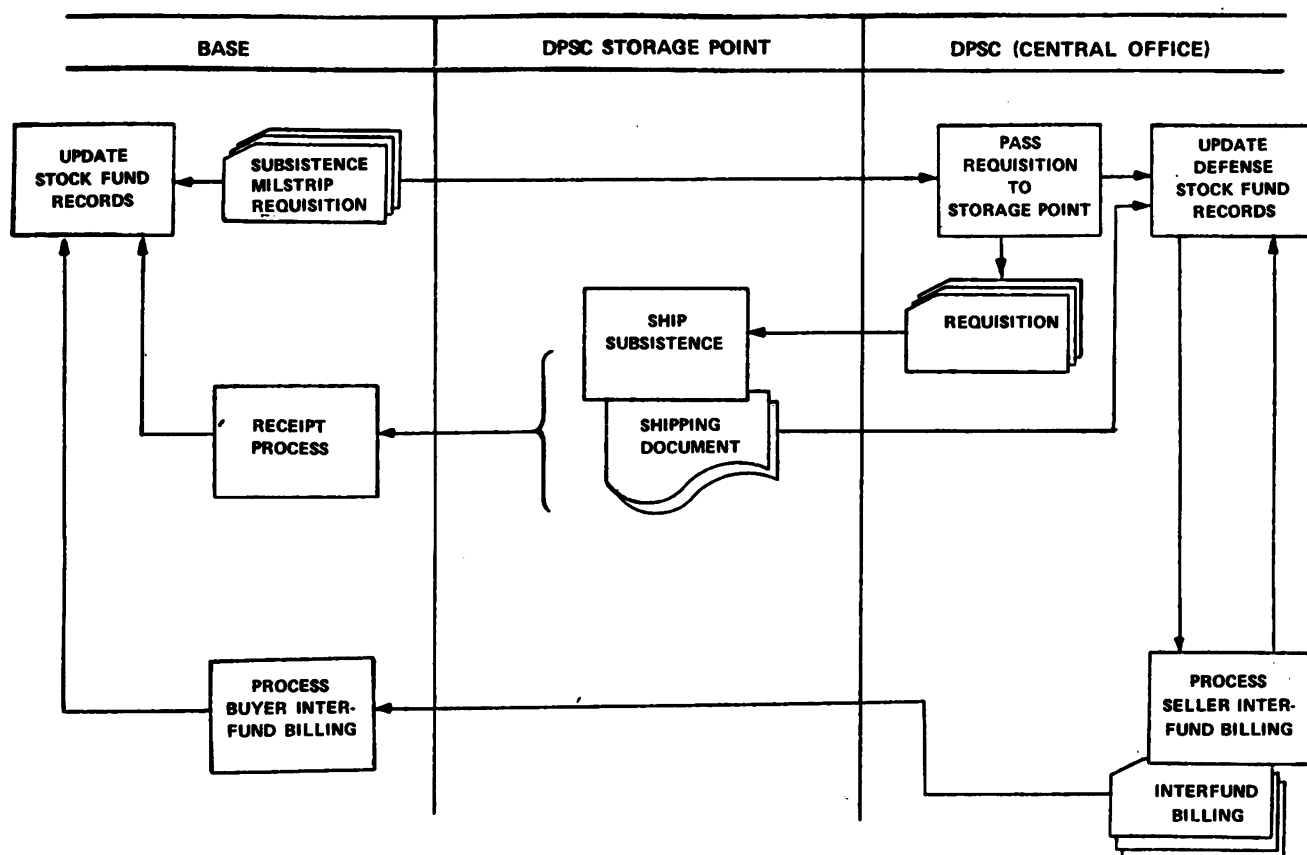


Figure 15-2. Subsistence Transaction Process—Delivery From DPSC Storage Points.

Data Element	Field Location	Typical Entry	Remarks
Document ID	1-3AN	AOA/AO1/AO4	Note 1
Routing ID	4-6AN	S9S	
Media & Status	7A	S	
Stock Number	8-20AN	89100051764	
Type Pack	21N	1	
	22		Blank
Unit of Issue	23-24A	EA	
Quantity	25-29N	00150	
Document No			
Service	30A	F	
Requisitioner	31-35AN	T4800	Note 2
Year	36N	7	Note 3
Day	37-39N	200	Note 3
Serial Number	40-43N	1001	
Reserved	44		Blank
Supplementary Address			
Service	45A		
Address or Management Data	46-50AN		
Signal	51A	A	
Fund	52-53AN	62	
Distribution			
Activity or Management	54AN		
Ownership Account, System	55-56AN		
Designator Code or			
Management Data			
Project	57-59AN		
Priority	60-61N	15	
Required Delivery Date	62-64N		
Advice	65-66AN		
RNB Receipt Date (calendar year)	67A	R	Note 4
RNB Receipt Date (julian)	68-70N	139	Note 4
Reserved	73-74		Blank
Unit Price	74-80N	000110	

NOTES:

1. AOA=Requisition for Domestic Shipment (either Troop Support or Resale Store Items)—AO1 = Requisition for Overseas Shipment (Troop Support Item)—AO4 = Requisition for Overseas Shipment(Resale Store Item).

2. The stock record account number (SRAN) is in positions 30-35. The letter in position 31 is used to tell if the requisition is for the retail store ("T") or the troop support warehouse ("S"). For example, SRAN FT4800 in positions 30-35

would be a requisition for the retail store, and SRAN FS4800 would be a requisition for the troop support warehouse.

3. Programmatically assigned from the input user control card. All other data is duplicate data from input requisition requirement card.

4. For on-order cards moved to the RNB file, the AFO punches the last digit of the calendar year of receipt in position 67, and punches the julian date of receipt in positions 68-70.

Figure 15-4. Output Format—Commissary (Resale or Troop Support) Materiel On-Order Card.

COMMISSARY TROOP SUPPORT REQUISITION LIST															AS OF 77 JUL 19		PCM S0010-104	
ACCOUNT NUMBER	JUL DATE	CONSEC NUMBER	STOCK NUMBER	D C	SUPPLY ADDRESS	S C	FD CD	DIST CODE	PROS CD	AD CD	TY PK	UN IS	QUANTITY	UNIT PRICE	EXTENDED DOLLAR VALUE			
F14000	7200	1024	84059247602	R		A	62		15	20	1	EA	100	2.56	256.00			
F14000	7200	1025	84059247607	R		A	62		15	20	1	EA	250	1.15	287.50			
F14000	7200	1026	84059250032	R		A	62		15	20	1	EA	900	.18	162.00			
F14000	7200	1027	84059250100	R		A	62		15	20	1	EA	500	.89	445.00			
F14000	7200	1028	84059250176	R		A	62		15	20	1	EA	5000	.42	2,100.00			
F14000	7200	1029	84059250507	R		A	62		15	20	1	EA	800	1.10	880.00			
F14000	7200	1030	84059352734	R		A	62		15	20	1	EA	1000	.29	290.00			
F14000	7200	1031	84059352736	R		A	62		15	20	1	EA	100	3.29	329.00			
F14000	7200	1032	84059352737	R		A	62		15	20	1	EA	2500	.43	1,075.00			
F14000	7200	1033	84059352745	R		A	62		15	20	1	EA	750	1.29	967.50			
F14000	7200	1034	84059352746	R		A	62		15	20	1	EA	3000	.12	360.00			
F14000	7200	1035	84059352748	R		A	62		15	20	1	EA	1500	.42	630.00			
F14000	7200	1036	84059352750	R		A	62		15	20	1	EA	350	1.58	553.00			
F14000	7200	1037	84059352753	R		A	62		15	20	1	EA	250	1.15	287.50			
F14000	7200	1038	84059352754	R		A	62		15	20	1	EA	900	.98	882.00			
F14000	7200	1039	84059352755	R		A	62		15	20	1	EA	2500	.12	300.00			
F14000	7200	1040	84059352756	R		A	62		15	20	1	EA	500	2.10	1,050.00			
F14000	7200	1041	84059352758	R		A	62		15	20	1	EA	750	.89	667.50			
F14000	7200	1042	84059352759	R		A	62		15	20	1	EA	2000	.54	1,080.00			
F14000	7200	1043	84059352760	R		A	62		15	20	1	EA	200	2.49	498.00			
F14000	7200	1044	84059352786	R		A	62		15	20	1	EA	2500	.39	975.00			
F14000	7200	1045	84059352787	R		A	62		15	20	1	EA	800	1.49	1,192.00			
F14000	7200	1046	84059352791	R		A	62		15	20	1	EA	5000	.19	950.00			

Figure 15-5. Commissary Troop Support Requisition List.

PREPARED 77 AUG 23				COMMISSARY RESALE REQUISITION LIST										AS OF 77 JUL 19		PCM 50010-101	
ACCOUNT NUMBER	JUL DATE	CONSEC NUMBER	STOCK NUMBER	D C	SUPPLY ADDRESS	S C	FD CD	DIST CD	PROS CD	PR CD	AD CD	RD CD	TY PK	UN TS	QUANTITY	UNIT PRICE	EXTENDED DOLLAR VALUE
F1400	7200	1024	84552651721	S		A	62	15	28	15	28		1	EA	2000	.48	960.00
F1400	7200	1025	8430A823609	S		A	62	15		15			1	EA	200	2.56	512.00
F1400	7200	1026	8430C090466	S		A	62	15	20	15	20		1	EA	2500	.39	975.00
F1400	7200	1027	8430017823610	S		A	62	15		15			1	EA	600	1.29	775.00
F1400	7200	1028	84300278236	S		A	62	15		15			1	EA	3000	.12	360.00
F1400	7200	1029	84305594232	S		A	62	15		15			1	EA	350	1.55	539.00
F1400	7200	1030	84305594236	S		A	62	15		15			1	EA	200	4.30	860.00
F1400	7200	1031	84305594252	S		A	62	15		15			1	EA	900	.14	126.00
F1400	7200	1032	84305594256	S		A	62	15		15			1	EA	500	.68	340.00
F1400	7200	1033	84305594257	S		A	62	15		15			1	EA	4000	.24	960.00
F1400	7200	1034	84305594260	S		A	62	15		15			1	EA	400	2.09	836.00
F1400	7200	1035	84305594261	S		A	62	15		15			1	EA	650	.57	370.50
F1400	7200	1036	84305594262	S		A	62	15		15			1	EA	1000	.29	290.00
F1400	7200	1037	84305594279	S		A	62	15		15			1	EA	100	2.49	249.00
F1400	7200	1038	84305594280	S		A	62	15		15			1	EA	2600	.53	1378.00
F1400	7200	1039	84305594290	S		A	62	15		15			1	EA	500	2.29	1145.00
F1400	7200	1040	84305594295	S		A	62	15		15			1	EA	3000	.12	360.00
F1400	7200	1041	84307823589	S		A	62	15		15			1	EA	2400	.29	696.00
F1400	7200	1042	84307823599	S		A	62	15		15			1	EA	350	2.69	941.50
TOTAL														COMPUTED EXTENDED DOLLAR VALUE		934,775.00	

Figure 15-6. Commissary Resale Requisition List.

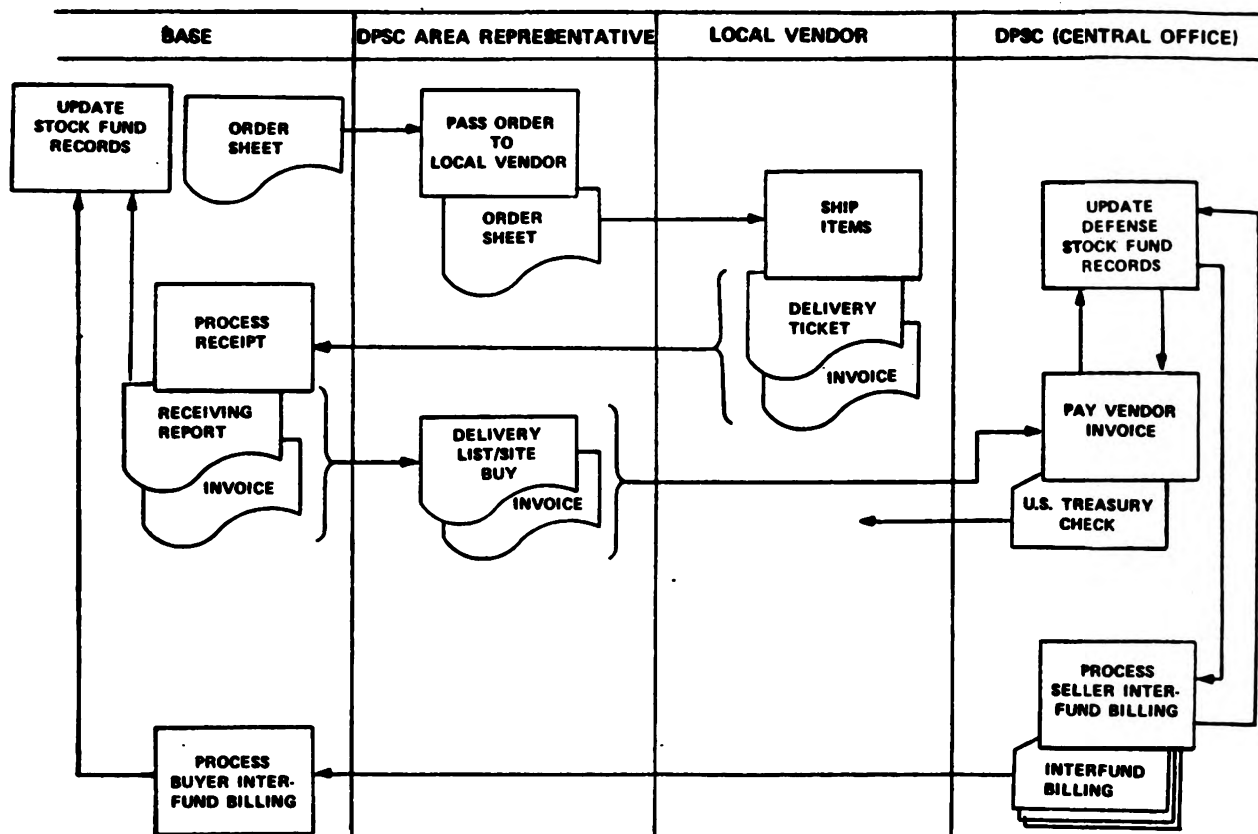


Figure 15-7. Subsistence Transaction Process (Local Vendor Delivery).

Item Category	Order Document	DOC ID	Receipt Document	Payment Document	On-Order Card	CONUS	APPLICATION (LOCATION)		
							European Operation	U.K. Operation	PACAF
Nonperishables	DD Form 1348-1	Note 1	DD Form 1348-1 or DPSC 300 (Consist List)	Interfund Billing	Yes	X	X	X	X
Perishable (Freeze and Chill)	DD Form 1348-1	Note 1	DPSC 2005 or DPSC 300	Interfund Billing	Yes	X	X	X	X
Perishable (FF and V)	Phone/Message (MILSTRIP data elements/codes provided)	NA	DPSC 2005 (Order placed with DPSC) Note 2	Interfund Billing	No	X	X	X	X
FF and V and Local Purchase Requirements (European/UK Operations Only)		NA	AF Form 2358 (Direct Vendor Delivery)	SF 1034 Note 3	No		X	X	

NOTES:

- | Document ID | Title | Explanation |
|-------------|-------------|--|
| AO1 | Requisition | For overseas shipment/troop support items (may also be for resale store items) (note 4). |
| AO4 | Requisition | For overseas shipment/resale store items (note 4). |
| AOA | Requisition | For domestic shipment/resale or troop support order (note 4). |
- Delivery may be either from a DPSC storage point or direct from a vendor.
- Orders processed through the Defense Subsistence Region Europe (DSRE) and payments made by US Army, 63 Finance Section, Zweibrucken, Germany.
- T in position 31 = Resale store order. S in position 31 = Troop Support order. Position 31 is part of the stock record account number (SRAN) field. For example, SRAN FT4800 in positions 30-35 would be a retail store order, and SRAN FS4800 would be a troop support order.

Figure 15-8. Source Documents for Orders Placed With DPSC and DSRE.

TABLE 15-1**MATCHING REQUISITION CANCELLATIONS TO THE UOO FILE**

R U L		A	B	C
		If the UOO card and the cancellation card	and the quantities	then
1		match	are the same,	move the UOO card and the cancellation card to the history file.
2			different,	prepare a new requisition for the amount not cancelled (using the same document number) and file in the UOO file. Place the original UOO card and the cancellation card in the history file.
3		do not match		hold the cancellation card in the suspense file pending research.

TABLE 15-2

MATCHING RECEIPTS AGAINST THE UOO DECK

R U L E	A	B	C	D	E	F
	If the receipt and the UOO card	and the amounts (extended price) are	and the unit prices are	and the quantities are	then	and, annotate the receipt transaction
1	match	the same			place the requisition in the RNB file in document number sequence	as UOO.
2		different	different	same,	prepare a new requisition card showing the new unit price and the new extended price and place in the RNB file; place the old requisition card in the history file	as UOO price change.
3			the same	different (the receipt is less than the requisition)	if this was a shortage, process a JV to record the discrepancy, and place the requisition card in the RNB file. If shortage was more than \$99.99, put ROD in claims receivable file	as UOO shortage.
4					if there was no shortage, prepare a new requisition card for the amount of the receipt and place in the RNB file; create a new requisition card for the amount remaining on order and place in the UOO file; place the old card in the history file	as UOO partial.
5				different (the receipt is greater than the requisition),	if there was an overage, place the requisition card in the RNB file. If the overage was more than \$99.99, put the ROD in the claims payable file	as UOO overage.
6					if there was no overage, check the BNR file for an open BNR; if found, place the BNR in history file; change UOO card to RNB card and put in RNB deck	as receipt against UOO and BNR.
7					if no open BNR, prepare a new requisition card for the amount of the receipt and place in the RNB file. Put UOO card in history file	as UOO.
8	do not match				apply the receipt to the file of requisition cards in the BNR file (table 15-3).	

TABLE 15-3

MATCHING RECEIPTS AGAINST THE BNR DECK

R U L E	A	B	C	D	E	F
	If the receipt and the BNR card	and amounts (extended price) are	and the unit prices are	and the quantities are	then	and annotate the receipt transaction
1	match	the same			place the card in the history file	as BNR.
2		different	different	same		as BNR price change.
3			the same	different (partial receipt)	if no discrepancy, place the BNR card in the history file; prepare a new BNR card for the amount not received and place in the BNR file	as BNR partial receipt.
4				different (overage or shortage)	If there is a discrepancy, place the requisition card in the history file. If the overage or shortage is more than \$99.99, put the ROD in the claims receivable or claims payable file	as BNR overage or BNR shortage, as applicable.
5	do not match				if the document number is valid, prepare a requisition for the RNB file; if not, commissary must provide disposition of the transaction	as research.

TABLE 15-4

INTERFUND BILLINGS DO NOT MATCH UOO OR RNB FILE

R U L E	A	B	C
	Determine	then	and
1	by review of the history file or previous zero-balance lists if this a duplicate billing	annotate the zero-balance list as duplicate billing	prepare an SF 1017G, Journal Voucher, to credit 57X4921.040 and change suspense account 57F3885.2000. Send request for billing adjustment to the billing office.
2	from commissary that a valid due-in exists and the property has not been received	put billing card in the BNR file	annotate the zero-balance list as UOO.
3	from commissary that the property has been received	put billing card in the history file	annotate the zero-balance list as RNB.
4	that a due-in does not exist or has never existed (an invalid billing)	annotate the list as invalid billing/suspense account	prepare an SF 1017G per rule 1.

TABLE 15-5

BILLING MATCHED TO UOO FILE—DIFFERENCE IN QUANTITY

R U L E	A	B	C	D
	If	and if	then A&F	and
1	the quantity on the bill exceeds the quantity on the requisition, A&F determines if a partial receipt has been processed (check the RNB file)	yes	makes an FA1 card for the RNB quantity and another FA1 card for the difference; puts the RNB card and the matching FA1 card in the history files; puts the other FA1 card in the BNR file; destroys the original FA1 card	annotates the zero-balance list as UOO/RNB.
2		no	places the requisition card from the UOO deck in the history file; places the FA1 detail bill card in the BNR file	annotates the zero-balance list as UOO quantity.
3	the quantity on the bill is less than the quantity on the requisition		places the requisition card from the UOO deck in the history file; places the FA1 detail bill card in the BNR file; creates a requisition card for the quantity difference and places in the UOO file	

BY ORDER OF THE SECRETARY OF THE AIR FORCE

OFFICIAL

LARRY D. WELCH, General, USAF
Chief of StaffNORMAND G. LEZY, Colonel, USAF
Director of Administration

SUMMARY OF CHANGES

This revision reflects the reorganization of CONUS complexes into CONUS regions for operational and accounting control (para 1-3); updates references from the B3500 computer to the S1100 computer; changes obsolete references to AFR 170-25 to match revised chapters; identifies the portion of shelf stocking and custodial contracts that are billed to CTRF (para 1-4); requires that WRM assets be transferred to mission support prior to being rotated for sales (para 6-1a); establishes a surcharge on charge sales to non-DOD customers, provides procedures for billing and collecting and expands accounting analysis of surcharge revenue (para 6-8); adds requirements for an administrative service charge on commissary dishonored checks and provides procedures for collecting and reporting (para 8-7); segregates damaged merchandise losses after receipt at a commissary from other damaged merchandise losses (para 10-4d); clarifies recording gains or losses due to fluctuations in foreign currency (para 10-5); adds visibility to accounting adjustments for sale of bones and fats from the commissary meat department (para 10-5); clarifies procedures for processing MODs through the BQ system for supplies purchased by the CTRF as a unique customer (para 14-12); deletes references to outdated forms (chaps 3, 7, 14).

EXPLANATION OF TERMS

Account—(1) A record, usually in the form required for double-entry bookkeeping, of transactions relating to a person, an item of property or other asset, a liability, capital, available fund balance, or to elements of revenue, or funds made available, and obligations, costs, or expenditures, for a given fiscal period. May also include a summary record of such transactions. (2) A summarized presentation of such transactions in a financial statement in ledger account form.

Accounting—(1) The science of recording, summarizing (reporting), verifying, analyzing, and interpreting the economic data of a business, governmental, or other social-group enterprise or undertaking for the purpose of promoting effective control and administration. (2) The art of applying this science. Includes helping the executive make management decisions in exerting control over operations. (3) The rendition of a report by an operating executive at any level showing economic data evidencing his or her performance in discharging assigned responsibilities.

Accounting and Finance Office (AFO)—(1) The Air Force activity at an installation under the Comptroller which is responsible for accounting and disbursing of government appropriations and funds. (2) The Air Force activity performing the accounting for the Commissary Division, Air Force stock fund.

Accountable—(1) Being answerable to a superior element of management for the satisfactory discharge of assigned responsibility. Applies to performance in terms of costs and accomplishments, as well as to responsibility for quantities of cash or property entrusted to a custodian. (2) Having the duty, when officially so designated, to render an accounting for money or other property placed in one's custody. It may or may not involve pecuniary liability. (3) A document which increases or decreases the amount of cash or property assigned to an individual's account.

Accounts Payable—Amounts owed to creditors on open account. May include amounts appropriately billed or billable under contracts for progress payments or earnings of contractors, as well as amounts due upon actual deliveries of goods and services (part of liabilities and unpaid obligations).

Accounts Receivable—Amounts owing from debtors on open accounts.

Adjustments—(1) An entry or entries made in order to correct an account. (2) A correction supported by a prescribed voucher.

Accounting and Disbursing Station Number (ADSN)—A six-digit code assigned to a disbursing office for identifying disbursements, collections, and other cash transactions.

Blanket Delivery Order (BDO)—An order written against an existing supply bulletin contract.

Blanket Purchase Agreement (BPA)—An agreement between the government and a vendor to furnish supplies and services for a specific period of time at prices determined at the time each call is placed by the government. Agreements may also be established on the basis of pre-priced lists of specific items.

Collection—Money or equivalent received from any source for credit to an appropriation or other fund account. Includes appropriation repayments (reimbursements and refunds).

Collocation—To set or place together; for example, A&F personnel performing Commissary Division Air Force stock fund accounting located in the commissary rather than the accounting and finance office.

Commissary—The activity on an Air Force installation responsible for receiving, issuing, and selling subsistence supplies procured with Commissary Division, Air Force stock fund monies.

Complex—Two or more commissaries with the management and office functions consolidated in one overseas location.

Construction—The erection, installation, or assembly of a new facility; the conversion or replacement of an existing facility; or the relocation of a facility from one installation to another, including equipment installed in and made a part thereof, and related site preparation, excavation, filling and landscaping, or other land improvements. May include the alteration or repair of an existing facility in the activation of an inactive installation.

Control—(1) The act of, or power to, assert authority especially in pursuit of a specific plan of action. (2) Superintendence or guidance. The act of evaluating, through use of reports or records or by inspection of operations, current performance of assigned responsibilities as compared with planned objectives or established standards. The term includes, when such evaluation shows unsatisfactory performance, the action taken for purposes of correction. (NOTE: When conjoined with other terms, the word may take on much narrower meaning; for example, control account, accounting control, report control, form control.)

Control Account—A summary account, usually kept in the general ledger, which reflects the aggregate of transactions in a number of similar or related accounts called subsidiary accounts, so that its balance equals the aggregate of the balances in these accounts.

Disbursements—(1) All payments made by cash, interfund, check, or voucher deductions. (2) In the collective appropriation sense, the amount of expenditure checks issued, interfund charges, and cash payments made, net of refunds received. Disbursements include all advances. Excluded are appropriation reimbursement repayments and transfer of funds.

Dishonored—Bank refuses to pay or accept a check or draft.

Documents (Accounting)—Any form of original record which evidences a financial or property transaction. For example, voucher, invoice, contract, receipt, order, requisitions, procurement directive, etc.

Equipment—(1) All durable items capable of continuing use by an individual or organization. (2) All articles other than supplies needed to outfit an individual or organization.

Finance—When not integrated with the accounting function, finance performs payment and collection functions for pay, travel, materiel, claims, and contractual services in addition to fiduciary accounting with the United States Treasury.

General Ledger—A ledger containing accounts in which are classified in detail or summary all of the transactions of a business enterprise or other accounting unit.

Interfund—A military standard billing system where the seller charges the buyers funds and credits its own funds without previous submission of the bill to the buyer. No cash is involved; the United States Treasury adjusts the buyer and seller accounts based upon advice of the seller.

Inventory—The value of subsistence supplies on hand at a given time.

Invoice—A document showing particulars of property transferred or services rendered, setting forth the date, quantity, description, price, and total amount together with the terms of the transaction, including discount, if any, and references to the applicable contract or other procuring instruments.

Issue—(1) Furnish material to consumers or users from stock. (2) Material released from stock for use or consumption.

Journal—(1) Any book of original entry. (2) More specifically, a book of original entry for recording miscellaneous and general transactions not provided for in other specific journals such as cash books and sales registers.

Journal Voucher—A voucher provided for the recording of certain transactions or information in place of or supplementary to the journals or registers. The journal voucher usually contains an entry or entries, explanations, references to documentary evidence supporting the entry or entries, and the signature or initials of one or more officials.

Ledger—An account book of final entry containing all accounts.

Mission Support—The troop support function of the commissary authorized to receive and store subsistence and make reimbursable issues to authorized accounts. A perishable and nonperishable branch are included in this division.

Nonperishable—A subsistence item which does not normally require refrigeration to prevent spoilage during transportation and storage.

Payments—(1) Discharge of an obligation, in whole or in part, by money or acceptable equivalent. (2) In the aggregate fiscal sense, the amount of cash disbursed, expenditure checks issued, or vouchers approved and scheduled for payment, net of refunds received. Payments include all advances, except for travel.

Perishable—A subsistence item which normally requires some type of refrigeration to prevent spoilage during transportation and storage. These items can be further categorized as (1) frozen, (2) hard chill, and (3) sensitive chill (highly perishable).

Programmable Work Station (PWS)—An IBM 3741 minicomputer that automates many of the repetitive clerical functions performed by commissary personnel in processing inventory transactions.

Purchases—Total cost of goods received for a fiscal period. In the Air Force stock fund, purchases are recorded at both cost or actual and at standard.

Receiving Report—A supply document which increases inventory caused by receipts of incoming shipments or local turn-in. In almost all instances this document is used to support the entry to inventory, purchases at cost, purchases at standard, and accounts payable.

Records—The papers, maps, photographs, or other documentary materials, regardless of physical form or characteristics, made or received by the Air Force in pursuit of its legal obligations or in connection with the transactions of its business and preserved (or appropriate for preservation) as evidence of its organization, functions, policies, decisions, procedures, operations, or other activities, or because of its informational value.

Region—The consolidation of accounting, operations, and management functions of two or more commissaries within a CONUS geographic area.

Register—Record for the consecutive entry of a certain class of events, documents, or transactions.

Reimbursable—Material provided for use or consumption (or for stock) on the basis of charge to the consignee's fund and reimbursement to the applicable fund which finances procurement of the materiel.

Requisition—An authoritative request or demand for supplies directed to military and GSA materiel management agencies.

Resale—The store section set up for the sale of subsistence and charge sales and issues to authorized individuals and organizations.

Sales (Sale of Materials by a Commissary)—Includes cash sales to individuals and organizations, charge sales to nonappropriated fund activities, and reimbursable issues to appropriated fund activities. Transfers within the Commissary Division, Air Force stock fund, proceeds from disposal of salvage, and authorized amounts in excess of the standard selling price such as surcharge and accessorial charges, are not considered sales.

Satellite—A commissary activity which receives administrative, management, and/or logistical support from another activity, geographically separated.

Stock Record Account Number (SRAN)—A HQ USAF-prescribed numbered record of property subject to audit. All stock record accounts are assigned an official number by HQ AFLC and are maintained by an accountable supply officer.

Subsidiary—An account or ledger in which is recorded in detail the same information entered in total in a summary or control account.

System—A composite of equipment, skills, and techniques capable of performing and/or supporting an operational role. A complete system includes related facilities, equipment, materiel services, and personnel required for its operation to the degree that it can be considered a self-sufficient unit in its intended operation and/or support environment.

Transactions—(1) Any mutual agreement, contract, understanding, or exchange or transfer of cash or property between an entity and an individual or group of individuals not acting for that entity, which affects the assets, liabilities, or capital of the entity. (2) Broadly, any act or event which affects the amount of an entity in any way.

Vendor—A person or agency that sells.

Voucher—A document which shows the propriety, nature, and amount of transactions and usually indicates the accounts in which they are to be recorded.

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ALF Collections Vault



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