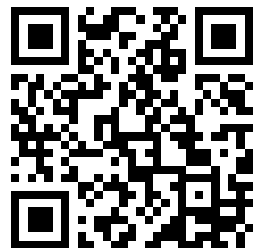
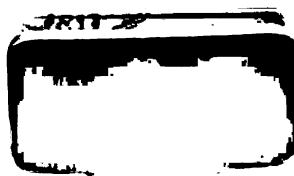

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VOLUME 2

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STOCK FUND

VOLUME 2

FINANCIAL ACCOUNTING



U.S. Army
ORDNANCE CORPS

October 1958

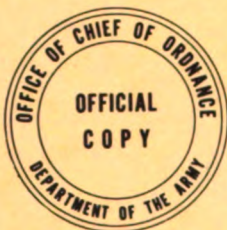
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OFFICE OF THE CHIEF OF ORDNANCE
Washington 25, D.C., 1 October 1958

ORDM 3-8, Volume 2, Stock Fund — Financial Accounting, pertains to policies, procedures, and financial accounting of the Ordnance Division of the Army Stock Fund and is published for the compliance of commanders of installations comprising the Ordnance Division of the Army Stock Fund and for the information and guidance of others concerned. This manual is effective as of 1 October 1958.

OFFICIAL:
R. E. PETERS
Colonel, Ord Corps
Executive Officer

J. H. HINRICHS
Major General, USA
Chief of Ordnance



DISTRIBUTION: Special

INTRODUCTION

1. REASON FOR STOCK FUND

The reason for establishing the several subdivisions of the Ordnance Division of the Army Stock Fund is to provide an efficient method of financing the procurement, controlling inventories of spare parts, supplies, tools, and equipment, and their disposition. Additionally, by use of a modern business-like financial accounting procedure, reports to management enable management to administer its supply mission in an efficient and economical manner.

2. OBJECTIVE OF THE ACCOUNTING SYSTEM

The objective of the financial accounting system described in this manual is to provide these modern procedures which will classify and accumulate financial data of transactions for presentation in financial and operating reports, which will identify for management purposes those areas requiring additional attention or corrective action.

3. BENEFITS CONTEMPLATED

Past experience has proven that the following significant benefits may be realized from an efficient operation of the stock fund system.

a. Procurement facilitated. The system facilitates procurement initiation under normal and emergency conditions and will operate under expanded volumes. The elimination of the time limitation inherent in operation under many specific appropriations creates flexibility in the use of funds vitally necessary for large-scale operations.

b. Financial control improved.

- (1) The accounting system provides a means through which control is exercised over assets in the stock fund system through a self balancing set of accounts, susceptible to audit action.
- (2) The accounting system utilizes modern accounting techniques assuring reliable reporting of financial transactions by incorporating therein adequate features of internal control. The accounts prescribed herein will be maintained on the accrual basis of accounting.
- (3) The financial records and reports of the accounting system provide information essential to intelligent forecasting of the financial requirements of future supply programs through the development of experience factors and ratios.
- (4) The results of financial accounting and reporting to management are efficient in reducing a vast multitude of inventory items to the measurable and controllable denominator of dollars.

4. FINANCIAL REPORTS

The financial reporting prescribed in this manual is developed based upon policies, principles, and procedures contained in directives from higher authority. Reports are prepared for each subdivision of the stock fund by its respective subhome office and a consolidated report is prepared for all subdivisions combined. The consolidated report is prepared at the Home Office at the Office of the Chief of Ordnance. Reporting requirements are contained in the appropriate chapters of this manual.

5. OPERATION OF THE ORDNANCE DIVISION — ARMY STOCK FUND

a. The management and operation are effected in four functional areas: Office, Chief of Ordnance, designated Home Office; installations having national supply management missions,

designated subhome offices; installations procuring for stock fund inventories, designated procurement branch offices; and installations storing and selling stock fund inventories, designated depot, station, and oversea branch offices.

b. The accounting system is designed to provide that each subhome office will maintain controlling accounts for its investment in procurement, depot, station, and oversea branch offices. Similarly, the branch offices will report to the appropriate subhome office for which procurement action is initiated or accountable inventories are maintained. The Home Office will require the subhome offices to produce accurate, timely, and reliable financial statements conforming to the provisions of this manual and AR 37-63 and to advise and assist branch offices to comply with prescribed accounting and reporting requirements. The subhome offices, to fulfill their responsibilities for the maintenance of accounts necessary to insure the integrity of their assigned subdivisions of the fund and the preparation of required financial statements and reports, must maintain aggressive action in advising and assisting branch offices to enable compliance with established accounting and reporting requirements. The relationships inherent in the operation of the fund require close coordination and cooperation by all concerned.

c. Since the accounting and reporting by the branch offices concerns the subhome offices, questions and problems, to a great degree, will be a matter for resolution between those offices. Operational problems will be transmitted to the subhome office primarily concerned or, if necessary to one arbitrarily selected, with information copies to other subhome offices. Controversial matters or those requiring clarification, amplification, or revision of procedures will be forwarded from subhome offices to the Home Office for resolution. A copy of inquiries or requests from subhome offices to the Home Office will be forwarded to the branch office concerned. The Home Office will provide information copies to each of the other subhome offices at the time an answer is furnished to the subhome office initiating the inquiry.

6. REQUISITE FOR SUCCESSFUL OPERATION

a. The successful operation of the accounting system depends, in large measure, upon the cooperation obtained at all levels of the Ordnance Corps.

b. It is imperative that key positions be filled with competent personnel and that training programs be inaugurated and continued not only for those employees performing stock fund functions, and for those in positions responsible for controlling and managing any part of the assets, liabilities, and capital of the stock fund.

c. In view of the close relationship of the stock fund accounting with other accounting functions at all affected installations and activities, it will be necessary for personnel of the Ordnance Corps, when planning procedural revisions of a general nature, to consider stock fund requirements in addition to other quantitative and financial accounting requirements.

d. Although instructions contained in this manual are primarily for the purpose of maintaining accurate accounts and preparing of proper reports, procedures prescribed directly or indirectly may require specific action by organizations other than that maintaining the accounts. This manual, consequently, applies to the installation as a whole insofar as accomplishing the procedures contained therein.

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CHAPTER 1

GENERAL

Section I. PURPOSE, SCOPE, DEVIATIONS, AND SUPERSESSIONS

1-101 GENERAL

a. Purpose. The purpose of this manual is to compile, supplement, and implement existing instructions and directives relating to financial accounting into one volume through which to provide a ready and complete reference concerning stock fund financial accounting as it pertains to the Ordnance Corps. Volume 1, ORDM 3-8, will be published at a later date.

b. Scope. Volume 2 contains the following:

- (1) The supplementing and implementing instructions to Department of the Army official directives and publications.
- (2) Specific instructions deemed necessary to obtain uniformity and maximum efficiency in the operations of the stock fund system.

c. Deviations. Deviations from instructions contained in this volume will be made only after approval of the Office of the Chief of Ordnance has been obtained. Requests for deviation must contain full justification in each case.

d. Supersessions. This volume supersedes ORDM 3-8, Volume 2, Stock Fund, December 1956 and Draft Changes thereto, 30 June 1957.

Section II. FORMAT

1-201 GENERAL

a. Division of manual. This manual is divided into chapters, sections, paragraphs, and appendixes. Each chapter is divided into sections and each section is further divided by paragraphs. Paragraphs are numbered to indicate the chapter and section in which they belong. For example, paragraph 12 of section V, chapter 9 is numbered 9-512. Samples of forms (not included in Chapter 7, Exhibits) referred to in the text and any information supplementing the directive paragraphs may be incorporated in the appendixes.

b. Numbering. Page numbers are numbered with the chapter and section numbers to allow for added pages. Page 12 of section II, chapter 3, is numbered 3-212. Added pages may be numbered with the decimal system. An added page will bear the number of the preceding page, a decimal point, and the added number. For example, if pages are added after page 3-212, they will be numbered 3-212.1, 3-212.2, 3-212.3, etc. If pages are added after the last page of a section and pertain to that section, the next consecutive number will be used. For example, a page added after page 6-115, which is the last page of the section, will be numbered 6-116.

c. Reestablishing paragraph numbers. Any subject matter coded under a paragraph number may be completely rescinded and the paragraph number subsequently reassigned to another subject, provided the new subject pertains to the general matter dealt with in that chapter and section of the manual in which the paragraph is to appear.

CHAPTER 2

HOME OFFICE FINANCIAL ACCOUNTING PROCEDURES

Section I. HOME OFFICE ACCOUNTING

2-101 INVESTMENT OF THE UNITED STATES GOVERNMENT

After the subhome offices have recorded their initial capitalization, obtain from each subhome office an opening trial balance. Summarize all assets and liabilities not previously recorded by the Home Office. Prepare journal voucher SF 1017G, and record the following entry:

Debit Account 5100.181 — Investment in Subhome Office — Frankford

Debit Account 5100.182 — Investment in Subhome Office — OTAC

Debit Account 5100.183 — Investment in Subhome Office — Raritan

Debit Account 5100.184 — Investment in Subhome Office — OWC

Debit Account 5100.185 — Investment in Subhome Office — Rossford

Credit Account 3000 — Investment of the United States Government

To record the amounts of initial capitalization by the subhome offices indicated above as of _____, 19____ per summary attached.

2-102 CASH WITH TREASURY

a. Upon receipt of advice from higher authority of the initial and/or additional allocation of cash to be used as working capital, prepare SF 1017G journal voucher and record the following entry:

Debit Account 2510 — Undistributed Credits

Credit Account 3001 — Cash Allocations

To record the initial or additional cash allocated to the Ordnance Division of the Army Stock Fund from the Army Reserve per letter _____.

b. Upon receipt of the "Current Month Net Disbursements and Reimbursements — Army Stock Fund" (Reports Control CSCAA-28), the report will be analyzed for the following:

- (1) Transfers to limitation 510 from Army Reserve.
- (2) Transfers from limitation 510 to limitations 511, 512, 513, 514, and 516.
- (3) Transfers to limitation 510 from limitations 511, 512, 513, 514, and 516.
- (4) Transfers from limitation 510 to Army Reserve.
- (5) Reimbursements.
- (6) Corrections of erroneous collections.
- (7) Disbursements.

(8) Collections of erroneous disbursements.

For (1) above, prepare journal voucher SF 1017G and record the following entry:

Debit Account 1020 — Cash With Treasury

Credit Account 2510 — Undistributed Credits

To record receipt of cash from Army Reserve per CSCAA-28
dated _____.

For (2) above, prepare journal voucher SF 1017G and record the following entry:

Debit Account 2510 — Undistributed Credits

Credit Account 1020 — Cash With Treasury

To record the transfer of cash from limitation 510 to limitation _____
per CSCAA-28 dated _____.

For (3) above, prepare journal voucher SF 1017G and record the following entry:

Debit Account 1020 — Cash With Treasury

Credit Account 2510 — Undistributed Credits

To record the transfer of cash from the limitation _____
(show applicable limitation number).

For (4) above, prepare journal voucher SF 1017G and record the following entry:

Debit Account 3001 — Cash Allocations

Credit Account 1020 — Cash With Treasury

To record the return of cash to the Army Reserve per CSCAA-28
dated _____.

For (5) and (6) above, net the amounts and prepare SF 1017G and record the following entry:

Debit Account 1020 — Cash With Treasury

Credit Account 2510 — Undistributed Credits

To record the reimbursements to limitation 510 per CSCAA-28
dated _____.

For (7) and (8) above, net the amounts and prepare SF 1017G and record the following entry:

Debit Account 1910 — Undistributed Charges

Credit Account 1020 — Cash With Treasury

To record the disbursements from limitation 510 per CSCAA-28
dated _____.

c. Upon receipt of advice from ORDGC-FA that cash is to be allocated to a subhome office, prepare SF 1017G journal voucher and record the following entry:

Debit Account 5100.181 to 5100.185 — Investment in Subhome Office

Credit Account 2510 — Undistributed Credits

To record the transfer of cash to the subhome offices as indicated.

d. Upon receipt from ORDGC-FA of a copy of their letter to Army Finance, requesting the transfer of cash from limitations 511, 512, 513, 514, and 516 to limitation 510, prepare SF 1017G journal voucher supported by a copy of such letter or letters and record the following entry:

Debit Account 2510 — Undistributed Credits

Credit Account 5100.181 to 5100.185 — Investment in Subhome Office

To record the transfer of cash from (show limitation number ____)
per letters attached to limitation 510.

e. The year end balance in Account 3001 — Cash Allocations will be closed to Account 3000 — Investment of the United States Government.

2-103 WITHDRAWAL CREDITS

a. Upon receipt of authority from higher authority to establish a withdrawal credit in favor of its customers, prepare SF 1017G journal voucher and record the following entry:

Debit Account 3004 — Capitalized Inventories

Credit Account 2301 — Withdrawal Credits

To record the liability for withdrawal credits in favor of (show customers or appropriation) _____ per letter attached.

b. Upon receipt of advice from higher authority that the withdrawal credit previously established is reduced or canceled, prepare SF 1017G journal voucher and record the following entry:

Debit Account 2301 — Withdrawal Credits

Credit Account 3004 — Capitalized Inventories

To record the reduction and/or cancellation of withdrawal credits established in favor of (show customers or appropriation) _____ per letter attached.

c. Upon receipt of advice from ORDGC-BU that withdrawal credits are to be transferred to the subhome offices, prepare SF 1017G journal voucher and record the following entry:

Debit Account 2301 — Withdrawal Credits

Credit Account 5100.181 to 5100.185 — Investment in Subhome Office

To record the transfer of withdrawal credits to the following subhome office per letter attached.

d. Upon receipt from ORDGC-BU that the withdrawal credits previously transferred to a subhome office are to be reduced or canceled, prepare SF 1017G journal voucher and record the following entry:

Debit Account 5100.181 to 5100.185 — Investment in Subhome Office

Credit Account 2301 — Withdrawal Credits

To record the return of withdrawal credits to the Home Office per letter attached.

CHAPTER 3

SUBHOME OFFICE FINANCIAL ACCOUNTING PROCEDURES

Section I. SUBHOME OFFICE ACCOUNTING

3-101 CASH WITH TREASURY

a. Upon receipt through official channels of notification by the Home Office that an amount of cash has been made available for use as an initial cash working capital of the subhome office, prepare a journal voucher as follows, and post the amount thereof to the stock fund general ledger accounts indicated:

Debit Account 1020 — Cash With Treasury

Credit Account 3001 — Cash Allocations

b. Upon receipt of the "Current Month Net Disbursement and Reimbursements — Army Stock Fund" (RCS CSCAA-28), prepare journal voucher SF 1017G and record the following entry:

Debit Account 1020 — Cash With Treasury

Credit Account 3001 — Cash Allocations

To record the allocation of additional cash from limitation 510.

Debit Account 1020 — Cash With Treasury

Credit Account 2510 — Undistributed Credits

To record the appropriation reimbursements and corrections to appropriation reimbursements recorded in the accounts of the Finance Officer, United States Army, for the period covered by the report.

Debit Account 1910 — Undistributed Charges

Credit Account 1020 — Cash With Treasury

To record the disbursements recorded in the accounts of the Finance Officer, United States Army, for the period covered by the report.

Debit Account 3001 — Cash Allocations

Credit Account 1020 — Cash With Treasury

To record the withdrawal of cash by OCO recorded in the accounts of the Finance Officer, United States Army, for the period.

3-102 CAPITALIZED INVENTORIES

a. All inventories which become the property of a subdivision of the Army Stock Fund at its inception, or those of new branches which are incorporated into the stock fund, are to be classified as capitalized inventories. The values of these inventories are to be determined at the respective branch offices of the stock fund subdivision and reported to the subhome office.

b. To record the capitalized inventories (initial and subsequent extensions) in the subhome office records, summarize the reports received from the branch offices, prepare a journal voucher as follows, and post the amount thereof to the stock fund general ledger accounts indicated:

Debit the respective branch office accounts for subhome office investment in branch offices (5100 series)

Credit Account 3004 — Capitalized Inventories

To record the value of the inventories capitalized as of (date) .

c. This account will be debited for the amount of authorized withdrawal credits, authorized reserve for losses on disposal of excess surplus and salvage, and other authorized reserves. The unused balance of authorized withdrawal credits and various inventory reserves will be credited to this account upon the expiration of the authorized period at the date established for their use.

d. During the first fiscal year after capitalization of inventories, gross errors will be recorded as adjustments to the initial capitalization. Other adjustments during the first year of operation will be taken up in the income and expense accounts as gains and losses. Adjustments applicable to prior years capitalization will be effected through Account 3121 — Adjustment to Prior Years Operations.

3-103 CAPITALIZED CONTRACTS

a. At the inception of a subdivision of the Army Stock Fund or whenever new branches are incorporated into the stock fund, all outstanding contracts, purchase order, etc., for the procurement of materiel of the type or category which is to be controlled financially by, and which is to become the property of, the stock fund subdivision, are to be valued and recorded as capitalized contracts. Caution should be exercised to include only those contracts which cover materiel which is expected to be received at stock fund branches as stock fund property at a future date without cost to it, as this materiel will be paid for from previously authorized appropriations of Federal funds which are not a part of the stock fund.

b. The amount at which each outstanding procurement contract, purchase orders, etc., is to be valued is the amount shown in the finance and accounting records, at the location at which the contract or work directive is administered, as the unliquidated obligation of appropriated funds represented by the contract, purchase orders, etc., increased to include outstanding advance and progress payments previously deducted from the obligation. This valuation is to be determined as of the date of activation of the new stock fund subdivision. In cases where subsequent correction is found to be necessary due to incomplete information being available at time of original capitalization, such as supplements to contracts, or for other reasons, the necessary adjustments will be made in the manner described in section II of this chapter.

c. Each branch office, will refer to the finance and accounting records of that office and prepare lists of all of the contracts, purchase orders, etc., which are to be capitalized. Include in each list, in columnar form, the appropriation symbols, contract numbers, contractors' names, and unliquidated obligation amounts, increased to include outstanding advance and progress payments previously deducted from the obligation.

d. The lists prepared by all branch offices, will be summarized, and the following journal voucher prepared and posted to the respective stock fund general ledger accounts:

Debit Account 1921 — Undelivered Purchases (capitalized contracts)

Credit Account 3005 — Capitalized Contracts

To record the value of outstanding contracts and work directives for the procurement of materiel as of (date) , per summarized list attached.

3-104 WITHDRAWAL CREDITS AND RESERVES

In the event a newly activated subdivision of the Army Stock Fund is authorized or instructed by higher authority to establish stock withdrawal credits or ownership reserves in favor of its customers, or for anticipated losses due to disposals, etc., record the liability for these credits by preparing a journal voucher, as follows, and post the amount thereof to the stock fund general ledger accounts indicated:

Debit Account 3004 — Capitalized Inventories

Credit Account 2301 — Withdrawal Credits

Credit Account 2791 — Reserve for Losses on Disposal of Excess, Surplus, and Salvage

Credit Account 2792 — Other Reserves

To record the liability for withdrawal credits established for customers and to establish reserves for anticipated losses of initial inventory capitalization.

3-105 PROCESSING OF DELINQUENT AND UNCOLLECTIBLE ACCOUNTS RECEIVABLE

a. A delinquent accounts receivable is defined as an account which remains unpaid after a specific date subsequent to the date (generally after 30 days from the billing date) the bill was rendered.

b. An uncollectible account receivable is defined as an account that remains unpaid after 60 days from the billing date and all reasonable efforts to effect collection have been taken as prescribed in AR 35-242.

c. After the branch office has established, by the prescribed collection actions, that a delinquent account is uncollectible, the account, together with copy of the billing document (SF 1080 yellow copy) and journal voucher (SF 1017G) and copies of branch office exchanges of correspondence with debtor, will be transferred to the applicable subhome office.

d. Upon receipt of the journal voucher and related SF 1080, the subhome office will determine if further collection action is feasible at that level. If not, the branch office journal voucher and supporting documents will be the basis for preparing a journal voucher to write-off the delinquent account. The entry for writing-off the delinquent and uncollectible account will be as follows:

Debit Account 7822 — Uncollectible Receivables Transferred
for Collection

Credit Account 1100 — Accounts Receivable Billed

To transfer delinquent and uncollectible accounts receivables
of _____ from active accounts for collection
Debtor's Name
pursuant to AR 35-242.

e. The subhome office will then forward the delinquent and uncollectible account together with a copy of the journal voucher and supporting billing document and copies of branch office exchanges of correspondence with debtor through ORDGC-FA4, to the Finance and Accounts Office, U.S. Army, Washington 25, D. C., for necessary action in accordance with paragraph 10, AR 35-273, dated 16 November 1956.

f. The manager's of Ordnance Stock Fund Divisions or subdivisions will be responsible for advising higher authority through channels of any collections effected on those delinquent accounts that have been referred to F&AO for collection, in accordance with paragraph 4.1b, AR 35-242.

Section II. BRANCH OFFICE TYPE ACCOUNTING AT SUBHOME OFFICE

3-201 GENERAL

In the operation of a subhome office, certain accounting operations are required of the type normally associated with branch office operations, such as procurement, where the transactions originate at the subhome office as well as those transferred to the subhome office.

3-202 ACCOUNTING INSTRUCTIONS

Accounting journals prescribed for use by branch offices, accordingly, will be maintained by the subhome office and journalized to the general ledger of the subhome office at end of period. In addition to applicable journal voucher entries utilized by branch offices, the following additional monthly journal voucher entries are provided:

Debit Account 1393 — Inventories in Transit — MAP

Credit Accounts in the 5100.300 series — Branch Office — General —
Depot Accounts

To record the value of shipments to MAP customers transferred to
the subhome office branch office for the month of _____,
19____, per summary attached.

Debit Account 7819 or 7820 — As Appropriate

Debit Account 1100 — Accounts Receivable Billed

Credit Account 6051 — Gross Sales

To record the sales to MAP customers for the month of _____,
19____, per summary attached. Account 7819 or 7820 are debited for
the price reduction, account 1100 is debited for net reimbursable amount,
and account 6051 is credited for full standard price.

Debit Account 6051 — Gross Sales

Credit Account 1393 — Inventories in Transit

To close the transaction account per subhome office branch office
general ledger.

3-203 ACCOUNTS RECEIVABLE OR MAP INTRANSIT RETURNED TO BRANCH OFFICES

Accounts receivable returned to a branch office will be recorded through account 5100 and account 1149, 1100, or 1393 as appropriate. Account 5193 will not be used to record such returns.

Section III. SUBHOME OFFICE ADJUSTMENTS AND ELIMINATIONS

3-301 GENERAL

Inasmuch as time is of the essence in the preparation of the required ASF reports, the use of the working paper method of preparation will facilitate the completion of the consolidated reports. Closing and interoffice entries which must be posted to the ledgers and journals can be made after the reports have been issued. It will be necessary, therefore, that extreme care be exercised in the preparation of the consolidated working papers since they will become an integral part of the permanent accounting records of the subhome office and will support the financial data reflected in the consolidated reports.

3-302 ADJUSTMENTS AND ELIMINATIONS

a. Certain adjusting entries will be recorded monthly in the general ledgers of the subhome offices and branches respectively. The adjusting entries, required, are of two types.

- (1) Those that are recorded monthly in the general ledgers of the subhome office and the branch offices.
- (2) Those that are required for interim adjustment or reclassification of accounts on the consolidated working papers only for report preparation. Operating accounts, reciprocal accounts, interbranch accounts, etc. (which are not closed monthly, but which are adjusted for report preparation) are examples of accounts which are adjusted for consolidated working paper purposes. They are posted in the ledgers at fiscal year end.

b. In addition to the adjusting entries made to the branch office trial balance, the following subhome office adjustments and eliminations are recorded on the consolidated working papers under the column headed, "Subhome Office Adjustments and/or Eliminations":

Adjusting Entry A

Debit or Credit Account 5100 — Branch Office — General

Debit Account 2510 — Undistributed Credits

Credit Account 1910 — Undistributed Charges

To record, for consolidated working paper purposes, cash disbursements and collections transferred by branch offices to subhome office. (Subhome offices record this entry in the general ledger, monthly.)

Adjusting Entry B

Debit Account 5190 — Subhome Office — General

Credit Account 5191 — Cash Collections To Be Transferred to Subhome Office

To record, for consolidated working paper purposes, cash collections transferred by branch offices to subhome office. (This entry is recorded in branch office general ledger, monthly.)

Adjusting Entry C

Debit Account 5192 — Cash Disbursements To Be Transferred to Subhome Office

Credit Account 5190 — Subhome Office — General

To record, for consolidated working paper purposes, cash disbursements transferred by branch offices to subhome offices. (This entry is recorded in branch office general ledgers, monthly.)

Adjusting Entry D

Debit or Credit Account 5100 — Branch Office — General

Debit Account 1100 — Accounts Receivable Billed

Debit Account 1149 — Unbilled Accounts Receivable

Debit Account 1151 — Claims Receivable

Credit Account 2101 — Accounts Payable — Army

**Credit Account 2105 — Accounts Payable — Other Government
Agencies**

Credit Account 2152 — Accounts Payable — Commercial

Credit Account 2324 — Reimbursable Returns Allowances

To record, for consolidated working paper purposes, accounts receivable and payable transferred by branch offices to subhome office. (Subhome offices record this entry in their ledger, monthly.)

Adjusting Entry E

Debit Account 5190 — Subhome Office — General

**Credit Account 5193 — Accounts Receivable To Be Transferred to
Subhome Office**

To record, for consolidated working paper purposes, accounts receivable transferred by branch offices to subhome office. (This entry is recorded in branch office general ledger, monthly.)

Adjusting Entry F

Debit Account 5190 — Subhome Office — General

**Credit Account 5194 — Claims Receivable Transferred to Subhome
Office**

To record, for consolidated working paper purposes only, claims receivable transferred by branch offices to subhome office. (This entry is recorded in branch office general ledger, monthly.)

Adjusting Entry G

Debit Account 5195 — Accounts Payable To Be Transferred to Subhome Office

Credit Account 5190 — Subhome Office — General

To record, for consolidated working paper purposes only, accounts payable transferred by branch offices to subhome office. (This entry is recorded in branch office general ledger, monthly.)

Adjusting Entry H

Debit Account 5196 — Reimbursable Returns Allowances Transferred to Subhome Office

Credit Account 5190 — Subhome Office — General

To record, for consolidated working paper purposes only, reimbursable returns allowances transferred by branch office to subhome office. (This entry is recorded in branch office general ledger, monthly.)

Adjusting Entry I

Debit Account 5190 — Subhome Office — General

Credit Account 5197 — Inventory in Transit to MAP To Be Transferred to Subhome Office

To record, for consolidated working paper purposes only, inventory in transit to MAP transferred by branch offices to subhome office. (This entry is recorded in branch office general ledger, monthly.)

Adjusting Entry J

Debit Account 1393 — Inventories in Transit — MAP

Credit Account 5100 — Branch Office — General

To record, for consolidated working paper purposes only, account 1393 transferred by branch offices to subhome office when required by subhome office. (Subhome offices record this entry in their general ledger, monthly.)

Adjusting Entry K

Debit Account 5190 — Subhome Office — General

Credit Account 9470 — Transfers Out from Central Procurement

To record, for consolidated working paper purposes only, transfers out from central procurement closed to account 5190. (This entry is recorded in the branch office general ledger at fiscal year end.)

Adjusting Entry L

Debit Account 1394 — Interbranch Transfers

Credit Account 5100 — Branch Office — General

To record, for consolidated working paper purposes only, transfers out from central procurement. (This entry is recorded in subhome office general ledger at fiscal year end.)

Adjusting Entry M

Debit Account 5190 — Subhome Office — General

Credit Account 9472 — Transfers Out to Other Branches

To record, for consolidated working paper purposes only, transfers out to other branches closed to account 5190. (This entry is recorded in the branch office general ledger at fiscal year end.)

Adjusting Entry N

Debit Account 1394 — Interbranch Transfers

Credit Account 5100 — Branch Office — General

To record, for consolidated working paper purposes only, transfers out of stock transferred between branches. (This entry is recorded in subhome office general ledger at fiscal year end.)

Adjusting Entry O

Debit Account 9473 — Transfers In from Other Branches

Credit Account 5190 — Subhome Office — General

To record, for consolidated working paper purposes only, transfers in from other branches closed to account 5190. (This entry is recorded in the branch office general ledger at fiscal year end.)

Adjusting Entry P

Debit Account 5100 — Branch Office — General

Credit Account 1394 — Interbranch Transfers

To record, for consolidated working paper purposes only, transfers in of stock transferred between branches. (This entry is recorded in subhome office general ledger at fiscal year end.)

Adjusting Entry Q

Debit Account 5100 — Branch Office — General

Credit Account 1394 — Interbranch Transfers

To record, for consolidated working paper purposes only, inventories in transit from central procurement reported by branches. (At fiscal year end, this entry is recorded in subhome office general ledger but reversed at beginning of new fiscal year.)

Adjusting Entry R

Debit Account 5100 — Branch Office — General

Credit Account 1394 — Interbranch Transfers

To record, for consolidated working paper purposes only, inventories in transit between branches as reported by branches. (At fiscal year end, this entry is recorded in subhome office general ledger but reversed at beginning of new fiscal year.)

Adjusting Entry S

Debit Account 9471 — Transfers In from Central Procurement

Credit Account 5190 — Subhome Office — General

To record, for consolidated working paper purposes only, transfers in from central procurement closed to account 5190. (This entry is recorded in the branch office general ledger at fiscal year end.)

Adjusting Entry T

Debit Account 5100 — Branch Office — General

Credit Account 1394 — Interbranch Transfers

To record, for consolidated working paper purposes only, transfers in from central procurement. (This entry is recorded in the subhome office general ledger at fiscal year end.)

Adjusting Entry U

Debit or Credit Account 5100 — Branch Office — General

Debit or Credit Account 1322 — Government-Furnished Supplies with
Contractors and Testing Agencies

To record, for consolidated working paper purposes only, transactions effecting Government-furnished property transferred by branches to subhome office where required by subhome offices for central control. (Subhome offices record this entry in the general ledger, monthly.)

Adjusting Entry V

Debit Account 5100 — Branch Office — General

Credit Account 6712 — Gain — Assembly or Disassembly

Debit Account 7812 — Loss — Assembly or Disassembly

Credit Account 5100 — Branch Office — General

To record, for consolidated working paper purposes only, gain or loss from assembly or disassembly operations. (Subhome offices do not record gain or loss from assembly or disassembly operations until end of fiscal year.)

Adjusting Entry W

Debit Account 2791 — Reserve for Losses on Disposal of Excess, Surplus, and Salvage

Debit Account 6717 — Recoveries from Disposals of Excess and Surplus

Credit Account 7895 — Cost of Disposals of Excess and Surplus

To record, for consolidated working paper purposes only, entry required to adjust account 2791 for net loss on disposals during period for which reserve is authorized. (The adjustment to account 2791 is not recorded on subhome office general ledger until end of fiscal year.) During FY 1958, the reserve account is invalid.

Adjusting Entry X

Debit Account 7903 — Purchase Price Variance

Credit Account 6601 — Surcharge for Transportation

Credit Account 6621 — Surcharge for Inventory Losses

Credit Account 6641 — Surcharge for Major Repairs

To record, for consolidated working paper purposes only, entry required to set up the surcharge factor included in standard price. (This entry is not recorded in subhome office general ledger until close of fiscal year.)

Adjusting Entry Y

Debit Account 1020 — Cash With Treasury

Credit Account 2510 — Undistributed Credits

To record the amount of monthly reimbursements reported on the current month's report "Current Month Net Disbursements and Reimbursements — Army Stock Fund and Army Industrial Fund" (RCS CSCAA-28). (Subhome offices record this entry in their general ledgers, monthly.)

Adjusting Entry Z

Debit Account 1910 — Undistributed Charges

Credit Account 1020 — Cash With Treasury

To record the amount of monthly disbursements reported on the current month's "Current Month Net Disbursements and Reimbursements — Army Stock Fund and Army Industrial Fund" (RCS CSCAA-28). (Subhome offices record this entry in their general ledgers, monthly.)

Adjusting Entry AA

Debit Account 5190 — Subhome Office — General

Credit Account 5100 — Branch Office — General

To eliminate subhome office — branch office reciprocal accounts
3-306

Adjusting Entry BB

Debit Account 3004.1 — Capitalized Inventories

Credit Account 5100.000 — Branch Office — General

To record the transfer out of sales returns credits from
_____ subhome office.

Adjusting Entry CC

Debit Account 5100.000 — Branch Office — General

Credit Account 3004.1 — Capitalized Inventories

To record the transfer out of sales returns credits to
_____ subhome office.

3-303 CLOSING ENTRIES

The following fiscal year closing entries will be required at the subhome office:

Fiscal Year Closing Entry 1

Debit or Credit Account 5100 — Branch Office — Office

Debit or Credit Account 1394 — Interbranch Transfers

Debit or Credit Account 5100 — Branch Office — General

Debit or Credit Account 3004 — Capitalized Inventories

To record the transfer of inventory between control points.

Debit Account 3004 — Capitalized Inventories

Credit Account 3000 — Investment of United States Government

To record the annual closing of account 3004 to account 3000.

Debit Account 3001 — Cash Allocations

Credit Account 3000 — Investment of United States Government

To record the annual closing of account 3001.

3-304 PROCESSING MAP — GRANT AID SHIPMENTS — OTHER THAN DIRECT DELIVERIES

a. The following weekly procedure will be utilized at the subhome office level in processing all MAP — Grant Aid shipments, except direct deliveries to MAP — Grant Aid countries. The procedure for processing the direct deliveries is outlined in paragraph 3-305 below.

b. Subhome office accounting will:

- (1) Receive ASD, voucher money card, and EAM listing from shipping depots.
- (2) Verify the voucher money card against the ASD and reconcile items to total on listing (transfer journal) to insure that all items on list have been received. Return to shipping depot all unsupported amounts and all disagreed items.
- (3) File ASD and voucher money card by voucher number.
- (4) Receive two copies of unpriced listing of shipments delivered to the port from Field Service Division. Select voucher money cards from card files for items

appearing on list. Annotate listings for any items appearing on listing for which voucher money cards and ASD's have not been received from the branch offices.

- (5) Forward selected voucher money cards to machine records activity for preparation of two listings on four part paper.
 - (a) List in voucher sequence with final total.
 - (b) List in transaction analysis code sequence with transaction code total and final total.
 - (6) Receive from machine records activity the two listings described in (5) above and the voucher money cards from which they were prepared. Check list totals to insure that they agree. File voucher money cards in suspense file and forward all copies of both listings to Field Service Division together with property copies of ASD's for items listed thereon and one copy of annotated listing from (4) above.
 - (7) Initiate action with appropriate branch offices to secure the ASD's, voucher money cards, and transfer journal for items not previously received. These will be the items on field service listing for which voucher money cards were not available.
 - (8) Receive voucher number listings and reproduced cards from Field Service Division showing area breakout. Process SF 1080 billing. Place cards in suspense file pending receipt of items requested in (7) above.
 - (9) Receive from appropriate branches, items requested in (7) above. Coordinate with Field Service Division any necessary adjustments. Marry the voucher money card with the suspense card.
 - (a) If cards match, file both cards in history file.
 - (b) If difference is less than \$50 stock fund accounting will adjust to appropriate gain or loss- accounting adjustments account.
 - (c) If difference is greater than \$50, request Field Service Division to adjust.
 - (10) Proceed with normal accounting sequence, utilizing the cards to support the related account balances.
- c. Field Service Division will:
- (1) Receive ASD from shipping depot.
 - (2) Examine ASD for propriety of information. Investigate and initiate action to resolve any inconsistency between stock number and stock manager.
 - (3) Circle in red on each ASD the following information:
 - (a) Voucher number.
 - (b) Shipping installation.
 - (c) Requisition number.
 - (d) Shipping order number.
 - (e) Stock manager.

- (f) TAC
 - (g) Date shipped.
 - (h) Amount.
- (4) Forward ASD's to machine records activity for key punching marked information into an EAM card.
 - (5) Receive from machine records activity the marked ASD's and interpreted EAM cards. Verify cards for completeness and accuracy. File ASD's by requisition number. File EAM cards by voucher number in "open" file.
 - (6) Receive delivery ASD's from port of embarkation. Select EAM cards from "open" file corresponding to the delivery ASD's. Verify data on cards with ASD's.
 - (7) Forward selected cards to machine records activity for preparation of a double-spaced listing on three part paper in voucher number sequence. The listing will contain all information on the cards except the amount. The amount will not be printed.
 - (8) Receive listing and cards from machine records activity. Verify. Place EAM cards in suspense file. File one copy of listing in suspense file and forward two copies to stock fund accounting.
 - (9) Receive annotated listings, priced listings (both voucher and TAC sequence), and property copies of ASD's from stock fund accounting. Select EAM cards from suspense file matching those items annotated by stock fund accounting as not having been received.
 - (10) Forward cards selected in (9) above to machine records activity for two four-part listings and a reproduced deck of cards.
 - (a) Voucher number sequence with final total.
 - (b) Transaction analysis code sequence with total by transaction code and final total.

These lists will include the dollar amount.

- (11) Forward both listings in voucher sequence and reproduced cards to stock fund accounting for billing. These will be transmitted with a cover letter giving the applicable amount for each area to facilitate the charge to the various appropriation limitations. The listings in transaction code sequence are to be used by Field Service Division to control by country, thereby facilitating the preparation of the monthly 820-1 report.
- (12) Retire all cards to history file.

3-305 PROCESSING MAP — GRANT AID AND DIRECT DELIVERY SHIPMENTS

a. The following weekly procedure, which parallels to some extent the procedure in 3-304 above, will be used in processing all MAP — grant aid direct delivery shipments at the subhome office.

b. Subhome office accounting will:

- (1) Receive DD Form 250, voucher money card, ASD, and transfer listing from depot branch office. This listing will include direct deliveries only.

- (2) Verify the cards and ASD's to insure agreement and verify that all items on list have been received. Return to shipping depots any items not in agreement and any unsupported amounts on transfer journal.
- (3) File voucher money cards DD Form 250's and ASD's in shipping order sequence.
- (4) Receive two copies of unpriced listing of shipments delivered to the port from Field Service Division. Select voucher money cards from card files for items appearing on list. Annotate listings for any items appearing on listing for which voucher money cards and ASD's have not been received from the branch offices.
- (5) Forward selected voucher money cards to machine records activity for four part listing in shipping order sequence with all information being listed. The listing will show three separate price columns.
 - (a) Standard price.
 - (b) 96-1/2 percent of standard price.
 - (c) Difference (3-1/2 percent of standard price).

Each column will show a final total. The cards for 96-1/2 percent amount will then be listed in transaction analysis code sequence on four part paper with a total by transaction code and a final total.

- (6) Same as paragraph 3-304b(6) above except that original voucher money cards are filed in history file.
- (7) Same as paragraph 3-304b(7) above except that copy of DD Form 250 will also be obtained.
- (8) Same as paragraph 3-304b(8) through (10) above.

c. Field Service Division will:

- (1) Receive DD Form 250 from appropriate branch office.
- (2) Examine DD Form 250 for completeness and accuracy and initiate action to resolve any discrepancies.
- (3) Circle in red the following items on each DD Form 250:
 - (a) Letters "DD" (to be punched in place of voucher number).
 - (b) Initial source depot.
 - (c) Requisition number.
 - (d) Shipping order number.
 - (e) Stock manager.
 - (f) Date shipped.
 - (g) Administering branch office.
 - (h) Amount (standard price) (this will be inserted by Field Service Division).
- (4) Forward DD Form 250's to machine records activity for key punching circled information into an EAM card .

- (5) Receive from machine records activity the marked DD Form 250's and interpreted EAM cards. Verify cards for accuracy and completeness. File DD Form 250's by requisition number. File EAM cards in "open" file by shipping order number.
- (6) Receive delivery DD Form 250's from port of embarkation. Select EAM cards from open file corresponding to the delivery DD Form 250. Verify each card with the DD Form 250.
- (7) Same as paragraph 3-304c(7) above except that cards will be listed in shipping order sequence.
- (8) Same as paragraph 3-304c(8) through (12) above except that the listings for items not yet received by accounting branch will be listed in shipping order sequence rather than TAC and voucher number sequence.

3-306 ACCOUNT 1393 — INVENTORIES IN TRANSIT — MAP

The balance in this account will agree with the subsidiary file of voucher money cards and ASD's. The balance in this account will be verified to the subsidiary ASD's and voucher money cards monthly. The balance in this account will be aged on 31 July and every 3-months thereafter, i. e., October, January, April. The aging schedule will be in the following format:

0-30 Days	31-60 Days	61-90 Days	91-120 Days	Over 120 Days
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CONUS

OVERSEAS

In addition, there will be attached to the aging schedule a list of ASD's and DD Forms 250 billed for which corresponding ASD's and/or DD Forms 250 have not been received from the shipping branch office. This list will be in the following format:

<u>Consignor depot</u>	<u>DD Form 250 or ASD number</u>	<u>Amount</u>
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One copy of the aging schedule will be forwarded to the FSD at the NICP and one copy of the aging schedule and list will be forwarded to Office, Chief of Ordnance, ATTENTION: ORDFQ-B. These schedules will be submitted in sufficient time to reach OCO on or before the 20th day following the end of the 3-month period covered by the aging schedule.

3-307 FRUSTRATED MAP SHIPMENTS

a. Upon receipt of advice from a port by the NICP that a shipment of materiel to MAP has been frustrated and returned to a CONUS depot, the NICP will notify the stock fund accounting section at the subhome office furnishing the following information:

Receiving depot	—	Receiving depot ASD No.	—	Shipping depot	—	Shipping depot ASD No.	—	Date returned by port.
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b. The stock fund accounting section at the subhome office will take the following action:

- (1) Remove from the suspense file the ASD's and voucher money cards that support account 1393 and correspond to the ASD's on the list from field service (a above).
- (2) Prepare journal voucher Standard Form 1017-G supported by ASD and corresponding voucher money cards and listing thereof in (1) above and transfer to the CONUS depot that received the frustrated MAP shipment.

(3) The following entry will be recorded in the accounts of the subhome office:

Debit Account 5100 — Branch Office — General

Credit Account 1393 — Inventories In Transit — MAP

To record the transfer out of frustrated MAP shipments.

Section IV. COMPLETION OF WORKING PAPERS

3-401 CAPITAL CHANGES, OPERATION GAIN AND LOSS, AND BALANCE SHEET

a. After all branch and Home Office adjustments and eliminations are recorded on the consolidated working papers, each line entry is cross-footed and the balance, either debit or credit, is posted to one of the following column headings:

Capital Changes

Operation Gain (DR) or Loss (CR)

Balance Sheet

b. The following accounts are examples of the accounts classified as capital changes:

Account 3001 — Cash Allocations (current year change only)

Account 3004 — Capitalized Inventory (current year change only)

Account 3005 — Capitalized Contracts (current year change only)

c. The following accounts are examples of the accounts classified as operating gains or losses:

Account 6701 — Discounts Earned

Account 6718 — Gain — Standard Price Change

Account 7895 — Cost of Disposals of Excess, Surplus, and Salvage

A complete list of operating gains and losses is listed in Schedule 1D of the financial statement format.

d. The following accounts are examples of the accounts classified for inclusion under the columnar heading, "Balance Sheet":

Account 1020 — Cash With Treasury

Account 1100 — Accounts Receivable Billed

Account 2152 — Accounts Payable — Commercial

A complete list of balance sheet accounts appears on the format for statement 1, "Statement of Financial Condition."

e. The net gain or loss is recorded on a line below the column totals as either a debit or credit, as appropriate, under the columnar heading, "Balance Sheet." All columns on the consolidated working papers will be footed and cross-footed to insure mathematical accuracy. The ASF financial reports, as required by AR 37-63, are prepared from the consolidated working papers and the consolidation of the supporting schedules and statements submitted by the branch offices in accordance with prescribed procedures.

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Section V. PREPARATION OF SUBHOME OFFICE REPORTS

3-501 PURPOSE

The reports set forth in paragraph 3-504 prescribe uniform formats of statements and schedules which will be prepared for each division and subdivision of the Army Stock Fund. These reports are required to serve the management needs of responsible operating supply segments of the Department of the Army; and to satisfy the requirements of Public Law 216, 81st Congress of the United States, on the status of the Army Stock Fund; Treasury Circular No. 966, which requires quarterly reporting to the Treasury Department and the Bureau of the Budget; Bureau of the Budget Circular A-11, which requires the preparation and submission of business-type budget statements and program justifications for the Army Stock Fund; and Department of Defense Directive 7420.6, 10 June 1957, which prescribes quarterly and annual reporting to meet the requirement of the Office of the Secretary of Defense.

3-502 RESPONSIBILITY

The subhome offices are responsible for the submission of the prescribed statements and schedules for those stock fund items under their control. In view of this responsibility, the subhome office will immediately notify the Home Office of those branch offices failing to meet reporting dates and requirements contained in AR 37-64 and the applicable parts of this manual.

3-503 PREPARATION OF CONSOLIDATED WORKING PAPERS

a. Verification. Upon receipt, the general ledger trial balances, statements, and schedules submitted by branch offices to subhome offices, in accordance with AR 37-64, will be reviewed by subhome offices to ascertain their arithmetical accuracy and the agreement of supporting schedules and prescribed analysis, with the respective preclosing trial balances. After verification, it will be necessary to consolidate the balances of like accounts of the branches with those of the subhome.

b. Consolidation. After completion of this verification, the preclosing Branch Office General Ledger Trial Balances (Reports Control Symbol CSCAA-38 (R1)), DA Form 1753, will be consolidated with the subhome office preclosing trial balance. Working papers will be used to facilitate the consolidation of general ledger account balances of all branch offices with those of the applicable subhome office. Similarly, the branch office Schedules of Accounts Receivable (Reports Control Symbol CSCAA-8 (R2)), DA Form 1547-1; branch office Schedules of Net Reimbursable Sales (Reports Control Symbol CSCAA-64), DA Form 1550; branch office Statement of Sales and Reimbursable Returns Allowances (Reports Control Symbol CSCAA-45 (R1)) DA Form 1813; and branch office Analyses of Net Expenditures (Reports Control Symbol CSCAA-65), DA Form 2049, will be consolidated to prepare the statements and schedules required by these instructions for each division and subdivision of the Army Stock Fund.

c. Consolidated working papers. The working paper method will be used for the consolidation of branch office reports, subhome office general ledger accounts, and to effect the prescribed adjustments and elimination entries in the preparation of subhome office financial statements and schedules. A separate consolidation working paper will be prepared monthly for the recapitulations of trial balance data and prescribed adjustment and elimination entries by districts, CONUS depots, oversea depots, and post, camp and stations. Debit and credit summary columns will be provided for adjustment entries required to effect an accounting for unmatched transactions, i.e., accounts receivable and sales returns journal vouchers, covering transfers between branches, as well as between branch offices and subhome office, received with branch office reports. Information will be summarized on a separate worksheet by account and reporting branch to support the entries. Subhome offices will consider unmatched journal vouchers as adjusting entries to the appropriate accounts of the branch that did not take up the transfer within the reporting period. The subhome office will notify the affected branches of such adjustments and maintain action to have the item properly reported in the subsequent month. The consolidated adjusted trial balance finalized on the above referenced separate working papers will be entered on a summary subhome office consolidated worksheet and used for

preparation of the subhome office statements and schedules. Closing and interoffice entries must be posted to the general ledgers after the monthly reports have been issued. It will be necessary that extreme care be exercised in the preparation of the consolidated working papers, since the working papers will become an integral part of the permanent accounting records of the subhome office and will support the financial data reflected in the consolidated reports of the stock fund divisions and subdivisions.

d. Adjustments. Since certain adjusting entries will be recorded monthly on the general ledgers of both the subhome offices and the branch offices, journal vouchers will contain sufficient information to afford an analysis of the accounts which are posted in total to the consolidated working papers. The adjusting entries required are of two types: those that are recorded monthly on the general ledgers of both the subhome offices and the branches, and those that are required for interim adjustment or reclassification on consolidated working papers only for report preparation. Accounts numbers 5191, 5192, 5193, 5194, and 5195 and other transfers to the Home Office are examples of transactions requiring entries on both subhome office and branch office ledgers monthly. Operating accounts, reciprocal accounts, interbranch transfer accounts, etc., which are not closed monthly, but are adjusted for report preparation only, are examples of accounts which are adjusted for consolidated working paper purposes only and are not posted in the ledgers until the fiscal year end. There is shown in paragraph 3-302 representative eliminating and adjusting entries required for preparation of consolidated reports. The explanation of the entry in each case indicates the conditions under which it is used as an adjusting and/or recorded entry.

e. Analyses. Upon completion of eliminations and adjustments, the consolidated account balances on the separate area consolidated working papers are then transferred to the summary subhome consolidated working paper that contains the subhome general ledger account balances. The accumulated accounts balances on the summary subhome consolidated working paper are then available for preparation of the subhome financial statements and schedules. It may be necessary, in certain instances, to analyze accounts in order to obtain details for applicable statements or schedules, an example being analysis of "Deliveries Capitalized Contracts" required for line 22, statement 2, "The Statement of Income and Expense." This information is available from an analysis of account 1921 maintained at the branch offices and account 3005 maintained at the subhome office.

3-504 STATEMENTS, SCHEDULES, AND ANALYSES

a. Format. The following will be prepared and submitted as set forth below. Forms will be requisitioned through normal publications supply channels.

- (1) Statement of Financial Condition (Statement 1) (Reports Control Symbol CSCAA-8 (R2)), DA Form 1547.
 - (a) Statement of Financial Condition — Schedule of Accounts Receivable (Schedule 1A) (Reports Control Symbol CSCAA-8 (R2)), DA Form 1547-1.
 - (b) Statement of Financial Condition — Schedule of Classification of Inventories (Schedule 1B) (Reports Control Symbol CSCAA-8 (R2)), DA Form 1547-2.
 - (c) Statement of Financial Condition — Schedule of Changes to Capital (Schedule 1C) (Reports Control Symbol CSCAA-8 (R2)), DA Form 1547-4 (Part I) and DA Form 1547-4a (Part II).
- (2) Statement of Income and Expense (Statement 2) (Reports Control Symbol CSCAA-64), DA Form 2069 and 2069a (Continuation).
 - (a) Statement of Income and Expense — Schedule of Net Reimbursable Sales (Schedule 2A) (Reports Control Symbol CSCAA-64), DA Form 1550.

- (b) Statement of Income and Expense — Schedule of Inventory Increases or Decreases from Operations (Schedule 2B) (Reports Control Symbol CSCAA-64), DA Form 2066.
- (c) Statement of Income and Expense — Schedule of Inventory Gains and Losses (Schedule 2C) (RCS CSCAA-64), DA Form 2065.
- (3) Statement of Sales and Reimbursable Returns Allowances (Statement 3) (Reports Control Symbol CSCAA-45 (R1)), DA Form 1813.
- (4) Analysis of Net Expenditures (Statement 4) (Reports Control Symbol CSCAA-65) DA Form 2049.
- (5) Narrative Analysis.

b. Preparation.

- (1) The reports will be prepared by consolidating working trial balances, statements, and schedules submitted by branch offices (CONUS and overseas), in accordance with AR 37-64, with those of the subhome office of the respective subdivisions of the Ordnance Division of the Army Stock Fund.
- (2) Statements and schedules will be rounded off to the nearest dollar.

c. Frequency.

- (1) Subhome reports will be submitted quarterly.
- (2) The report for the fourth quarter of each fiscal year will also serve as the annual report.

d. Verification. All statements and schedules will be verified as to arithmetical accuracy, completeness, format, and adherence to prescribed preparation procedures. Verification and reconciliation with related supporting schedules will be accomplished by the preparing office to insure accuracy and agreement of the data reported for the period. Care must be taken to assure agreement of supporting schedules with basic statements. In addition, where balances of the same accounts are used in different schedules or statements, care will be taken to assure that the same balances are reflected in each schedule or statement. The importance of complete and thorough verification cannot be overstressed.

e. Cutoff date. The last day of a calendar month will be the cutoff date for all accounting transactions to be included in reports prepared for the current accounting period.

f. Due date. The reports required in a above will be dispatched to reach the Chief of Ordnance, ATTN: ORDFQ, not later than 45 calendar days following the close of each quarter, with the exception of the reports for the last quarter (annual report) which will be dispatched to reach the Chief of Ordnance not later than the 60th calendar day following the close of the fiscal year.

g. Number of copies and routing. Reports will be submitted to the Chief of Ordnance, ATTN: ORDFQ, Washington 25, D. C., in 10 copies.

h. Security classification. Security classification assigned to the reports will be as determined by the subhome offices in accordance with appropriate regulations.

3-505 STATEMENT OF FINANCIAL CONDITION (STATEMENT 1) (REPORTS CONTROL
SYMBOL CSCAA-8 (R2)), DA FORM 1547

a. Purpose.

- (1) The statement of financial condition (balance sheet) reflects the dollar value of the major classifications of assets, liabilities, and capital. It is a means of judging the current financial condition of a particular division or subdivision of the stock fund. The segregation of capital as to principal, and retained earnings or deficit, provides financial data with respect to the corpus of the fund (cash allocations and capitalized inventories), as distinguished from retained earnings or deficit resulting from operations.
- (2) The memorandum data provides budget and fiscal information concerning the status of obligational and commitment authority received (including those for major repairs, transportation expense, and procurement).
- (3) The amount for "contingent liabilities" shows the cumulative total of all additions liabilities which may be incurred under existing contracts and orders. For the purposes of this statement, contingent liabilities represent the difference between unliquidated obligations and accounts payable for goods and services received, plus or minus undistributed charges, as applicable. This amount is valuable as a means of estimating future cash requirements.

b. Preparation. The balance sheet is prepared by stating the final balances of all asset, liability, and capital accounts as reflected in the consolidated (subhome and branch office) general ledger account balances on the consolidated working papers. The budget forecast for the end of the fiscal year will be derived from applicable A-11 budget statement and related budget records. Amounts to be reported in the "ACTUAL" column will be derived from the following account balances on the consolidated working papers or other sources as indicated:

Line 1. Assets.

Line 2. Cash with Treasury — Account 1020.

Line 3. Cash Due from Collection Officers — Account 1030.

Line 4. Accounts Receivable — Sum of Accounts 1100 and 1149. Amount reported must be in agreement with the sum of the current balances of accounts receivable billed and unbilled as reported on the schedule of accounts receivable (schedule 1A), line 29, columns (c) and (f).

Line 5. Claims Receivable — Account 1151.

Line 6. Inventories — Amount reported will be the net investment in inventories derived on the schedule of classification of inventories (schedule 1B), line 28.

Line 7. Progress Payments to Contractors — Account 1324.

Line 8. Advances to Contractors and Suppliers — Account 1411.

Line 9. Undistributed Credits — Account 2510.

Line 10. Undelivered Purchases (Capitalized Contracts) — Account 1921.

Line 11. Total Assets — Sum of lines 2 through 10.

Line 12. Liabilities.

- Line 13. Accounts Payable — Army — Account 2101.
- Line 14. Accounts Payable — Other Government Agencies — Account 2105.
- Line 15. Accounts Payable — Other — Sum of accounts 2152 and 2155.
- Line 16. Undistributed Charges — Account 1910.
- Line 17. Unapplied Sales Returns Credits — Account 2322 less account 2323.
- Line 18. Unapplied Reimbursable Returns Allowances — Account 2324 less account 2325.
- Line 19. Unapplied Withdrawal Credits — Account 2301 less account 2302.
- Line 20. Total Liabilities — Sum of lines 13 through 19.
- Line 21. Capital.
- Line 22. Cash Allocations — Amount reported will be the cash allocations at end of period derived on the schedule of changes to capital (schedule 1C), line 7.
- Line 23. Capitalized Inventories — Amount reported will be the capitalized inventories at end of period derived on the schedule of changes to capital (schedule 1C), line 15.
- Line 24. Total Principal of Fund — Sum of lines 22 and 23.
- Line 25. Retained Earnings or Deficit (-) — Amount reported will be the retained earnings or deficit (-) at end of period derived on the schedule of changes to capital (schedule 1C), line 23.
- Line 26. Total Capital — Sum of lines 24 and 25. Amount reported must be in agreement with the capital at end of period derived on the schedule of changes to capital (schedule 1C), line 25.
- Line 27. Total Liabilities and Capital — Sum of lines 20 and 26. This amount must equal the amount of total assets reported on line 11.
- Line 28. Memoranda.
- Line 29. Authority to Obligate and Commit — The amount reported will be the total funds available for commitment and obligation during the current fiscal year. This amount will comprise the unobligated balance of prior years funds as of 30 June, prior fiscal year, brought forward to the current fiscal year, plus cumulative fund authorizations received during the current fiscal year, as reported on DA Form 14-121.
- Line 30. Commitments Outstanding — Total commitments outstanding as reported on DA Form 14-121. The amount reported will represent the total commitments outstanding reported on the summary allotment control accounts of DA Form 14-121.
- Line 31. Unliquidated Obligations — Beginning of current fiscal year — Unliquidated obligations under prior years funds, as of 30 June, prior fiscal year.
- Line 32. Obligations Incurred — Net for period.
- Line 33. Obligations Incurred — Current Year Funds — The amount reported will be the cumulative obligations incurred, net of adjustments, against current fiscal year funds as reported on DA Form 14-121.

- Line 34. **Adjustments of Prior Years Obligations —** Cumulative obligation adjustments, net for the period, of prior years unliquidated obligations, as reported on DA Form 14-121.
- Line 35. **Expenditures — Net for Period —** Cumulative expenditures, net of expenditure refunds, liquidating obligations against current and prior years funds, as reported on the Letter Reports of Current Month Net Disbursements and Reimbursements — Army Stock Fund and Army Industrial Fund (Reports Control Symbol CSCAA-28) for the period.
- Line 36. **Unliquidated Obligations — End of Period —** Sum of lines 31, 33 and 34, less line 35.
- Line 37. **Accounts Payable — End of Period —** Sum of lines 13, 14, 15, and 18.
- Line 38. **Undistributed Charges —** The amount of undistributed charges, as reported on line 16.
- Line 39. **Contingent Liabilities —** Line 36 less line 37, plus or minus line 38.

c. Verification. The balances of all accounts will be verified with the applicable subsidiary accounts to insure monetary agreement. Care will be exercised to assure that the amounts reported on the statement of financial condition (statement 1) agree with amounts shown in supporting or other schedules and statements in the reports, as prescribed in this and the following paragraphs. The memoranda data reported on lines 29 through 39 of the statement will be obtained from the fiscal data reported on DA Form 14-121, Letter Reports of Current Month Net Disbursements and Reimbursements — Army Stock Fund and Army Industrial Fund (Reports Control Symbol CSCAA-28) for the period being reported.

**3-506 STATEMENT OF FINANCIAL CONDITION — SCHEDULE OF ACCOUNTS RECEIVABLE
(SCHEDULE 1A) (REPORTS CONTROL SYMBOL CSCAA-8 (R2)), DA FORM 1547-1**

a. Purpose. The aging of accounts receivable and segregation by major customer category is a ready means of appraising management of the status of accounts receivable and determining which areas require action to expedite billings or to reduce overdue accounts.

b. Preparation.

- (1) Accounts receivable will be reflected by customer or major customer category, segregated as to billed and unbilled receivables, and aged as provided in (4) below. The amounts to be reported under columns (c), (d), (f), and (g) of the schedule will be obtained by consolidating the data reported by branch offices on the branch office schedules of accounts receivable (DA Form 1547-1) and the accounts receivable transferred to or established on the books of the subhome office. The amounts to be reported under columns (b) and (e) will be obtained from columns (c) and (f) of the previous quarters schedule of accounts receivable (schedule 1A). When subhome office reports are issued monthly for local use, the quarterly reports to the Office of the Chief of Ordnance will contain in columns (b) and (e) the previous quarter's balances.
- (2) Lines 2 through 11 of the schedule will reflect amounts due from Army customers by the major appropriations indicated; the total of all other Army appropriations will be reported on line 12; and the total amount due from all Army customers will be shown on line 15.
- (3) Lines 17 through 25 of the schedules will reflect amounts due from other than Army customers, by major customer categories indicated; the total of all other customers (other than Army) will be reported on line 26; and the total amount due from all other than Army customers will be shown on line 28. The grand total of Army and other than Army customers will be reported on line 29.

- (4) The columnar arrangement of the schedule provides for the reporting of current quarter (columns (c) and (f)) and previous quarter (columns (b) and (e)) balances of billed and unbilled receivables, and for the aging of receivables. Billed receivables outstanding over 60 days will be reported in column (d). Unbilled accounts receivable remaining unbilled over 30 days will be reported in column (g). The basis for aging both billed and unbilled receivables will be in accordance with the provisions of AR 37-61.
- (5) Lines 31 and 32 will reflect the "percentage breakdown of balances" for the current and previous quarters, respectively. These percentages express the relationship of billed receivables outstanding over 60 days, to total accounts receivables billed (the grand total of column (d) divided by the grand total of column (c)); and unbilled receivables remaining unbilled over 30 days, to total unbilled accounts receivable (the grand total of column (g) divided by the grand total of column (f)).

c. Verification. The grand totals of columns (c) and (f) will be in agreement, respectively, with the amounts shown for accounts 1100 and 1149 in the consolidated trial balance. The sum of the grand totals of columns (c) and (f) will agree with line 4 of the statement of financial condition (statement 1) for the period being reported.

3-507 STATEMENT OF FINANCIAL CONDITION — SCHEDULE OF CLASSIFICATION OF INVENTORIES (SCHEDULE 1B) (REPORTS CONTROL SYMBOL CSCAA-8 (R2)), DA FORM 1547-2

a. Purpose. This schedule reflects all stock fund inventories, segregated as to "on hand" inventories (account 1340), and other stock fund inventories carried in applicable general ledger account balances, against which inventory reserves are applied for computation of the net investment in inventories. The amount so derived will be reported on line 6 of the statement of financial condition (statement 1). The schedule also provides data for financial analysis of the various classifications of inventory held by the stock fund, reflects budget forecast data for the fiscal year in order to measure progress toward meeting forecasts, and furnishes information for budget analysis.

b. Preparation.

- (1) The dollar values of the various classification of inventory are reported in this schedule. The amounts shown on lines 2 through 7 (peacetime operating stock, mobilization reserve, economic reserve, contingency reserve, excess on hand, and unserviceable stock) will agree with inventory totals reported on the Supply Management Report (Reports Control Symbol CSGLD 688 (R2)) DA Forms 1886, 1887, 1888, and 1888-1. Inventory classifications are obtained by adding only the totals of appropriate inventory columns as reported on each of the three consolidated supply management reports. Since the amounts shown on the depot supply management reports are rounded off to thousands of dollars, the amount necessary to make the total "on hand" inventories (line 8 of the schedule) agree with account 1340 will be included in the caption, "Peacetime Operating Stock." Large differences will be investigated and corrected. When the amounts required for lines 2 through 7 are not available prior to preparation of the subhome office report, a teletype containing the dollar amount by classifications and total will be forwarded to the Chief of Ordnance, ATTN: ORDGC-FA, upon receipt of the information.
- (2) The amounts reported on lines 10 through 22, excluding line 21 and lines 25 and 26 of the schedule, will be obtained from the applicable account balances of the consolidated working papers.
- (3) Line 28, Net Investment in Inventories, is derived from the sum of lines 8 and 23, less line 27. The amount so derived will also be reported on line 6 of the statement of financial condition (statement 1).

c. **Verification.** The inventory classifications and total on hand inventories reported on lines 2 through 8 of the schedule will be verified with the related amounts reported on the supply management report. Line 28, Net Investment in Inventories, will agree with Line 6, Inventories, on the statement of financial condition (statement 1). The sum of lines 8 and 23 of the schedule must agree with Line 10, Total Inventory End of Period, on the schedule of inventory increases and decreases from operations (schedule 2B).

3-508 STATEMENT OF FINANCIAL CONDITION — SCHEDULE OF CHANGES TO CAPITAL (SCHEDULE 1C) (REPORTS CONTROL SYMBOL CSCAA-8 (R2)), DA FORM 1547-4 (PART I) AND DA FORM 1547-4a (PART II)

a. Purpose.

- (1) Part I of this schedule provides an analysis of changes to capital, and reflects those transactions which change the value of the Government investment in the stock fund with respect to principal of the fund, comprised of cash allocations and capitalized inventories, and with respect to retained earnings or deficit resulting from operations. Such information provides the basis for review of major activities which influence the Government's investment. Part I also provides the amounts to be reported on Line 22, Cash Allocations; Line 23, Capitalized Inventories; and Line 25, Retained Earnings or Deficit, on the statement of financial condition (statement 1).
- (2) Part II of this schedule, "Analysis of Standard Prices and Surcharges," relates actual experience to estimated performance. In order to establish more accurate standard prices, a comparison of actual costs with the components of standard prices, as a percent of total costs, summarizes the overall effect on the Government investment due to variances from purchases at standard prices.

b. **Preparation of part I.** Part I of the schedule is prepared from the applicable accounts contained in the consolidated working papers and from other sources as described herein. Amounts to be reported under the "Fiscal Year to Date" column will be obtained from the same documentary sources described below for current quarter data, except that the documentary sources will be those which reflect the applicable amounts for the prior fiscal year. Budget forecast data will be obtained from the applicable A-11 budget statements and related budget records.

- Line 1. Capital Beginning of Period for the current quarter will be obtained from line 25, Capital End of Period, of the previous quarters schedule of changes to capital (schedule 1C).
- Line 2. Changes to Capital.
- Line 3. Cash Allocations Beginning of Period for the current quarter will be obtained from the balance of account 3001 on the consolidated working papers; or Line 7, Cash Allocations End of Period, of the previous quarters schedule of changes to capital (schedule 1C).
- Line 4. Cash Allocations During Period will be obtained by analysis of account 3001 to determine gross cash allocations received during the period.
- Line 5. Returns to Unallocated Reserve will be obtained by analysis of account 3001 to determine gross cash allocations returned to the unallocated reserve account of the Army Stock Fund during the period.
- Line 6. Net Change in Cash Allocations will be derived from the difference between lines 4 and 5.

- Line 7. Cash Allocations End of Period will be derived from the sum of lines 3 and 6. The amount so derived will be reported on Line 22, Cash Allocations, of the statement of financial condition (statement 1).
- Line 8. Capitalized Inventories Beginning of Period for the current quarter will be obtained from account 3004 on the consolidated working papers or Line 15, Capitalized Inventories End of Period, of the previous quarters schedule of changes to capital (schedule 1C).
- Line 9. Inventories Capitalized During Period will be obtained from Line 3f, Total Inventory Capitalized, of the schedule of inventory increases or decreases from operations (schedule 2B).
- Line 10. Inventories Decapitalized During Period will be obtained from Line 11d, Total Inventory Decapitalized, of the schedule of inventory increases or decreases from operations (schedule 2B).
- Line 11. Increase or Decrease (-) Adjustments to Capitalized Contracts for the current quarter will be derived as the net change in the balance of account 3005 for the current and previous quarters.
- Line 12. Increase or Decrease (-) Adjustments to Stock Withdrawal Credits for the current quarter will be derived as the net change in the balance of account 2301 for the current and previous quarters.
- Line 13. Charges to Reserve for Losses on Disposal of Surplus and Salvage will be obtained by analysis of account 2791 to determine the net amount of reserve charged off to capital.
- Line 14. Net Change in Capitalized Inventories will be derived from lines 9 less 10 and 13, plus or minus lines 11 and 12. The sum of lines 14 and 6 of this schedule will agree with the capital increase (or decrease) for the period derived on the consolidated trial balance working papers.
- Line 15. Capitalized Inventories End of Period will be derived from the sum of lines 8 and 14. The amount so derived will be reported on Line 23, Capitalized Inventories, of the statement of financial condition (statement 1).
- Line 16. Retained Earnings or Deficit (-) Beginning of Period for the current quarter will be obtained from Line 23, Retained Earnings or Deficit End of Period, of the previous quarters schedule of changes to capital (schedule 1C).
- Line 17. Net Income or Loss (-) for Period will be obtained from Line 56, Net Income or Loss (-) for Period, of the statement of income and expense (statement 2).
- Line 18. Increase or Decrease (-) Adjustments to Prior Years Earnings or Deficit.
- Line 19. Adjustments to Prior Years Receivables will be obtained by analysis of account 3121 and supporting data thereto submitted by branch offices with the branch office general ledger trial balance. This amount must agree with the amount reported on line 5 of statement 4 as adjustments to prior year receivables.
- Line 20. Adjustments to Prior Years Payables will be obtained as described for line 19 above. This amount will agree with the amount reported on line 19 of statement 4 as adjustments to prior year payables.
- Line 21. Adjustments to Other Prior Years Balances will be obtained as described for line 19 above. The amount reported on this line will agree with the difference between lines 6 and 13 of schedule 2B, exclusive of sales returns credits reported on line 6.

- Line 22. Net Change in Retained Earnings or Deficit (-) will be derived from line 17 plus or minus lines 19, 20, and 21. The amount so derived will agree with the operating gain (or loss) for the period derived on the consolidated trial balance working papers after giving effect, where applicable to the balance of Account 3121 — Adjustments — Prior Years Operations.
- Line 23. Retained Earnings or Deficit (-) End of Period will be derived from line 16 plus or minus line 22. The amount so derived will be reported on Line 25, Retained Earnings or Deficit (-), of the statement of financial condition (statement 1).
- Line 24. Net Change to Capital will be derived from the sum of lines 6, 14, and 22. The amount so derived will agree with the sum of the operating gain (or loss) and the capital increase (or decrease) derived on the consolidated trial balance working papers.
- Line 25. Capital End of Period will be derived from line 1 plus or minus line 24. The amount so derived will agree with the amount reported on Line 26, Total Capital, of the statement of financial condition (statement 1).

c. Preparation of part II. Part II of the schedule is prepared from the applicable accounts contained in the consolidated working papers and from other sources described herein. Budget forecast data will be obtained from the applicable A-11 budget statement and related budget records.

- Line 1. Analysis of Standard Prices and Surcharges.
- Line 2. Purchase Price Variance.
- Line 3. Purchases at Standard will be derived from the balance of account 7091 on the consolidated working papers.
- Line 4. Total Purchases at Cost and Deliveries Under Capitalized Contracts will be obtained from the sum of lines 22 and 27 less line 25 of the statement of income and expense (statement 2).
- Line 5. Gross Purchase Price Variance will be derived from line 3 less line 4.
- Line 6. Surcharge Provided in Standard Prices will be derived as the sum of the balances of accounts 6601 and 6621 on the consolidated working papers.
- Line 7. Net Purchase Price Variance will be derived from line 5 less line 6.
- Line 8. % Standard Price (Less Surcharge) to Purchases at Cost and Deliveries Under Capitalized Contracts will be derived by dividing line 3 less line 6, by line 4.
- Line 9. Analysis of Surcharges and Expenses.
- Line 10. Surcharge for Transportation will be derived from the balance of account 6601 on the consolidated working papers.
- Line 11. Transportation Expense will be derived from the sum of lines 29 and 30 of the statement of income and expense (statement 2); or from the sum of the balances of accounts 7890 and 7891.
- Line 12. Variance will be derived from line 10 less line 11.
- Line 13. % Surcharge to Expense will be derived by dividing line 10 by line 11.

- Line 14. Surcharge for Inventory Losses will be derived from the balance of account 6621 on the consolidated working papers.
- Line 15. Net Inventory Loss (or Gain) Considered for Recovery in Full Through Surcharges will be derived from the sum of accounts 7811, 7815, 7816, 7817, and 7830 less accounts 6715, 6716, 6730, and 6740 on the consolidated working papers.
- Line 16. Other Net Inventory Loss (or Gain) Considered for Recovery, in Part, Through Surcharges will be computed on the basis of a percentage factor, established for the fiscal year by the stock fund division or subdivision, applied to the sum of accounts 7895, 7896, and 7897 less account 6717 on the consolidated working papers. The percentage factor will be established at such rate that, when applied to the amount computed as above, will derive a reasonable estimate of the losses on disposals which are considered for recovery in surcharges, in accordance with the principles and policies set forth in paragraph 5, AR 37-60.
- Line 17. Total Inventory Loss (or Gain) will be derived from the sum of lines 15 and 16.
- Line 18. Variance will be derived from line 14 less line 17.
- Line 19. % Surcharge to Total Inventory Loss will be derived by dividing line 14 by line 17.
- Line 20. Total Variance will be derived from the sum of lines 7, 12, and 18.
- Line 21. % Purchases at Standard Price to Total Costs will be derived by dividing line 3 by the sum of lines 4, 11, and 17.

d. Verification of part I. The amounts reported on the following lines of part I of the schedule must agree with the amounts reported on the indicated lines of the following statements or schedules:

Schedule of changes to capital — part I current quarter	Statement of financial condition current quarter	Other statements or schedules current quarter	Schedule of changes to capital part I previous quarter	Statement of financial condition previous quarter
Line 1			Line 25	Line 26
Line 7	Line 22			
Line 8			Line 15	Line 23
Line 9		Line 3f, Schedule 2B		
Line 10		Line 11d, Schedule 2B		
Line 15	Line 23			
Line 16			Line 23	Line 25
Line 17		Line 56, Statement 2		
Line 23	Line 25			
Line 25	Line 26			

e. **Verification of part II.** The amounts reported on the following lines of part II of the schedule must agree with the amounts reported on the indicated lines of the statement of income and expense (statement 2).

<u>Schedule of changes to capital — part II current quarter</u>	<u>Statement of income and expense current quarter</u>
Line 4	Sum of lines 22 and 27
Line 11	Sum of lines 29 and 30

3-509 STATEMENT OF INCOME AND EXPENSE (STATEMENT 2) (REPORTS CONTROL SYM-BOL CSCAA-64), DA FORM 2069 AND 2069a (CONTINUATION)

a. **Purpose.** This statement is comparable to, and serves a similar purpose as, the commercial type profit and loss statement. The accrued income or revenue of the stock fund division or subdivision, resulting from sales and operations, and the accrued expenses related thereto are reported so as to derive the net income or loss for the period (current quarter or period and fiscal year to date) resulting from operations, as distinguished from capital gains or losses (par. 3-508). Budget forecast data is reflected in order to measure progress toward meeting forecasts and for budget analysis.

b. **Preparation.** The statement of income and expense will be prepared from the applicable accounts contained in the consolidated working papers and from other sources as described herein. The amounts to be reported under the "Current Quarter" column will be derived from the net change in balances of the applicable accounts for the current and previous quarters. Where accounts are prescribed to be closed monthly, the amounts to be reported will be the sum of the applicable account balances for the 3 months comprising the quarter, or the difference between the fiscal year to date data reported on the current and previous quarters statements. Budget forecast data will be obtained from the applicable A-11 budget statements and related budget records.

- Line 1. Income.
- Line 2. Reimbursable Sales.
- Line 3. Sales at Standard Price — Account 6051 less account 2302.
- Line 4. Price Reductions on Sales Due to Condition and Serviceability — Account 7820. The amount reported on this line will agree with line 40.
- Line 5. Price Reductions on Sales Due to Intra- and Inter-Service Agreements and on Excess Sales — Account 7819. The amount reported on this line will agree with line 41.
- Line 6. Applied Sales Returns Credits — Account 2323. The amount reported will be the sales returns credits applied during the current fiscal year, as reported on the statement of sales and reimbursable returns allowances (statement 3), line 28, column (d) and schedule 2A, line 29, column (c).
- Line 7. Sales at Actual Price — Line 3 less the sum of lines 4, 5, and 6. The amounts reported in the respective columns will agree with Line 29, Grand Total, columns (f), (g), and (h) of the schedule of net reimbursable sales (schedule 2A).
- Line 8. Recoveries From Disposal of Surplus — Account 6717. This amount will agree with the amount reported on line 43, and with line 30, columns (f), (g), and (h) of the schedule of net reimbursable sales (schedule 2A).

- Line 9. Net Reimbursable Sales — Sum of lines 7 and 8. The amount reported in the respective columns will agree with line 31, columns (f), (g), and (h) of the schedule of net reimbursable sales (schedule 2A).
- Line 10. Issues Against Stock Withdrawal Credits — account 2302. This amount will agree with line 29, column (d) of the schedule of net reimbursable sales (schedule 2A).
- Line 11. Other Income.
- Line 12. Recoveries of Deterioration on Inventory Temporarily in Use — Account 6721.
- Line 13. Recoveries From Single Manager of Inventory Losses — Account 6730.
- Line 14. Income from Claims — Account 6740.
- Line 15. Other Income — Account 6791.
- Line 16. Total Income — Sum of lines 9, 10, 12, 13, 14, and 15. This amount will agree with line 1 of the analysis of net expenditures (statement 4).
- Line 17. Expense.
- Line 18. Purchases at Cost.
- Line 19. Purchases From Suppliers — Account 7092. If the amount reported on this line includes purchases from other divisions or subdivisions of the Army Stock Fund (other than purchases reported on lines 24 and 26), the amount of such intrafund purchases will be footnoted under "Remarks."
- Line 20. Discounts Earned — Account 6701.
- Line 21. Trade-In Allowances on Purchases — Account 6725.
- Line 22. Deliveries Under Capitalized Contracts — The amount to be reported will be derived by analysis of the net changes in the balances of accounts 1921 and 3005. This amount will agree with line 4 of the schedule of inventory increases or decreases from operations (schedule 2B).
- Line 23. Net Purchases from Suppliers — Line 19 less the sum of lines 20, 21, and 22.
- Line 24. Purchases from Single Manager — Account 7093.
- Line 25. Repurchases from Customers — Account 2324. Although this account is a credit balance account, the amount reported on this line will be a positive figure.
- Note. Unapplied reimbursable returns allowances, if any, reflected in account 2324 as a carryover from prior fiscal years will be excluded from the amount reported on this line. The value of reimbursable returns allowances authorized during the current fiscal year only will be reported.
- Line 26. Repurchases from Retail Stock Funds — Account 7094. This line is restricted for use by single manager divisions only, for reporting reimbursable returns by retail stock fund divisions or subdivisions.
- Line 27. Total Purchases at Cost — Sum of lines 23, 24, 25, and 26. The amount reported on this line must agree with line 8 of the analysis of net expenditures (statement 4). The amount reported on this line, plus line 22 and less line 25 must also agree with line 4 of Part II, Schedule of Changes to Capital (Schedule 1C).

- Line 28. Uncollectible Receivables Transferred for Collection — Account 7822.
- Line 29. First Destination Transportation — Account 7890.
- Line 30. Second Destination Transportation — Account 7891. This line is restricted for use by single manager divisions only.
- Line 31. Inventory Loss — Retail Stock Fund — Account 7830. This line is restricted for use by single manager divisions only.
- Line 32. Major Repair Expense — Account 7893.
- Line 33. Unapplied Sales Returns Credits — The amount derived from the statement of sales and reimbursable returns allowances (statement 3), line 28, column (c) less column (d), will be reported on this line. This amount represents the difference between sales returns credits allowed during the current fiscal year and sales returns credits applied during the current fiscal year.
- Line 34. Other Expense — Account 7899.
- Line 35. Inventory Increase (-) or Decrease from Operations — The amount derived on line 20, schedule of inventory increases or decreases from operations (schedule 2B), will be reported on this line. This amount represents the net increase (gain) or net decrease (loss) in inventory resulting from stock fund purchases and sales during the period, and is derived by "backing out" of inventory all transactions affecting inventory other than those affecting purchases and sales. A net increase line 20, schedule 2B, is reported as an increase on this line and results in an operating loss.
- Line 36. Inventory Gains (-) or Losses — The amount derived on line 16, schedule of inventory gains or losses (schedule 2C), will be reported on this line. This amount represents the net increase (gain) or net decrease (loss) in the value of inventory (other than that reported on line 35) resulting from the transactions summarized in the accounts reflected on schedule 2C. A net increase line 16, schedule 2C, is reported as a decrease (-) on this line.
- Line 37. Other Transfers Out — Without Reimbursement — Account 9464. The amount reported on this line must agree with line 14 of the schedule of inventory increases or decreases from operations (schedule 2B).
- Line 38. Loss — Returns to Single Manager Without Credit — Account 7831. The amount reported on this line must agree with line 15 of the schedule of inventory increases or decreases from operations (schedule 2B).
- Line 39. Loss on Disposal of Inventory at Less than Standard Price.
- Line 40. Price Reductions on Sales Due to Condition and Serviceability — Account 7820. The amount reported on this line will agree with line 4.
- Line 41. Price Reductions on Sales Due to Intra-Inter Service Agreements and on Excess Material — Account 7819. The amount reported on this line will agree with line 5.
- Line 42. Cost of Disposals of Surplus and Salvage — Account 7895.
- Line 43. Recoveries from Disposals of Surplus — Account 6717. The amount reported on this line will agree with line 8.
- Line 44. Net Loss on Disposals — Sum of lines 40, 41, and 42 less line 43. The amount so derived will also be reported on line 16 of the schedule of inventory increases or decreases from operations (schedule 2B).

- Line 45. Charges (-) to Reserve for Losses on Disposal of Excess, Surplus, and Salvage — Account 2791.
- Line 46. Total Expense — Sum of lines 27 through 38, 44, and 45.
- Line 47. Operating Gain or Loss (-) for Period — Lines 16 less 46.
- Line 48. Markup or Markdown (-) of Inventory.
- Line 49. Gain — Standard Price Change — Account 6718.
- Line 50. Loss — Standard Price Change — Account 7818. This amount will be reported as a negative (-) figure.
- Line 51. Net Markup or Markdown (-) difference between lines 49 and 50. If the amount so derived is a net gain (markup), it will also be reported on line 7 of the schedule of inventory increases or decreases from operations (schedule 2B); if a net loss (markdown), it will be reported on line 18 of that schedule.
- Line 52. Donations.
- Line 53. Donations from HEW — Account 7897. This amount will be reported as a negative (-) figure.
- Line 54. Other Donations — Account 7896. This amount will be reported as a negative (-) figure.
- Line 55. Total Donations — Sum of lines 53 and 54. This amount will also be reported on line 17 of the schedule of inventory increases or decreases from operations (schedule 2B).
- Line 56. Net Income or Loss (-) for Period — Sum of lines 47, 51, and 55. The amount so derived will agree with the operating gain (or loss) for the period derived on the consolidated trial balance working papers (figure 4), after giving effect, where applicable, to the balance of Account 3121 — Adjustments — Prior Year Operations. This amount will also be reported on line 17 of part I of schedule of changes to capital (schedule 1C).

c. Verification. The amounts reported on the following lines of the statement of income and expense must agree with the amounts reported on the indicated lines of the same and other schedules or statements as shown below:

Statement of income and expense (statement 2)	Schedule of net reimbursable sales (schedule 2A)	Schedule of inventory increases or decreases from operations (schedules 2B)	Analysis of net expenditures (statement 4)	Other statements or schedules
Lines 4 and 40				
Lines 5 and 41				
Line 6	Line 29, column (c)			
Line 7	Line 29, columns (f), (g), and (h)			

Statement of income and expense (statement 2)	Schedule of net reimbursable sales (schedule 2A)	Schedule of inventory increases or decreases from operations (schedule 2B)	Analysis of net expenditures (statement 4)	Other statements or schedules
Lines 8 and 43	Line 30, columns (f), (g), and (h)			
Line 9	Line 31, columns (f), (g), and (h)			
Line 10	Line 29, column (d)			
Line 16			Line 1	
Line 22		Line 4		
Line 27			Line 8	
Sum of lines 27 and 22 Less Line 25				Schedule 1C, part II, line 4
Sum of lines 29 and 30			Line 9	Schedule 1C, part II, line 11
Line 31			Line 10	
Line 32			Line 11	
Line 33				Statement 3, line 28, col. (c) less col. (d)
Line 34			Line 12	
Line 35		Line 20		
Line 36				Schedule 2C, line 16
Line 37		Line 14		
Line 38		Line 15		
Line 44		Line 16		
Line 51		Line 7 or 18		
Line 55		Line 17		
Line 56				Schedule 1C, part I, line 17

3-510 STATEMENT OF INCOME AND EXPENSE — SCHEDULE OF NET REIMBURSABLE SALES (SCHEDULE 2A) (REPORTS CONTROL SYMBOL CSCAA-64), DA FORM 1550

a. Purpose. This schedule provides an analysis, by major customer category, of net reimbursable sales reported on line 9 of the statement of income and expense (statement 2) together with related budget forecast data. Net reimbursable sales for fiscal year to date, at actual or realized price, are derived by deducting from gross sales at standard price (account 6051), the sum of applied sales returns credits (account 2323), applied withdrawal credits (account 2302), and price reductions on sales (accounts 7819 and 7820), plus recoveries from disposals of surplus (account 6717). Net reimbursable sales for the current quarter are also reflected for analysis with cumulative fiscal year to date data and budget forecast data for the fiscal year.

b. Preparation.

- (1) The schedule of net reimbursable sales will be prepared by consolidation of the branch office schedules of net reimbursable sales (DA Form 1550), and related sales activity, if any, of the subhome office. Budget forecast data will be obtained from the applicable A-11 budget statements and related budget records.
- (2) Line 1, Cash Sales, will reflect the value of cash sales (as opposed to charge sales) and will be derived from applicable sales journals or records.
- (3) Lines 3 through 12 will reflect sales to Army customers, by major appropriation indicated; the total of all other Army appropriations will be reported on line 13; and the total amount of sales to Army appropriations will be reported on line 16.
- (4) Lines 18 through 26 will reflect sales to other than Army customers, by major customer category indicated; the total of all other customers (other than Army) will be reported on line 27; and the total amount of sales to other than Army customers will be reported on line 28.
- (5) Line 29 will reflect the grand total of Army and other than Army sales (sum of lines 1, 16, and 28). The amounts reported on line 29 under columns (b), (c), (d), (e), and (f), (g), and (h) of the schedule must agree, respectively, with the sum of lines 3 and 10, line 6, line 10, and the sum of lines 4 and 5, and line 7 of the statement of income and expense (statement 2). The amount reported on line 29, column (c), will be asterisked, where applicable, referring to a footnote to be placed on schedule 2A as follows:

"Includes \$ _____ sales returns credits applied against receivables brought forward from prior year sales."

- (6) Line 30 will reflect recoveries from disposals of surplus (account 6717). The amount reported on this line must agree with lines 8 and 43 of the statement of income and expense (statement 2).
- (7) Line 31, Net Reimbursable Sales, will be derived under columns (f), (g), and (h) of the schedule from the sum of lines 29 and 30. The amount reported on this line must agree with line 9 of the statement of income and expense (statement 2).

c. Verification. The amounts reported on this schedule will be verified as provided in paragraph 3-509.

3-511 STATEMENT OF INCOME AND EXPENSE — SCHEDULE OF INVENTORY INCREASES OR DECREASES FROM OPERATIONS (SCHEDULE 2B) (REPORTS CONTROL SYMBOL CSCAA-64), DA FORM 2066

a. Purpose. This schedule provides an analysis of the net increase or decrease to inventory for the current quarter and fiscal year to date, resulting from stock fund purchases

and sales during the period. The net inventory increase or decrease is derived on line 20 of the schedule, and reported on line 35 of the statement of income and expense (statement 2). Budget forecast data is reflected in order to measure progress toward meeting forecasts and for budget analysis.

b. **Preparation.** This schedule is prepared from the applicable accounts contained in the consolidated working papers and from other sources described herein. The net inventory increase or decrease derived on line 20 of the schedule is computed by "backing out" of inventory all transactions affecting inventory, other than those affecting purchases and sales. The amounts reported for the current quarter will reflect the net change in the balances of the accounts indicated for the current and previous quarters. Where accounts are prescribed to be closed monthly, the amounts to be reported will be the sum of the applicable account balances for the 3 months comprising the quarter, or the difference between the fiscal year to date data reported on the current and previous quarters schedules. Budget forecast data will be obtained from the applicable A-11 budget statements and related budget records.

Line 1. Inventory Increases.

Line 2. Total Inventory, Beginning of Period — Sum of lines 8 and 23 of the previous quarters schedule of classification of inventories (schedule 1B).

Line 3. Inventory Capitalized During Period.

Line 3a. Capitalized Inventories — The amount to be reported will be the gross increase to capitalized inventories as reflected in account 3004 due to extension of the fund; increase adjustments to inventories initially capitalized; and closing (capitalization) of unused sales returns credits allowed to capital, plus the balance in subsidiary account 3004.1 if a credit balance, or minus the balance in subsidiary account 3004.1 if a debit balance. (See chapter 7 for illustrative report treatment on sales returns credits.)

Line 3b. Transfers in of logistical responsibility account 9461 plus the balance in account 9474 due to inventory transfers between subhome office. If a credit balance, minus the balance in account 9474 if a debit balance.

Line 3c. Transfers from Non-Stock Fund Categories — Account 9456.

Line 3d. Other Transfers In Without Reimbursement — Account 9463.

Line 3e. Gain — Material Returns Without Credit — Account 6719.

Line 3f. Total Inventory Capitalized — Sum of lines 3a, b, c, d, and e. The amount so derived will also be reported on line 9 of part I of schedule of changes to capital (schedule 1C).

Line 4. Deliveries Under Capitalized Contracts — The amount to be reported will be derived by analysis of the net changes in the balances of accounts 1921 and 3005. This amount will agree with line 22 of the statement of income and expense (statement 2).

Line 5. Inventory Gains — The amount to be reported will be the net inventory gain derived on line 16 of the schedule of inventory gains and losses (schedule 2C). This amount will agree with line 36 of the statement of income and expense (statement 2). (If line 16 of schedule 2C reflects a net loss, it will be reported on line 12 of schedule 2B.)

Line 6. Prior Year Increase Adjustments to Inventory — The amount to be reported will be the gross increase adjustments derived from the analyses of account 3121 submitted by branch offices in support of the Branch Office General Ledger

Trial Balance, DA Form 1753, and reduced by the total of prior fiscal year sales returns credits reported in account 3004.1 due to credits transferred between subhome offices and included in line 3b (prior year gross decrease adjustments to inventory will be reported on line 13 of the schedule).

Note. Where unused balances of prior year sales returns credits allowed have been closed to account 3004 or transferred to or from another subhome office during the current fiscal year and included as a part of the amount reported on line 3a of schedule 2B, an amount equal to the value of such unused or transferred in or out prior fiscal year credits, balances will be reported on line 6 as a negative (-) figure and netted with the amount applicable to prior year increase adjustments to inventory. Line 6 will be asterisked and a footnote explanation added to schedule 2B as follows:

"Includes inventory increases (-) or decreases in the amount of \$ _____ due to capitalization of unused sales returns credits allowed or prior year sales returns credits transferred to or from another subhome office."

- Line 7. Net Markup of Inventory — The amount to be reported will be the amount (markup) derived on line 51 of the statement of income and expense (statement 2). (If line 51 reflects a net loss (markdown), it will be reported on line 18 of the schedule.)
- Line 8. Subtotal — Sum of lines 2, 3f, 4, 5, 6, and 7.
- Line 9. Inventory Decreases.
- Line 10. Total Inventory, End of Period — Sum of lines 8 and 23 of the current quarters schedule of classification of inventories (schedule 1B).
- Line 11. Inventory Decapitalized During Period.
- Line 11a. Decapitalized Inventory — The amount to be reported will be the gross decrease to capitalized inventories as reflected in account 3004 due to decrease adjustments to inventories initially capitalized.
- Line 11b. Transfers out of logistical responsibility account 9462.
- Line 11c. Transfers to Non-Stock Fund Categories — Account 9455.
- Line 11d. Total Inventory Decapitalized — Sum of lines 11a, b, and c. The amount so derived will also be reported on line 10 of part I of schedule of changes to capital (schedule 1C).
- Line 12. Inventory Losses — See line 5 above.
- Line 13. Prior Year Decrease Adjustment to Inventory — The amount to be reported will be the gross decrease adjustments derived from the analyses of account 3121 submitted by branch offices in support of the branch office general ledger trial balance.
- Line 14. Other Transfers Out — Without Reimbursement — Account 9464. This amount must agree with line 37 of the statement of income and expense (statement 2).
- Line 15. Loss — Returns to Single Manager Without Credit — Account 7831. This amount must agree with line 38 of the statement of income and expense (statement 2).
- Line 16. Net Loss on Disposals — The amount to be reported will be the amount derived on line 44 of the statement of income and expense (statement 2).
- Line 17. Donations — The amount to be reported will be the amount derived on line 55 of the statement of income and expense (statement 2).

Line 18. Net Markdown of Inventory — See line 7 above.

Line 19. Subtotal — Sum of lines 10, 11d, 12, 13, 14, 15, 16, 17, and 18.

Line 20. Net Inventory Decrease or Increase (-) from Operations — Line 8 less line 19.
The amount so derived will also be reported on line 35 of the statement of income and expense (statement 2).

c. Verification. The amounts reported on this schedule will be verified as provided in paragraph 3-509.

3-512 STATEMENT OF INCOME AND EXPENSE — SCHEDULE OF INVENTORY GAINS AND LOSSES (SCHEDULE 2C) (REPORTS CONTROL SYMBOL CSCAA-64), DA FORM 2065

a. Purpose. This schedule provides an analysis of the net inventory gain or loss (other than that reported on line 35 of the statement of income and expense (statement 2)) resulting from the inventory transactions summarized in the accounts indicated in b below. Inventory gains and losses for the current quarter and cumulative for the fiscal year are reflected for analysis with budget forecast data for the fiscal year. The net inventory gain or loss (-) derived on line 16 of the schedule is also reported on line 36 of the statement of income and expense (statement 2) and on line 5 (if a net gain), or on line 12 (if a net loss) of the schedule of inventory increases or decreases from operations (schedule 2B).

b. Preparation. This schedule is prepared from the applicable accounts contained in the consolidated working papers. The amounts reported for the current quarter will reflect the net change in the balances of the accounts indicated for the period being reported. Budget forecast data will be obtained from the applicable A-11 budget statements and related budget records.

Line 1. Inventory Gains.

Line 2. Gain-Assembly or Disassembly — Account 6712.

Line 3. Gain-Physical Inventory Adjustments — Account 6716.

Line 4. Gain-Accounting Adjustments — Account 6713.

Line 5. Gain-Incoming Shipments — Account 6715.

Line 6. Total Inventory Gains — Sum of lines 2, 3, 4, and 5.

Line 7. Inventory Losses.

Line 8. Loss-Assembly and Disassembly — Account 7812.

Line 9. Loss-Physical Inventory Adjustments — Account 7816.

Line 10. Loss-Accounting Adjustments — Account 7813.

Line 11. Loss-Samples and Testing — Account 7811.

Line 12. Loss-Incoming Shipments — Account 7815.

Line 13. Loss-Perishable, Nonperishable Subsistence — Account 7817.

Line 14. Loss Due to Major Disaster — Account 7894.

Line 15. Total Inventory Losses — Sum of lines 8, 9, 10, 11, 12, 13, and 14.

Line 16. Net Inventory Gain or Loss (-) — Difference between lines 6 and 15. The amount so derived will also be reported on line 36 of the statement of income and expense (statement 2); and on line 5 (if a net gain), or line 12 (if a net loss), of the schedule of inventory increases or decreases from operations (schedule 2B).

c. Verification. The amounts reported on this schedule will be verified as provided in paragraph 3-509.

3-513 STATEMENT OF SALES AND REIMBURSABLE RETURNS ALLOWANCES (STATEMENT 3) (REPORTS CONTROL SYMBOL CSCAA-45 (R1)), DA FORM 1813

a. Purpose. This statement provides an analysis, by customer and major customer category, of sales returns credits allowed and applied, and reimbursable returns allowances authorized, cumulative for the fiscal year. Unapplied sales returns credits as of 30 June, prior fiscal year, authorized to be carried over to the current fiscal year for application against prior year requisitions, net of adjustments, is reflected separately from sales returns credits authorized during the current fiscal year. Budget forecast data is reflected for budget analysis and preparation of future budgets. Progress toward meeting forecasts will be analyzed as a measure of operations.

b. Preparation.

- (1) The amounts to be reported on the statement will be obtained by consolidating the data reported by branch offices on the branch office Statement of Sales and Reimbursable Returns Allowances, DA Form 1813, and related transactions transferred to or established on the books of the subhome office. Budget forecast data will be derived from the applicable A-11 budget statements and related budget records.
- (2) Lines 2 through 12 of the schedule are applicable to Army customers, by major appropriation and "other," and will reflect the following data: column (b), amounts of unapplied sales returns credits as of 30 June, prior fiscal year, authorized to be carried over to the current fiscal year for application against prior year requisitions, net of adjustments; column (c), sales returns credits allowed during the current fiscal year; column (d), sales returns applied during the current fiscal year; column (e), sum of reimbursable returns allowances authorized during the current fiscal year and unapplied reimbursable returns allowances, if any (account 2324 less account 2325) as of 30 June, prior fiscal year, carried over to the current fiscal year; and columns (f) and (g), lines 15, 27, and 28 will reflect budget forecast data for the fiscal year, derived from A-11 budgetary statements, with respect to anticipated sales returns credits allowed and reimbursable returns allowances authorized. The total amounts applicable to Army customers will be derived on line 15 from the sum of lines 2 through 12.
- (3) Lines 17 through 25 of the schedule will reflect amounts applicable to other than Army customers, by major customer categories indicated; the total amount applicable to all other customers (other than Army) will be reported on line 26; and the total amount applicable to all other than Army customers will be reported on line 27.
- (4) The grand total of all Army and other than Army customers will be derived on line 28. The amount reported on line 28, column (e), will be asterisked, where applicable, and a footnote explanation added to statement 3 as follows:

"Includes \$ _____ unapplied reimbursable returns allowances brought forward from prior fiscal year."

* c. Verification. The grand total derived on line 28 of the statement under the respective columns will be verified as follows:

- (1) Line 28, grand total of column (d), will agree with line 6 of the statement of income and expense (statement 2).
- (2) The sum of the grand totals, line 28 of columns (b) and (c), will agree with the balance of account 2322 on the consolidated working papers.
- (3) The grand total, line 28 of columns (d) and (e), will agree, respectively, with the balances of accounts 2323 and 2324 on the consolidated working papers.
- (4) The sum of the grand totals, line 28 of columns (b) and (c) less the grand total, line 28 of column (d), will agree with line 17 of the statement of financial condition (statement 1).
- (5) The amounts reported by customer category under column (d) will agree with the related amounts reported under column (c) of the schedule of net reimbursable sales (schedule 2A); and line 28, grand total of column (d), will agree with line 29, grand total of column (c), of the latter schedule.

3-514 ANALYSIS OF NET EXPENDITURES (STATEMENT 4) (REPORTS CONTROL SYMBOL CSCAA-65), DA FORM 2049

a. Purpose. This statement provides an analysis of the source and application of funds incident to operations of the stock fund, and net expenditures cumulative for the fiscal year. At the same time, it provides a reconciliation of cash collections for the period with income and the net change in the balance of accounts receivable. It also provides a reconciliation of cash disbursements for the period with obligations incurred and the net change in unliquidated obligations; and with expenses (including purchases) and the net change in accounts payable. Budget forecast data is reflected in order to measure progress toward meeting forecasts and for budget analysis.

b. Preparation. The amounts to be reported on the statement will be obtained from the applicable accounts contained in the consolidated working papers and from other statements and schedules described herein. Budget forecast data will be obtained from the applicable A-11 budget statements and related budget records.

- Line 1. Total Income — The amount to be reported will be the amount derived on line 16 of the statement of income and expense (statement 2).
- Line 2. Total Receivables, Beginning of Current Fiscal Year — Sum of the balances of accounts 1030, 1100, 1149, and 1151 as of 30 June, prior fiscal year. This amount will agree with the total receivables reported on the statement of financial condition (statement 1) as of 30 June, prior fiscal year.
- Line 3. Total Receivables, End of Period — Sum of the balances of accounts 1030, 1100, 1149, and 1151 for the current period. This amount will agree with the sum of lines 3, 4, and 5 of the statement of financial condition (statement 1) for the current period.
- Line 4. Net Increase (-) or Decrease in Receivables — Difference between lines 2 and 3. A net increase will be reported as a negative (-) amount.
- Line 5. Adjustments and Other Transactions Affecting Income and Receivables — The amount to be reported on this line, if any, will be explained under "Remarks" by specific transactions and amount and will be derived as follows. Transactions resulting in increase or decrease to income as reported under the "Income" section of the statement of income and expense (statement 2) which do not result in cash collections to the stock fund in the current fiscal year will be reported as negative or positive amounts, as applicable. Similarly, transactions resulting in increases or decreases to receivables which are not the result of a cash collection or adjustment thereof in the current fiscal year

(e. g., uncollectible receivables transferred for collections; applied stock withdrawal credits; prior year decrease adjustments to receivables) will be reported as negative (-) amounts. Prior year increase adjustments to receivables will be reported as a positive amount. Undistributed credits will be reported as a positive or negative (-) amount, as applicable, depending on the net change in the balance of account 2510. The amount reported on this line for prior year adjustment to accounts receivable will agree with the amount reported on line 19 of schedule 1C.

- Line 6. Net Increase (-) or Decrease — Sum of Lines 4 and 5. A net increase will be reported as a negative (-) amount.
- Line 7. Cash Collections — Sum of lines 1 and 6. This amount will agree with the sum of the following: the sum of the balances of account 5191 on the consolidated working papers for the fiscal year to date effected by the subhome office; and the net change in the balance of Account 2510 — Undistributed Credits, for the fiscal year to date, representing the difference between collections (reimbursements) reported on CSCAA-28 and collections (reimbursements) recorded by the stock fund division or subdivision on the basis of confirmed collection vouchers (AR 35-246).
- Line 8. Total Purchases at Cost — The amount to be reported will be the amount derived on line 27 of the statement of income and expense (statement 2).
- Line 9. Transportation Expense — Sum of accounts 7890 and 7891. The amount reported will agree with line 11 of part II of schedule of changes to capital (schedule 1C); and with the sum of lines 29 and 30 of the statement of income and expense (statement 2).
- Line 10. Inventory Loss — Retail Stock Fund — Account 7830. This line is restricted for use by single manager divisions only. The amount reported will agree with line 31 of the statement of income and expense (statement 2).
- Line 11. Major Repair Expense — Account 7893. This amount will agree with line 32 of the statement of income and expense (statement 2).
- Line 12. Other Expense — Account 7899. This amount will agree with line 34 of the statement of income and expense (statement 2).
- Line 13. Increase or Decrease (-) in Progress Payments to Contractors — The amount to be reported will be the net change in the balance of account 1324 as of 30 June, prior fiscal year, and the current quarter.
- Line 14. Increase or Decrease (-) in Advances to Contractors and Suppliers — The amount to be reported will be the net change in the balance of account 1411 as of 30 June, prior fiscal year, and the current quarter.
- Line 15. Total Payables, Beginning of Current Fiscal Year — Sum of balances of accounts 2101, 2105, 2152, and 2155; and 2324 less 2325 as of 30 June, prior fiscal year. The amount reported will agree with the total amount of payables reported on the statement of financial condition (statement 1) as of 30 June, prior fiscal year.
- Line 16. Total Payables, End of Period — Sum of balances of accounts 2101, 2105, 2152, and 2155; and 2324 less 2325 for the current quarter. This amount will agree with the sum of lines 13, 14, 15, and 18 of the statement of financial condition (statement 1) for the current quarter; and also with line 37 of the same statement.
- Line 17. Net Increase (-) or Decrease in Payables — Difference between lines 15 and 16. A net increase will be reported as a negative (-) amount and a net decrease as a positive amount.

Line 18. Subtotal — Sum of lines 8 through 14, and 17.

Line 19. Adjustments and Other Transactions Affecting Payables and Expense — The amount to be reported on this line, if any, will be explained under "Remarks" by specific transaction and amount, and will be derived as follows: Transactions resulting in increases or decreases to purchases and expense as reported under the "Expense" section of the statement of income and expense (statement 2) which do not result in cash disbursements by the stock fund in the current fiscal year will be reported as negative or positive amounts, as applicable. Similarly, transactions resulting in increases or decreases to payables which do not result in a cash disbursement or adjustment thereof in the current fiscal year (e. g., current year adjustments to prior year payables) will be reported as positive or negative amounts, as applicable. Undistributed charges will be reported as a positive or negative (-) amount, as applicable, depending on the net change in the balance of account 1910. The amount reported on this line for adjustments to prior year adjustments to accounts payable will agree with the amount reported on line 20 of schedule 1C.

Line 20. Cash Disbursements — Sum of lines 18 and 19. This amount will agree with the sum of the following: the balance of account 5192 on the consolidated working papers for the fiscal year to date; the total cash disbursements for the fiscal year to date effected by the subhome office; and the net change in the balance of Account 1910 — Undistributed Charges, for the fiscal year to date, representing the difference between disbursements reported on CSCAA-28 and disbursements recorded by the stock fund division or subdivision on the basis of confirmed disbursement vouchers (AR 35-246).

Line 21. Obligations Incurred, Net for Period — Amount of obligations incurred, net of adjustments, cumulative for the fiscal year to date. The amount reported will agree with net obligations incurred reported on DA Form 14-121, Status of Funds (Current Fiscal Year and Prior Fiscal Year) and with the sum of lines 33 and 34 of the statement of financial condition (statement 1).

Line 22. Unliquidated Obligations, Beginning of Current Fiscal Year — Unliquidated obligations under prior years funds, as of 30 June, prior fiscal year, as reported on the DA Form 14-121 (status of allotments). The amount reported will agree with line 31 of the statement of financial condition (statement 1).

Line 23. Unliquidated Obligations, End of Period — The amount reported will agree with line 36 of the statement of financial condition (statement 1).

Line 24. Net Increase (-) or Decrease in Unliquidated Obligations — Difference between lines 22 and 23. A net increase will be reported as a negative (-) amount and a net decrease as a positive amount.

Line 25. Cash Disbursements — Sum of lines 21 and 24. This amount will agree with the amount reported on line 20.

Line 26. Net Expenditures — Line 20 (or 25) less line 7. Disbursements in excess of collections will be reported as a positive amount; collections in excess of disbursements (negative expenditures) will be reported as a negative (-) amount.

c. Undistributed charges and credits. The accumulated fiscal year to-date credits to Account 1910 — Undistributed Charges, and the accumulated fiscal year to-date debits to Account 2510 — Undistributed Credits, will be reported under "remarks" in the space provided below line 20.

d. Verification. The amounts reported on the analysis will be verified as provided in paragraph 3-509. In addition, the amounts reported on the following lines of the analysis must agree with the amounts reported on the indicated lines of the statement of financial condition (statement 1).

<u>Analysis of net expenditures</u>	<u>Statement of financial condition (current quarter)</u>
Line 3 -----	sum of lines 3, 4, and 5
Line 16 -----	sum of lines 13, 14, 15, and 18; and line 37
Line 21 -----	sum of lines 33 and 34
Line 22 -----	line 31
Line 23 -----	line 36

3-515 NARRATIVE ANALYSIS

Each report will include a comprehensive written analysis of significant financial results and trends, comments on management improvements and progress attained, and information on corrective actions initiated or planned. This analysis will explain the reason for discrepancies and unusual situations, some of which are apparent in the statements. Explanations will include comments pertaining to such areas as unusual price changes; adequacies of surcharge; unusual purchase price variances; net inventories capitalized, and authority; variations between actual and forecast inventory positions; changes in Mobilization Reserve, Economic Reserve, Contingency Reserve, etc.; measure of the effectiveness of prompt collection of accounts receivable and liquidation of accounts payable; as well as statements concerning the adequacy of cash, obligational authority, commitment authority, etc. The reporting activity will state what action is being taken to correct discrepancies and what action, beyond the scope of authority of the activity, is recommended to the Chief of Ordnance.

3-516 REPORT OF CUMULATIVE OBLIGATIONS AND EXPENDITURES (REPORTS CONTROL SYMBOL CSGLD 890 (R1))

a. Purpose. This report provides selected financial information for the preparation of budget performance data by the Home Office.

b. Preparation. The report is prepared monthly from information received from branch offices. When the required information is not received from a branch office in sufficient time for reporting purposes, the subhome office will include the amounts provided in the previous branch office report or an amount representative of a trend. The report will contain the following information:

(1) Cash "A"	Sum of balances in accounts 1020, 1910, 2510
(2) Cash due from collection officers "B"	Balance in account 1030
(3) Collections "C"	Cumulative FY to date
(4) Disbursements "D"	Cumulative FY to date
(5) Net reimbursable sales "E"	Sum of balances in accounts 6051 and 6717, less sum of balances in accounts 2302, 2323, 7819, and 7820 cumulative FY to date
(6) Accounts receivable — billed "F"	Balance in account 1100

(7) Accounts receivable — unbilled "G"	Balance in account 1149
(8) Accounts payable — Army "H"	Balance in account 2101
(9) Accounts payable — Other than Army "T"	Sum of balances in accounts 2105, 2152, and 2155
(10) Sales returns credits allowed "J"	Balance in account 2322
(11) Applied sales returns credits "K"	Balance in account 2323
(12) Reimbursable returns allowances "L"	Sum of balances in accounts 2324 and 5196
(13) Applied reimbursable returns "M"	Balance in account 2325
(14) Unobligated commitments "N"	Balance in account 4601
(15) Unliquidated obligations "O"	Balance in account 4801
(16) Unapplied issues "P"	Balance in account 1361 less balance in account 6051
(17) Inventories intransit — MAP "Q"	Balance in account 5197
(18) Major repairs expense "R"	Balance in account 7893
(19) Further breakdown by major customer group is required for items (2), (4), (5), (6), and (7), as follows:	
(A) Army	
(1) MPA	
(2) O&MA	
(3) Stock Fund	
(4) Other	
(B) Air Force	
(C) Navy	
(D) Marine Corps	
(E) MAP	
(F) Fed Rep Ger	
(G) Other Non-Federal	
(H) Other Government Agencies	

c. **Verification.** The amounts contained in this report will agree with the applicable accounts on the preclosing general ledger trial balance received from branch offices. Branch offices will submit a detail explanation of the cause for variances between the amounts provided for this report and the amounts reported on the preclosing trial balance. Subhome offices will take appropriate action when variances are reported.

CHAPTER 4

PROCUREMENT BRANCH OFFICE FINANCIAL ACCOUNTING PROCEDURES

Section I. PROCUREMENT BRANCH OFFICE RECORDS

4-101 INVESTMENT OF THE UNITED STATES GOVERNMENT

This account is not to be used by procurement branches. Its use at the Home Office and at the subhome office is described in chapters 2 and 3, respectively.

4-102 CASH ALLOCATIONS

a. This account is not to be used by procurement branches. Its use at the Home Office and at the subhome offices is described in chapters 2 and 3, respectively.

b. Authority to obligate will be suballotted to procurement branches for the procurement of stock fund materiel and the entries in connection therewith will be recorded in the procurement branch finance and accounting records in accordance with existing procedures. The information concerning the authority to obligate, unliquidated obligations, etc., as maintained in the finance and accounting office is considered adequate for the stock fund accounting records. A monthly report of these budgetary transactions will be furnished and recorded in summary form on the stock fund accounting records.

4-103 CAPITALIZED INVENTORIES

a. At the inception of one or more subdivisions of the Army Stock Fund, the inventories to be incorporated in each are to be classified as capitalized inventories. The values of these inventories are to be determined at the branch offices of the stock fund subdivision in accordance with the following provisions.

- (1) The value of all on-hand inventories (including operating stocks, mobilization, economic and contingency reserves, and retention levels), inventories temporarily in use, and Government-furnished supplies (GFP) with contractors and testing agencies will be included in the initial capitalization.
- (2) The value of in-transit inventories will not be included in initial capitalization, but will be appropriately accounted for at the time of physical receipt of the property.
- (3) All on-hand inventories which belong to other than Army appropriations and are accounted for as "claimant stocks" under financial inventory accounting procedures will be excluded from initial capitalization and stock fund accounting.
- (4) The initial capitalization entry in stock fund records will be properly supported by priced inventory listings and schedules or other records relating to the classifications of inventories.

b. The value of such inventory will be reported to the subhome office.

4-104 CAPITALIZED CONTRACTS

a. At the inception of a subdivision of the Army Stock Fund or whenever new branches are incorporated in the stock fund, all outstanding contracts and work directives for the procurement of materiel of the type or category which is to be controlled financially by, and which is to become the property of the new stock fund subdivision, are to be valued and recorded as capitalized contracts. These contracts and work directives cover materiel which is expected to be received into the stock fund as its property at a future date without cost to it, as this materiel is paid for from previously authorized appropriations of Federal funds which are not a part of the stock fund.

b. The amount at which each outstanding procurement contract and work directive is to be valued is the amount shown in the finance and accounting records, at the location at which the contract or work directive is administered, as the unliquidated obligation of appropriated funds represented by the contract or work directive increased to include outstanding advance and progress payments previously deducted from the obligation, if any. This valuation is to be determined as of the date of activation of the new stock fund subdivision, and should represent the value of all materiel to be received in the future for which payment is made from funds which are not a part of the stock fund. In cases where subsequent correction is found to be necessary due to incomplete information being available at time of original capitalization, supplements to contracts, or other reasons, the necessary adjustments will be made.

c. In order to make this valuation at a procurement branch office, refer to the finance and accounting records of that office and prepare, for each new stock fund subdivision, lists, in triplicate, and include in each list, in columnar form, the appropriation numbers, contract or work directive numbers, contractors' name, and unliquidated obligation amounts, increased if any. Total each list and send the original and duplicate of the list to the subhome office of the new stock fund subdivision concerned.

d. The value of the undelivered portion of the capitalized contracts of 1 July 1956 will be recorded in the stock fund accounting records of the procurement branch office.

Section II. DAILY MAINTENANCE OF PROCUREMENT BRANCH OFFICE RECORDS

4-201 CASH RECEIPTS JOURNAL

a. The cash accounting records of the Ordnance Division, Army Stock Fund are required to be directly related to, and in agreement with, the cash receipts and disbursements entries in the finance and accounting records maintained at each procurement branch office for stock fund allotments or suballotments. Under these circumstances, entries in the cash receipts journal of a stock fund subdivision are to consist only of those which correspond with the cash receipts recorded, or to be recorded, in the finance and accounting records for stock fund reimbursements. The stock fund cash receipts journal will be used to record all cash receipts representing appropriation reimbursements to the stock fund. All types of receipts are to be recorded in the cash receipts journal, in detail (each document) as they occur.

b. A separate cash receipts journal will be maintained for each subhome office of the Ordnance Division of the Army Stock Fund.

c. The daily entries will be made in the cash receipts journal as they are made in the finance and accounts records. It is essential that the ability to agree and record with the other, without difficulty, be maintained at each office at all times.

d. At the procurement branch office of each stock fund subdivision (including the procurement branch office located at the subhome office), arrange to receive from the finance and accounts officer, daily, copies of all the cash receipts documents which have been recorded in the finance and accounts records for stock fund reimbursement. Record each document on a separate line of the cash receipts journal, entering all of the information called for by the respective columns of that journal, except that documents representing refund of prior overpayments to suppliers or others will be entered in the cash disbursements journal as a deduction from disbursements for the month.

e. Standard Form No. 1016 will be adapted for use as a cash receipts journal. All entries will be made in ink. The reversal or reduction (negative adjustment) of amounts previously recorded, will be bracketed (). The columns on this form will be captioned and utilized as follows:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number of the document being posted, e. g., collections voucher number, block control ticket utilized for document control purposes by the finance and accounts office, etc.

Column 3 through column 7, Account 5191 — Cash Collections To Be Transferred to the Subhome Office. These columns will contain the detail of the amounts applicable to the cash receipts portion of DA Form 1751, Branch Office Summary of Cash Receipts and Disbursements.

Column 3, Receipts from Cash Sales. In this column will be recorded the receipts from cash sales. The posting media will be SF 1044. The control will be in column 11, account 6051.

Column 4, Collection of Accounts Receivable. In this column will be recorded the collection of accounts receivable. The posting media will be validated SF 1080 or SF 1044. The contra will be column 8, account 1100.

Column 5, Recoveries from Disposals. In this column will be recorded the collections deposited in the stock fund by the property disposal officer. The posting media will be SF 1044. The contra will be column 9 or 10, account 1030 or account 6717.

Column 6, Miscellaneous Income. In this column will be recorded all collections of income for which another column is not provided. The posting media will be SF 1044 or other forms of SF as appropriate. The contra entry will be in columns 12 and 13 with appropriate designation by account number.

Column 7, Returns of Progress, Partial, and Advance Payments. In this column will be recorded the cash repayments of advance and progress payments. The posting media will be SF 1044 or other form as appropriate. The contra will be in columns 12 and 13 with appropriate designation, by account number, i.e., Account 1324 — Progress Payments to Contractors and Account 1411 — Advance Payments to Contractor and Suppliers.

Column 8, Account 1100 — Accounts Receivable. In this column will be recorded the liquidation of accounts receivable. The posting media will be validated SF 1080, SF 1044, etc. The contra will be in column 4.

Column 9, Account 1030 — Cash Due from Collection Officers. In this column will be recorded cash receipts due from collection officers. The posting media will be SF 1044 or other form as appropriate. The contra will be in the proper column of columns 3 through 7.

Column 10, Account 6717 — Recoveries of Disposals of Surplus. In this column will be recorded cash collections from disposal officers, not previously recorded in account 1030. The posting media SF 1044. The contra will be column 5.

Column 11, Account 6051 — Gross Sales. In this column will be recorded the proceeds of cash sales. The posting media will be SF 1044, etc. The contra will be column 3.

Column 12, Account Number. In this column will be recorded the number of the account applicable to the amount to be recorded in column 13.

Column 13, Amount. In this column will be recorded the amount applicable to the account number recorded in column 12.

The following are examples of accounts which are to be recorded in columns 12 and 13:

Account 6791 — Miscellaneous Income

Account 1151 — Claims Receivable

Account 1324 — Progress Payments to Contractors

Account 1411 — Advance Payments to Contractors and
Suppliers

4-202 CASH DISBURSEMENTS JOURNAL

a. The entries which are to be made in the cash disbursements journal of a stock fund subdivision are those which correspond with cash disbursement entries recorded in the finance and accounting records for stock fund. All cash disbursements, including payment of claims submitted by contractors and transportation expense, are to be recorded in the cash disbursements journal as they occur. In addition, cash receipts representing refunds of prior overpayments to suppliers or others, will be recorded as a deduction from disbursements and credited to the appropriate accounts.

b. The branch office will arrange to receive from the installation finance and accounting officer, on a daily basis, copies of those documents which have been recorded by him as expenditures against stock fund unliquidated obligations. Also, because of the necessity of accounting for stock fund procurement paid for from other appropriations, obtain each day copies of the paid vouchers concerning such procurement, excluding those representing payment of contract termination charges.

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c. At regular intervals, compare the entries in the cash disbursements journal with corresponding entries in the installation finance and accounting records.

d. The stock fund procurement paid for from other appropriations will not be posted to the cash disbursements journal but will be recorded in the accounts payable journal.

e. The procurement branch will arrange to receive from the finance and accounts officer, daily, copies of all documents that represent a disbursement or an adjustment to a previous disbursement of stock fund allotments or suballotments. Record each document on a separate line of the cash disbursements journal, entering all the information called for by the respective columns of that journal, except that documents representing refund of prior overcollections to claimants will be entered in the cash receipts journal as a deduction from receipts for the month. Upon the receipt of the validated disbursement document, remove from the unpaid file DD Forms 250 or bill of lading; file those DD Forms 250 and/or bills of lading that correspond to those attached to the validated disbursement document.

f. Standard Form No. 1016 will be adapted for use as a cash disbursements journal. All entries will be made in ink. The reversal or correction of amounts previously recorded will be bracketed (). The columns on this form will be captioned and utilized as follows:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number of the document being posted, i. e., DO Voucher No. _____, etc.

Column 3, Account Number. In this column will be recorded the number of the account applicable to be amount to be recorded in column 4.

Column 4, Amount. In this column will be recorded the amount applicable to the account number recorded in column 3.

The following are examples of accounts which are to be recorded in columns 3 and 4:

Account 6701 — Discounts Earned

Account 1324 — Progress Payments to Contractors

Account 1411 — Advances to Contractors and Suppliers

Column 5, Account 2152 — Accounts Payable — Commercial. In this column will be recorded the liquidation of accounts payable to commercial (nongovernment) contractors and suppliers. Posting media validated SF 1034. Contra column 8.

Column 6, Account 2155 — Transportation Payable. In this column will be recorded the liquidation of transportation payable. Posting media list of paid Government Bills of Lading. Contra to column 10.

Column 7, Account 2325 — Applied Reimbursable Returns Allowances. In this column will be recorded the amount of payment made to applicable consumer appropriations for reimbursable returns of stock. The posting media will be SF 1080's, etc. Contra to column 8.

Columns 8 through 13, Account 5192 — Cash Disbursements to be Transferred to the Subhome Office. These columns are to contain the detail of the amounts applicable to the cash disbursements portion of DA Form 1751, Branch Office Summary of Cash Receipts and Disbursements.

Column 8, Material Received — Procurement. In this column will be recorded the amount paid to the vendor. Posting media validated SF 1034, etc. Contra to column 5 — account 2152.

Column 9, Material Received — Reimbursable Returns. In this column will be recorded the amount of payment made to applicable consumer appropriations. Posting media validated SF 1080's. Contra to column 7 — account 2325.

Column 10, First Destination Transportation. In this column will be recorded the cash disbursements made to common carriers in liquidation of amounts owed to them. Posting media list of paid Government Bills of Lading. Contra to column 6 — account 2155.

Column 11, Repairs and Maintenance Expense. In this column will be recorded the cash disbursements made for major repair expense (account 7893). Posting media validated SF 1080, or other form as may be applicable. Contra to columns 3 and 4 to accounts 2101, 2105, or 7893 as appropriate. The contra may also be applicable to columns 5 and 6.

Column 12, Miscellaneous Expense. In this column will be recorded the cash disbursements made for miscellaneous expense (account 7899). Posting media validated SF 1080 or SF 1034. Contra to columns 3 and 4 to accounts 2101, 2105, or 7879 as appropriate. The contra may also be applicable to columns 5 and 6.

Column 13, Payment of Progress Partial and Advance Payments. In this column will be recorded the cash disbursements made for progress or advance payments to contractors or suppliers. Posting media validated SF 1080 or SF 1034 or other form as may be applicable. Contra to columns 3 and 4 to Accounts 1324 — Progress Payments to Contractors, and 1411 — Advances to Contractors and Suppliers as appropriate.

4-203 ACCOUNTS PAYABLE JOURNAL

a. In order to facilitate stock fund accounting procedures, obtain or prepare an extra copy of DD Form 250 or other receiving report priced at cost which will support public vouchers involving stock fund procurement originating at the procurement branch. Obtain the latest published standard price for the end items being procured. Extend the quantities of stock fund items procured at the standard price and annotate the amount on the receiving report. If the materiel received is not a completed item and additional processing is required, the cost price of the item while in the uncompleted state will be recorded in accounts 7091 and 7092.

b. Dally post all vendor's invoices, receiving report, including those stock fund procurements financed by other appropriations, to the accounts payable journal. The procurement at cost and the procurement at standard must be entered in the accounts payable journal for all stock fund items delivered. The value of GFP consumed as shown on the consumption report attached to the receiving report will be recorded as follows:

Debit Account 7091 — Purchase at Standard

Credit Account 1322 — Inventory With Contractors and Testing
Agencies

The entry for the value of such GFS consumed in the stock fund end items delivered will be recorded in the transfer journal. Stock fund procurements financed by other appropriations will not be shown as a credit to Account 2152 — Accounts Payable — Commercial. Credit will be made against Account 1921 — Undelivered Purchases (Capitalized Contracts). Contra entries as well as reference data will be entered in the appropriate columns of the accounts payable journal. The DO voucher number is also entered in the accounts payable journal after the cash disbursement is posted to the cash disbursement journal. At the same time, the amount shown on the cash disbursement document is compared with the amount posted to the accounts payable journal. Entry of the DO voucher number for stock fund procurements financed by other appropriations will be made at time of verification of such voucher with credits

to Account 1921 — Undelivered Purchases (Capitalized Contracts). Investigate and arrange for the correction of any entries which should, but do not agree, and for the proper recording or cancellation of entries which appear in one of the records but not the other.

c. Progress and advance payments to contractors and suppliers should not be entered on the accounts payable journal, but will be recorded on the cash disbursements journal.

d. Vendors claims for termination charges and acceleration cost, except those relating to stock fund procurement paid from other appropriations will be posted to the accounts payable journal. The contra entry for such charges will be to Account 7092 — Purchase at Cost.

e. Direct deliveries to customers will be recorded on the accounts payable journal in the same manner as indicated in b above. The term "direct deliveries" is defined as shipments of materiel direct from a manufacturing facility or vendor to a customer of the stock fund as a reimbursable issue or as an issue of stock fund GFS.

f. Procurement branch offices receiving shipping orders involving direct deliveries will screen such orders carefully to ascertain that such shipping orders contain all necessary information regarding customer accounting classification to be charged, consignee, and the initial source depot which services the customer. Information regarding customer accounting classification is not required for shipping orders involving the MAP program. MAP shipments can be processed without such information being available since billing is accomplished by the subhome office from prescribed documents available at that location. Shipping orders which are incomplete will either be returned to the initiating agency or the information necessary to complete such orders will be secured by the most expeditious means. Such information will be secured by the most expeditious means for any shipping orders which were included in the files of the branch office prior to the initiation of the screening referred to above, and for which direct deliveries are to be made.

g. Stock fund materiel being shipped to another location for further processing, or to be consumed in the manufacture or assembly of another item, will be listed on a separate transfer-out listing and priced at cost. Such shipments will be transferred to the office administering the contract for the succeeding step in the production of the completed item. A copy of such transfer-out list, with DD Form 250 attached, should be used to document the month end journal voucher showing the entries to account 5190.

h. The deliveries as recorded in the accounts payable journal are summarized each week and lists covering transfers out from central procurement to each applicable stock fund branch office, by subhome office, are prepared to cover the following shipments:

- (1) Shipment of stock fund materiel to other branches at standard price.
- (2) Shipment of stock fund materiel to MAP (direct delivery) at standard price.
- (3) Shipment of stock fund materiel to customers (direct delivery) at standard price.
- (4) Shipment of stock fund materiel to contractors, manufacturing facilities, or testing agencies (direct delivery) at cost price.

The lists for transfers out from central procurement are to be prepared and submitted on weekly basis, or more often if necessary, to the applicable stock fund branch office. Lists submitted at month end will summarize lists previously submitted during the month in addition to the details of shipments not previously reported.

i. The following general information is furnished for purposes of identification for preparation of and forwarding lists covering transfers out from central procurement.

- (1) AR 780-970 identifies Ordnance depots having accountability and stock control responsibility. These are the stock fund depot branch offices and initial source depots referred to throughout this manual except Lima Storage Activity. Shipments of stock fund end items consigned to these depots are selfevident. Shipments of stock fund end items consigned to any other Ordnance depots, Ordnance

supply activities, or Ordnance supply sections of general depots will be included on lists prepared for the Ordnance depot having accountability and stock control responsibility for such supply locations. Identity of such supply locations and their accountable Ordnance depots are contained in AR 780-970.

- (2) Shipments to oversea branches, in the absence of specific means of identification, may usually be identified with shipping designator codes shown on receiving reports, etc., as follows:

USARAL — Alaska	ALEC and FOCA
USARFANT — Puerto Rico	BARN
USAREUR — Europe	CHAD, CLAY, HAAG, HATV, FLAK, and HAIR
USARPAC — Hawaii	IRON
USAFFE — Japan	EVIL, BOUT, and BIVE
USARCARIB — Panama	BADE

Mailing addresses for lists of the above oversea branches are shown in ORDM 3-2 paragraph 5,050.2c. Care must be taken to insure that lists covering shipment of end items to oversea branches do not include MAP shipments, regardless of the fact that MAP shipments may be consigned to oversea branches.

- (3) Lists for shipments of end items to CONUS stations branches, i.e., Ft. Benning, Georgia; Fort Bragg, North Carolina; Fort Campbell, Kentucky; Camp Gordon, Georgia; Fort Jackson, South Carolina, and Fort McClellan, Alabama will be directed to the attention of the finance and accounting officer at such location.
- (4) Lists for shipment of end items to customers (direct delivery) (MAP shipments) will be forwarded to the initial source depot as indicated or furnished in connection with the shipping order involved. Under normal circumstances, the initial source depot will correspond to the depot in whose area of distribution the Army terminal to which the shipment is routed, is located. Information concerning Army terminals related to the depots is contained in AR 780-970.
- (5) Lists for shipments of items shipped from one manufacturing facility to another manufacturing facility GFP for additional processing or inclusion in or on another item, will be forwarded to the office administering the contract for the completed item. Such lists will be priced at contract cost.
- (6) Key items and initial source key depots involved in shipments from central procurement relate to Erie Ordnance Depot, Pueblo Ordnance Depot, and Rock Island Arsenal. Reference should be made to ORDM 3-2, paragraph 5,108.11 and 5,108.12 for necessary information for identifying such key items, responsibilities, and areas served. Lists for shipments of key items will be forwarded to the appropriate initial source key depot.

j. Transportation payables are to be entered in the vouchers payable register. Arrange to receive a copy of each bill of lading issued citing stock fund. Daily record the bills of lading issued and the estimated cost of transportation shown thereon in the accounts payable journal.

k. This journal has been designed to be used to record purchases, transportation expense, and receipts from capitalized contracts. Standard Form No. 1016 will be adapted for use as an accounts payable journal. The columns on this form will be captioned and utilized as set forth below. The journal will be established and maintained by each stock fund branch office procuring stock fund material for each subhome office. All entries in this journal will be made in ink. Reversal or correction of previous entries will be bracketed. In the column to the left of the date column will be recorded the DO voucher number.

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be the reference number on the document being posted. Example bill of lading number, voucher number.

Columns 3 and 4, Description. In these columns will be recorded the name of the vendor.

Column 5, Account 7092 — Purchases at Cost. In this column will be recorded the cost of material purchases as shown on the receiving report. Contra 2152, column 10.

Column 6, Account 7093 — Purchases From Single Manager. In this column will be recorded the purchases at cost from single manager. Posting media receiving report.

Column 7, Account 7890 — Transportation Expense. In this column will be recorded the estimated cost of transportation shown on the bill of lading. Contra 2155, column 11.

Column 8, Account 1340 — Inventories Stocks. In this column will be recorded the value at standard price of the stock fund material received as shown on the DD Forms 250. Contra 7091, column 8.

Column 9, Account 7091 — Purchases at Standard. In this column will be recorded the purchases at standard as shown on the receiving report less the value of GFS consumed. Contra 1340, column 8.

Column 10, Account 2152 — Accounts Payable. In this column will be recorded the liability to the contractor for material received as shown on the receiving report. Contra 7092, column 5.

Column 11, Account 2155 — Transportation Payable. In this column will be recorded the amount of the liability to the carrier as shown on the bill of lading. Contra 7890, column 7.

Column 12, Account 1921 — Undelivered Purchases (capitalized contracts). In this column will be recorded the cost of the material received from capitalized contracts. Posting media receiving report. Contra 1340.

4-204 TRANSFER JOURNAL

The transfer journal has been designed to be used to record the transfers in and out of stock fund inventory at the procurement branch office. Standard Form No. 1016 will be adapted for use as a transfer journal. The columns on this form will be captioned and utilized as shown below. The journal will be established by each procurement branch office for each subhome office. All entries in this journal will be made in ink. Reversal of amounts previously recorded will be bracketed.

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. This column will be used to record the reference number assigned to the transfer-out listing. Separate series of numbers will be established for each consignee.

Columns 3 and 4, Description. In this column will be recorded the name of the consignee.

Column 5, Account 9470 — Transfers Out from Central Procurement. In this column will be recorded the total value at standard price of the transfer-out listing. Contra 1340, column 8.

Column 6, Account 1322 — Inventory with Contractors and Testing Agencies. In this column will be recorded the value of GFS transferred in from another branch office or subhome office. Contra 5190, column 10 or 9471, column 12. Posting media-JV supported by ASD.

Column 7, Account 5190 — Subhome Office — General. In this column will be recorded the transfer back to the subhome office of unused GFS. Posting media-JV supported by list of unused GFS. Contra 1322, column 9.

Column 8, Account 1340 — Inventories — Stocks. In this column will be recorded the value at standard price of inventories transferred to other stock branch offices. Contra 9470, column 5.

Column 9, Account 1322 — Inventory with Contractors and Testing Agencies. In this column will be recorded the value of unused and consumed GFS. Contra 5190, column 10 for the value of unused GFS. Contra 7091, column 11, for the value of GFS consumed.

Column 10, Account 5190 — Subhome Office — General. In this column will be recorded the value of the GFS transferred from a subhome office. Contra 1322, column 6.

Column 11, Account 7091 — Purchases at Standard. In this column will be recorded the value of GFS consumed or transferred from one procurement branch office to another procurement branch office. Contra 1322, column 9 or 9470, column 5.

Column 12, Account 9471 — Transfers in from Central Procurement. In this column will be recorded the cost of materiel GFS transferred from one procurement branch office to another procurement branch office. Contra 1322, column 6.

4-205 CLAIMS RECEIVABLE REGISTER

a. Arrange to obtain a stock fund copy of all reports of survey which show the stock fund as the owning appropriation (AR 735-11, par. 126k). For control purposes, periodic examination should be made of the installations Report of Survey Register, DA Form 1659, to assure recording of transactions affecting the stock fund accounts. Record each report of survey on which a claim for damages, losses, etc., is to be made on the claims receivable register. Those reports of survey which will not result in a claim will not be entered on the claims receivable register but will be recorded by special journal as a loss or an expense as the individual case will indicate. Standard Form No. 1016 (revised) will be adapted for use as claims receivable register.

b. The procurement branch will prepare an invoice to be submitted to the individual(s) responsible for the damage, loss, etc., as cited on the report of survey. Claim collection documents will be obtained and entered in the applicable columns of the cash receipts journal and notation as to payment made on the claims receivable register.

c. The claims receivable register will be totaled and summarized at the end of each month for posting to the general ledger.

4-206 REGISTER OF ADJUSTMENTS OF UNDELIVERED PURCHASES — PRIOR YEARS

a. It is anticipated that many adjustments of the value of capitalized procurement contracts will be made from time to time and recorded in the finance and accounting records in the ordinary course of business. Termination charges on capitalized contracts will not be entered on the voucher payable register but will be written off through the register of adjustments of undelivered purchases — prior years.

b. Also, in cases where it is found that capitalized contracts were incorrectly recorded at the inception of the stock fund subdivision because of failure to adjust unliquidated obligations for outstanding advance and progress payments previously deducted therefrom, the necessary corrections will be effected through the register of adjustments of undelivered purchases — prior years.

c. Each day, obtain each adjustment voucher recorded in the unliquidated obligations column of the allotment ledger maintained by the finance and accounting office for the appropriation from which capitalized contracts are to be liquidated. Record each voucher on a separate line of the register of adjustments of undelivered purchases — prior years, entering all the information called for by the respective columns of that register.

d. At regular intervals but not less frequently than monthly, compare the entries in the register of adjustments of undelivered purchases — prior years, with the corresponding entries in the finance and accounting records. Investigate and arrange for the correction of any entries which should, but do not, agree, and for the proper recording or cancellation of any entries which appear in one of the records but not in the other, except that entries in the register of adjustments of undelivered purchases — prior years to record termination of contracts, and adjustments of capitalized contracts due to outstanding advance and progress payments at the inception of the stock fund subdivision will not have exact offsetting entries in the finance and accounting records.

4-207 GOVERNMENT-FURNISHED PROPERTY WITH CONTRACTORS

a. It will be necessary for the stock fund branch to maintain a record of materiel owned by the stock fund for which the procurement branch has accountability, and which has been furnished to contractors for manufacturing or processing incident to end products of the contract which are to be returned to the stock fund.

b. Upon receipt from branch offices of lists (with priced supporting Army shipping documents attached), showing transfers of accountability to procurement branch for stock fund materiel in the hands of contractors, a request showing the quantity and value of such materiel, with related contractors and contract numbers, will be furnished to the property administrator assigned to administer Government-furnished property pursuant to ORDM 6-75 (or when appropriate, the accountable property officer), for verification that quantity and amounts have been received by the applicable contractor. Request will also be included that a copy of all documents covering consumption or other movement of this materiel be furnished the stock fund branch.

c. Upon receipt of the journal voucher and ASD's evidencing the transfer of stock fund materiel as GFS, each ASD will be checked against the prime contract to insure that such contract is financed out of stock fund monies. In the event the prime contract is financed with other than stock fund monies, the ASD's and JV will be returned to the issuing depot with a letter advising the depot that this issue is not stock fund GFS and that it should be processed as a reimbursable sale, also furnishing the accounting classification shown on the prime contract. Depot branch offices will forward the above described journal voucher direct to the procurement branch office. A copy of the journal voucher prepared by the procurement branch office to record the receipt of the GFS will be forwarded to the subhome office with the preclosing trial balance.

d. Supporting files will be arranged alphabetically and numerically by contractors and contract numbers and related Army shipping documents filed therein. Lists will be placed in permanent file supporting the general ledger account 1322.

e. DD Forms 250, etc., evidencing shipments involving stock fund GFS furnished by property administrator (or other responsible office; e.g., inspection), will indicate that shipment includes GFS (par. 17b(27)(f)5, SR 715-55-5). Receipt of evidence of shipments, with notations indicating the document involves GFS, will constitute valid proof of consumption or shipment of GFS. Such DD Forms 250, etc., received by the stock fund branch, which do not adequately reflect the item description, part number, and standard price, will be annotated with such information.

f. Entries will be made in the transfer journal from properly accomplished DD Forms 250, etc., upon receipt. Documents will be placed in supporting files pending preparation of lists for submission to applicable branch office to which accountability is to be transferred.

4-208 RECORD OF PROGRESS PAYMENTS TO CONTRACTORS

a. If the finance and accounting records do not provide a readily available record of outstanding progress payments from stock fund cash to contractors as required for stock fund purposes, it will be necessary for the stock fund accounting branch to maintain a detailed record thereof. Standard Form No. 1014 may be used for this purpose. A separate sheet should be maintained for each contract in respect of which a progress payment is made. The several sheets will comprise a subsidiary ledger which will support Account 1324 — Progress Payments to Contractors.

b. Immediately after a progress payment is recorded in the cash disbursement journal, enter the amount of each progress payment made in the debit column of the subsidiary ledger sheet for the applicable contract. Also, enter the amount of each progress payment applied against contractor's invoices, after it has been recorded in the cash disbursement journal, in the credit column of the subsidiary ledger sheet for the applicable contract.

c. Enter in the credit column of the subsidiary ledger sheet for the applicable contract, each amount in the cash receipts journal which represents a cash refund of a progress payment. Enter in the credit column of the subsidiary ledger sheet for the applicable contractor each amount recorded in the vouchers payable journal which represents delivery of materiel in lieu of a cash refund of a progress payment.

4-209 RECORD OF ADVANCES TO CONTRACTORS AND SUPPLIERS

a. If the finance and accounting records do not provide a readily available record of outstanding advance payments from stock fund cash to contractors and suppliers as required for stock fund purposes, it will be necessary for the stock fund accounting branch to maintain a detailed record thereof. Standard Form No. 1014 may be used for this purpose. A separate sheet should be maintained for each contract on which an advance payment is made. The several sheets will comprise a subsidiary ledger which will support Account 1411 — Advances to Contractors and Suppliers.

b. Immediately, after an advance payment made from stock fund cash by the procurement branch is recorded in the cash disbursement journal, enter the amount of each advance in the debit column of the subsidiary ledger sheet for the applicable contract. Also enter the amount of each advance applied against the contractor's invoices, recorded in the cash disbursement journal, in the credit column of the subsidiary ledger sheet for the applicable contract.

c. Enter in the credit column of the subsidiary ledger sheet for the applicable contract, each amount recorded in the cash receipts journal which represents a cash refund of an advance payment. Enter in the credit column of the subsidiary ledger sheet for the applicable contractor each amount recorded in the vouchers payable journal which represents delivery of materiel in lieu of a cash refund of an advance payment.

4-210 RECORD OF UNDELIVERED PURCHASES — PRIOR YEARS

The finance and accounting record of unliquidated obligations of previously authorized appropriations of Federal funds increased to include outstanding advance and progress payments previously deducted from the obligations, if any for materiel to be received by the stock fund at no cost to it, meets all of the requirements of the stock fund for a record of undelivered purchases — prior years. A supplemental stock fund record is not required.

4-211 RECORD OF SUBALLOTMENTS, OBLIGATIONS, AND DISBURSEMENTS

The finance and accounting record of suballotments, obligations, and disbursements by stock fund appropriation meets all of the requirements of the stock fund for a detailed record of stock fund budgetary accounts. A supplemental stock fund record for these accounts is not required.

4-212 TRANSFERS OUT FROM CENTRAL PROCUREMENT

a. Receiving reports recorded in the accounts payable journal will be listed on the "Transfers Out From Central Procurement" to applicable stock fund branch office. A separate transfers-out listing by subhome office will be prepared for each branch office for each of the shipments shown below:

- (1) Shipments of stock fund materiel to other branch.
- (2) Shipments of stock fund materiel to MAP (direct delivery).
- (3) Shipments (direct delivery) of stock fund materiel to customers.
- (4) Shipments (direct delivery) of stock fund materiel to contractors, etc., for testing.
- (5) Shipments (direct delivery) of stock fund materiel to contractors, manufacturing facilities, etc., for further processing.

b. Four copies of each receiving report listed on the listing will be attached to the "Transfer Out From Central Procurement."

c. The format shown below will be reproduced locally and must be prepared weekly and used for all transfers out from central procurement.

TRANSFERS OUT FROM CENTRAL PROCUREMENT

From: _____ No: _____

TO: _____ Month of _____, 19 _____

SUBHOME OFFICE _____

Contractor or vendor	Contract or purchase order No.	Shipping order No.	DD Form 250, etc. number	Amount dr. acct. 9470
----------------------------	--------------------------------------	--------------------------	--------------------------------	-----------------------------

(1) Balance brought forward (from previous report).

(2)

(3)

(4)

(5)

(6)

(7)

Total for current week

Accumulated total to _____, _____
date month

\$ _____
\$ _____

- (1) The preparing office will insert its name on the line "From." The line "To" will contain the name of the accountable depot to which the materiel was shipped. The line "Subhome Office" will be used for the name of the subhome office (stock control point) responsible for the administration and procurement of the materiel.
- (2) Each list issued for the month will be serially numbered by a two- or three-digit number. The first digit or digits will represent the number of the month in the calendar year, e.g., the digit 7 will represent July and the digit 12 will represent December. The second or third digit, as the case may be, will represent the numerical sequence in which the list was issued during the month. This number will always start with 1 and will never exceed 5, for each type of shipment as shown in "a" above.
- (3) The first line in the body of the form will show, except for the first list for the first week of July, the cumulative amount reported to the date of the previous list.
- (4) The sum of all the totals on the last list of transfers out, for the month, from central procurement for all branch offices must equal the amount in Account 9470 for the branch office to whom the list is sent.
- (5) Each receiving report must be listed separately and must accompany the list on which it appears.
- (6) The last listing for the month will be mailed by the close of business on the fourth working day of the following month.
- (7) Transfer-out listings for oversea commands should bear the addresses shown in chapter 6, section 3.

Section III. MONTHLY CLOSING OF PROCUREMENT BRANCH OFFICE RECORDS

4-301 GENERAL

a. In order to enable each stock fund subhome office to comply with the requirements of higher authority with respect to the preparation and submission of timely consolidated financial statements, it is essential that all of the procedures described in this manual be carried out carefully and accurately at all times on an up-to-date basis.

b. Each of the operations described in this section of the manual is to be carried out separately for each stock fund subdivision concerned.

4-302 CASH RECEIPTS JOURNAL

a. Immediately after all of the cash receipts documents (except those representing refunds of prior overpayment to suppliers and others) for the current month have been recorded in the cash receipts journal, refer to the finance and accounts records and ascertain that the stock fund reimbursement entries therein and the cash receipts journal entries are in agreement.

- (1) Draw a single line across all of the money columns of the journal immediately below the last entry therein.
- (2) Total each of the money columns of the journal and enter the total of each column on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equal the sum of the totals of the credit columns.
- (4) Draw a double line across all of the money columns of the journal immediately below the columnar totals.
- (5) Summarize the amounts in the miscellaneous columns by account and record the summaries in the journal immediately below the double line.

b. Prepare monthly journal voucher 201 from the cash receipts journal as follows:

Debit Account 5191 — Cash Collections to be Transferred to
Subhome Office

Debit other accounts, per cash receipts journal

Credit Account 1151 — Claims Receivable

Credit Account 6717 — Recoveries from Disposals

Credit Account 6791 — Other Income

Credit other accounts, per cash receipts journal

To record the month end closing of the cash receipts journal
for the month of _____, 19____.

4-303 CASH DISBURSEMENTS JOURNAL

a. Immediately after all of the cash disbursement documents for the current month have been recorded in the cash disbursement journal, refer to the finance and accounting records and ascertain all of the stock fund cash disbursements entries therein and the cash disbursements journal entries that should but do not agree. This must be accomplished prior to closing the cash disbursements journal for the current month. Also determine that all documents representing refunds by suppliers and others of prior overpayments have been recorded in the cash disbursements journal as reductions of disbursements for the month.

- (1) Draw a single line across all of the money columns of the journal immediately below the last entry therein.
 - (2) Total each of the money columns and enter the total of each on the first line below the drawn line.
 - (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equal the sum of the totals of the credit columns.
 - (4) Draw a double line across all of the money columns immediately below the columnar totals.
 - (5) Summarize the amounts in the miscellaneous columns by account and record the summaries in the journal immediately below the double line.
- b. Prepare monthly journal voucher 202 from the cash disbursement journal as follows:

Debit Account 2101 — Accounts Payable — Army

Debit Account 2152 — Accounts Payable — Commercial

Debit Account 2155 — Transportation Payable

Debit Account 7092 — Purchase at Cost

Debit Account 7890 — Transportation Expense

Debit Accounts per cash disbursements journal

Credit Account 5192 — Cash Disbursements to be Transferred
to Subhome Office

Credit Account 1324 — Progress Payments to Contractors

Credit Account 1411 — Advance Payments to Contractors

Credit Account 6701 — Discounts Earned

Credit other accounts per cash disbursements journal

To record the month end closing of the cash disbursements
journal for the month of _____, 19 ____.

4-304 ACCOUNTS PAYABLE JOURNAL

a. Immediately after recording the last DD Form 250 and/or bill of lading, etc., for the current month in the accounts payable journal, the following action will be taken to close the journal.

- (1) Draw a single line across all of the money columns of the form immediately below the last entry therein.
- (2) Total each money column of the journal and enter the total of each on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equal the sum of the totals of the credit columns.
- (4) Draw a double line across all of the money columns of the journal immediately below the columnar totals.

- (5) Summarize the amounts in the miscellaneous columns by account and enter the summaries in the journal immediately below the double line.

b. Prepare monthly journal voucher 203 as follows:

Debit Account 7092 — Purchases at Cost

Debit Account 7093 — Purchases from Single Managers

Debit Account 7890 — Transportation Expense

Debit Account 1340 — Inventories — Stocks

Debit other accounts per accounts payable journal

Credit Account 7091 — Purchases at Standard

Credit Account 2152 — Accounts Payable — Commercial

Credit Account 2155 — Transportation Payable

Credit Account 1921 — Undelivered Purchases (Capitalized
Contracts)

Credit other accounts per accounts payable journal

To record the month end closing of the accounts payable
journal for the month of _____, 19____.

- c. The balance in transportation payable at the end of any month will not be reversed in the following month.

4-305 TRANSFER JOURNAL

- a. Immediately after recording the last transfer out to the depot branch office or the last transfer in of GFP for the current month, the following action will be taken to close the journal.

- (1) Draw a single line across all of the money columns immediately below the last entry therein.
- (2) Total each of the money columns of the journal and enter the total of each on the first line below the drawn line.
- (3) Cross-foot journal and ascertain that the sum of the totals in the debit columns equal the sum of the totals in the credit columns.
- (4) Draw a double line across all of money columns in the journal immediately below the columnar totals.
- (5) Summarize the amounts in the miscellaneous columns and record the summaries in the journal immediately below the double line.

b. Prepare monthly journal voucher 204 from the transfer journal as follows:

Debit Account 9470 — Transfers Out from Central Procurement

Debit Account 1322 — Inventory with Contractors and Testing
Agencies

Debit Account 5190 — Subhome Office — General

Debit other accounts per transfer journal

Credit Account 1340 — Inventories Stocks

Credit Account 1322 — Inventory with Contractors and Testing
Agencies

Credit Account 5190 — Subhome Office — General

Credit other accounts per transfer journal

To record the month end closing of the transfer journal for
the month of _____, 19 ____.

4-306 CLAIMS RECEIVABLE REGISTER

a. Immediately after ascertaining that all reports of survey have been entered in the claims receivable register, total all the money columns and cross-foot the columnar totals. The aggregate of debit column totals must equal the aggregate of the credit totals.

b. Refer to the claims receivable register and prepare monthly journal voucher 205 as follows:

Debit Account 1151 — Claims Receivable

Credit Account 6740 — Income from Claims

To record the value of approved claims against carriers, vendors,
individuals resulting from loss, damage, or destruction of
property.

4-307 REGISTER OF ADJUSTMENTS OF UNDELIVERED PURCHASES — PRIOR YEARS

a. At the end of the month, after all of the adjustment vouchers for the current month have been recorded in the register of adjustments of undelivered purchases — prior years, refer to the finance and accounting records and ascertain that all of the applicable adjustment entries therein agree with the stock fund records.

- (1) Draw a single line across all of the money columns of the adjustment register immediately below the last entry therein.
- (2) Add each of the money columns of the register and enter the total of each on the line below the drawn line.
- (3) Draw a double line across all of the money columns of the register immediately below the columnar totals.
- (4) Cross-foot the register and ascertain that the aggregate of the totals of all of the classifications columns is equal to the total of the adjustment column.

b. Refer to the register and prepare monthly journal voucher 206 as follows:

Debit or Credit Account 5190 — Subhome Office — General

Credit or Debit Account 1921 — Undelivered Purchases
(capitalized contracts)

To record the adjustments (net decrease or net increase) to
undelivered purchases (capitalized contracts) during the
month of _____, 19 ____.

4-308 GOVERNMENT-FURNISHED PROPERTY WITH CONTRACTORS AND TESTING AGENCIES

Prepare an adding machine list of all the ASD's in the subsidiary file that support account 1322 and ascertain that the total of the list agrees with the balance in the general ledger account 1322. If the amounts do not agree, recheck the tape and the entries in the account for the month and prepare a journal voucher to adjust the account balance or correct the details in the subsidiary file as may be necessary.

4-309 PROGRESS PAYMENTS TO CONTRACTORS

a. If the finance and accounting records provide a readily available record of progress payments to contractors, and a subsidiary record is not maintained in the stock fund accounting section, obtain a trial balance or monthly report of outstanding progress payments from the finance and accounting office. If such records do not provide a readily available record and a separate record is maintained by the stock fund accounting section, prepare an adding machine list of outstanding progress payments indicated by the subsidiary record. Ascertain that the total of the trial balance or list prepared at the end of each month agrees with the balance in general ledger Account 1324 — Progress Payments to Contractors.

b. If the amounts do not agree, check all the entries during the month and make such corrections as may be necessary to arrive at agreement.

4-310 ADVANCE TO CONTRACTORS AND SUPPLIERS

a. If the finance and accounting records provide a readily available record of advances to contractors and suppliers and a subsidiary record is not maintained in the stock fund accounting section, obtain a trial balance or monthly report of outstanding advances from the finance and accounting office. If such records do not provide a readily available record of advances and a detailed subsidiary record is maintained in the stock fund accounting section, prepare an adding machine list of outstanding advances indicated by a subsidiary record. Ascertain that the total of the trial balance or list prepared at the end of each month agrees with the balance in general ledger Account 1411 — Advances to Contractors and Suppliers.

b. If the amounts do not agree, check all the entries during the month and make such corrections as may be necessary to arrive at agreement.

4-311 STATUS OF SUBALLOTMENTS AND PROCUREMENT DIRECTIVES

a. Arrange to receive at the end of each month a copy of the CSCAB-7 (R1) report prepared by the installation's finance and accounting officer. This report is prepared from the installation's abstract journal.

b. Since the CSCAB-7 (R1) contains only cumulative totals, the ledger and reports branch will take the following action to obtain the amounts to be recorded in accounts 4101, 4501, 4601, 4801, and 4901.

- (1) Enter the totals from the previous monthly CSCAB-7 (R1) report immediately below the cumulative totals on the current monthly report.
- (2) Deduct the cumulative total for the previous month from the cumulative total for the current month. This will give the value for the current month of the following items which are to be recorded in the 4,000 series of accounts for any current month.
 - (a) Funds authorized.
 - (b) Obligations incurred for procurement of stock fund materiel.
 - (c) Expenditures.

- (3) From the information developed in item ((2) above), prepare the following journal entries to record the transactions for the month in the 4,000 series of accounts.

Debit Account 4101 — Authority to Obligate

Credit Account 4501 — Uncommitted (or) Unobligated Allotments (suballotments)

To record the receipt of funds authorized (obligational authority) for the month of _____, 19 ____.

Debit Account 4501 — Uncommitted (or) Unobligated Allotments (suballotments)

Credit Account 4601 — Unobligated Commitments

To record the commitments made during the month of _____, 19 ____.

This information should be available from CSCAB-7 (R1) and CSCAB-7 (R2), OO Form 1477-7 revised by ORDGC-FA TT 10452, 28 June 1957. Disbursements for the month plus the net change in unliquidated obligations plus the net change in commitments outstanding should equal the commitments for the month. This information becomes the basis for the next entry, i. e.,

Debit Account 4601 — Unobligated Commitments

Credit Account 4801 — Unobligated Obligations

To record obligations incurred during the month of _____, 19 ____.

Debit Account 4801 — Unliquidated Obligations

Credit Account 4901 — Disbursements

To record the disbursement of previously obligated funds for the month of _____, 19 ____, per finance and accounting office reports CSCAB-7 (R1) and CSCAB-7 (R2).

Note. The balance in account 4501 at 1 July 1957 should be the amount remaining uncommitted (or) unobligated of all allotments made to stock fund regardless of year of origin (1955, 1956, or 1957).

4-312 JOURNAL VOUCHERS

After all of the journal vouchers for the month have been recorded in the respective general ledger accounts, file them in numerical sequence by months.

4-313 GENERAL LEDGER

After all of the journal vouchers for the month have been recorded in the general ledger, compute the balance in each account and enter it in the balance column. Indicate by using the symbol "Dr" or "Cr" when such balance is a debit or credit.

4-314 CASH RECONCILIATION

Arrange to receive a copy of CSCAA-21 (R1) from the installation finance and accounts officer. Arrange to receive a copy of each CSCAA-57 submitted to the installations finance and accounts officer by Office of the Chief of Ordnance. Arrange to receive a copy of each document attached

to the CSCAA-57 report applicable to stock fund operation. Ascertain what documents have not been recorded and record them in the cash receipts and/or cash disbursements journal as appropriate. Make certain that the latter documents are not again recorded in the succeeding month. Since it is possible that the last CSCAA-57 report for the current month may not be received until after the submission of the preclosing trial balance for the month, the following monthly reconciliation will be prepared and submitted to each subhome office. The amounts appearing on the CSCAA-21 (R1) and the CSCAA-57 reports will be summarized by subhome office. The cash reconciliation will be prepared in two parts, i. e., one of the cash disbursements and one of the cash collections transferred to the subhome office, with the cash disbursements and cash collections summarized from the installations CSCAA-21 (R1) report and the sum of the CSCAA-57 reports. The reconciliation will be in the following format. Under remarks, include an explanation of the vouchers applicable to the prior month which are to be recorded in the next month. Attach a copy of all correction documents to the reconciliations.

RECONCILIATION OF CASH DISBURSEMENTS

ASF branch office _____ Month ended _____, 19____

Cash disbursements transferred to subhome office

Cash disbursements per CSCAA-21 \$ _____

Cash disbursements per CSCAA-57 reports _____

Total disbursements per CSCAA-21 and 57 reports _____

Difference accounted for below \$ _____

Disbursements included in CSCAA-21

Report not in account 5192

DO voucher No.	Amount	Remarks
----------------	--------	---------

Disbursements included in CSCAA-57	Remarks
------------------------------------	---------

Report not included in account 5192

DO voucher No.	Amount
----------------	--------

Disbursements included in account 5192	Remarks
--	---------

Not included in CSCAA-21 or CSCAA-57

DO voucher No.	Amount
----------------	--------

RECONCILIATION OF CASH RECEIPTS

ASF branch office _____ Month ended _____, 19____

Cash collections transferred to the subhome office \$

Cash collections per CSCAA-21 (R1) \$

Cash collections per CSCAA-57 _____

Total collections per CSCAA-21 (R1) and
57 reports _____

Difference accounted for below \$

Collections included in CSCAA-21 (R1)

Not in account 5191

DO voucher No.	Amount	Remarks
----------------	--------	---------

Collections included in CSCAA-57

Not in account 5191

DO voucher No.	Amount	Remarks
----------------	--------	---------

Collections included in account 5191

Not in CSCAA-21 or CSCAA-57

DO voucher No.	Amount	Remarks
----------------	--------	---------

4-315 MONTH END CLOSING ENTRIES

The following month end closing entry will be prepared and posted subsequent to the preparation of the monthly preclosing trial balance.

Debit Account 5192 — Cash Disbursements to be Transferred to
Subhome Office

Debit Account 5195 — Accounts Payable to be Transferred to
Subhome Office

Credit Account 5191 — Cash Receipts to be Transferred to Sub-
home Office

Credit Account 5193 — Accounts Receivable to be Transferred
to Subhome Office

Credit Account 5194 — Claims Receivable to be Transferred to
Subhome Office

Debit/Credit Account 5190 — Subhome Office — General

To transfer to the subhome office the accounts listed above
for the month of _____ 19____.

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Par. 4-314

**Section IV. PREPARATION OF MONTHLY PROCUREMENT OFFICE
REPORTS TO SUBHOME OFFICE**

4-401 GENERAL

The monthly reports to be prepared and sent to each stock fund subhome office are as follows:

- a. Branch Office General Ledger Trial Balance — Preclosing (DA Form 1753 and 1753a) (Reports Control Symbol CSCAA-38).
- b. Branch Office Schedule of Accounts Receivable — Schedule 1A (DA Form 1547-1) (Reports Control Symbol CSCAA-8 (R2)).
- c. Branch Office Schedule of Net Reimbursable Sales — Schedule 2A (DA Form 1550) (Reports Control Symbol CSCAA-64).
- d. Branch Office Statement of Sales and Reimbursable Returns Allowances — Statement 3 (DA Form 1813) (Reports Control Symbol CSCAA-45 (R1)).
- e. Branch Office Analysis of Net Expenditures — Statement 4 (DA Form 2049) (Reports Control Symbol CSCAA-65).
- f. Branch Office Report of Cumulative Obligations and Expenditures (CSGLD 890).
- g. Branch Office Narrative Analysis, Reports Control Symbol, CSCAA-71.

4-402 PREPARATION

The data contained in each report will be in dollars and cents.

4-403 CUTOFF DATE

- a. For accounting and reporting purposes, the cutoff date for branch office reports will be the last day of the calendar month being reported.
- b. All accounting documents pertaining to the transactions of the period being reported, including inventory transactions which are available as of the end of the period and which have been processed for financial inventory accounting, will be included in the accounting records and reports for the period. In addition, any further entries or adjustments necessary to properly reflect the status of the accounts at the end of the period will be processed and included in the accounting records and reports for that calendar month.
- c. Branch office reports will be transmitted so as to reach the subhome office not later than the 20th day of the month following the close of the month being reported.
- d. Except as prescribed for specific statements or schedules, branch office reports will be submitted in one copy only.
- e. The narrative analysis (CSCAA-71) will be transmitted so as to reach the subhome office not later than the 30th day of the month following the close of the month being reported. However, this does not apply to notes pertaining to the financial statements (par. 5-504) which must accompany the reports.

4-404 NOTES TO FINANCIAL REPORTS

- a. Any information of material significance which may be useful in or have a bearing upon, the accounting interpretation of a reported amount (or amounts) will be explained by notes appended to each statement or schedule. These notes will include explanatory comments covering any situation where the amounts are not complete or fully representative of the account definition or title. Also, unusual or abnormal balances should be covered by appropriate comment.

b. In the paragraphs that follow are listed the accounts that must be test checked prior to submission of the report and any variance must be reported as a note to the appropriate statement or schedule. This review and the resultant comments are not to be treated as part of the narrative analysis in paragraph 5-501g. The purposes of this review are:

- (1) Assist personnel at all levels in the realistic review of stock fund reports.
- (2) Provide information for consideration in the preparation of the narrative analysis.
- (3) Assure that the reports reflect optimum accuracy of actual conditions.
- (4) Preclude difficulties in the preparation of DA level stock fund reports.

c. Account 1100 — Accounts Receivable Billed and Account 1149 — Accounts Receivable Unbilled will agree with subsidiary records and/or card files. Comment on status of or delays encountered in billing or collection, that results in excessive time in liquidation.

d. Account 1322 — Government-Furnished Supplies with Contractors and Testing Agencies. Assure that all issues, returns, and consumption data are not only posted to this account, but are properly reflected in appropriate contra accounts.

e. Account 1355 — Inventory in Process — Assembly and Disassembly. This account will normally have a zero balance, since the pickup and drop are performed simultaneously. A detail explanation will accompany the preclosing trial balance explaining the balance in this account.

f. Account 1360 — Inventory Transactions Undistributed. Every effort should be made to process documentation relating to outstanding balances in this account as of month closing. Any balance in this account should be explained in the narrative analysis.

g. Account 1361 — Unapplied Issues. The balance in this account will agree with the subsidiary records of drops from accountability which will result in reimbursable sales when shipped. This will include all unshipped MAP documents in process of selection and shipment and exclude all other issues, other than reimbursable sales, in process of selection and shipment.

h. Account 1373 — Property in the Hands of Property Disposal Officer. The balance in this account will be verified with the value of stock fund inventory actually in the hands of the property disposal officer as of the end of each month.

i. Account 1375 — Inventory Temporarily in Use. Every effort should be made to post all returns to date, and assure that billings have been processed for all completed projects, to effect payment for items not returned or returned in an unserviceable condition.

j. Account 1377 — Transfer Control Clearing Account. This account should net to zero. Any dollar value in this account should be adjusted to the appropriate operating account or explained in the narrative.

k. Accounts 1391 — Inventories in Transit — Procurement and Account 1392 — Inventories in Transit — Between Branches. These accounts will be in agreement with the supporting records or documentation. In-transit values should be determined in accordance with AR 735-62.

l. Account 1921 — Undelivered Purchases Capitalized Contracts. The balance in this account will be in agreement with the actual undelivered balances of the applicable purchase orders or contracts. Except where new contracts are capitalized, the balance in this account should be diminishing.

m. Accounts 2101 — Accounts Payable — Army, Account 2105 — Accounts Payable — Other Government Agencies, Account 2152 — Accounts — Payable — Commercial, and Account 2155 — Transportation Payable. The amounts in these accounts will be in agreement

with subsidiary records or supporting documents. Every effort should be made to process all documents relating to disbursements to reflect the minimum outstanding payables. This account should be reconciled each month and comments should be offered regarding excess time in liquidation,

n. Account 3121 — Prior Years Adjustments. The amounts in this account will be itemized and explained.

o. Account 6791 — Other Income. This account should reflect only other income resulting in cash collections not otherwise covered.

p. Accounts 7091 — Purchases at Standard and Account 7092 — Purchase at Cost. These accounts should contain comparable purchase data to be used in computing purchase price variance, e.g., each entry for a purchase at cost should have a simultaneous entry as a purchase at standard. If not, an explanation and appropriate amounts will be shown in the narrative.

q. Accounts 7895 — Cost of Disposals of Surplus and Salvage and Account 6717 Recoveries from Disposals of Surplus. These accounts should reflect only the value of property authorized for destruction or disposed of through the property disposal officer and recoveries deposited by that office to the credit of the stock fund. All other sales must be reflected in the sales account 6051 and as appropriate, losses in account 7819 and/or 7820.

r. Account 7899 — Other Expense. This account should reflect only other expenses resulting in cash disbursements not otherwise covered.

g. General. Assure that all journal vouchers are picked up in the year end closing to effect agreement of the reciprocal accounts. Differences concerning adjustment vouchers returned to branches or submitted to Home Offices will be resolved subsequent to closing.

- (1) All stock fund inventory will be included in the closing inventory balance. All unpriced stock fund type items on hand will be priced and included.
- (2) Assure that obligations are established for all reimbursable returns allowances and repair orders issued, prior to closing.
- (3) All accounts not covered above which are supported by subsidiary records of documentation will be verified to the subsidiary of document balances prior to closing.
- (4) All accounts such as the 4,000 series budgetary accounts and other which are included in similar finance and fiscal reports will be verified to the comparable data prior to submission.
- (5) All comparable figures shown on supporting schedules will be in agreement with those shown on the statements.
- (6) Normally there should be no credit balance in a debit balance account or debit balance in credit balance account. If this occurs, balance will be investigated and action taken where necessary to correct the entry prior to closing. However, if it is not possible, an explanation will be included in the narrative.
- (7) Inventories as shown on stock fund reports will be in agreement with the FIA supply management report and statement of inventory transactions.
- (8) Assure that all required transfers to be made to the Home Office (subhome office) are properly documented and that all adjustment vouchers contain complete explanations.
- (9) Schedule of month end closing and year end closing will be included with the branch reports.

(10) Test for accuracy.

- (a) Collections. The accounts receivable, beginning of current fiscal year to include accounts 1030, 1100, 1149, and 1151; plus sales Account 6051 less Applied Withdrawal Credits, Account 2302; less Applied Sales Returns Credits, Account 2323, and less Loss on Sales at Less Than Standard Price, Accounts 7819 and 7820; plus Recoveries from Disposal of Surplus, Account 6717; plus Income from Claims, Account 6740; plus Other Income, Account 6791; less accounts receivable, end of period to include accounts 1030, 1100, 1149, and 1151; plus or minus adjustments (should be explained); equals collections, statement 4, line 7.
- (b) Disbursements. The accounts payable, beginning of current fiscal year to include accounts 2101, 2105, 2152, 2155, and 2324 less 2325; plus cash return of progress and/or advance payments (analysis of accounts 1324 and/or 1411); plus Purchases from Suppliers, Account 7092; less Discounts Earned, Account 6701; less Trade-In Allowances on Purchases, Account 6725; less Deliveries Under Capitalized Contracts, Accounts 1921 and 3005; plus Repurchases from Customers, Account 2324; plus Transportation Expense, Account 7890; plus Major Repair Expense, Account 7893; plus Other Expense, Account 7899; plus or minus the net change in Progress Payments to Contractors, Account 1324 and/or net change in Advances to Contractors and Suppliers, Account 1411; less accounts payable, end of period to include accounts 2101, 2105, 2152, 2155, and 2324 less 2325; plus or minus adjustments (should be explained); equal disbursements, statement 4, line 20.

- (11) To judge the efficiency of accounts receivable, accounts payable, and unapplied issues the following criteria may be used: accounts receivable, approximately 30 days of average sales; accounts payable, approximately 20 days of average applicable payments; and unapplied issues, approximately 20 days of average sales and transfers of MAP in-transits to the subhome office. Prior to the submission to the subhome office, each report will be verified as to arithmetical accuracy, completeness, format, and adherence to prescribed preparation procedures. Verification includes reconciliation of the related or compatible items appearing on the various statements and schedules to assure agreement of the data reported. The importance of complete and thorough verification cannot be overemphasized.

4-405 BRANCH OFFICE REPORT OF CUMULATIVE OBLIGATIONS AND EXPENDITURES (CSGLD-890 (R1))

a. Purpose. This report furnishes to the subhome offices necessary data for preparation of budget performance data. The report is to be transmitted electrically for receipt at the subhome offices not later than the 10th day of the month following the month being reported.

b. Preparation. The following information will be submitted in this format:

- | | |
|---|--|
| (1) Cash due from collection officer "B." | Balance in account 1030 |
| (2) Cash collections to be transferred to subhome office "C." | Balance in account 5191 |
| (3) Cash disbursements to be transferred to subhome office "D." | Balance in account 5192 |
| (4) Net reimbursable sales "E." | Sum of balance in account 6051 and 6717 less sum of balances in accounts 2302, 2323, 7819, 7820 cumulative FY to date. |

(5) Accounts receivable — billed "F."	Balance in account 1100
(6) Accounts receivable — unbilled "G."	Balance in account 1149
(7) Accounts receivable to be transferred to subhome office "G-1."	Balance in account 5193
(8) Accounts payable — Army "H."	Balance in account 2101
(9) Accounts payable — other than Army "I."	Sum of balances in accounts 2105, 2152, and 2155
(10) Sales returns credits allowed "J."	Balance in account 2322
(11) Applied sales returns credits "K."	Balance in account 2323
(12) Reimbursable returns allowances "L."	Sum of balance in accounts 2324 and 5196
(13) Applied reimbursable returns "M."	Balance in account 2325
(14) Unobligated commitments "N."	Balance in account 4601
(15) Unliquidated obligations "O."	Balance in account 4801
(16) Unapplied issues "P."	Balance in account 1361 less balance in account 6051
(17) Inventories intransit — MAP "Q."	Balance in account 5197
(18) Major repairs expense "R."	Balance in account 7893
(19) Further breakdown by major customer group is required for items (2), (4), (5), (6), and (7) as follows:	
(A) Army	
(1) MPA	
(2) O&MA	
(3) Stock Fund	
(4) Other	
(B) Air Force	
(C) Navy	
(D) Marine Corps	
(E) MAP	
(F) Fed Rep Germany	
(G) Other Non-Federal	
(H) Other Government Agencies	

Alphabetic designation may be used for electric transmission of items (1) through (18) and for the customer breakdown required in item (19) above.

c. Verification. The amounts contained in this report will agree with amounts reported for the applicable accounts on the preclosing general ledger trial balance. When a variance is found to exist between the amount on the preclosing trial balance, a detailed explanation of the cause of the variance will be submitted with the preclosing trial balance.

4-406 GENERAL LEDGER TRIAL BALANCE, DA FORMS 1753 and 1753a

a. Purpose. The general ledger trial balance (preclosing) provides a medium for establishing the equality between debit and credit entries in the general ledger accounts. This form may be used by branch offices as a basis for preparation of such reports as may be desired for local use. The general ledger trial balance also furnishes the subhome offices financial data on the monthly operations of the stock fund.

b. Preparation. The preclosing trial balance will be prepared after all adjusting entries have been made but prior to the posting of closing entries. The accounts prefixed with an asterisk indicate those accounts to be closed to Account 5190, Subhome Office — General after preparation of monthly preclosing trial balance.

c. Verification. The balances of all accounts will be verified with the applicable subsidiary accounts to insure monetary agreement. The balance in account 4101 must equal the sum of the balances of accounts 4501, 4601, 4801, and 4901. The balances of the budgetary accounts must be in agreement with the related amounts as recorded in the allotment ledgers and fiscal records, and as reported on the status of allotment report(s) for the same period.

d. Supporting data. The amounts reported in certain accounts require a further analysis and/or documentation. The following supporting schedules will be submitted with the preclosing general ledger trial balance:

- (1) Account 5190. Copies of SF Form 1017G (journal voucher) will be submitted for all entries recorded in account 5190.
- (2) Accounts 5193, 5194, 5195, and 5197. A summary listing of previously submitted transmittals will be furnished for each of these accounts. The following format will be used:

<u>Date</u>	<u>Listing No.</u>	<u>Amount</u>
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The total of these lists will equal the balances in accounts 5193, 5194, 5195, and 5197.

- (3) Account 5196. Copies of applicable Army Stock Fund reimbursable returns allowances notifications will be furnished in support of the balance of this account.
- (4) Account 1391. Schedule of intransit from central procurement will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignor Procurement Branch</u>	<u>Amount</u>
-------------------------------------	---------------

Total	_____
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The total reported on this schedule will be in exact agreement with the balance reported in account 1391.

- (5) Account 9473. The schedule transfers in from other branches will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignor Branch Office</u>	<u>Amount</u>
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Total	_____
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The total reported on this schedule will be in exact agreement with the balance in account 9473.

- (6) Account 9471. Schedule of receipts from central procurement will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignor Procurement Branch</u>	<u>Amount</u>
-------------------------------------	---------------

Total

The total of this schedule will be in exact agreement with the balance reported in account 9471.

- (7) Account 9472. The schedule of transfers out to other branches will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignee Branch Office</u>	<u>Amount</u>
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Total

The total reported on this schedule will be in exact agreement with the balance in account 9472.

- (8) Account 1392. Schedule of intransit between branches by consignor will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignor Branch</u>	<u>Amount</u>
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Total

Schedule intransit between branches by consignee will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignee Branch</u>	<u>Amount</u>
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Total

The sum of the totals on the schedules of intransit by consignee and by consignor will be in exact agreement with the balance reported in account 1392.

- (9) Account 9474. Analysis of account 9474 will be submitted with the monthly preclosing trial balance in the following format:

<u>From</u>	<u>To</u>	<u>Description</u>	<u>Amount</u>
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Total

Under the caption "from" will be shown the name of the losing office. Under the caption "to" will be shown the name of the gaining subhome office. Under the caption "description" will be shown the type of transaction, i. e., inventory, sales return, etc. The total reported on this schedule will be in exact agreement with the balance reported in account 9474.

- (10) Account 3121. Analysis of account 3121 will be submitted with the monthly pre-closing trial balance in the following format:

<u>Type of Transactions</u>	<u>Amount</u>	
	DR.	CR.
Inventory increases		
Inventory decreases		
Increases to prior year accounts receivable		
Increases to prior year payable		
Decreases to prior year accounts receivable		
Decreases to prior year accounts payable		
Total	_____	_____

The net of the total Debits and Credits will agree with the balance reported in account 3121. In addition, a detail analysis by type of transaction will be shown below the total for inventory increase and inventory decreases.

- (11) Account 9462. The balance in this account will be supported by the following schedule:

Transferred to:	Authority	ASD No.	Amount
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This amount will agree with the balance in account 9462.

- (12) Account 9464. The amount in this account will be supported by the following schedule:

Transferred to:	Authority	ASD No.	Amount
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The amount on this schedule will agree with the balance in account 9464.

- (13) Format of schedule. Schedule of transfers out from central procurement will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignor Depot Branch</u>	<u>Amount</u>
Total	_____

The total reported on this schedule will be in exact agreement with the balance reported in account 9470.

4-407 SCHEDULE OF ACCOUNTS RECEIVABLE, SCHEDULE 1A, DA FORM 1547-1

a. Purpose. The aging of accounts receivable segregated by major customer group is a ready means of appraising the management of accounts receivable and determining which areas require action to reduce overdue accounts.

b. Preparation.

- (1) Columns (b) and (e) "Previous Balance," are for Home Office use only; branch offices will not report amounts in these columns.
- (2) "Accounts receivable" will be reflected by customer or major customer category, segregated as to billed and unbilled receivable and aged as provided in (5) below. The amounts reported in columns (c), (d), (f), and (g), will be derived from the applicable subsidiary accounts receivable ledgers or files.
- (3) Lines 2 through 11 of the schedule will reflect amounts due from Army customers by major appropriations indicated; the total of all other Army appropriations will be reported on line 12; and the total amount due from all Army customers will be shown on line 15.
- (4) Lines 17 through 25 of the schedules will reflect amounts due from other than Army customers, by major customer categories indicated; the total of all other customers (other than Army) will be reported on line 26; and the total amount due from all other than Army customers will be shown on line 28. The grand total of Army and other than Army customers will be reported on line 29.
- (5) The columnar arrangement of the schedule provides for the reporting of current balances of billed and unbilled receivables and for the aging of receivables. Billed receivables outstanding over 60 days will be reported in column (d). Unbilled accounts receivable remaining unbilled over 30 days will be reported in column (g). The basis for aging both billed and unbilled receivables will be in accordance with AR 37-61.
- (6) Lines 31 and 32 will reflect the "percentage breakdown of balance" for the current and previous periods, respectively. These percentages express the relationship of billed receivables outstanding over 60 days, to total accounts receivable billed (the grand total of column (d), divided by the grand total of column (c)); and unbilled receivables remaining unbilled over 30 days to total unbilled accounts receivable (the grand total of column (g), divided by the grand total of column (f)).

c. Verification. The grand totals of columns (c) and (f) will be in agreement, respectively, with the amounts shown for accounts 1100 and 1149 in the general ledger trial balance.

4-408 SCHEDULE OF NET REIMBURSABLE SALES, SCHEDULE 2A, DA FORM 1550

a. Purpose. This schedule provides an analysis, by major customer category, of gross sales, applied sales returns credits, applied withdrawal credits, price reduction on sales, and net reimbursable sales to provide the subhome office with information required to review actual sales experience with budget forecast.

b. Preparation.

- (1) Column (g), "Current Quarter Net Reimbursable Sales," and column (h), "Budget Forecast End of Fiscal Year — Net Reimbursable Sales," are not applicable to branch office reporting and will not be completed.
- (2) The data reported will be cumulative for the fiscal year and will be derived from an analysis of subsidiary ledgers or files, maintained in support of gross sales (account 6051), applied sales returns credits (account 2323), applied withdrawal credits (account 2302), and price reductions on sales (accounts 7819 and 7820) resulting in net reimbursable sales.
- (3) Line 1, Cash Sales, will reflect the value of cash sales (as opposed to charge sales) and will be derived from applicable sales journals or records.

- (4) Lines 2 through 12 will reflect sales to Army customers, by major appropriation indicated; the total of all other Army appropriations will be reported on line 13; and the total amount of sales to Army appropriations will be reported on line 16.
- (5) Lines 18 through 26 will reflect sales to other than Army customers, by major customer category indicated; the total of all other customers (other than Army) will be reported on line 27; and the total amount of sales to other than Army customers will be reported on line 28.
- (6) Line 29 will reflect the grand total of Army and other than Army sales (sum of lines 1, 16, and 28).
- (7) Line 30 will reflect recoveries from disposals of surplus (account 6717).
- (8) Line 31 will reflect the totals of lines 29 and 30.
- (9) The following schedule will be attached to the DA Form 1550:

(a) Credits applied to prior fiscal year accounts receivable	\$ _____
(b) Credits applied to current year sales	\$ _____
(c) Total credits applied	\$ _____

This total will agree with column (c), line 29 and with account 2323.

c. Verification.

- (1) The amounts reflected on each line (1 through 29) of column (f) will reflect the difference between the amounts reported in column (b) and the total of the amounts reported in columns (c), (d), and (e).
- (2) Column totals, line 29, will be verified as follows:
 - (a) Column (b) — Gross Sales. The total of this column will agree with the total balances reported for account 6051 on branch office trial balances prepared for submission to Home Offices during the fiscal year.
 - (b) Column (c) — Applied Sales Returns Credits. The total of this column will reflect the balance of account 2323 reported on the trial balance. The amount reported in this column will be followed by an asterisk and the following footnote inserted: "Includes \$ _____ sales returns credits applied against receivables brought forward from prior years sales."
 - (c) Column (d) — Applied Withdrawal Credits. The total of this column will agree with the balance of account 2302.
 - (d) Column (e) — Price Reduction on Sales. The total of this column will agree with the total of the balances in accounts 7819 and 7820.
- (3) Line 30 will equal the balance in account 6717.

4-409 STATEMENT OF SALES AND REIMBURSABLE RETURNS ALLOWANCES, STATEMENT 3, DA FORM 1813

a. Purpose. This statement provides an analysis by major customer category of sales returns credits allowed and applied and reimbursable returns allowances authorized, cumulative for the fiscal year. At the same time, it provides a reconciliation of cash collections for the period with income and the net change in the balance of accounts receivable. It also provides a reconciliation of cash disbursements for the period with obligations incurred and the net change in unliquidated obligations; and with expenses (including purchases) and the net change in accounts payable.

b. Preparation.

- (1) Columns (f) and (g) "Budget Forecast End of Fiscal Year" are inapplicable for branch office reporting, therefore will not be completed.
- (2) Subsidiary files on ledgers in support of sales, sales returns allowances, applied sales returns allowances, and reimbursable returns allowances will be analyzed to determine the amounts applicable to each appropriation to be reported in the appropriate columns. Data reported will be cumulative for the fiscal year.
- (3) Lines 2 through 12 of the schedule are applicable to Army customers, by major appropriation and "other" and will reflect the following data: column (b), amounts of unapplied sales returns credits as of 30 June, prior fiscal year, authorized to be carried over to the current fiscal year for application against prior year requisitions net of adjustments; column (c), sales returns credits allowed during the current fiscal year; column (d), sales returns applied during the current fiscal year; and column (e), sum of reimbursable returns allowances authorized during the current fiscal year and unliquidated reimbursable returns allowances, if any (account 2324 less account 2325), as of 30 June prior fiscal year, carried over to the current fiscal year. The total amounts applicable to Army customers will be derived on line 15 from the sum of lines 2 through 12.
- (4) Lines 17 through 25 of the schedule will reflect amounts applicable to other than Army customers, by major customer categories indicated; the total amount applicable to all other customers (other than Army) will be reported on line 26; and the total amount applicable to all other than Army customers will be reported on line 27. The grand total of all Army and other than Army customers will be derived on line 28.

c. Verification. The grand total derived on line 28 of the statement under the respective columns will be verified as follows:

- (1) Line 28, column (d), will agree with the balance in account 2323.
- (2) The sum of the totals on line 28, columns (b) and (c) will agree with the balance in account 2322 reflected on the trial balances.
- (3) The total on line 28, column (e) will agree with account 2324. The amount will be followed by an asterisk and the following footnote inserted:

"Includes _____ as balance in account 2324 carried forward
from prior fiscal year."

- (4) The amounts reported by customer category in column (d) will equal the amounts shown in column (c), schedule 2-A.

Note. The amount of sales returns credits applied to prior fiscal year account receivable will be determined by analyzing the debits to account 2322 in the general ledger for the fiscal year.

4-410 ANALYSIS OF NET EXPENDITURES, STATEMENT 4, DA FORM 2049

a. Purpose. This statement provides an analysis of the source and application of funds incident to the operations of the stock fund, and net expenditures cumulative for the fiscal year. At the same time, it provides a reconciliation of cash collections for the period with income and the net change in the balance of accounts receivable. It also provides a reconciliation of cash disbursements for the period with obligations incurred and the net change in unliquidated obligations, and with expenses (including purchases) and the net change in accounts payable.

b. **Preparation.** The amounts to be reported on the statement will be obtained from the applicable accounts reported on the trial balances and related statements and schedules. The column captioned, "Budget Forecast End of Fiscal Year" is not applicable for branch office reporting and will not be completed by reporting branches.

- (1) **Line 1. Total Income.** Report the total of the balances of account 6051 reflected on the monthly trial balances prepared for submission to the Home Office during the current fiscal year, less the total of the balances of accounts 7819, 7820, and 2323 plus the total of the balances in accounts 6717, 6721, 6740, and 6791.
- (2) **Line 2. Total Receivables, Beginning of Current Fiscal Year.** Report the sum of the balances of accounts 1030, 1100, 1149, and 1151 as of 30 June, prior fiscal year.
- (3) **Line 3. Total Receivables, End of Period.** Report the total of the balances of accounts 1030, 1100, 1149, and 1151 as of the period of the report.
- (4) **Line 4. Net Increase (-) or Decrease in Receivables (difference between lines 2 and 3).** A net increase will be reported as a negative (-) amount.
- (5) **Line 5. Adjustments and Other Transactions Affecting Income and Receivables.** The amount reported in this line will be explained in an attached schedule. The following format will be used:

(a) Accounts receivable transferred in	\$
(b) Prior year adjustments increasing receivables	\$ _____
Total increases	\$
(c) Accounts receivable transferred out	\$()
(d) Prior year adjustments decreasing receivables	\$()

Total decreases

Net Change Increase or (Decrease)

Note. These adjustments are the only adjustments that are to be reported on this line. Accounts receivable transferred to the subhome office will agree with the cumulative balance in account 5193. Prior year increase and decrease adjustments will agree with the analysis of account 3121. Sales returns credits applied to prior year accounts receivable will agree with the schedule attached to schedule 2-A.

- (6) **Line 6. Net Increase (-) or Decrease (sum of lines 4 and 5).** A net increase will be reported as a negative (-) amount.
- (7) **Line 7. Cash Collections (sum of lines 1 and 6).** This amount will agree with the sum of the balances of account 5191 reported in monthly trial balances for the fiscal year to date.
- (8) **Line 8. Total Purchases at Cost.** Report the difference between the total of the balances of accounts 2324 (less any amount carried forward from prior year), 7092, 7093, and 7094 plus the balances reflected in 5196 during the period, less the total of the balances of accounts 6701, 6725, the balance in account 2324 at

the beginning of the year, and the net reduction in the balance of account 1921 as a result of receipt of materials, i. e., exclusive of adjustments of capitalized contracts. Although 2324 is a credit balance account, amounts credited to the account during the current fiscal year are added to purchases at cost as such amounts represent inventory acquisitions for which reimbursement is made.

- (9) Line 9. Transportation Expense. Report the balances of accounts 7890 and 7891.
- (10) Line 10. Inventory Loss-Retail Stock Fund. This line is not applicable for branch office reporting.
- (11) Line 11. Major Repair Expense. Report the balance of account 7893.
- (12) Line 12. Other Expense. Report the balance of account 7899.
- (13) Line 13. Increase or Decrease (-) in Progress Payments to Contractors. The amount to be reported will be the net change in the balance of account 1324 as of 30 June, prior fiscal year and the current period.
- (14) Line 14. Increase or Decrease (-) in Advances to Contractors and Suppliers. The amount to be reported will be the net change in the balance of account 1411 as of 30 June, prior fiscal year and the current period.
- (15) Line 15. Total Payables, Beginning of Current Fiscal Year. The balances of accounts 2101, 2152, 2155, and 2324 less 2325 as of 30 June, prior fiscal year.
- (16) Line 16. Total Payables, End of Period. The balances of accounts 2101, 2105, 2152, 2155, and 2324 less 2325 as of the close of the current period.
- (17) Line 17. Net Increase (-) or Decrease in Payables (difference between lines 15 and 16). A net increase will be reported as a negative (-) amount and a net decrease as a positive amount.
- (18) Line 18. Subtotal. Sum of lines 8 through 14, and 17.
- (19) Line 19. Adjustments and Other Transactions Affecting Payables and Expense. The amount reported on this line will be explained in an attached schedule. The schedule will be in the following format:

(a) Accounts payable transferred out	\$()
(b) Prior year adjustments decreasing payables	\$()
Total decreases	\$()
(c) Accounts payable transferred in	\$
(d) Prior year adjustments increasing payables	\$
Total increases	\$

Net Change

Note. These are the only transactions to be recorded on this line. Accounts payable transferred out will equal the sum of the cumulative balances in accounts 5195 and 5196. Prior year increases and decreases to payables will equal the amount shown in the comparable lines in the analysis of account 3121.

- (20) Line 20. Cash Disbursements (sum of lines 18 and 19). This amount will agree with the sum of the balances of account 5192 reported on trial balances for the fiscal year to date.

- (21) Line 21. Obligations Incurred, Net for Period. Amount of obligations incurred, net of adjustments, cumulative for the fiscal year to date. The amount reported will agree with net obligations incurred reported on DA Form 14-121 (Status of Allotments).
- (22) Line 22. Unliquidated Obligations, Beginning of Current Fiscal Year. Balance of account 4801 as of 30 June, prior fiscal year.
- (23) Line 23. Unliquidated Obligations, End of Period. Balance of account 4801 as of the current period.
- (24) Line 24. Net Increase (-) or Decrease in Unliquidated Obligations (difference between lines 22 and 23). A net increase will be reported as a negative (-) amount and a net decrease as a positive amount.
- (25) Line 25. Cash Disbursements (sum of lines 21 and 24). This amount will agree with the amount reported on line 20.
- (26) Line 26. Net Expenditures (line 20 (or 25) less line 7). Disbursements in excess of collections will be reported as a positive amount; collections in excess of disbursements (negative expenditures) will be reported as a negative (-) amount.

c. Verification. The following verifications will be performed prior to submission of the report.

- (1) Line 1. The amount reported here is equal to the amount reported on line 31, column (f), schedule 2A, DA Form 1550, plus the balance in accounts 6721, 6740, and 6791.
- (2) Line 7. This line will equal the cumulative balance in account 5191 reported to the subhome office.
- (3) Lines 20 and 26. The amount reported on these lines will equal the cumulative balance in account 5192 reported to the subhome offices.
- (4) Other lines. These lines will be verified with the applicable general ledger account balances.

**Section V. YEAR END CLOSING OF PROCUREMENT BRANCH —
BRANCH OFFICE ACCOUNTS**

4-501 YEAR-END CLOSING ENTRIES

The following year-end closing journal vouchers will be prepared and posted subsequent to the preparation of the certified preclosing trial balance and the preparation and posting of the normal month-end closing journal vouchers.

Debit Account 6701 — Discounts Earned

Debit Account 6740 — Income from Claims

Debit Account 6791 — Other Income

Credit Account 3015 — Operating Results

To close income accounts to operating results for year ending
30 June 19 __.

Debit Account 3015 — Operating Results

Debit Account 7091 — Purchases at Standard

Credit Account 7092 — Purchases at Cost

Credit Account 7093 — Purchases from Single Manager

Credit Account 7890 — Transportation Expense — First Destination

Credit Account 7891 — Transportation Expense — Second Destination

Credit Account 7899 — Other Expense

To close expense accounts to operating results for year ending 30 June
19 __.

Debit Account 5190 — Subhome Office — General

Credit Account 9470 — Transfers Out from Central Procurement

To close operating accounts to subhome office for year ending
30 June 19 __.

Debit/Credit Account 3015 — Operating Results

Debit/Credit Account 3121 — Adjustment to Prior Year Operations

Credit/Debit Account 5190 — Subhome Office — General

To close these accounts to subhome office for year ending
30 June 19 __.

4-502 POST-CLOSING TRIAL BALANCE

After the above entries have been posted, the journal ledger accounts should contain balances only in the asset (1000), liability (2000), and subhome office (5190) accounts. A post-closing trial balance will be prepared and submitted to the subhome offices with the 30 June reports. The account balances reflected thereon will be the opening balances in the respective accounts for the succeeding fiscal year. No changes in account balances will be made after the submission of the post-closing trial balance. Adjustments will be recorded in the succeeding year.

CHAPTER 5

DEPOT BRANCH OFFICE ACCOUNTING PROCEDURES

Section I. DEPOT BRANCH OFFICE RECORDS

5-101 INVESTMENT OF UNITED STATES GOVERNMENT

This account is not to be used by depot branches. Its use at the Home Office and at the subhome offices is described in chapters 2 and 3, respectively.

5-102 CASH ALLOCATIONS

a. This account is not to be used by depot branches. Its use at the Home Office and at the subhome offices is described in chapters 2 and 3, respectively.

b. While authority to obligate may be suballotted to depots for the procurement of stock fund materiel, the entries therefore will be recorded in the depot fiscal accounting records in accordance with existing procedures.

5-103 CAPITALIZED INVENTORIES

a. At the inception of one or more subdivisions of the Army Stock Fund, the inventories to be incorporated in each are to be classified as capitalized inventories. The values of these inventories are to be determined at the branch offices of the stock fund subdivision and reported to the subhome office.

b. To ascertain the value of the capitalized inventories at a depot branch office, refer to the financial inventory accounting category ledgers maintained at the depot, select the accounts representing those categories of inventory which are being assigned to the new stock fund subdivision, and prepare a list in duplicate of the balances in those accounts as of the close of business on the last day before the date of inception of the new stock fund subdivision. Prepare a separate list for each distribution or reserve depot for which the depot branch office is accountable. Total each list.

c. Summarize the lists of account balances, prepare a journal voucher, as follows, and post the amount thereof to the stock fund general ledger accounts indicated:

Debit Account 1340 — Inventories — Stocks

Credit Account 5190 — Subhome Office — General

To record the value of the inventories capitalized as of
_____, 19____.

d. Forward one copy of the lists to the new subhome office before the end of the first month of operations.

e. Except for gross errors subsequently discovered, the value of the capitalized inventories, once having been determined and reported to the subhome office, is not to be changed or adjusted. All minor changes are to be taken up in the operating accounts as gains and losses.

f. Whenever two or more subdivisions of the Army Stock Fund are activated at the same time, the above described procedures are to be carried out separately for each.

5-104 CAPITALIZED CONTRACTS

a. At the inception of a subdivision of the Army stock fund or whenever new branches are incorporated in the stock fund, all outstanding contracts for the procurement of materiel of

the type or category which is to be controlled financially by the stock fund subdivision are to be valued and recorded as capitalized contracts. These contracts are for material which is expected to be received at a future date without cost to the stock fund, as this materiel is to be paid for from previously authorized appropriations of Federal funds which are not a part of the stock fund.

b. The amount at which each outstanding procurement contract is to be valued is the amount shown in the fiscal accounting records, at the location at which the contract is administered, as the unliquidated obligation of appropriated funds represented by the contract. This valuation is to be determined as of the date of activation of the new stock subdivision. It will be adjusted subsequently, if necessary.

c. In order to make this valuation of contracts for local procurement of materiel at a depot branch office, refer to the fiscal accounting records of the depot and prepare, for each new stock fund subdivision, lists, in triplicate, and include in each list, in columnar form, the appropriation numbers, contract numbers, contractors' names, and unliquidated obligation amounts. Total each list, summarize them separately for each stock fund subdivision, prepare a journal voucher as follows for each subdivision, and post the amount of each voucher to the stock fund general ledger account indicated:

Debit Account 1921 — Undelivered Purchases (Capitalized
Contracts)

Credit Account 5190 — Home Office — General

To record the value of outstanding contracts for the local procurement of materiel as of _____, 19____,
per summarized list attached.

d. The value of capitalized contracts recorded at depot branch offices in this manner is to be transferred to the subhome office, at the end of the month in which capitalized, as a part of the regular monthly procedure for transferring selected branch office accounts to the subhome office.

e. In the event that any contracts for central procurement of materiel are being administered at a depot branch office, they are to be valued and reported to the subhome office concerned in the manner described in the chapter dealing with procurement branch offices.

Section II. DAILY MAINTENANCE OF DEPOT BRANCH OFFICE
RECORDS — STOCK FUND ACCOUNTING BRANCH

5-201 CASH RECEIPTS JOURNAL

a. The cash accounting records of the Ordnance Division, Army Stock Fund, are required to be directly related to, and reconcilable with, the cash receipts and disbursements entries in the finance and accounting records maintained at each depot branch for stock fund allotments. Under these circumstances, entries in the cash receipts journal of a stock fund subdivision are to consist only of those which correspond with the cash receipts recorded or to be recorded in the finance and accounting records for stock fund reimbursements. The stock fund cash receipts journal will be used to record all cash receipts representing appropriation reimbursements to the stock fund. All types of receipts are to be recorded in the cash receipts journal, in detail, as they occur.

b. A separate cash receipts journal will be maintained for each subhome office of the Ordnance Division, Army Stock Fund.

c. The daily entries will be made in the cash receipts journal as they are made in the finance and accounting records. It is essential that the ability to agree one record with the other without difficulty be maintained at each office at all times.

d. At the depot branch office of each stock fund subdivision, arrange to receive from the finance and accounting officer, daily, copies of all the cash receipts documents which have been recorded by him in the finance and accounting records for stock fund reimbursement. Record each of the documents on a separate line of the cash receipts journal, entering all of the information called for by the various columns of that journal.

e. Standard Form No. 1016 will be adapted for use as cash receipts journal. The columns on this form will be captioned and utilized as follows:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number of the document being posted, i. e., collection voucher number, etc.

Column 3 through 6, Account 5191 — Cash Collections To Be Transferred to Subhome Office.

Column 3, Receipts from Cash Sales. In this column will be recorded the receipts from cash sales. Posting media SF 1044. Contra 6051.

Column 4, Collections of Accounts Receivable. In this column will be recorded the collection of accounts receivable. Posting media SF 1044, validated SF 1080, etc. Contra 1100.

Column 5, Recoveries from Disposals. In this column will be recorded the collections deposited in the stock fund by the property disposal officer. Posting media SF 1044, etc. Contra 1030 or 6717.

Column 6, Miscellaneous Income. In this column will be recorded all collections of a miscellaneous nature for which another column is not provided. Posting media SF 1044, etc. Contra 6791.

Column 7, Account 1100 — Accounts Receivable. In this column will be recorded the liquidation of the accounts receivable. Contra 5191, column 4. Posting media SF 1044, validated SF 1080, etc.

Column 8, Account 1030 — Cash Due from Collection Officers. In this column will be recorded cash receipts from collection officers. Posting media SF 1044. Contra 5191, column 3 or 5, as appropriate.

Column 9, Account 6717 — Recoveries from Disposals of Surplus. In this column will be recorded cash collections from disposal officer not previously recorded in account 1030. Posting media SF 1044, etc. Contra column 5.

Column 10, Account 6051 — Gross Sales. In this column will be recorded the proceeds of cash sales. Posting media SF 1044, etc. Contra column 5.

f. Collections representing proceeds of appropriation refunds to stock fund allotments or suballotments of the branch office, and charges or credits to allotment or suballotment classifications of the stock fund, resulting from correction voucher (DA Form 14-37) and transfer adjustment voucher (DA Form 14-104) will not be entered in this journal. Such transactions will be recorded in the stock fund cash disbursement journal.

g. At regular intervals, compare the entries in the cash receipts journal with the corresponding entries in the finance and accounting records. Investigate and arrange to correct any entries which should, but do not, agree or to record entries which appear in one of the records but not the other. When it is necessary to enter an adjustment resulting in a decrease or to reverse an entry previously made in the stock fund cash receipts journal, the amounts will be bracketed.

5-202 CASH DISBURSEMENTS JOURNAL

a. The entries which are to be made in the cash disbursements journal of the branch office are those which correspond with the cash disbursements entries recorded in the finance and accounting records for stock fund unliquidated obligations including appropriate transportation expense. The stock fund cash disbursements journal will be used to record all cash disbursements charged to stock fund allotments or suballotments made available to the branch office for local procurement, payment of authorized operating expense, or other authorized expenditures.

b. A separate cash disbursements journal will be maintained for each subhome office of the Ordnance Division, Army Stock Fund.

c. All types of cash disbursements are to be recorded in the cash disbursements journal as they occur. Collections representing proceeds of appropriation refunds to stock fund allotments or suballotments of the branch office, and charges or credits to allotment or suballotment classifications of the stock fund resulting from adjustment vouchers (DA Forms 14-37 and 14-104) will be entered in the stock fund cash disbursements journal. In addition, cash receipts representing refunds of prior overpayments to suppliers or others will be recorded as a reduction from disbursements for the month and credited to the appropriate account.

d. At the depot branch office, arrange to receive from the finance and accounting officer, daily, copies of all those documents which are recorded by him as expenditures of stock fund allotments. Record each of the documents on a separate line of the cash disbursements journal, entering all the information called for by the respective columns of that journal.

e. At regular intervals, compare the entries in the cash disbursements journal with corresponding entries in the finance and accounting record. Investigate and arrange to correct any entries which should, but do not, agree. Also arrange for the proper recording or cancellation of entries which appear in one of the records but not the other.

f. Standard Form No. 1016 will be adapted for use as a cash disbursement journal. The columns on this form will be captioned and utilized as follows:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number of the document being posted, i. e., DO voucher number, etc.

Columns 3 and 4, Sundry. Column 3 will be used for entry of the account number for the transactions involved. In column 4, will be entered the amounts applicable to the account numbers entered in column 3. Accounts for which these columns will be used are Account 1324 — Progress Payments to Contractors, Account 1411 — Advances to Contractors and Suppliers, Account 21XX — Applicable Accounts Payable, Account 7890 — Transportation Expense — First Destination, and others, as applicable. Returns of advance and progress payments will be recorded in this column and the entries bracketed.

Column 5, Account 2152 — Accounts Payable — Commercial. In this column will be recorded the liquidation of the accounts payable commercial. Posting media validated SF 1034. Contra 5192, column 8.

Column 6, Account 2155 — Transportation Payable. In this column will be recorded the liquidation of transportation payable. Posting media list of payment of Government bills of lading. Contra 5192, column 10.

Column 7, Account 2325 — Applied Reimbursable Returns Allowances. In this column will be recorded the amount of payment made to applicable consumer appropriations for reimbursable returns to the stock fund. Contra 5192, column 9, posting media validated SF 1080.

Columns 8 through 13, Account 5192 — Cash Disbursements To Be Transferred to Subhome Office.

Column 8, Materiel Received — Procurement. In this column will be recorded the amount paid to the vendor. Posting media SF 1034. Contra 2152.

Column 9, Materiel Received — Reimbursable Returns. In this column will be recorded the amount of payment made to applicable consumer appropriation. Posting media validated SF 1080. Contra 2325.

Column 10, First Destination Transportation. In this column will be recorded the cash disbursements made to creditors in liquidation of amounts owed to them. Posting media list of payments of bills of lading. Contra 2155.

Column 11, Major Repair Expense. In this column will be recorded the cash disbursements made for major repair expense. Contra 2101 or 7893, as appropriate. Posting media validated SF 1080.

Column 12, Miscellaneous Expense. In this column will be recorded the cash disbursements made for miscellaneous expense. Contra 7899. Posting media validated SF 1034 or SF 1080.

Column 13, Payments of Progress, Partial, and Advance Payments. In this column will be recorded the amount of cash disbursements as advance, partial, and progress payments. Posting media validated SF 1080, SF 1034, etc. Contra 1324 or 1411, as appropriate.

5-203 ACCOUNTS PAYABLE JOURNAL

a. In order to facilitate stock fund accounting procedures, obtain or prepare an extra copy of every vendor's invoice or priced at cost inspection and receiving report (DD Form 250, etc.) which represents liabilities resulting from authorized stock fund expenses and local procurement originating at the depot branch office.

b. A separate accounts payable journal will be maintained for each subhome office of the Ordnance Division, Army Stock Fund.

c. Daily post all vendors invoices or priced at cost inspection and receiving reports (DD Form 250, etc.) including those stock fund procurements financed by other appropriations to the accounts payable journal. All purchases at cost must be entered in this journal. Contra entries as well as referenced data will be entered in appropriate columns of the accounts payable journal. Stock fund procurements financed by other appropriations will not be shown as a credit to Account 2152 — Accounts Payable — Commercial. Credit will be made against Account 1921 — Undelivered Purchases (Capitalized Contracts) in such instances. The DO voucher number is entered in the accounts payable journal after the cash disbursement document is posted to the cash disbursement journal. At the time the DO voucher number is posted, the amounts shown on the cash disbursements document are compared with the amounts posted to the accounts payable journal. Investigate and arrange for the correction of any entries which should, but do not, agree and for the proper recording or cancellation of entries which appear in one of the records but not in the other.

d. Progress and advance payments to contractors and suppliers should not be entered on the accounts payable journal but will be recorded in the cash disbursements journal.

e. Vendor's claims for damage and/or termination charges, except those relating to stock fund procurement paid from other appropriations, will be posted to the accounts payable journal.

f. Direct deliveries to customers (local procurement) will be recorded on the accounts payable journal in the same manner as indicated in c above.

g. Standard Form No. 1016 will be adapted for use as accounts payable journal. The columns on this form will be captioned and utilized as follows:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number on the document being entered.

Column 3, DO Voucher Number. In this column will be recorded the DO voucher number covering payment for the individual inspection and receiving reports (DD Forms 250, etc.) invoices or other posting media. At the time of the entry, the documents will be removed from the accounts payable file and compared with liquidations of the various accounts payable. Where there is no difference between amounts as posted and amounts as liquidated, the documents will be placed in the inactive file. In instances where there is a difference, the reasons will be investigated and, when necessary, the entries will be made in the journal to effect the adjustments required. Upon completion, the documents will be placed in an inactive file.

Column 4, Account 7092 — Purchases at Cost. In this column will be recorded the cost of materiel purchased as shown on the DD Form 250. Contra 2105 and 2152.

Column 5, Account 7890 — Transportation Expense. In this column will be recorded the estimated cost of first destination transportation shown on the bill of lading. Contra 2155.

Column 6, Account 7893 — Major Repair Expense. In this column will be recorded the major repair expense shown on the receiving report. Contra 2101.

Column 7, Account 1921 — Undelivered Purchases (Capitalized Contracts). In this column will be recorded the value at contract cost of receipts of materiel under capitalized contracts. Contra 7092, posting media receiving report.

Column 8, Account 2101 — Accounts Payable — Army. In this column will be recorded the amounts due Army appropriations, as the result of procurement, repair, or rebuild of stock fund materiel. Posting media DD Form 250 or other applicable receiving document.

Column 9, Account 2105 — Accounts Payable — Other Government Agencies. In this column will be recorded the amounts due to other Government agencies as the result of procurement. Posting media DD Form 250 or other applicable receiving document.

Column 10, Account 2152 — Accounts Payable — Commercial. In this column will be recorded the amounts due to commercial vendors. Posting media DD Form 250 or other applicable document.

Column 11, Account 2155 — Transportation Payable. In this column will be recorded the estimated cost of transportation expense as shown on the bill of lading.

Column 12, Account 5195 — Accounts Payable To Be Transferred To Subhome Office. In this column will be recorded the amount of the accounts payable transferred to the subhome office for payment. Contra 2101, 2105, and 2152.

Column 13, Account 6725 — Trade-In Allowance on Purchases. In this column will be recorded the amount of credit or allowance received by the stock fund from vendors for exchange or credit. Contra to column 4, account 7092.

5-204 CLAIMS RECEIVABLE JOURNAL

a. Arrange to obtain a stock fund copy of all reports of survey which originate at a depot branch. Record each report of survey on which a claim for damages, losses, etc., is to be made on the claims receivable journal. Those reports of survey which will not result in a claim will not be entered on the claims receivable journal but will be recorded by special journal as a loss or an expense as the individual case will indicate.

b. The depot branch will prepare an invoice to be submitted to the individual(s) responsible for the damage, loss, etc., as cited on the report of survey. Claim collection documents will be obtained and entered in the applicable columns of the cash receipts journal and notation as to payment made on the claims receivable journal.

c. The claims receivable journal will be totaled and summarized at the end of each month.

5-205 PERIODIC TRANSACTION JOURNAL

a. The periodic transaction journal will be prepared by the machine records activity weekly. Except where the end of a month falls within a week, the short interim period in the first week of the month may be eliminated by extending the first period to the end on Friday of the second week. A short final period may be eliminated by extending the preceding interim period to include the partial week at the end of the month. It has been designed to show all activities of the stock fund, such as:

- (1) Receipts of material from central procurement at standard cost.
- (2) Miscellaneous receipts of material.
- (3) All issues of material including sales, material temporarily in use, GFS issued to contractors and testing agencies MAP, etc.
- (4) All transfers in and out from, and to, posts, camps, and stations and oversea commands.
- (5) All adjustments, debit and credit.

b. Posting of receipts and issues, etc., of stock fund materiel will be made to the appropriate stock fund books of original entry from the periodic transactions journal. This journal will be prepared by FA code sequence by subhome office. The ledger and reports branch will summarize the amounts shown in the periodic transaction journal by account for recording in the appropriate journals as indicated in d below. The periodic transaction journal, as recorded in the books of original entry, will be held until receipt of the periodic trial balance journal at which time the two journals will be filed together and held for audit purposes.

c. The reference number assigned to the periodic transaction journal will consist of two parts. The first part will indicate the number of the fiscal year month while the second part will indicate the numerical order beginning with one in which each list is recorded, e.g., a list assigned the reference number 2-15 would be identifiable as being list 15 recorded in August.

d. The ledgers and reports branch will receive from the machine records activity with the periodic transaction journals the selected voucher money cards. These cards will represent unapplied issues, unshipped orders other, etc., and will be filed in appropriate suspense files.

c. The following table shows the relationship of the FAC and TAC codes, the stock fund accounts, and journal:

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
210	3311	1340	2322	Returns journal
210	3312	1340	2322	Returns journal
210	3313	1340	2322	Returns journal
210	3314	1340	2322	Returns journal
210	3315	1340	2322	Returns journal
210	3316	1340	2322	Returns journal
210	3317	1340	2322	Returns journal
210	3319	1340	2322	Returns journal
210	3351	1340	2322	Returns journal
210	3352	1340	2322	Returns journal
210	3353	1340	2322	Returns journal
210	3354	1340	2322	Returns journal
210	3355	1340	2322	Returns journal
210	3356	1340	2322	Returns journal
210	3357	1340	2322	Returns journal
210	3361	1340	2322	Returns journal
210	3362	1340	2322	Returns journal
210	3363	1340	2322	Returns journal
210	3364	1340	2322	Returns journal
210	3365	1340	2322	Returns journal
210	3366	1340	2322	Returns journal
210	3367	1340	2322	Returns journal
210	3371	1340	2322	Returns journal
210	3372	1340	2322	Returns journal
210	3373	1340	2322	Returns journal
210	3374	1340	2322	Returns journal
210	3375	1340	2322	Returns journal
210	3376	1340	2322	Returns journal
210	3377	1340	2322	Returns journal
210	3381	1340	2322	Returns journal
210	3382	1340	2322	Returns journal
210	3383	1340	2322	Returns journal
210	3384	1340	2322	Returns journal
210	3385	1340	2322	Returns journal
210	3386	1340	2322	Returns journal
210	3387	1340	2322	Returns journal
210	3617	1340	2322	Returns journal
210	3618	1340	2322	Returns journal
210	3619	1340	2322	Returns journal
210	3696	1340	2322	Returns journal
210	3711	1340	2322	Returns journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
210	3712	1340	2322	Returns journal
210	3713	1340	2322	Returns journal
210	3714	1340	2322	Returns journal
210	3715	1340	2322	Returns journal
210	3717	1340	2322	Returns journal
210	3718	1340	2322	Returns journal
210	3719	1340	2322	Returns journal
211	3411	1340	2324	Returns journal
211	3412	1340	2324	Returns journal
211	3413	1340	2324	Returns journal
211	3414	1340	2324	Returns journal
211	3415	1340	2324	Returns journal
211	3416	1340	2324	Returns journal
211	3417	1340	2324	Returns journal
211	3419	1340	2324	Returns journal
211	3451	1340	2324	Returns journal
211	3452	1340	2324	Returns journal
211	3453	1340	2324	Returns journal
211	3454	1340	2324	Returns journal
211	3455	1340	2324	Returns journal
211	3456	1340	2324	Returns journal
211	3457	1340	2324	Returns journal
211	3461	1340	2324	Returns journal
211	3462	1340	2324	Returns journal
211	3463	1340	2324	Returns journal
211	3464	1340	2324	Returns journal
211	3465	1340	2324	Returns journal
211	3466	1340	2324	Returns journal
211	3467	1340	2324	Returns journal
211	3471	1340	2324	Returns journal
211	3472	1340	2324	Returns journal
211	3473	1340	2324	Returns journal
211	3474	1340	2324	Returns journal
211	3475	1340	2324	Returns journal
211	3476	1340	2324	Returns journal
211	3477	1340	2324	Returns journal
211	3481	1340	2324	Returns journal
211	3482	1340	2324	Returns journal
211	3483	1340	2324	Returns journal
211	3484	1340	2324	Returns journal
211	3485	1340	2324	Returns journal
211	3486	1340	2324	Returns journal
211	3487	1340	2324	Returns journal
211	3721	1340	2324	Returns journal
211	3722	1340	2324	Returns journal
211	3723	1340	2324	Returns journal
211	3724	1340	2324	Returns journal
211	3725	1340	2324	Returns journal
211	3727	1340	2324	Returns journal
211	3728	1340	2324	Returns journal
211	3429	1340	2324	Returns journal
212	3411	1340	6719	Returns journal
212	3412	1340	6719	Returns journal
212	3413	1340	6719	Returns journal
212	3414	1340	6719	Returns journal
212	3415	1340	6719	Returns journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
212	3416	1340	6719	Returns journal
212	3417	1340	6719	Returns journal
212	3419	1340	6719	Returns journal
212	3461	1340	6719	Returns journal
212	3462	1340	6719	Returns journal
212	3463	1340	6719	Returns journal
212	3464	1340	6719	Returns journal
212	3465	1340	6719	Returns journal
212	3466	1340	6719	Returns journal
212	3467	1340	6719	Returns journal
212	3471	1340	6719	Returns journal
212	3472	1340	6719	Returns journal
212	3473	1340	6719	Returns journal
212	3474	1340	6719	Returns journal
212	3475	1340	6719	Returns journal
212	3476	1340	6719	Returns journal
212	3477	1340	6719	Returns journal
212	3481	1340	6719	Returns journal
212	3482	1340	6719	Returns journal
212	3483	1340	6719	Returns journal
212	3484	1340	6719	Returns journal
212	3485	1340	6719	Returns journal
212	3486	1340	6719	Returns journal
212	3487	1340	6719	Returns journal
212	3495	1340	6719	Returns journal
212	3611	1340	6719	Returns journal
212	3616	1340	6719	Returns journal
212	3631	1340	6719	Returns journal
212	3641	1340	6719	Returns journal
212	3695	1340	6719	Returns journal
212	3721	1340	6719	Returns journal
212	3722	1340	6719	Returns journal
212	3723	1340	6719	Returns journal
212	3724	1340	6719	Returns journal
212	3725	1340	6719	Returns journal
212	3727	1340	6719	Returns journal
212	3728	1340	6719	Returns journal
212	3729	1340	6719	Returns journal
220	3321	1340	2322	Returns journal
220	3322	1340	2322	Returns journal
220	3323	1340	2322	Returns journal
220	3327	1340	2322	Returns journal
220	3328	1340	2322	Returns journal
220	3329	1340	2322	Returns journal
220	3337	1340	2322	Returns journal
220	3338	1340	2322	Returns journal
220	3339	1340	2322	Returns journal
220	3394	1340	2322	Returns journal
221	3437	1340	2324	Returns journal
221	3438	1340	2324	Returns journal
221	3439	1340	2324	Returns journal
221	3443	1340	2324	Returns journal
221	3444	1340	2324	Returns journal
221	3445	1340	2324	Returns journal
221	3447	1340	2324	Returns journal
221	3448	1340	2324	Returns journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
221	3449	1340	2324	Returns journal
222	3437	1340	6719	Returns journal
222	3438	1340	6719	Returns journal
222	3439	1340	6719	Returns journal
222	3443	1340	6719	Returns journal
222	3444	1340	6719	Returns journal
222	3445	1340	6719	Returns journal
222	3447	1340	6719	Returns journal
222	3448	1340	6719	Returns journal
222	3449	1340	6719	Returns journal
230	3511	1340	2322	Returns journal
230	3512	1340	2322	Returns journal
230	3513	1340	2322	Returns journal
230	3514	1340	2322	Returns journal
230	3515	1340	2322	Returns journal
230	3516	1340	2322	Returns journal
230	3517	1340	2322	Returns journal
230	3518	1340	2322	Returns journal
230	3519	1340	2322	Returns journal
230	3531	1340	2322	Returns journal
230	3532	1340	2322	Returns journal
230	3533	1340	2322	Returns journal
230	3534	1340	2322	Returns journal
230	3535	1340	2322	Returns journal
230	3536	1340	2322	Returns journal
230	3571	1340	2322	Returns journal
230	3573	1340	2322	Returns journal
230	3575	1340	2322	Returns journal
231	3521	1340	2324	Returns journal
231	3522	1340	2324	Returns journal
231	3523	1340	2324	Returns journal
231	3524	1340	2324	Returns journal
231	3525	1340	2324	Returns journal
231	3526	1340	2324	Returns journal
231	3527	1340	2324	Returns journal
231	3528	1340	2324	Returns journal
231	3529	1340	2324	Returns journal
231	3541	1340	2324	Returns journal
231	3542	1340	2324	Returns journal
231	3543	1340	2324	Returns journal
231	3544	1340	2324	Returns journal
231	3545	1340	2324	Returns journal
231	3546	1340	2324	Returns journal
231	3581	1340	2324	Returns journal
231	3583	1340	2324	Returns journal
231	3585	1340	2324	Returns journal
232	3521	1340	6719	Returns journal
232	3522	1340	6719	Returns journal
232	3523	1340	6719	Returns journal
232	3524	1340	6719	Returns journal
232	3525	1340	6719	Returns journal
232	3526	1340	6719	Returns journal
232	3527	1340	6719	Returns journal
232	3528	1340	6719	Returns journal
232	3529	1340	6719	Returns journal
232	3541	1340	6719	Returns journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
232	3542	1340	6719	Returns journal
232	3543	1340	6719	Returns journal
232	3544	1340	6719	Returns journal
232	3545	1340	6719	Returns journal
232	3546	1340	6719	Returns journal
232	3581	1340	6719	Returns journal
232	3583	1340	6719	Returns journal
232	3585	1340	6719	Returns journal
240	3551	1340	2322	Returns journal
240	3552	1340	2322	Returns journal
240	3553	1340	2322	Returns journal
240	3554	1340	2322	Returns journal
240	3555	1340	2322	Returns journal
240	3556	1340	2322	Returns journal
240	3557	1340	2322	Returns journal
240	3572	1340	2322	Returns journal
240	3574	1340	2322	Returns journal
240	3576	1340	2322	Returns journal
240	3591	1340	2322	Returns journal
241	3561	1340	2324	Returns journal
241	3562	1340	2324	Returns journal
241	3563	1340	2324	Returns journal
241	3564	1340	2324	Returns journal
241	3565	1340	2324	Returns journal
241	3566	1340	2324	Returns journal
241	3567	1340	2324	Returns journal
241	3582	1340	2324	Returns journal
241	3584	1340	2324	Returns journal
241	3586	1340	2324	Returns journal
242	3561	1340	6719	Returns journal
242	3562	1340	6719	Returns journal
242	3563	1340	6719	Returns journal
242	3564	1340	6719	Returns journal
242	3565	1340	6719	Returns journal
242	3566	1340	6719	Returns journal
242	3567	1340	6719	Returns journal
242	3582	1340	6719	Returns journal
242	3584	1340	6719	Returns journal
242	3586	1340	6719	Returns journal
250	3391	1340	2322	Returns journal
250	3393	1340	2322	Returns journal
250	3395	1340	2322	Returns journal
250	3641	1340	2322	Returns journal
250	3941	1340	2322	Returns journal
250	3942	1340	2322	Returns journal
250	3943	1340	2322	Returns journal
250	3944	1340	2322	Returns journal
250	3945	1340	2322	Returns journal
250	3946	1340	2322	Returns journal
250	3947	1340	2322	Returns journal
250	3948	1340	2322	Returns journal
251	3951	1340	2324	Returns journal
251	3952	1340	2324	Returns journal
251	3953	1340	2324	Returns journal
251	3954	1340	2324	Returns journal
251	3955	1340	2324	Returns journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
251	3956	1340	2324	Returns journal
251	3957	1340	2324	Returns journal
251	3958	1340	2324	Returns journal
252	3961	1340	6719	Returns journal
252	3962	1340	6719	Returns journal
252	3963	1340	6719	Returns journal
252	3964	1340	6719	Returns journal
252	3965	1340	6719	Returns journal
252	3966	1340	6719	Returns journal
252	3967	1340	6719	Returns journal
252	3968	1340	6719	Returns journal
255	3421	1340	9473	Transfer-in journal
255	3422	1340	9473	Transfer-in journal
255	3423	1340	9473	Transfer-in journal
255	3424	1340	9473	Transfer-in journal
255	3425	1340	9473	Transfer-in journal
255	3432	1340	9473	Transfer-in journal
255	3434	1340	9473	Transfer-in journal
255	3441	1340	9473	Transfer-in journal
266	3413	1340	9473	Transfer-in journal
277	3851	1340	1322	Transfer-in journal
277	3852	1340	1322	Transfer-in journal
277	3871	1340	1322	Transfer-in journal
277	3872	1340	1322	Transfer-in journal
277	3881	1340	1322	Transfer-in journal
277	3882	1340	1322	Transfer-in journal
278	3651	1340	1322	Transfer-in journal
278	3652	1340	1322	Transfer-in journal
278	3653	1340	1322	Transfer-in journal
278	3654	1340	1322	Transfer-in journal
278	3655	1340	1322	Transfer-in journal
278	3656	1340	1322	Transfer-in journal
278	3657	1340	1322	Transfer-in journal
278	3671	1340	1322	Transfer-in journal
278	3672	1340	1322	Transfer-in journal
278	3673	1340	1322	Transfer-in journal
278	3674	1340	1322	Transfer-in journal
278	3675	1340	1322	Transfer-in journal
278	3676	1340	1322	Transfer-in journal
278	3677	1340	1322	Transfer-in journal
278	3678	1340	1322	Transfer-in journal
278	3679	1340	1322	Transfer-in journal
278	3681	1340	1322	Transfer-in journal
278	3682	1340	1322	Transfer-in journal
278	3683	1340	1322	Transfer-in journal
278	3684	1340	1322	Transfer-in journal
278	3685	1340	1322	Transfer-in journal
289	3491	1340	1375	Transfer-in journal
289	3492	1340	1375	Transfer-in journal
289	3771	1340	1375	Transfer-in journal
289	3772	1340	1375	Transfer-in journal
298	3692	1340	7811	Transfer-in journal
299	3691	1340	1375	Transfer-in journal
311	5111	1361	1340	Sales journal
311	5112	1361	1340	Sales journal
311	5113	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
311	5114	1361	1340	Sales journal
311	5115	1361	1340	Sales journal
311	5116	1361	1340	Sales journal
311	5117	1361	1340	Sales journal
311	5118	1361	1340	Sales journal
311	5119	1361	1340	Sales journal
311	5171	1361	1340	Sales journal
311	5179	1361	1340	Sales journal
311	5211	1361	1340	Sales journal
311	5212	1361	1340	Sales journal
311	5213	1361	1340	Sales journal
311	5214	1361	1340	Sales journal
311	5215	1361	1340	Sales journal
311	5216	1361	1340	Sales journal
311	5217	1361	1340	Sales journal
311	5231	1361	1340	Sales journal
311	5232	1361	1340	Sales journal
311	5233	1361	1340	Sales journal
311	5234	1361	1340	Sales journal
311	5235	1361	1340	Sales journal
311	5236	1361	1340	Sales journal
311	5237	1361	1340	Sales journal
311	5251	1361	1340	Sales journal
311	5252	1361	1340	Sales journal
311	5253	1361	1340	Sales journal
311	5254	1361	1340	Sales journal
311	5255	1361	1340	Sales journal
311	5256	1361	1340	Sales journal
311	5257	1361	1340	Sales journal
311	5271	1361	1340	Sales journal
311	5272	1361	1340	Sales journal
311	5273	1361	1340	Sales journal
311	5274	1361	1340	Sales journal
311	5275	1361	1340	Sales journal
311	5276	1361	1340	Sales journal
311	5277	1361	1340	Sales journal
311	5291	1361	1340	Sales journal
311	5292	1361	1340	Sales journal
311	5293	1361	1340	Sales journal
311	5294	1361	1340	Sales journal
311	5295	1361	1340	Sales journal
311	5296	1361	1340	Sales journal
311	5297	1361	1340	Sales journal
314	5113	1362	1340	Transfer-out journal
314	5119	1362	1340	Transfer-out journal
321	5111	1361	1340	Sales journal
321	5112	1361	1340	Sales journal
321	5113	1361	1340	Sales journal
321	5114	1361	1340	Sales journal
321	5115	1361	1340	Sales journal
321	5116	1361	1340	Sales journal
321	5117	1361	1340	Sales journal
321	5118	1361	1340	Sales journal
321	5119	1361	1340	Sales journal
321	5171	1361	1340	Sales journal
321	5179	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
321	5211	1361	1340	Sales journal
321	5212	1361	1340	Sales journal
321	5213	1361	1340	Sales journal
321	5214	1361	1340	Sales journal
321	5215	1361	1340	Sales journal
321	5216	1361	1340	Sales journal
321	5217	1361	1340	Sales journal
321	5231	1361	1340	Sales journal
321	5232	1361	1340	Sales journal
321	5233	1361	1340	Sales journal
321	5234	1361	1340	Sales journal
321	5235	1361	1340	Sales journal
321	5236	1361	1340	Sales journal
321	5237	1361	1340	Sales journal
321	5251	1361	1340	Sales journal
321	5252	1361	1340	Sales journal
321	5253	1361	1340	Sales journal
321	5254	1361	1340	Sales journal
321	5255	1361	1340	Sales journal
321	5256	1361	1340	Sales journal
321	5257	1361	1340	Sales journal
321	5271	1361	1340	Sales journal
321	5272	1361	1340	Sales journal
321	5273	1361	1340	Sales journal
321	5274	1361	1340	Sales journal
321	5275	1361	1340	Sales journal
321	5276	1361	1340	Sales journal
321	5277	1361	1340	Sales journal
321	5291	1361	1340	Sales journal
321	5292	1361	1340	Sales journal
321	5293	1361	1340	Sales journal
321	5294	1361	1340	Sales journal
321	5295	1361	1340	Sales journal
321	5296	1361	1340	Sales journal
321	5297	1361	1340	Sales journal
324	5113	1362	1340	Transfer-out journal
324	5119	1362	1340	Transfer-out journal
333	5121	1361	1340	Sales journal
333	5123	1361	1340	Sales journal
333	5124	1361	1340	Sales journal
333	5125	1361	1340	Sales journal
333	5130	1361	1340	Sales journal
333	5132	1361	1340	Sales journal
333	5134	1361	1340	Sales journal
333	5139	1361	1340	Sales journal
333	5141	1361	1340	Sales journal
333	5142	1361	1340	Sales journal
333	5151	1361	1340	Sales journal
333	5161	1361	1340	Sales journal
333	5172	1361	1340	Sales journal
333	5221	1361	1340	Sales journal
333	5222	1361	1340	Sales journal
333	5223	1361	1340	Sales journal
333	5227	1361	1340	Sales journal
333	5228	1361	1340	Sales journal
333	5229	1361	1340	Sales journal
333	5241	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
333	5242	1361	1340	Sales journal
333	5243	1361	1340	Sales journal
333	5261	1361	1340	Sales journal
333	5262	1361	1340	Sales journal
333	5263	1361	1340	Sales journal
333	5281	1361	1340	Sales journal
333	5282	1361	1340	Sales journal
333	5283	1361	1340	Sales journal
333	5731	1361	1340	Sales journal
333	5733	1361	1340	Sales journal
335	5121	1362	1340	Transfer-out journal
335	5123	1362	1340	Transfer-out journal
335	5125	1362	1340	Transfer-out journal
335	5132	1362	1340	Transfer-out journal
335	5134	1362	1340	Transfer-out journal
335	5141	1362	1340	Transfer-out journal
335	5146	1362	1340	Transfer-out journal
335	5151	1362	1340	Transfer-out journal
335	5161	1362	1340	Transfer-out journal
335	5582	1362	1340	Transfer-out journal
343	5121	1361	1340	Sales journal
343	5123	1361	1340	Sales journal
343	5124	1361	1340	Sales journal
343	5125	1361	1340	Sales journal
343	5130	1361	1340	Sales journal
343	5132	1361	1340	Sales journal
343	5134	1361	1340	Sales journal
343	5139	1361	1340	Sales journal
343	5141	1361	1340	Sales journal
343	5142	1361	1340	Sales journal
343	5151	1361	1340	Sales journal
343	5161	1361	1340	Sales journal
343	5172	1361	1340	Sales journal
343	5221	1361	1340	Sales journal
343	5222	1361	1340	Sales journal
343	5223	1361	1340	Sales journal
343	5227	1361	1340	Sales journal
343	5228	1361	1340	Sales journal
343	5229	1361	1340	Sales journal
343	5241	1361	1340	Sales journal
343	5242	1361	1340	Sales journal
343	5243	1361	1340	Sales journal
343	5261	1361	1340	Sales journal
343	5262	1361	1340	Sales journal
343	5263	1361	1340	Sales journal
343	5281	1361	1340	Sales journal
343	5282	1361	1340	Sales journal
343	5283	1361	1340	Sales journal
343	5731	1361	1340	Sales journal
343	5733	1361	1340	Sales journal
345	5121	1362	1340	Transfer-out journal
345	5123	1362	1340	Transfer-out journal
345	5125	1362	1340	Transfer-out journal
345	5132	1362	1340	Transfer-out journal
345	5134	1362	1340	Transfer-out journal
345	5141	1362	1340	Transfer-out journal
345	5146	1362	1340	Transfer-out journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
345	5151	1362	1340	Transfer-out journal
345	5161	1362	1340	Transfer-out journal
345	5582	1362	1340	Transfer-out journal
356	5311	1361	1340	Sales journal
356	5312	1361	1340	Sales journal
356	5313	1361	1340	Sales journal
356	5314	1361	1340	Sales journal
356	5315	1361	1340	Sales journal
356	5316	1361	1340	Sales journal
356	5317	1361	1340	Sales journal
356	5318	1361	1340	Sales journal
356	5319	1361	1340	Sales journal
356	5351	1361	1340	Sales journal
356	5352	1361	1340	Sales journal
356	5353	1361	1340	Sales journal
356	5354	1361	1340	Sales journal
356	5355	1361	1340	Sales journal
356	5357	1361	1340	Sales journal
356	5358	1361	1340	Sales journal
356	5391	1361	1340	Sales journal
356	5393	1361	1340	Sales journal
356	5395	1361	1340	Sales journal
366	5311	1361	1340	Sales journal
366	5312	1361	1340	Sales journal
366	5313	1361	1340	Sales journal
366	5314	1361	1340	Sales journal
366	5315	1361	1340	Sales journal
366	5316	1361	1340	Sales journal
366	5317	1361	1340	Sales journal
366	5318	1361	1340	Sales journal
366	5319	1361	1340	Sales journal
366	5351	1361	1340	Sales journal
366	5352	1361	1340	Sales journal
366	5353	1361	1340	Sales journal
366	5354	1361	1340	Sales journal
366	5355	1361	1340	Sales journal
366	5357	1361	1340	Sales journal
366	5358	1361	1340	Sales journal
366	5391	1361	1340	Sales journal
366	5393	1361	1340	Sales journal
366	5395	1361	1340	Sales journal
377	5321	1361	1340	Sales journal
377	5322	1361	1340	Sales journal
377	5323	1361	1340	Sales journal
377	5331	1361	1340	Sales journal
377	5332	1361	1340	Sales journal
377	5333	1361	1340	Sales journal
377	5334	1361	1340	Sales journal
377	5335	1361	1340	Sales journal
377	5336	1361	1340	Sales journal
377	5341	1361	1340	Sales journal
377	5342	1361	1340	Sales journal
377	5343	1361	1340	Sales journal
377	5344	1361	1340	Sales journal
377	5345	1361	1340	Sales journal
377	5392	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
377	5394	1361	1340	Sales journal
377	5396	1361	1340	Sales journal
378	5193	1361	1340	Sales journal
378	5194	1361	1340	Sales journal
378	5195	1361	1340	Sales journal
378	5197	1361	1340	Sales journal
378	5198	1361	1340	Sales journal
378	5199	1361	1340	Sales journal
388	5193	1361	1340	Sales journal
388	5194	1361	1340	Sales journal
388	5195	1361	1340	Sales journal
388	5197	1361	1340	Sales journal
388	5198	1361	1340	Sales journal
388	5199	1361	1340	Sales journal
387	5321	1361	1340	Sales journal
387	5322	1361	1340	Sales journal
387	5323	1361	1340	Sales journal
387	5331	1361	1340	Sales journal
387	5332	1361	1340	Sales journal
387	5333	1361	1340	Sales journal
387	5334	1361	1340	Sales journal
387	5335	1361	1340	Sales journal
387	5336	1361	1340	Sales journal
387	5341	1361	1340	Sales journal
387	5342	1361	1340	Sales journal
387	5343	1361	1340	Sales journal
387	5344	1361	1340	Sales journal
387	5345	1361	1340	Sales journal
387	5392	1361	1340	Sales journal
387	5394	1361	1340	Sales journal
387	5396	1361	1340	Sales journal
410	8111	1340	6716	Miscellaneous transfers-
410	8113	1340	6716	in and credit adjust-
410	8121	1340	6716	ment journal
410	8122	1340	6716	"
410	8131	1340	6716	"
410	8132	1340	6716	"
410	8141	1340	6716	"
410	8142	1340	6716	"
421	8611	1340	6713	"
421	8621	1340	6713	"
421	8631	1340	6713	"
422	8365	1340	9456	"
422	8367	1340	9456	"
422	8391	1340	9456	"
422	8393	1340	9456	"
423	8031	1340	6715	"
423	8041	1340	6715	"
434	8311	1340	6718	Transfer-in journal
434	8321	1340	6718	Transfer-in journal
434	8331	1340	6718	Transfer-in journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
434	8341	1340	6718	Transfer-in journal
438	8011	9471	6718	Transfer-in journal
439	8013	9473	6718	Transfer-in journal
447	8363	1340	9474	Miscellaneous transfers- in and credit adjust- ment journal
447	8364	1340	9474	"
448	8313	1340	1377	Transfer-in journal
448	8323	1340	1377	Transfer-in journal
448	8333	1340	1377	Transfer-in journal
449	8400	1340	1377	Transfer-in journal
449	8400	1377	1340	Transfer-in journal
449	8411	1340	1377	Transfer-out journal
449	8411	1377	1340	Transfer-out journal
449	8412	1340	1377	Transfer-out journal
449	8412	1377	1340	Transfer-out journal
449	8413	1340	1377	Transfer-out journal
449	8413	1377	1340	Transfer-out journal
449	8432	1340	1377	Transfer-out journal
449	8432	1377	1340	Transfer-out journal
449	8433	1340	1377	Transfer-out journal
449	8433	1377	1340	Transfer-out journal
449	8435	1340	1377	Transfer-out journal
449	8435	1377	1340	Transfer-out journal
449	8437	1340	1377	Transfer-out journal
449	8437	1377	1340	Transfer-out journal
449	8438	1340	1377	Transfer-out journal
449	8438	1377	1340	Transfer-out journal
449	8446	1340	1377	Transfer-out journal
449	8446	1377	1340	Transfer-out journal
449	8461	1340	1377	Transfer-out journal
449	8461	1377	1340	Transfer-out journal
449	8462	1340	1377	Transfer-out journal
449	8462	1377	1340	Transfer-out journal
449	8463	1340	1377	Transfer-out journal
449	8463	1377	1340	Transfer-out journal
449	8464	1340	1377	Transfer-out journal
449	8464	1377	1340	Transfer-out journal
449	8467	1340	1377	Transfer-out journal
449	8467	1377	1340	Transfer-out journal
449	8468	1340	1377	Transfer-out journal
449	8468	1377	1340	Transfer-out journal
449	8469	1340	1377	Transfer-out journal
449	8469	1377	1340	Transfer-out journal
449	8489	1340	1377	Transfer-out journal
449	8489	1377	1340	Transfer-out journal
449	8497	1340	1377	Transfer-out journal
449	8497	1377	1340	Transfer-out journal
449	8498	1340	1377	Transfer-out journal
449	8498	1377	1340	Transfer-out journal
449	8499	1340	1377	Transfer-out journal
449	8499	1377	1340	Transfer-out journal
456	8501	1340	1377	Transfer-in journal
456	8501	1377	1340	Transfer-in journal
456	8502	1340	1377	Transfer-in journal
456	8502	1377	1340	Transfer-in journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
456	8503	1340	1377	Transfer-in journal
456	8503	1377	1340	Transfer-in journal
456	8508	1340	1377	Transfer-in journal
456	8508	1377	1340	Transfer-in journal
456	8509	1340	1377	Transfer-in journal
456	8509	1377	1340	Transfer-in journal
456	8510	1340	1377	Transfer-in journal
456	8510	1377	1340	Transfer-in journal
456	8515	1340	1377	Transfer-in journal
456	8515	1377	1340	Transfer-in journal
456	8532	1340	1377	Transfer-in journal
456	8532	1377	1340	Transfer-in journal
456	8533	1340	1377	Transfer-in journal
456	8533	1377	1340	Transfer-in journal
456	8539	1340	1377	Transfer-in journal
456	8539	1377	1340	Transfer-in journal
456	8542	1340	1377	Transfer-in journal
456	8542	1377	1340	Transfer-in journal
456	8543	1340	1377	Transfer-in journal
456	8543	1377	1340	Transfer-in journal
456	8549	1340	1377	Transfer-in journal
456	8549	1377	1340	Transfer-in journal
456	8556	1340	1377	Transfer-in journal
456	8556	1377	1340	Transfer-in journal
456	8557	1340	1377	Transfer-in journal
456	8557	1377	1340	Transfer-in journal
456	8558	1340	1377	Transfer-in journal
456	8558	1377	1340	Transfer-in journal
456	8563	1340	1377	Transfer-in journal
456	8563	1377	1340	Transfer-in journal
456	8564	1340	1377	Transfer-in journal
456	8564	1377	1340	Transfer-in journal
456	8565	1340	1377	Transfer-in journal
456	8565	1377	1340	Transfer-in journal
456	8566	1340	1377	Transfer-in journal
456	8566	1377	1340	Transfer-in journal
456	8567	1340	1377	Transfer-in journal
456	8567	1377	1340	Transfer-in journal
456	8571	1340	1377	Transfer-in journal
456	8571	1377	1340	Transfer-in journal
456	8574	1340	1377	Transfer-in journal
456	8574	1377	1340	Transfer-in journal
457	8361	1340	1377	Transfer-in journal
457	8362	1340	1377	Transfer-in journal
460	8251	1340	1377	Transfer-in journal
460	8252	1340	1377	Transfer-in journal
460	8253	1340	1377	Transfer-in journal
460	8261	1340	1377	Transfer-in journal
460	8263	1340	1377	Transfer-in journal
460	8770	1340	1377	Transfer-in journal
460	8771	1340	1377	Transfer-in journal
460	8772	1340	1377	Transfer-in journal
460	8773	1340	1377	Transfer-in journal
460	8774	1340	1377	Transfer-in journal
461	8201	1340	1377	Transfer-in journal
461	8202	1340	1377	Transfer-in journal
461	8203	1340	1377	Transfer-in journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
461	8210	1340	1377	Transfer-in journal
461	8212	1340	1377	Transfer-in journal
461	8213	1340	1377	Transfer-in journal
461	8214	1340	1377	Transfer-in journal
461	8220	1340	1377	Transfer-in journal
461	8221	1340	1377	Transfer-in journal
461	8223	1340	1377	Transfer-in journal
461	8224	1340	1377	Transfer-in journal
461	8230	1340	1377	Transfer-in journal
461	8231	1340	1377	Transfer-in journal
461	8232	1340	1377	Transfer-in journal
461	8234	1340	1377	Transfer-in journal
461	8241	1340	1377	Transfer-in journal
461	8242	1340	1377	Transfer-in journal
461	8243	1340	1377	Transfer-in journal
461	8256	1340	1377	Transfer-in journal
461	8257	1340	1377	Transfer-in journal
461	8258	1340	1377	Transfer-in journal
461	8259	1340	1377	Transfer-in journal
461	8267	1340	1377	Transfer-in journal
461	8268	1340	1377	Transfer-in journal
461	8276	1340	1377	Transfer-in journal
461	8278	1340	1377	Transfer-in journal
461	8279	1340	1377	Transfer-in journal
461	8286	1340	1377	Transfer-in journal
461	8289	1340	1377	Transfer-in journal
461	8296	1340	1377	Transfer-in journal
461	8297	1340	1377	Transfer-in journal
461	8298	1340	1377	Transfer-in journal
470	8206	1340	1377	Transfer-in journal
470	8208	1340	1377	Transfer-in journal
470	8209	1340	1377	Transfer-in journal
470	8216	1340	1377	Transfer-in journal
470	8217	1340	1377	Transfer-in journal
470	8218	1340	1377	Transfer-in journal
470	8219	1340	1377	Transfer-in journal
470	8226	1340	1377	Transfer-in journal
470	8227	1340	1377	Transfer-in journal
470	8228	1340	1377	Transfer-in journal
470	8229	1340	1377	Transfer-in journal
470	8236	1340	1377	Transfer-in journal
470	8237	1340	1377	Transfer-in journal
470	8238	1340	1377	Transfer-in journal
470	8239	1340	1377	Transfer-in journal
470	8246	1340	1377	Transfer-in journal
470	8247	1340	1377	Transfer-in journal
470	8248	1340	1377	Transfer-in journal
				Miscellaneous transfers-
				out and debit adjust-
				ment journal
510	8112	7816	1340	"
510	8114	7816	1340	"
510	8121	7816	1340	"
510	8122	7816	1340	"
510	8131	7816	1340	"
510	8132	7816	1340	"

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
510	8141	7816	1340	Miscellaneous transfers-out and debit adjustment journal
510	8142	7816	1340	"
521	8612	7813	1340	"
521	8622	7813	1340	"
521	8632	7813	1340	"
522	8032	7815	1340	"
522	8042	7815	1340	"
523	8356	9455	1340	"
523	8358	9455	1340	"
523	8376	9455	1340	"
523	8378	9455	1340	"
524	8366	9455	1340	"
524	8368	9455	1340	"
524	8392	9455	1340	"
524	8394	9455	1340	"
535	8312	7818	1340	"
535	8322	7818	1340	"
535	8332	7818	1340	"
535	8342	7818	1340	"
538	8012	7818	9471	"
539	8014	7818	9473	"
546	8151	7894	1340	"
612	5159	1361	1340	Sales journal
612	5219	1361	1340	Sales journal
612	5239	1361	1340	Sales journal
612	5259	1361	1340	Sales journal
613	5159	1362	1340	Transfer-out journal
613	5219	1362	1340	Transfer-out journal
613	5239	1362	1340	Transfer-out journal
613	5259	1362	1340	Transfer-out journal
622	5159	1361	1340	Sales journal
622	5219	1361	1340	Sales journal
622	5239	1361	1340	Sales journal
622	5259	1361	1340	Sales journal
623	5159	1362	1340	Transfer-out journal
623	5219	1362	1340	Transfer-out journal
623	5239	1362	1340	Transfer-out journal
623	5259	1362	1340	Transfer-out journal
686	5592	1361	1340	Sales journal
687	5146	1361	1340	Sales journal
687	5511	1361	1340	Sales journal
687	5512	1361	1340	Sales journal
687	5513	1361	1340	Sales journal
687	5514	1361	1340	Sales journal
687	5515	1361	1340	Sales journal
687	5516	1361	1340	Sales journal
687	5517	1361	1340	Sales journal
687	5518	1361	1340	Sales journal
687	5519	1361	1340	Sales journal
687	5520	1361	1340	Sales journal
687	5521	1361	1340	Sales journal
687	5522	1361	1340	Sales journal
687	5523	1361	1340	Sales journal
687	5529	1361	1340	Sales journal
687	5531	1361	1340	Sales journal
687	5532	1361	1340	Sales journal
687	5533	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
687	5534	1361	1340	Sales journal
687	5535	1361	1340	Sales journal
687	5536	1361	1340	Sales journal
687	5537	1361	1340	Sales journal
687	5538	1361	1340	Sales journal
687	5539	1361	1340	Sales journal
687	5540	1361	1340	Sales journal
687	5541	1361	1340	Sales journal
687	5542	1361	1340	Sales journal
687	5544	1361	1340	Sales journal
687	5545	1361	1340	Sales journal
687	5546	1361	1340	Sales journal
687	5547	1361	1340	Sales journal
687	5548	1361	1340	Sales journal
687	5549	1361	1340	Sales journal
687	5550	1361	1340	Sales journal
687	5551	1361	1340	Sales journal
687	5561	1361	1340	Sales journal
687	5562	1361	1340	Sales journal
687	5563	1361	1340	Sales journal
687	5564	1361	1340	Sales journal
687	5565	1361	1340	Sales journal
687	5566	1361	1340	Sales journal
687	5567	1361	1340	Sales journal
687	5568	1361	1340	Sales journal
687	5569	1361	1340	Sales journal
687	5570	1361	1340	Sales journal
687	5571	1361	1340	Sales journal
687	5572	1361	1340	Sales journal
687	5573	1361	1340	Sales journal
687	5599	1361	1340	Sales journal
688	5411	1361	1340	Sales journal
688	5412	1361	1340	Sales journal
688	5413	1361	1340	Sales journal
688	5414	1361	1340	Sales journal
688	5415	1361	1340	Sales journal
688	5416	1361	1340	Sales journal
688	5417	1361	1340	Sales journal
688	5418	1361	1340	Sales journal
688	5419	1361	1340	Sales journal
688	5420	1361	1340	Sales journal
688	5421	1361	1340	Sales journal
688	5422	1361	1340	Sales journal
688	5423	1361	1340	Sales journal
688	5424	1361	1340	Sales journal
688	5425	1361	1340	Sales journal
688	5426	1361	1340	Sales journal
688	5427	1361	1340	Sales journal
688	5428	1361	1340	Sales journal
688	5429	1361	1340	Sales journal
688	5430	1361	1340	Sales journal
688	5431	1361	1340	Sales journal
688	5432	1361	1340	Sales journal
688	5433	1361	1340	Sales journal
688	5434	1361	1340	Sales journal
688	5435	1361	1340	Sales journal
688	5436	1361	1340	Sales journal
688	5437	1361	1340	Sales journal
688	5438	1361	1340	Sales journal
688	5439	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
688	5440	1361	1340	Sales journal
688	5441	1361	1340	Sales journal
688	5442	1361	1340	Sales journal
688	5443	1361	1340	Sales journal
688	5444	1361	1340	Sales journal
688	5445	1361	1340	Sales journal
688	5446	1361	1340	Sales journal
688	5447	1361	1340	Sales journal
688	5448	1361	1340	Sales journal
688	5449	1361	1340	Sales journal
688	5450	1361	1340	Sales journal
688	5451	1361	1340	Sales journal
688	5452	1361	1340	Sales journal
688	5453	1361	1340	Sales journal
688	5454	1361	1340	Sales journal
688	5455	1361	1340	Sales journal
688	5456	1361	1340	Sales journal
688	5457	1361	1340	Sales journal
688	5458	1361	1340	Sales journal
688	5459	1361	1340	Sales journal
688	5460	1361	1340	Sales journal
688	5461	1361	1340	Sales journal
688	5462	1361	1340	Sales journal
688	5463	1361	1340	Sales journal
688	5464	1361	1340	Sales journal
688	5465	1361	1340	Sales journal
688	5466	1361	1340	Sales journal
688	5467	1361	1340	Sales journal
688	5468	1361	1340	Sales journal
688	5469	1361	1340	Sales journal
688	5471	1361	1340	Sales journal
688	5472	1361	1340	Sales journal
688	5473	1361	1340	Sales journal
688	5474	1361	1340	Sales journal
688	5475	1361	1340	Sales journal
688	5476	1361	1340	Sales journal
688	5477	1361	1340	Sales journal
688	5478	1361	1340	Sales journal
688	5479	1361	1340	Sales journal
688	5480	1361	1340	Sales journal
688	5481	1361	1340	Sales journal
688	5482	1361	1340	Sales journal
688	5483	1361	1340	Sales journal
688	5485	1361	1340	Sales journal
688	5486	1361	1340	Sales journal
688	5487	1361	1340	Sales journal
688	5488	1361	1340	Sales journal
688	5489	1361	1340	Sales journal
688	5490	1361	1340	Sales journal
688	5491	1361	1340	Sales journal
688	5492	1361	1340	Sales journal
688	5493	1361	1340	Sales journal
688	5494	1361	1340	Sales journal
688	5495	1361	1340	Sales journal
688	5496	1361	1340	Sales journal
688	5497	1361	1340	Sales journal
688	5498	1361	1340	Sales journal
688	5499	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
689	5581	1361	1340	Sales journal
689	5583	1361	1340	Sales journal
689	5584	1361	1340	Sales journal
689	5585	1361	1340	Sales journal
689	5586	1361	1340	Sales journal
689	5587	1361	1340	Sales journal
689	5588	1361	1340	Sales journal
689	5589	1361	1340	Sales journal
689	5590	1361	1340	Sales journal
689	5591	1361	1340	Sales journal
689	5592	1361	1340	Sales journal
689	5594	1361	1340	Sales journal
696	5593	1361	1340	Sales journal
697	5146	1361	1340	Sales journal
697	5511	1361	1340	Sales journal
697	5512	1361	1340	Sales journal
697	5513	1361	1340	Sales journal
697	5514	1361	1340	Sales journal
697	5515	1361	1340	Sales journal
697	5516	1361	1340	Sales journal
697	5517	1361	1340	Sales journal
697	5518	1361	1340	Sales journal
697	5519	1361	1340	Sales journal
697	5520	1361	1340	Sales journal
697	5521	1361	1340	Sales journal
697	5522	1361	1340	Sales journal
697	5523	1361	1340	Sales journal
697	5529	1361	1340	Sales journal
697	5531	1361	1340	Sales journal
697	5532	1361	1340	Sales journal
697	5533	1361	1340	Sales journal
697	5534	1361	1340	Sales journal
697	5535	1361	1340	Sales journal
697	5536	1361	1340	Sales journal
697	5537	1361	1340	Sales journal
697	5538	1361	1340	Sales journal
697	5539	1361	1340	Sales journal
697	5540	1361	1340	Sales journal
697	5541	1361	1340	Sales journal
697	5542	1361	1340	Sales journal
697	5544	1361	1340	Sales journal
697	5545	1361	1340	Sales journal
697	5546	1361	1340	Sales journal
697	5547	1361	1340	Sales journal
697	5548	1361	1340	Sales journal
697	5549	1361	1340	Sales journal
697	5550	1361	1340	Sales journal
697	5551	1361	1340	Sales journal
697	5561	1361	1340	Sales journal
697	5562	1361	1340	Sales journal
697	5563	1361	1340	Sales journal
697	5564	1361	1340	Sales journal
697	5565	1361	1340	Sales journal
697	5566	1361	1340	Sales journal
697	5567	1361	1340	Sales journal
697	5568	1361	1340	Sales journal
697	5569	1361	1340	Sales journal
697	5570	1361	1340	Sales journal
697	5571	1361	1340	Sales journal
697	5572	1361	1340	Sales journal
697	5573	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
697	5599	1361	1340	Sales journal
698	5411	1361	1340	Sales journal
698	5412	1361	1340	Sales journal
698	5413	1361	1340	Sales journal
698	5414	1361	1340	Sales journal
698	5415	1361	1340	Sales journal
698	5416	1361	1340	Sales journal
698	5417	1361	1340	Sales journal
698	5418	1361	1340	Sales journal
698	5419	1361	1340	Sales journal
698	5420	1361	1340	Sales journal
698	5421	1361	1340	Sales journal
698	5422	1361	1340	Sales journal
698	5423	1361	1340	Sales journal
698	5424	1361	1340	Sales journal
698	5425	1361	1340	Sales journal
698	5426	1361	1340	Sales journal
698	5427	1361	1340	Sales journal
698	5428	1361	1340	Sales journal
698	5429	1361	1340	Sales journal
698	5430	1361	1340	Sales journal
698	5431	1361	1340	Sales journal
698	5432	1361	1340	Sales journal
698	5433	1361	1340	Sales journal
698	5434	1361	1340	Sales journal
698	5435	1361	1340	Sales journal
698	5436	1361	1340	Sales journal
698	5437	1361	1340	Sales journal
698	5438	1361	1340	Sales journal
698	5439	1361	1340	Sales journal
698	5440	1361	1340	Sales journal
698	5441	1361	1340	Sales journal
698	5442	1361	1340	Sales journal
698	5443	1361	1340	Sales journal
698	5444	1361	1340	Sales journal
698	5445	1361	1340	Sales journal
698	5446	1361	1340	Sales journal
698	5447	1361	1340	Sales journal
698	5448	1361	1340	Sales journal
698	5449	1361	1340	Sales journal
698	5450	1361	1340	Sales journal
698	5451	1361	1340	Sales journal
698	5452	1361	1340	Sales journal
698	5453	1361	1340	Sales journal
698	5454	1361	1340	Sales journal
698	5455	1361	1340	Sales journal
698	5456	1361	1340	Sales journal
698	5457	1361	1340	Sales journal
698	5458	1361	1340	Sales journal
698	5459	1361	1340	Sales journal
698	5460	1361	1340	Sales journal
698	5461	1361	1340	Sales journal
698	5462	1361	1340	Sales journal
698	5463	1361	1340	Sales journal
698	5464	1361	1340	Sales journal
698	5465	1361	1340	Sales journal
698	5466	1361	1340	Sales journal
698	5467	1361	1340	Sales journal
698	5468	1361	1340	Sales journal
698	5469	1361	1340	Sales journal
698	5471	1361	1340	Sales journal
698	5472	1361	1340	Sales journal
698	5473	1361	1340	Sales journal
698	5474	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
698	5475	1361	1340	Sales journal
698	5476	1361	1340	Sales journal
698	5477	1361	1340	Sales journal
698	5478	1361	1340	Sales journal
698	5479	1361	1340	Sales journal
698	5480	1361	1340	Sales journal
698	5481	1361	1340	Sales journal
698	5482	1361	1340	Sales journal
698	5483	1361	1340	Sales journal
698	5485	1361	1340	Sales journal
698	5486	1361	1340	Sales journal
698	5487	1361	1340	Sales journal
698	5488	1361	1340	Sales journal
698	5489	1361	1340	Sales journal
698	5490	1361	1340	Sales journal
698	5491	1361	1340	Sales journal
698	5492	1361	1340	Sales journal
698	5493	1361	1340	Sales journal
698	5494	1361	1340	Sales journal
698	5495	1361	1340	Sales journal
698	5496	1361	1340	Sales journal
698	5497	1361	1340	Sales journal
698	5498	1361	1340	Sales journal
698	5499	1361	1340	Sales journal
699	5581	1361	1340	Sales journal
699	5583	1361	1340	Sales journal
699	5584	1361	1340	Sales journal
699	5585	1361	1340	Sales journal
699	5586	1361	1340	Sales journal
699	5587	1361	1340	Sales journal
699	5588	1361	1340	Sales journal
699	5589	1361	1340	Sales journal
699	5590	1361	1340	Sales journal
699	5591	1361	1340	Sales journal
699	5592	1361	1340	Sales journal
699	5594	1361	1340	Sales journal
710	5752	1361	1340	Sales journal
710	5755	1361	1340	Sales journal
710	5756	1361	1340	Sales journal
720	5741	1361	1340	Sales journal
720	5742	1361	1340	Sales journal
720	5743	1361	1340	Sales journal
720	5744	1361	1340	Sales journal
720	5745	1361	1340	Sales journal
720	5746	1361	1340	Sales journal
720	5748	1361	1340	Sales journal
721	5741	1361	1340	Sales journal
721	5742	1361	1340	Sales journal
721	5743	1361	1340	Sales journal
721	5744	1361	1340	Sales journal
721	5745	1361	1340	Sales journal
721	5746	1361	1340	Sales journal
730	5747	1361	1340	Sales journal
731	5747	1361	1340	Sales journal
740	5781	1361	1340	Sales journal
740	5782	1361	1340	Sales journal
740	5789	1361	1340	Sales journal
743	5831	1361	1340	Sales journal
743	5841	1361	1340	Sales journal
753	5832	1361	1340	Sales journal
753	5842	1361	1340	Sales journal
763	5812	1361	1340	Sales journal
763	5863	1361	1340	Sales journal
764	5928	1361	1340	Sales journal
764	5929	1361	1340	Sales journal
764	5955	1361	1340	Sales journal
764	5956	1361	1340	Sales journal
764	5957	1361	1340	Sales journal
764	5958	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
773	5811	1361	1340	Sales journal
773	5817	1361	1340	Sales journal
775	5818	1361	1340	Sales journal
775	5819	1361	1340	Sales journal
785	5861	1355	1340	Transfer journal
785	5862	1355	1340	Transfer journal
786	5865	1355	1340	Transfer journal
786	5866	1355	1340	Transfer journal
799	5851	1362	1340	Transfer-out journal
799	5871	1362	1340	Transfer-out journal
799	5881	1362	1340	Transfer-out journal
810	3111	1340	9471	Transfer-in journal
810	3112	1340	9471	Transfer-in journal
810	3116	1340	9471	Transfer-in journal
810	3121	1340	9471	Transfer-in journal
810	3151	1340	9471	Transfer-in journal
810	3162	1340	9471	Transfer-in journal
811	3212	1340	7091	Transfer-in journal
811	3213	1340	7091	Transfer-in journal
811	3214	1340	7091	Transfer-in journal
811	3215	1340	7091	Transfer-in journal
811	3216	1340	7091	Transfer-in journal
811	3251	1340	7091	Transfer-in journal
811	3262	1340	7091	Transfer-in journal
811	3291	1340	7091	Transfer-in journal
811	3292	1340	7091	Transfer-in journal
811	3293	1340	7091	Transfer-in journal
811	3294	1340	7091	Transfer-in journal
811	3295	1340	7091	Transfer-in journal
811	3296	1340	7091	Transfer-in journal
811	3297	1340	7091	Transfer-in journal
812	3841	1340	9471	Transfer-in journal
812	3842	1340	9471	Transfer-in journal
813	3811	1340	7091	Transfer-in journal
813	3812	1340	7091	Transfer-in journal
814	3114	1340	9471	Transfer-in journal
816	3115	1340	9471	Transfer-in journal
817	3215	1340	7091	Transfer-in journal
855	3002	1340	9473	Transfer-in journal
855	3008	1340	9473	Transfer-in journal
855	3009	1340	9473	Transfer-in journal
855	3023	1340	9473	Transfer-in journal
855	3032	1340	9473	Transfer-in journal
855	3039	1340	9473	Transfer-in journal
855	3049	1340	9473	Transfer-in journal
855	3053	1340	9473	Transfer-in journal
855	3055	1340	9473	Transfer-in journal
855	3057	1340	9473	Transfer-in journal
855	3058	1340	9473	Transfer-in journal
855	3063	1340	9473	Transfer-in journal
855	3065	1340	9473	Transfer-in journal
855	3066	1340	9473	Transfer-in journal
855	3071	1340	9473	Transfer-in journal
855	3074	1340	9473	Transfer-in journal
876	3921	1340	9461	Miscellaneous transfer-in and credit adjustment journal
876	3922	1340	9461	"
876	3923	1340	9461	"
876	3924	1340	9461	"

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
876	3925	1340	9461	Miscellaneous transfer-in and credit adjustment journal
876	3926	1340	9461	"
876	3927	1340	9461	"
876	3928	1340	9461	"
876	3929	1340	9461	"
876	3931	1340	9461	"
876	3932	1340	9461	"
877	3661	1340	1355	"
877	3662	1340	1355	"
877	3663	1340	1355	"
877	3664	1340	1355	"
877	3861	1340	1355	"
877	3862	1340	1355	"
878	3863	1340	1355	"
878	3864	1340	1355	"
879	3891	1340	1322	Transfer-in journal
910	5711	1362	1340	Transfer-out journal
910	5712	1362	1340	Transfer-out journal
910	5713	1362	1340	Transfer-out journal
910	5714	1362	1340	Transfer-out journal
910	5715	1362	1340	Transfer-out journal
910	5717	1362	1340	Transfer-out journal
910	5718	1362	1340	Transfer-out journal
910	5719	1362	1340	Transfer-out journal
910	5761	1362	1340	Transfer-out journal
910	5762	1362	1340	Transfer-out journal
921	5002	1362	1340	Transfer-out journal
921	5008	1362	1340	Transfer-out journal
921	5009	1362	1340	Transfer-out journal
921	5023	1362	1340	Transfer-out journal
921	5032	1362	1340	Transfer-out journal
921	5039	1362	1340	Transfer-out journal
921	5049	1362	1340	Transfer-out journal
921	5053	1362	1340	Transfer-out journal
921	5055	1362	1340	Transfer-out journal
921	5057	1362	1340	Transfer-out journal
921	5058	1362	1340	Transfer-out journal
921	5063	1362	1340	Transfer-out journal
921	5065	1362	1340	Transfer-out journal
921	5066	1362	1340	Transfer-out journal
921	5071	1362	1340	Transfer-out journal
921	5074	1362	1340	Transfer-out journal
932	5723	1361	1340	Sales journal
932	5724	1361	1340	Sales journal
932	5725	1361	1340	Sales journal
932	5941	1361	1340	Sales journal
932	5943	1361	1340	Sales journal
932	5944	1361	1340	Sales journal
932	5945	1361	1340	Sales journal
932	5946	1361	1340	Sales journal
932	5947	1361	1340	Sales journal
932	5948	1361	1340	Sales journal
932	5949	1361	1340	Sales journal
932	5961	1361	1340	Sales journal
932	5962	1361	1340	Sales journal

FAC	TAC	General ledger account		Journal of original entry
		Debit	Credit	
932	5964	1361	1340	Sales journal
932	5965	1361	1340	Sales journal
932	5966	1361	1340	Sales journal
932	5991	1361	1340	Sales journal
933	5911	1361	1340	Sales journal
933	5912	1361	1340	Sales journal
933	5913	1361	1340	Sales journal
933	5916	1361	1340	Sales journal
933	5917	1361	1340	Sales journal
944	5891	1362	1340	Transfer-out journal
954	5895	1362	1340	Transfer-out journal
954	5896	1362	1340	Transfer-out journal
956	5969	1362	1340	Transfer-out journal
966	5181	1362	1340	Transfer-out journal
966	5182	1362	1340	Transfer-out journal
966	5981	1362	1340	Transfer-out journal
966	5982	1362	1340	Transfer-out journal
976	5967	1362	1340	Transfer-out journal
976	5968	1362	1340	Transfer-out journal
987	5924	1361	1340	Sales journal
988	5922	1361	1340	Sales journal
988	5923	1361	1340	Sales journal
989	5933	1362	1340	Transfer-out journal
989	5934	1362	1340	Transfer-out journal
989	5935	1362	1340	Transfer-out journal
999	5971	1362	1340	Transfer-out journal

5-206 SALES JOURNAL

Standard Form No. 1016 will be adapted for use as the sales journal. It will be established for each subhome office. This journal has been designed to record transactions deriving from sales of stock fund materiel. It will be established and maintained by each depot branch office. All entries will be made in black ink. Reversals or corrections of previous entries will be bracketed. The several columns will be used for debit and credit entries as may be necessary. The use to be made of the various columns is outlined below.

Column 1, Date of Entry. This column will be used to record the actual date the lists are recorded in the sales journal.

Column 2, Reference Number. This column will be used to record the reference number assigned to the EAM lists as they are recorded in the sales journal. The number will consist of two parts. The first part will indicate the number of the fiscal year month while the second part will indicate the numerical order beginning with 1 in which each list is recorded, e. g., a list assigned the reference number 2-15 would be identified as list 15 recorded in August. Reference to prepared SF 1080's will be made in blocks using the beginning and ending numbers of the series.

Column 3, Account 1100 — Accounts Receivable Billed. This column will be used to record the daily total of SF 1080's prepared during a day. The contra will be to column 4. The entries in this column will be supported by prepared SF 1080's, the EAM listing of billed receivables and SF 1080 cards.

Column 4, Account 1149 — Accounts Receivable Unbilled. This column will be used to record the total of the daily EAM listing of sales received from the EAM section, less accounts 7819 and 7820 contra column 11 account 6051. It will also be used to record daily the amount of accounts receivable billed and transferred to column 3 as evidenced by the total of the SF 1080's prepared each day. Entries transferring from unbilled to billed and or to the subhome office or other branches for collection, will be bracketed in this column.

Column 5, Account 7819 — Price Reduction on Sales Due to Inter and Intra Service Agreements on Excess Materiel. In this column will be recorded the difference between the amount to be billed and the standard price of the materiel due to sales at less than standard. Postings to this column will be made from the daily EAM listing. Contra 6051, column 11.

Column 6, Account 7820 — Price Reduction on Sales Due to Condition and Serviceability. In this column will be recorded the difference between the amount billed and the standard price of the materiel due to sales at less than standard price because of the condition and serviceability of the materiel. Contra 6051, column 11.

Column 7, Account 1361 — Unapplied Issues. This column will be used to record the amounts appearing in the periodic transaction journal which are applicable to the stock fund. This entry will include all transactions under FA codes 311, 321, 333, 343, 356, 366, 377, 387, 612, 622, 686, 687, 688, 689, 696, 697, 698, 699, 720, 730, 740, 763, 764, 773, 932, 933, 987, and 988. Contra column 12. The entry contra to the entry in column 10 will be bracketed in this column.

Column 8, Account 2323 — Sales Returns Credits Applied. This column will be used to record the value of sales returns credits allowances applied to the liquidation of accounts receivable (account 1100). The contra will be a portion of the amount recorded in column 4. Posting media, the daily EAM listing of credits applied.

Column 9, Account 5193 — Accounts Receivable To Be Transferred to the Subhome Office. This column will be used to record the amounts of accounts receivable to be transferred to the subhome office for collection. The contra will appear in column 4. MAP trust fund FAC 688, 698. (This column will not be used to record receivable transferred in to a branch office from the subhome office or another branch office, see column 13.)

Column 10, Account 5197 — Inventory In-Transit MAP To Be Transferred to the Subhome Office. In this column will be recorded the amount of the daily EAM listing of agreed and disagreed voucher money cards for FAC 687, 697, 689, 699. The contra will be in column 7. The entry transferring the amounts from account 5197 to the subhome office will be recorded subsequent to the preparation of the preclosing trial balance.

Column 11, Account 6051 — Gross Sales. This column will be used to record the total sales as shown by the daily EAM listing of sales. The contra will be to column 4.

Column 12, Account 1340 — Inventories — Stocks. This column will be used to record the value at standard price of all reimbursable issues reflected in the periodic transaction journal. FAC codes 311, 321, 333, 343, 356, 366, 377, 387, 612, 622, 686, 687, 696, 697, 688, 698, 689, 699, 720, 730, 740, 763, 773, 764, 932, 933, 987, and 988. Contra 1361, column 7.

Column 13, Account 5190 — Subhome Office. This column will be used for recording accounts receivable transferred from subhome office or other branches. Contra 1149. Intransit MAP returned will be recorded in this column. Contra column 7.

5-207 RETURNS JOURNAL

a. Standard Form No. 1016, revised, will be adapted for use as the returns journal. It will be established for each subhome office. This journal is to be used for recording on a weekly basis the sales returns, reimbursable returns, and stores returns together with the transfer between subhome offices and branch offices of sales return credits allowed and reimbursable return allowances. The latter transactions will be recorded in the miscellaneous columns as applicable. Columns 3 through 5 are debit columns and columns 6 through 11 are credit columns.

b. The entries recorded from the periodic transaction journal for sales returns, reimbursable returns, and stores returns will be at 100 percent of the standard price and will be as follows:

Sales Returns:

Debit Account 1340 — Inventories — Stocks

Credit Account 2322 — Sales Returns Credit Allowed

Reimbursable Returns:

Debit Account 1340 — Inventories — Stocks

Credit Account 2324 — Reimbursable Returns Allowances

Stores Returns:

Debit Account 1340 — Inventories — Stocks

Credit Account 6719 — Gain Materiel Returned Without Credit

c. The ledger and reports branch will receive the credits allowed journal from the machine records activity. This journal will be used to adjust accounts 2322, 2324, and 6719 to the amount of credits allowed on sales returns and reimbursable returns and the gain for materiel returned without credit.

d. The difference between the amount recorded in account 2322 from the periodic transaction journal and the amount of sales return credit allowed, as shown in credits allowed journal, will be recorded as follows:

Debit Account 2322 — Sales Returns Credits Allowed

Credit Account 6720 — Gain Price Variance on Repairable Materiel

e. The difference between the amount recorded in account 2324 from the periodic transaction journal and the amount of reimbursable returns allowances as shown in the credits allowed journal will be recorded as follows:

Debit Account 2324 — Reimbursable Returns Allowances

Credit Account 6720 — Gain Price Variance on Repairable Materiel

f. The difference between the amount recorded in account 6719 from the periodic transaction journal and the amount of the condition value shown in the credits allowed journal for stores returns will be recorded as follows:

Debit Account — 6719 — Gain-Materiel Returned Without Credit

Credit Account 6720 — Gain Price Variance on Repairable Materiel

Column 1, Date of Entry. This column will be used to record the actual date the lists are recorded in the returns journal.

Column 2, Reference Number. This column will be used to record the reference number assigned to the EAM lists as they are recorded in the returns journal. The number will consist of two parts. The first part will indicate the number of the fiscal year month while the second part will indicate the numerical order, beginning with 1 in which each list is recorded, e.g., a list assigned the reference number 2-15 would be identified as list 15 recorded in August.

Column 3, Account 1340 — Inventories — Stocks. This column will be used to record the value, at full standard price, of all materiel returned to the stock fund as sales returns, reimbursable returns, and stores returns as shown on the periodic transaction journal. The contra will be to columns 6 through 11, as applicable. The entries to be recorded in this column involve FA Codes 210, 220, 230, and 240 for sales returns; FA Codes 211, 221, 231, and 241 for reimbursable returns; and FA Codes 212, 222, 232, and 242 for materiel returned without credit (stores returns).

Column 4, Account Number. This column will be used to record the general ledger account number applicable to the amount to be recorded in column 5.

Column 5, Amount. This column will be used to record the amount (debit) applicable to the account number recorded in column 4. The amount of the sales returns credits transferred to a subhome office or a branch office will be recorded in this column.

Column 6; Account 2322 — Sales Return Credits Allowed. This column will be used to record the value of sales return credits allowed to customers of the stock fund for materiel returned by them. The entry recorded in this column will be posted from the weekly EAM listing of sales returns credits allowed. After the list has been recorded, the individual credit memorandums will be filed by customer in a current file. The EAM voucher money cards will be similarly filed. When credits are applied to customers' billings, a copy of the credit memorandum showing the amount of credit applied will be attached to the SF 1080. The applicable voucher money card will be withdrawn and placed in a file of sales returns credits applied during the month. Wherever the whole of a customer credit is not used, the stock fund section will mark-sense an EAM card indicating the amount of the credit used. This card will be filed behind the applicable voucher money card. Both cards will be filed in a separate section of the applied sales return credits file.

Column 7, Account 2324 — Reimbursable Returns Allowances. This column will be used to record the value of reimbursable returns allowances to customers of the stock fund for materiel returned. The entry recorded in this column will be posted from the weekly EAM listing of reimbursable returns allowances. After the list has been recorded, the individual credit memorandum will be filed by customer in a current file. The EAM voucher money card will be similarly filed. Upon receipt of the reimbursable credit memorandum, one copy will be forwarded to the finance and accounting officer for obligation. As the reimbursable return credit memorandums are withdrawn and processed for payment, the applicable voucher money card will be withdrawn and placed in a file of reimbursable sales return credits applied during the month.

Column 8, Account 6719 — Materiel Returned Without Credit. This column will be used to record the value of usable new, serviceable, or unserviceable economically repairable materiel as shown by the schedule of allowances. The entry recorded in this column will be recorded from the weekly EAM listing for stores returns. The total of the list of condition code 1 materiel will be recorded in this column and column 3. The total of the list of condition code 6 materiel will be recorded as follows:

Column 3 — Full standard price.

Column 8 — Amount applicable to the category involved as determined in accordance with the schedule of allowances for unserviceable economically repairable materiel.

Column 9 — The difference between the full standard price of unserviceable economically repairable materiel and the amount to be entered in column 8.

Column 9, Account 6720 — Price Variance of Repairable Materiel Returns. This column will be used to record the estimated major repair expense required to re-store repairable materiel returns (other than returns of inventory temporarily in use) to a serviceable condition. The amount to be recorded in all cases will be the difference between the full standard price recorded in column 3 and the amount allowed for the item in accordance with the schedule of allowances for unserviceable economically repairable materiel as recorded in columns 6, 7, and 8. See column 8 for method of computation. The difference between the totals of the weekly listings recorded in columns 3 and 6 for sales returns will be recorded in this column. The difference between the totals of the weekly listings recorded in columns 3 and 7 will be recorded in this column.

Column 10, Account Number. This column will be used to record the general ledger account number applicable to the amount to be recorded in column 11.

Column 11, Amount. This column will be used to record the amount (credit) applicable to the account number recorded in column 10. The amount of the sales returns credits transferred from a subhome office or a branch office will be recorded in this column.

g. In the event sales returns credits are allowed at other than the initial source depot serving the customer, the credits with supporting credit memorandum (seven copies) will be forwarded direct to the appropriate initial source depot. A copy of the journal voucher prepared by the transferring office will be forwarded with the monthly preclosing trial balance to the appropriate subhome office. The receiving depot branch office will forward a copy of the journal voucher prepared to record the receipt of the credits to the appropriate subhome office with the monthly preclosing trial balance. Sales returns credits cited on extracts will be transferred to the secondary source. A copy of the journal voucher prepared by the sending installation will be forwarded to the appropriate subhome office with the monthly preclosing trial balance. A copy of the journal voucher prepared by the receiving installation will be forwarded to the subhome office with the monthly preclosing trial balance. The entries for recording the above transactions will be as follows:

Transferring installation

Debit Account 2322 — Sales Returns Credit Allowed

Credit Account 5190 — Subhome Office — General

To record the transfer of sales return credits allowed to

Depot transferred to.

Receiving installation

Debit Account 5190 — Subhome Office — General

Credit Account 2322 — Sales Returns Credits Allowed

To record the receipt of sales returns credits allowed received

from Transferring depot.

h. Reimbursable returns will be paid within 20 days after the receipt of the credit memorandum by the stock fund branch. The stock fund accounting branch will prepare and certify both sides of the SF 1080 on all reimbursable returns. Where the customer is other than the Army, the SF 1080 will indicate that a check is to be drawn.

5-208 TRANSFERS-OUT JOURNAL

a. This journal has been designed to record transfers-out of inventories. Standard Form No. 1016 will be adapted for use as the transfer-out journal. A separate journal will be established and maintained by the branch office for each subhome office. Postings to this journal will be made from the following EAM journals.

- (1) Periodic transaction.
- (2) Transfers out of logistic responsibility without reimbursement.
- (3) Other transfers out without reimbursement.
- (4) Transfers out to other branches.
- (5) Inventories with contractors and testing agencies.
- (6) Inventories with property disposals officer.
- (7) Inventory temporarily in use.

Correction of previous entries will be recorded in brackets. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number assigned to the periodic transaction journal.

Column 3, Account 9455 — Transfer to Nonstock Fund Categories. In this column will be recorded the value at standard price of stock fund materiel transferred to nonstock fund categories. Postings to this column will be made from the periodic transaction journal. Contra 1340.

Column 4, Account 9462 — Transfers Out of Logistic Responsibility — Without Reimbursement. In this column will be recorded the value at standard price of stock fund materiel issued without reimbursement resulting from directed transfers of logistical responsibility. Postings to this column will be made from the EAM transfers out of logistic responsibility without reimbursement. Contra 1340.

Column 5, Account 9464 — Other Transfers Out Without Reimbursement. In this column will be recorded the value at standard price of all legally authorized issues without reimbursement. Posting to this column will be made from the EAM journal of other transfers out without reimbursement. Contra 1362.

Column 6, Account 9472 — Transfers Out to Other Branches. In this column will be recorded the value at standard price of all transfers out to other stock fund branch offices. Postings to this column will be made from the EAM journal of transfers out to other branches. Contra 1362.

Column 7, Account 1322 — Inventories With Contractors and Testing Agencies. In this column will be recorded the value at standard price of stock fund inventories with contractors and testing agencies. Postings to this column will be made from the EAM journal of inventories with contractors and testing agencies. Contra 1362.

Column 8, Account 1373 — Inventories With Property Disposal Officer. In this column will be recorded the value at standard price of all transfers to the property disposal officer. Posting to this column will be recorded from the EAM journal of inventories with property disposal officer. Contra 1362.

Column 9, Account 1377 — Transfer Control Clearing Account. In this column will be recorded the value at standard price of all transfers between inventory accounts not resulting in a change of value, i. e., condition, transfers, account code transfers, etc. Posting to this column will be made from the periodic transaction journal. This account is not to be used for transfers between control points. Contra to account 1340.

Column 10, Account 9474 — Inventory Control Point Transfers. In this column will be recorded the value at standard price of all transfers of inventory out to another subhome office. Posting to this column will be made from the periodic transaction journal. Contra to account 1340.

Column 11, Account 1375 — Inventory Temporarily in Use. In this column will be recorded the value at standard price of nonexpendable property temporarily in use. Postings to this column will be made from the EAM journal of inventory temporarily in use. Contra to account 1362.

Column 12, Account 1362 — Unshipped Orders Other. In this column will be recorded the value at standard price of the sum of financial analysis codes on the periodic transaction journal contra to account 1340. In addition, the entries recorded in columns 4, 5, 6, 7, 8, and 11 will be recorded in this column in brackets ().

Column 13, Account 1340 — Inventories — Stocks. In this column will be recorded the amounts recorded in columns 3, 9, 10, and 12. Postings to this column will be made from the periodic transaction journal. Contra to accounts 9455, 1377, 9474, and 1362.

5-209 MISCELLANEOUS TRANSFERS-OUT AND DEBIT ADJUSTMENT JOURNAL

This journal has been designed to record transfer of stock fund materiel. Standard Form No. 1016 will be adapted for use as the miscellaneous transfer out and debit adjustment journal. A separate journal will be established by the stock fund branch office for each subhome office. Postings to this journal will be made from the periodic transaction journal. The use to be made of the various columns is outlined below.

Column 1, Date of Entry. In this column will be recorded the actual date the lists are recorded in the journal.

Column 2, Reference Number. In this column will be recorded the reference number assigned to the periodic transaction journal.

Column 3, Account 1355 — Inventory in Process of Assembly and Disassembly. In this column will be recorded the value at standard price of stock fund inventory transferred to assembly or disassembly. FAC 785 and 786. Contra 1340.

Column 4, Account 7898 — Cost of Trade-ins on Purchases. In this column will be recorded the value at standard price of materiel trade-ins. FAC 954. Contra 1362.

Column 5, Account 7894 — Loss Due to Major Disaster. In this column will be recorded the value at standard price of losses to inventories resulting from major disasters such as major fire loss, etc. FAC 546. Contra 1340.

Column 6, Account 7811 — Loss — Samples and Testings. In this column will be recorded the value at standard price of inventories consumed in test. FAC 956. Contra 1362.

Column 7, Account 7812 — Loss — Assembly or Disassembly. In this column will be recorded the difference between the standard value of the transfer to assembly or disassembly and decreased value of the items returned. The difference between sum of FAC 785 and 786 and the sum of 877 and 878 will be recorded in this column, when the sum of FAC 785 and 786 is greater than the sum of FAC 877 and 878. Contra 1355.

Column 8, Account 7813 — Loss — Accounting Adjustment. In this column will be recorded the amount of inventory losses resulting from correction of clerical and accounting errors. FAC 521. Contra 1340.

Column 9, Account 7815 — Loss — Incoming Shipments. In this column will be recorded amount of inventory losses resulting from shortages in, and damages to, shipments from other stock fund branches or commercial vendors. FAC 522. Contra 1340.

Column 10, Account 7816 — Loss — Physical Inventory Adjustment. In this column will be recorded the amount of the losses to inventory resulting from the adjustment of differences between book inventory value and actual inventory value. FAC 510. Contra 1340.

Column 11, Account 7818 — Loss — Standard Price Change. In this column will be recorded the losses to inventory resulting from the downward revision of standard prices. FAC 535. Contra 1340.

Column 12, Account 1340 — Inventories — Stocks. In this column will be recorded the amounts recorded in columns 7 through 10 inclusive. Contra 7812, 7813, 7815, 7816, and 7818.

Column 13, Account 1362 — Unshipped Orders Other. In this column will be recorded the amounts recorded in columns 4 through 6 inclusive. Contra 7811 and 7898.

5-210 TRANSFERS-IN JOURNAL

This journal has been designed to be used to record the transfers in from central procurement, other stock fund branch offices, etc. Standard Form No. 1016 will be adapted for use as the transfers-in journal. A separate journal will be established by the branch office for each subhome office. Postings to this journal will be made from the periodic transaction journal. Correction of previous entries will be bracketed.

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number assigned the periodic transaction journal.

Column 3, Account 1340 — Inventory — Stocks. In this column will be recorded the amounts that correspond to the amounts recorded in columns 4 through 13, inclusive.

Column 4, Account 1322 — Inventories With Contractors and Testing Agencies. In this column will be recorded the value at standard price of inventories consumed in another stock fund item, returned unused, processed, or returned from testing agencies. Contra 1340.

Column 5, Account 1375 — Inventory Temporarily in Use. In this column will be recorded the return of inventory temporarily in use. Contra 1340.

Column 6, Account 1377 — Transfer Control Clearing Account. In this column will be recorded the value at standard price of all transfers between inventory accounts, i. e., condition transfers not resulting in a change of value, etc. Contra 1340.

Column 7, Account 9471 — Transfers in from Central Procurement. In this column will be recorded the document value at standard price of inventory transferred in from central procurement. Contra 1340. The entries in this column will be adjusted to agree with the transfer in listing received from the procurement branches. Such adjustment will be caused by the following: (a) difference in quantity; (b) standard price change while the materiel is being shipped in; and (c) erroneous standard

price on transfer in list from the procurement office. Where transfer out and transfer in standard price does not agree, the cause will be difference in quantity or standard price change. The differences in quantity will be adjusted to account 6715 or 7815, as appropriate; standard price changes will be adjusted to account 6718 or 7818.

Column 8, Account 9473 — Transfer In from Other Branches. In this column will be recorded the document value at standard price of inventory transferred in from other stock fund branch offices, except from central procurement which will be recorded in column 4. Contra 1340.

Column 9, Account 9474 — Inventory Control Point Transfers. In this column will be recorded the value at standard price value of transfers from another subhome office. Contra 1340.

Column 10, Account 6718 — Gain — Standard Price Change. In this column will be recorded the gains to inventory resulting from the upward revision of standard prices. Contra 1340.

Column 11, Account 7091.1 — Purchases at Standard. In this column will be recorded the amount of the adjustment to purchases at standard on transfers in listing from procurement branch offices. Contra 9471 adjust to procurement branch office transfer in lists.

Column 12, Account 7091 — Purchases at Standard. In this column will be recorded the value at standard price for all purchases of inventory from local procurement. Contra 1340.

5-211 MISCELLANEOUS TRANSFERS-IN AND CREDIT ADJUSTMENT JOURNAL

This journal has been designed to be used to record miscellaneous transfers in and adjustments that result in increase to inventory. Standard Form No. 1016 will be adapted for use as a miscellaneous transfer-in and adjustment journal. A separate journal will be established by the branch office for each subhome office. Postings to this journal will be recorded from the periodic transaction journal. Correction of previous entries will be recorded in brackets. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number assigned the periodic transaction journal.

Column 3, Account 1340 — Inventories — Stocks. In this column will be recorded the amounts that correspond to the amounts recorded in columns 4 through 13, inclusive.

Column 4, Account 1355 — Inventory in Process of Assembly and Disassembly. In this column will be recorded the value at standard price of the stock fund materiel consumed in assembly or disassembly. Contra 1340.

Column 5, Account 6712 — Gain — Assembly or Disassembly. In this column will be recorded the net difference between the sum of FAC 877 and 878 and the sum of FAC 785 and 786. Contra 1355.

Column 6, Account 6713 — Gain — Accounting Adjustments. In this column will be recorded the amount of gains to inventory resulting from correction of clerical and accounting errors. Contra 1340.

Column 7, Account 6715 — Gain — Incoming Shipments. In this column will be recorded the gains to inventory resulting from overages on shipments received. Contra 1340.

Column 8, Account 6716 — Gain — Physical Inventory Adjustments. In this column will be recorded the gains resulting from adjustment of differences between book inventory value and actual inventory value as evidenced by a priced physical inventory. Contra 1340.

Column 9, Account 9456 — Transfers from Nonstock Fund Categories. In this column will be recorded the value at standard price of stock fund items transferred from nonstock fund categories. Contra 1340.

Column 10, Account 9463 — Other Transfers In — Without Reimbursement. In this column will be recorded the value at standard price of inventory received without reimbursement. Contra 1340.

Column 11, Account 9474 — Inventory Control Point Transfers. In this column will be recorded the value at standard price of inventory transferred from another subhome office. Contra 1340.

Column 12, Account 9461 — Transfers In of Logistical Responsibilities — Without Reimbursement. In this column will be recorded the value at standard price of inventory receipts without reimbursement resulting from directed transfers of logistical responsibility. Contra 1340.

5-212 MISCELLANEOUS ADJUSTMENT JOURNAL

This journal has been designed to be used to record those entries for which provision has not been made in another journal. Standard Form No. 1016 will be adapted for use as miscellaneous adjustment journal. The use to be made of the various columns is shown below. Additional columns in this journal may be established as required by the individual branch office. A separate journal will be established in the branch office for each subhome office. Posting to this journal may be recorded from the periodic transaction journal and other journals. Correction of previous entries will be bracketed.

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number of the journal being posted.

Columns 3 through 13. In the headings of these columns will be shown the accounts in which the transaction is recorded.

5-213 JOURNAL OF SALES BY CUSTOMER APPROPRIATION

Standard Form No. 1016 will be adapted for use as the journal of sales by customer appropriation. It will be established for each subhome office. This journal has been designed to record the gross sales by Army appropriation and other than Army, by agency or department. This journal will be cumulative for the fiscal year. The entries will be recorded daily from the daily EAM run of gross sales furnished to the stock fund accounting branch (See paragraph 5-206, Sales Journal.) The form will furnish all of the information required to prepare schedule 2A. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. This column will be used to record the actual date the lists are recorded in the journal of sales by customer appropriation.

Column 2, Reference Number. This column will be used to record the reference number assigned to the EAM lists as they are recorded in the sales journal.

Column 3, Total Army. This column will be used to record the total of the daily EAM sales list chargeable to Army appropriations.

Columns 4 through 13. Headings are as follows:

	Customer Code
Maintenance and Operations -----	1
Army National Guard -----	2
Industrial Funds -----	3
Procurement and Production -----	4
Research and Development -----	5
Army Stock Fund -----	6
Alaska Communication System-----	7
Other -----	8

The amounts to be recorded in these several columns will be those shown by the daily EAM sales list to be applicable to the respective columns. The amounts recorded daily in these columns will be proved to column 3 after completing the entry for each day.

Column 14, Date of Entry. This column will, as it may prove feasible, be used to repeat the date recorded in column 1.

Column 15, Reference Number. This column, as it may prove feasible, is to be used to repeat the reference number recorded in column 2.

Column 16, Total — Other Than Army. This column will be used to record the total of the daily EAM lists chargeable to other than Army appropriations.

Columns 17 through 26. Headings are as shown below:

	Customer Code
Navy -----	01
Air Force -----	02
Marine Corps -----	03
MAP Reimbursable Aid -----	04
MAP Grant Aid -----	05
MAP Other -----	07
MAP Consumables and Construction -----	06
Other-----	9

The amounts to be recorded in these several columns will be those shown by the daily EAM sales list to be applicable to the respective columns. The amounts recorded daily in these columns will be proved to column 16 after completing the entry for each day.

5-214 JOURNAL OF SALES RETURNS CREDITS ALLOWED BY CUSTOMER APPROPRIATION

Standard Form No. 1016 will be adapted for use as the journal of sales returns credits allowed by customer appropriation. It will be established for each subhome office. This journal has been designed to record the sales returns credits allowed by customer appropriation. This journal will be cumulative for the fiscal year. The entries will be recorded daily from the periodic allowance journal of sales return credits allowed furnished to the stock fund accounting branch. (See paragraph 5-207, Returns Journal.) The form will furnish all of the information required to prepare the sales returns allowances portion of statement 3. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. This column will be used to record the actual date the lists are recorded in the returns journal.

Column 2, Reference Number. This column will be used to record the reference number assigned to the EAM lists as they are recorded in the returns journal.

Columns 3 through 26. Headings are as shown below:

Total Army:	
Maintenance and Operations -----	1
Army National Guard -----	2
Industrial Funds -----	3
Procurement and Production -----	4
Research and Development -----	5
Alaska Communications System -----	6
Army Stock Fund -----	7
Other -----	8
Total Other Than Army:	
Navy -----	01
Air Force -----	02
Marine Corps -----	03
MAP Reimbursable Aid -----	04
MAP Grant Aid -----	05
MAP Other -----	07
MAP Consumables and Construction -----	06
Other -----	9

These columns will be used in the manner indicated in paragraph 5-213.

5-215 JOURNAL OF APPLIED SALES RETURNS CREDITS BY CUSTOMER APPROPRIATION

Standard Form No. 1016 will be adapted for use as the journal of applied sales returns credits by customer appropriation. It will be established for each subhome office. This journal has been designed to record the applied sales returns credits by customer appropriation. This journal will be cumulative for the fiscal year. The entries will be recorded daily from the daily EAM list of applied sales returns credits furnished the stock fund accounting branch. (See paragraph 5-206, Sales Journal.) The form will furnish all of the information required to prepare schedule 2A and statement 3. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. This column will be used to record the actual date the lists are recorded in the sales journal.

Column 2, Reference Number. This column will be used to record the reference number assigned to the EAM lists as they are recorded in the sales journal.

Columns 3 through 26. Headings are as indicated below:

Total Army:	
Maintenance and Operations	
Army National Guard	
Industrial Funds	
Procurement and Production	
Research and Development	
Alaska Communication System	
Army Stock Fund	
Other	
Total Other Than Army:	
Navy	
Air Force	
Marine Corps	
MAP Reimbursable Aid	
MAP Grant Aid	
MAP Other	
MAP Consumables and Construction	
Other	

These columns will be used in the manner indicated in paragraph 5-213.

5-216 JOURNAL OF REIMBURSABLE RETURNS ALLOWANCES BY CUSTOMER APPROPRIATION

Standard Form No. 1016 will be adapted for use as the journal of reimbursable returns allowances by customer appropriation. It will be established for each subhome office. This journal has been designed to record the reimbursable returns allowances by customer appropriation. This journal will be cumulative for the fiscal year. The entries will be recorded from the periodic allowances journal of reimbursable returns allowances furnished the stock fund branch (par. 5-207). The form will furnish all of the information required to prepare the reimbursable returns allowances portion of statement 3. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. This column will be used to record the actual date the lists are recorded in the returns journal.

Column 2, Reference Number. This column will be used to record the reference number assigned to the EAM lists as they are recorded in the returns journal.

Columns 3 through 26. Headings are as indicated below:

Total Army:

- Maintenance and Operations
- Army National Guard
- Industrial Funds
- Procurement and Production
- Research and Development
- Alaska Communication System
- Army Stock Fund
- Other

Total Other Than Army:

- Navy
- Air Force
- Marine Corps
- MAP Reimbursable Aid
- MAP Grant Aid
- MAP Other
- MAP Consumables and Construction
- Other

These columns will be used in the manner indicated in paragraph 5-213.

5-217 JOURNAL OF PRICE REDUCTIONS ON SALES

Standard Form No. 1016 will be adapted for use as the journal of price reductions on sales by customer appropriation. It will be established for each subhome office. This journal will be cumulative for the fiscal year and will be used to prepare schedule 2A. The entries will be recorded from the periodic price reductions on sales furnished the ledger and reports branch by the machine records activity. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number assigned to the EAM list.

Column 3, Total Army. In this column will be recorded the total of the daily EAM list applicable to Army appropriations.

Columns 4 through 13. Headings are as follows:

Maintenance and Operations
Army National Guard
Industrial Funds
Procurement and Production
Research and Development
Alaska Communication System
Army Stock Fund
Other

The amounts recorded daily in these columns will be proved to column 3 after completing the entry for each day.

Column 14, Date of Entry. In this column will be recorded the same date posted in column 1.

Column 15, Reference Number. In this column will be recorded the same reference number posted in column 2.

Column 16, Total — Other Than Army. In this column will be recorded the total on the EAM list applicable to other than Army appropriations.

Columns 17 through 26. Headings are as shown below:

Navy
Air Force
Marine Corps
MAP Reimbursable Aid
MAP Grant Aid
MAP Other
MAP Consumables and Construction

5-218 REGISTER OF ADJUSTMENTS OF UNDELIVERED PURCHASES — PRIOR YEARS

a. It is anticipated that many adjustments of the value of capitalized procurement contracts will be made from time to time and recorded in the finance and accounting records in the ordinary course of business. Termination charges on capitalized contracts will not be entered on the accounts payable journal but will be written off through the register of adjustments of undelivered purchases — prior years.

b. Also, in cases where it is found that capitalized contracts were incorrectly recorded at the inception of the stock fund subdivision because of failure to adjust unliquidated obligations for outstanding advance and progress payments previously deducted therefrom, the necessary corrections will be effected through the register of adjustments of undelivered purchases — prior years.

c. Each day, obtain each adjustment voucher recorded in the unliquidated obligations column of the finance and accounting office for the appropriation from which capitalized contracts are to be liquidated. Record each voucher on a separate line of the register of adjustments of undelivered purchases — prior years, entering all of the information called for by the respective columns of that register.

d. At regular intervals, compare the entries in the register of adjustments of undelivered purchases — prior years, with the corresponding entries in the finance and accounting records. Investigate and arrange for the correction of any entries which should, but do not agree, and for the proper recording or cancellation of any entries which appear in one of the records but not in the other, except that entries in the register of adjustments of undelivered purchases — prior years, to record termination of contracts, and adjustments of capitalized contracts due to outstanding advances and progress payments at the inception of the stock fund subdivision, will not have exact offsetting entries in the finance and accounting records.

e. The following entries will be made when any change in the anticipated deliveries on capitalized contracts is determined.

Increase in deliveries

Debit 1921

Credit 5190

To record the change on contract number _____ for the month
of _____.

Decrease in deliveries

Debit 5190

Credit 1921

To record the change on contract number _____ for the month
of _____.

5-219 PROCESSING OF SALES AND ACCOUNTS RECEIVABLES

a. Daily, remove from unapplied issue file of voucher money cards those voucher money cards for which the ASD has been received from transportation, and separate into the following groups by month shipped per ASD:

(1) Agreed ASD's and voucher money cards.

(a) To be billed by depot.

1. Department of Army customers.

(a) DOCA current month.

(b) DOCA subsequent month.

2. Direct deliveries.

3. Air Force MAP.

4. Other customers.

(b) To be transferred to subhome office.

1. Department of Army customers.

(a) DOCA current month.

(b) DOCA subsequent month.

2. MAP — Grant Aid and C&C.

3. MAP — Direct deliveries.

4. Other — All other MAP and other customers (except Department of the Army).

(2) Disagreed ASD's and voucher money cards.

(a) To be billed by the depot.

1. Department of Army customers.

(a) DOCA current month.

(b) DOCA subsequent month.

2. Air Force MAP.

3. Other.

(b) To be transferred to the subhome office.

1. Department of Army customers.

(a) DOCA current month.

(b) DOCA subsequent month.

2. MAP — Grant Aid and C&C.

3. Other — All other MAP and other customers (except Department of the Army).

Note. All cards for the DOCA subsequent month will be forwarded to Machine Records Division separately. The listings of these cards will be used to prepare the entry for line 55 of the statement of inventory transactions.

b. Disagreed ASD's and voucher money cards will be processed in separate groups (to be billed by depot and to be transferred to the subhome office, e.g., MAP and others), as follows:

- (1) Daily, compute the difference between the money amount on the ASD and the voucher money card.
- (2) Daily, mark-sense the money amount (difference) into mark-sense columns 16-23 and transaction reversal, when appropriate, into column 15 of the discrepancy money card. (Utilize a detail money card, IBM 856208 MS.)
- (3) Daily file the marked discrepancy money card behind the original voucher money card.
- (4) Daily, forward the merged discrepancy and original voucher money cards, in separate groups by month (identified as to be billed by the depot and to be transferred to the subhome office, e.g., MAP and other) to the machine records activity by the cutoff time each day. Mark-sense a detail money card with the month shipped mark-sensed in columns 16-17 and year in column 18 and use as a header card for each monthly group. File ASD's as follows:

- (a) Those to be billed by the depot; disagreed will be filed with the agreed ASD's.
 - (b) Those to be transferred to the subhome office; disagreed will be filed with the agreed ASD's, e.g., MAP and other separately.
 - (5) Daily, forward the agreed and disagreed ASD's to the billing section for the preparation of SF 1080.
- c. Agreed ASD's and voucher money cards (a(1) above) will be processed as follows:
- (1) Voucher money cards which represent items to be transferred to the subhome office for reimbursement action will be forwarded to the machine records activity daily for preparation of an appropriate listing and corresponding voucher money cards. Mark-sense a detail money card with the month shipped mark-sensed in columns 16-17 and year in column 18 and use as a header card for each monthly group. Hold the matching ASD's in separate groups for subsequent transmittal to the appropriate subhome office.
 - (2) Voucher money cards which are to be billed by the depot will be forwarded to the machine records activity. Mark-sense a detail money card with the month shipped mark-sensed in columns 16-17 and year in column 18 and use as a header card for each monthly group. Hold the ASD's for subsequent billing actions. Billing to customers will be processed while awaiting the EAM run of sales when the ASD is used to support the SF 1080.
 - (3) Voucher money cards for direct deliveries to be billed by depot will be forwarded to machine records activity for computation of 3-1/2 percent discount on sales. Mark-sense a detail money card with the month shipped in columns 16-17 and year in column 18 and use as a header card for each monthly group. Hold ASD's for subsequent billing action.
 - (4) Prepare SF 1080 billing covering all items (agreed and disagreed) which are to be billed by the depot.
- d. The stock fund accounting branch will:
- (1) Receive daily from the machine records activity the following:
 - (a) Original agreed voucher money cards to be transferred to the subhome office, e.g., MAP and other.
 - (b) Original agreed voucher money cards to be billed by the depot.
 - (c) Original disagreed voucher money cards to be transferred to the subhome office, e.g., MAP and other.
 - (d) Original disagreed voucher money cards to be billed by the depot.
 - (e) Original discrepancy money cards, e.g., MAP and other.
 - (f) Original discrepancy money cards to be billed by the depot.
 - (g) Shipment discrepancy listing, e.g., MAP and other.
 - (h) Shipment discrepancy listing to be billed by the depot.
 - (i) Listing of journal of charges, sales, and transfers. Transfers MAP and record in the sales journal.
Note. MAP depot shipments and MAP direct deliveries will be on separate listings.
 - (j) Listing of journal of charges, sales, and transfers — other to be transferred to the subhome office and record in the sales journal.

- (k) Reproduced and summary-punched voucher money cards corresponding to the journal of charges, sales, and transfers — MAP and other.
 - (l) Original voucher money cards for price reductions on direct deliveries.
 - (m) Computed voucher money cards with extended amount representing 96-1/2 percent of original amount.
 - (n) Listing of journal of charges, sales, and transfers — sales to be billed by the depot and record in the sales journal.
 - (o) Listing of sales journal of direct deliveries.
- (2) File original discrepancy money cards into the appropriate voucher money card file for unapplied issues.
- (a) MAP.
 - (b) All other sales.
- (3) At each depot, prepare a customer billing schedule which will assure that each customer is billed at least once each calendar month for all shipments made up to and including the date established in the schedule for billing.
- e. Upon receipt of sales listings by Army appropriation and customers other than Army and related voucher money cards from the machine records activity, place the voucher money cards in a subsidiary file for Account 1149 — Accounts Receivable Unbilled. The sales listing will be recorded in the journal of sales and the journal of sales by customer appropriation.
- f. The billing section will prepare SF 1080 billings in accordance with the established billing schedule.
- g. Using the prepared SF 1080, pull the voucher money cards from the subsidiary file for account 1149. From the subsidiary file of voucher money cards for sales returns, pull those cards representing sales returns being applied. Sales returns credits issued for the benefit of one subhome office must, when being applied to a billing by another subhome office be transferred to the using subhome office prior to or simultaneously with its application. The cards thus matched with the various SF 1080's will be filed in separate groups in SF 1080 number sequence.

h. Prepare a mark-sense card showing the following information:

<u>Field designation</u>	<u>Mark-sense columns</u>
SF 1080 Number -----	1 through 6
Month -----	7 and 8
Year -----	9

Place the mark-sense card in front of the related group of SF 1080 cards and forward all cards to the machine records activity.

i. Receive from machine records activity:

- (1) The listing of accounts receivable billed.
- (2) Net summary amount card for each SF 1080.
- (3) The listing of sales returns credits applied by Army appropriations and other agencies.

j. Record the total of the accounts receivable billed (prepared SF 1080's) in the sales journal in column 3 — contra column 4. The sales return credits applied will be recorded in column 8 — contra column 3. They should also be recorded on the journal of applied sales returns credits by customer appropriation.

k. Verify the net summary SF 1080 card with the SF 1080 and place it in a suspense file in SF 1080 sequence.

l. Place the voucher money cards in a history file in voucher number sequence.

m. Daily, remove from the suspense file of net summary SF 1080 cards those cards representing paid SF 1080's and place them in the history file.

n. At the end of the month, forward the net summary SF 1080 cards to the machine records activity for preparation of the aging schedule of accounts receivable.

o. When preparing the Standard Form No. 1080, indicate gross sales, the amount of deduction for credit, and the net amount billed. Appropriate copies of SF 1080's with ASD's attached will be forwarded to customers when the net amount is zero, as well as when there is a net amount to be paid from cited funds. When shipment is effected from other than the initial source depot and credits are involved in the transaction, the procedure below will be followed:

- (1) The shipping depot, prior to the preparation of SF 1080 will request by transceiver that sales return credits be forwarded immediately by transceiver.
- (2) The shipping agency will furnish the following information:

Requisition number

Sales return credits amount required

The appropriate sales return voucher money card will be used to transfer sales return credits. Journal voucher covering such transfers will be prepared in an original and two copies, the original will be forwarded to the secondary source depot. The second copy will be forwarded, with the preclosing trial balance for the period in which the transfer is made, to the subhome office. The third copy will be recorded in the appropriate journal of the transferring depot and filed. Transfers will be made between the 1st and 25th day of the month. When credits are transferred, the journal voucher will show in addition to the debit and credit entry, the customer, the year in which the credit was allowed, and the depot to whom transferred and the transferring depot.

p. All discrepancy money cards will be screened against the periodic transaction journal. Those discrepancy money cards that are 30 days old will be listed and the listing will be forwarded to the Chief, Stock Control Division, for appropriate action.

q. As the adjustment appears in the periodic transaction journals, the discrepancy money card will be deleted and destroyed and the adjustment voucher money card will be inserted in the appropriate file.

r. A file will be established of the original voucher money cards in the preceding paragraphs.

s. The amount of the journal of charges, sales, and transfers — MAP will be recorded in the sales journal. One copy of the journal, corresponding property copies of ASD's and voucher money cards will be forwarded to the subhome office. On MAP direct deliveries, forward receiving report corresponding ASD's and voucher money cards to the subhome office. Separate listings for MAP depot shipments and MAP direct deliveries will be prepared.

t. Air Force MAP billing procedures.

- (1) Hold ASD's and voucher money cards for agreed Air Force MAP in a suspense file pending receipt of port copy.
- (2) Match port copy, when received, with ASD's in suspense file.
- (3) Monthly, prepare one SF 1080 supported by port copy and property copy of ASD and forward to the Air Force for payment.

5-220 REIMBURSABLE RETURNS

a. The stock fund accounting branch will receive seven copies of the credit memorandum representing reimbursable returns allowances. One copy of the credit memorandum will be immediately forwarded to the finance and accounting office where it will be used to establish the stock fund obligation. Reimbursable returns allowances will be paid within 20 days after receipt by the stock account branch.

b. The depot branch office allowing the credit for reimbursable returns will prepare and certify both sides of the SF 1080, attaching the credit memorandum with the following certificate:

"Appropriation reimbursement in the above amounts have been allowed your installation. Validated SF 1080 attached."

c. The voucher money cards representing reimbursable returns will be filed as the supporting file to Account 2324 — Reimbursable Returns Allowances. As these returns are paid, the voucher money card(s) representing the amount paid to the customer will be withdrawn and placed in a history file of reimbursable returns paid.

5-221 SALES RETURNS

a. The ledger and reports branch will receive seven copies of the credit memorandum representing sales returns credits allowed. The credit memorandum will be filed in numerical sequence for use to support the SF 1080 on which the credit is applied.

b. The voucher money cards representing sales returns credits allowed will be filed as the supporting file to the net amount of Account 2322 — Sales Return Credits Allowed and Account 2323 — Applied Sales Return Credits. As the sales return credits are applied, the cards representing the sales returns credits will be removed and placed in a file of applied sales return credits for processing.

c. In the event only a part of the sales return credit is applied, the ledger and reports branch will mark-sense the money amount being applied into mark-sense columns 16-23 and process the transaction in accordance with the provisions of paragraph 5-219.

d. Sales returns credits applied in the current year to a prior fiscal year accounts receivable billed or unbilled will be recorded as follows:

Debit Account 2323 — Applied Sales Returns Credits

Credit account 1100 or 1149 as appropriate

5-222 PERIODIC TRIAL BALANCE

The machine records activity will furnish to the ledger and reports branch a periodic trial balance. The trial balance will summarize the FAC in the periodic transaction journal by stock fund general ledger account. The amount shown in the periodic trial balance for each account should agree with the amounts recorded in the various journals from the corresponding periodic transaction journal. Investigate and arrange for correction of any amounts that do not agree. The periodic trial balance will list the following accounts:

2322	7091	1377	1362
2324	9473	6714	9462
6719	9461	7814	1375
9473	1355	1377	1373
1322	9456	9472	7898
1375	6718	1361	1340
9471	9474	1355	

5-223 INTRANSIT FROM CENTRAL PROCUREMENT

a. The ledger and reports branch at the accountable depot branch office will receive from the procurement branch office weekly listings of transfers from central procurement with supporting receiving report priced at standard price. Four copies of each DD Form 250 or other authorized receiving report will accompany such listing. The ledgers and reports branch will file the one copy of the receiving report in a suspense file. Daily screen receiving reports in the suspense file against the checklist of receipts from procurement attached to the periodic transaction journal. Amounts recorded in account 9471 from the periodic transaction journal must

agree with the amounts on the corresponding listings of transfers in from central procurement received from the procurement branch office. Adjustment as required to establish agreement will be recorded in the accounts of the consignee stock fund branch office. Differences in amounts on the checklist and the amounts on the receiving report may be caused by the following:

- (1) Difference in quantity shipped and quantity received.
- (2) Difference in standard price on the checklist and the standard price on the receiving report due to a price change while the materiel is in transit from facility to depot, or customer in the case of a direct delivery.
- (3) Difference in standard price on the checklist and the standard price on the receiving report due to an error in pricing the receiving report.

b. Normally the quantity on the receiving report and the quantity on the checklist of transfers in from central procurement will be in agreement since stock control will record as a receipt the quantity shown on the receiving report or shipping order. Adjustments for differences in dollars due to quantitative differences will be taken care of by stock control. Adjustments for dollar differences due to price changes while the materiel is intransit or an error in pricing the receiving report at standard by the procurement district office will be corrected by the ledger and reports branch by the preparation of DD Form 444.

c. The DD Form 444 will be prepared daily in an original and 1 copy. The original will be forwarded to stock control. The copy will be filed in a suspense file by type of transaction, i. e., price change up, price change down, and incorrect standard price on the receiving report. Upon receipt of the EAM listing of corrections, record the correction in the miscellaneous adjustment journal. The corresponding DD Form 444 will then be removed from the suspense file and destroyed.

d. Where the quantity received is more than the quantity shipped as shown on the receiving report, stock control will process DD Form 444 and the following adjustments will be recorded FAC 423:

Debit Account 1340 — Inventories — Stock

Credit Account 6715 — Gain — Incoming Shipments

e. Where the quantity received is less than the quantity shipped as shown on the receiving report, stock control will process DD Form 444 and the following adjustment will be recorded FAC 522:

Debit Account 7815 — Loss — Incoming Shipments

Credit Account 1340 — Inventories — Stocks

f. In the event stock control processes the initial pickup in inventory of the quantity received in lieu of the quantity shipped as shown on the receiving report, the ledger and reports branch will request stock control to process an adjustment by revising the initial transaction and recording the transaction in the proper manner. The ledger and reports branch will prepare in pencil a DD Form 444 for the difference between the amount shipped and the amount received. The DD Form 444 will be placed in a suspense file pending receipt of the adjustment in the periodic transaction journal.

g. Where the standard price on the periodic transaction journal for receipts from procurement is greater than the standard price on the corresponding receiving report due to a standard price change increase while the materiel was intransit from facility to the accountable depot, record the following adjustment for the difference:

Debit Account 9471 — Transfers In From Central Procurement

Credit Account 6718 — Gain — Standard Price Change

h. Where the standard price on the periodic transaction journal for receipts from procurement is less than the standard price on the corresponding receiving report due to a standard price decrease while the materiel was intransit from facility to the accountable depot, record the following adjustment for the difference:

Debit Account 7818 — Loss — Standard Price Change

Credit Account 9471 — Transfers In From Central Procurement

i. Where the standard price on the checklist of receipts from procurement is greater than the standard price on the corresponding receiving report due to an error in pricing the receiving report, record the following adjustment for the difference:

Debit Account 9471 — Transfers In From Central Procurement

Credit Account 7091.1 — Purchases at Standard

j. Where the standard price on the checklist of receipts from procurement is less than the standard price on the corresponding receiving report due to an error in pricing the receiving report, record the following adjustment for the difference:

Debit Account 7091.1 — Purchases at Standard

Credit Account 9471 — Transfers In From Central Procurement

k. Receipts from central procurement appearing on the checklist of receipts from procurement for which the consignee ledger and reports branch has not received the corresponding listing and receiving report from the procurement will be recorded in the normal manner. However, a SF 1016 will be established and such transaction will be recorded by procurement branch office, receiving report or shipping order number and amount, this data will be obtained from the checklist of receipts from procurement. Upon the receipt of the listing and receiving report that correspond to the receiving report entered in the SF 1016, the previous entry will be reversed.

l. At month end, balance of intransit account will be furnished to EAM to be included on line 50 of statement of inventory transactions.

5-224 INTRANSIT ACCOUNTABILITY FOR TRANSFERS BETWEEN STOCK FUND BRANCH OFFICES

a. Inventory transfers between stock fund branch offices, except from procurement, will be controlled on DOCA. The transportation offices at the consignor branch office will insert the DOCA date in the ASD's or other documents on transfer between stock fund branch offices. The ledger and reports branch of the consignor stock fund branch office will obtain from the transportation offices two copies of the ASD on shipment (transfers) to other stock fund branch offices. The copies of the ASD will be separated by consignee and within consignee by DOCA, current month, and DOCA next month, and filed in a suspense file. At the end of each week, the extra copy of the ASD's will be attached to the transfers out transmittal letter to other branches and forwarded to the ledger and reports branch of the appropriate consignee stock fund branch office. Daily, the ledger and reports branch at the consignor branch office will screen the ASD for transfer out to other stock fund branch offices against the voucher money cards supporting the periodic transaction in accordance with the provisions of paragraph 5-227.

b. The lists of transfer out to other branches are to be prepared in duplicate at least weekly. These lists are to be prepared and submitted for each fractional part of a week occurring at the beginning and/or end of any calendar month.

c. The form shown below will be reproduced locally and must be used for transmitting the EAM listing and corresponding ASD's of transfers out to other branches.

d. This form will be prepared as follows:

TRANSFERS OUT TO OTHER BRANCHES

From _____ No. _____

To _____ Month _____ 19 ____

Subhome office _____

<u>Description</u>	<u>Amount</u>
See EAM listing attached	

Accumulated total to _____ \$ _____

(Date)

e. The preparing office will insert its name on the line "From." The line "To" will contain the name of the accountable depot to whom the materiel is transferred. The line "Subhome office" will be used for the name of the subhome office whose materiel is being transferred.

f. Each list issued for the month will be serially numbered by a two or three digit number. The first digit or digits will represent the number of the month in the calendar year, e. g., the digit 7 will represent July and the digit 12 will represent December. The second or third digit as the case may be will represent the numerical sequence in which the list was issued during the month. This number will always start with 1 and should never exceed 5.

g. The first line in the body of the form will show, except for the first list for the first week of July, the cumulative amount reported through the date of the previous lists. The sum of all the totals in the transfers-out list at the end of each month, for a subhome office, will equal the balance in account 9472.

h. Under description, see EAM listing attached. The EAM listing and corresponding ASD's must accompany the transmittal letter on which it appears.

i. The original transfer-out listing will be forwarded to the consignee ledger and reports branch. The duplicate will be filed by consignor in the ledger and reports branch. The duplicate will serve as the subsidiary record to account 9472.

j. Upon receipt by the ledger and reports branch at the consignee branch office of the transfers out to other branches and the ASD's from the ledger and reports branch of the consignor branch office, the ASD's will be filed in a suspense file by DOCA current month and DOCA next month. Upon receipt of the periodic transaction journal, the ASD's in the suspense file will be screened against the transfers in from other stock fund branch offices. Adjustments as required to agree the credit to account 9473 with the amount on the transfers out to

other branches received from the consignor stock fund branch offices, will be recorded in the accounts of consignee stock fund branch office. The amount credited to account 9473 from the periodic transaction journal will be adjusted to agree with the amounts on the corresponding ASD's received from the consignor stock fund branch office. In the event the consignee stock fund branch office receives materiel during the current month, and the corresponding ASD's from the consignor branch office indicates DOCA date is for the next month, such ASD's will, after being screened against the periodic transaction journal, be filed in the suspense file titled "DOCA next month materiel received in current month." ASD's having a DOCA in the current month that have been agreed with the periodic transaction journal will be filed in the history file.

k. Check the quantity and dollar amount on the ASD against the quantity and dollar amount on the periodic transaction journal for the corresponding ASD. Normally the quantity on the ASD will agree with the quantity on the periodic transaction journal because stock control will record as a receipt the quantity shown on the incoming ASD and the process on adjustment for the difference between the quantity shipped and quantity received. Adjustment for difference in dollars due to quantitative difference will be taken care of by stock control. However, if there is a difference due to quantity, notify stock control and request that an adjustment be processed. Adjustments for dollar differences due to a standard price change while the materiel was in transit, or a different standard price used by the consignor depot will be corrected by the preparation of DD Form 444 by the ledger and reports branch. DD Form 444 will be prepared daily in an original and one copy. The original DD Form 444 will be forwarded daily to stock control. The copy will be filed in a suspense file in the ledger and reports branch by type of adjustment, i.e., price change increase, price change decrease, and different standard price. Upon receipt of the EAM listing of the corrections, record the adjustment in the miscellaneous adjustment journal. The corresponding DD Form 444 will be removed from the suspense file and destroyed.

l. Adjustments for differences due to a standard price increase, while the materiel was in transit from the consignor branch office to the consignee branch office, will be initiated on DD Form 444 as follows:

Debit Account 9473 — Transfers In From Other Branches

Credit Account 6718 — Gain — Standard Price Changes

m. Adjustments for differences due to a standard price decrease while materiel was in transit from the consignor branch office to the consignee branch office will be initiated on DD Form 444 as follows:

Debit Account 7818 — Loss — Standard Price Change

Credit Account 9473 — Transfers in From Other Branches

n. Adjustments due to differences in standard price due to errors in pricing the ASD by the consignor branch office will be initiated on DD Form 444. If the standard price on the ASD from the consignor is less than the standard price on the periodic transaction journal for the corresponding ASD:

Debit Account 9473 — Transfers in From Other Branches

Credit Account 6718 — Gain — Standard Price Change

If the standard price on the ASD from the consignor is greater than the standard price on the periodic transaction journal for the corresponding ASD:

Debit Account 7818 — Loss — Standard Price Change

Credit Account 9473 — Transfers in From Other Branches

o. At month end, balance of account will be furnished to EAM to be included on line 52 of statement of inventory transactions.

5-225 GOVERNMENT-FURNISHED PROPERTY

a. Stock fund materiel issued as GFP and transferred to a procurement branch office for administration, will be recorded in the accounts of the issuing accountable depot, through the transfer-out journal (upon issuance of the materiel FAC 799). Forward the ASD's with a machine listing direct to the procurement office administering the contract. Also forward a copy of the journal voucher with adequate explanation to the appropriate subhome office with the monthly preclosing trial balance and record the following entry:

Debit Account 5190 — Subhome Office — General

Credit Account 1322 — Inventory With Contractors and Testing
Agencies

b. The return of unused GFP from a procurement branch office to a depot branch office will be recorded in the accounts for the depot branch office by the entry (FAC 278) through the transfers-in journal.

c. The credits to account 1322 for unused GFP where the GFP was transferred to a procurement branch office will be recorded from the periodic transaction journal. Based upon the transfers-out listing of unused GFP from the procurement branch office, the depot will prepare a journal voucher and record the following entry:

Debit Account 1322 — Inventory With Contractors and Testing
Agencies

Credit Account 5190 — Subhome Office — General

d. A copy of this journal voucher will accompany the preclosing general ledger trial balance.

e. In the event the credit to account 1322 from the periodic transaction journal differs from the debit, or vice versa, the difference will be charged or credited to the appropriate gain or loss account for standard price charges.

f. Stock fund materiel issued as Government-furnished property by a depot branch office where the depot branch office issuing the materiel is administering the contract will be recorded in the transfers-out journal.

g. The return of unused GFP when the depot administers the contract will be entered in the accounts of the depot by recording the entry in the transfers-in journal.

h. Receipts from local procurement of stock fund materiel that includes GFP will be recorded initially in the transfers-in journal.

i. Based upon the consumption data or, the receiving report or the usage report, the ledger and reports branch will record the following entry in the accounts payable journal for the value of GFP consumed:

Debit Account 7091 — Purchases at Standard

Credit Account 1322 — Inventory With Contractors and Testing
Agencies

To record the value of GFP consumed.

Note. Stock fund items issued as Government-furnished materiel under commercial contracts ~~for~~ manufacture or processing shall continue to be accounted for under stock fund while in the hands of contractors, if the end item is financed with stock fund monies. If the contract with the commercial contract is financed with other than stock fund monies, and the materiel required is a stock fund item, such materiel will be issued from stock fund as a reimbursable sale.

5-226 DIRECT DELIVERIES TO CUSTOMERS

a. The term "direct deliveries," is defined as shipments of materiel direct from a manufacturing facility or vendor to a customer of the stock fund, and does not include shipments from a manufacturing facility or vendor to a stock fund branch to which the Ordnance Division of the Army Stock Fund has been extended.

b. The ledger and reports branch, upon receipt of transfers in listings with accompanying receiving report, will detach two copies of each receiving report, forwarding one copy to the incoming property section to be processed as a receipt, and one copy to the document control file section to be processed as an issue. The periodic transaction journal will be the posting media for recording the receipt and issue of the materiel. The following entries will be recorded in the appropriate journals to reflect these transactions:

Debit Account 1340 — Inventories — Stocks

Credit Account 9471 — Transfers-in From Central Procurement

To record the transfers in as evidenced by receiving reports
from the procurement branch office.

Debit Account 1361 — Unapplied Issues

Credit Account 1340 — Inventories — Stocks

To record the issuance to customers per receiving report from
procurement branch office.

Note. The entries shown above are recorded in the normal processing of the periodic transaction journal. They are furnished here for illustrative purposes only.

The direct deliveries to customers and MAP will be processed in accordance with provision of paragraph 5-219. Direct deliveries to all customers of stock fund materiel are the billing responsibilities of the initial source CONUS depot, except direct deliveries to MAP. Direct deliveries to MAP are the billing responsibility of the subhome office. Two copies of the receiving report will accompany the ASD, voucher money card transferred to the subhome office.

5-227 PROCESSING TRANSFERS OUT

a. After recording the periodic transaction journal in the transfers-out journal, the voucher money cards will be filed in a suspense file in numerical sequence by FAC.

b. Daily, remove from the unshipped orders other file of voucher money cards, those voucher money cards for which the ASD has been received from transportation, and separate into the following groups:

- (1) Agreed ASD's and voucher money cards.
 - (a) Other transfers out without reimbursement.
 - (b) Transfers out to other branches.
 - (c) Inventories with contractors and testing agencies.
 - (d) Inventories with property disposal officer.
 - (e) Inventory temporarily in use.
 - (f) Cost of trade-in on purchases.
 - (g) Loss — samples and testing.

(2) Disagreed ASD's and voucher money cards.

- (a) Other transfers out without reimbursement.
- (b) Transfers out to other branches.
- (c) Inventories with contractors and testing agencies.
- (d) Inventory with property disposal officer.
- (e) Inventory temporarily in use.
- (f) Cost of trade in on purchases.
- (g) Loss — samples and testing.

(3) The agreed voucher money cards will be processed as outlined under d below.

c. Disagreed ASD's and voucher money cards will be processed in separate groups by FAC as follows:

- (1) Daily, compute the difference between the money amount on the ASD and the voucher money card.
- (2) Daily, mark-sense the money amount (difference) into mark-sense columns 16-23 and transaction reversal, when appropriate, into column 15 of the discrepancy money card. (Utilize a detail money card, IBM 856208MS.)
- (3) Daily, file the marked discrepancy money card behind the original voucher money card.
- (4) Daily, forward the merged discrepancy and original voucher money cards, in separate groups to the machine records activity by cutoff time each day. File ASD's as follows:
 - (a) DOCA this month; disagreed will be filed with agreed ASD's.
 - (b) DOCA next month; disagreed will be filed with agreed ASD's.

d. Agreed ASD's and voucher money cards will be processed as follows: Voucher money cards will be separated into groups by FAC and forwarded to the machine records activity daily for the preparation of the transfers-out listing.

e. The ledgers and reports branch will:

- (1) Receive daily from the machine records activity the following:
 - (a) Original agreed voucher money cards by FAC.
 - (b) Original disagreed voucher money cards by FAC.
 - (c) Original discrepancy money cards.
 - (d) Transfer discrepancy listing.
 - (e) Transfers-out listing.
- (2) File original discrepancy money cards in the unshipped orders other suspense file.
- (3) Record the data on the listing of transfers out in the applicable columns of the transfers out and/or miscellaneous-transfers out and debit adjustment journals as appropriate.

Upon receipt of the next periodic transaction journal check the discrepancy cards in the suspense file of unshipped orders other against the periodic transaction journal. Destroy the discrepancy cards that correspond to the adjustments appearing in the periodic transaction journal. At month end the balance in account 1362 will be proved by having the machine records activity prepare a listing of the voucher money cards in the suspense file of unshipped orders other and a separate listing of the discrepancy cards in this file for which an adjustment has not appeared on the periodic transaction journal. After the detail has been proved with the control account, forward the listing of discrepancy cards to the chief of stock control for corrective action. Any discrepancy card that remains in the file over 30 days without corrective action will be reported to the ASO.

Note. The balance in account 1361 will be proved in accordance with the above.

5-228 PRIOR YEAR ADJUSTMENTS

Adjustments to prior year operations will be recorded in account 3121. There will be established at each stock fund branch office a subsidiary record to account 3121. The subsidiary record will be established on SF 1016 revised. In the event more than 13 columns are required for the subsidiary account, use the reverse side of the SF 1016 or establish additional sheets.

Column 1, Date of Entry. In this column will be posted the entry as recorded.

Column 2, Reference Number. In this column will be recorded the reference of the document posted.

Column 3, Amount. In this column will be recorded the amount of the debits and credits to account 3121. (Credit entries in this column will be bracketed.)

Columns 4 through 13. These columns will be captioned to show the contra account.

5-229 TRANSFERS OF MAP AND ACCOUNTS RECEIVABLE TO SUBHOME OFFICE

a. Weekly the depot branch offices will transfer in to the subhome office the issues to MAP and other accounts receivable that are the billing responsibility of the subhome office.

b. The weekly listing will be supported by corresponding voucher money cards and ASD's attached to a transmittal memorandum. Care must be exercised to insure that the sum of the weekly transfers of MAP to the subhome office equals the balance in account 5197 for the period and that the weekly transfers of accounts receivable equal the balance in account 5193 for the period.

c. The EAM listing of MAP intransit transferred to the subhome office, corresponding voucher money cards and ASD's will be transmitted by transmittal memorandum weekly in the following format:

MAP TRANSFERS TO SUBHOME OFFICE

From _____ No. _____
To _____ Month _____ 19 _____

(1) Balance brought forward

Description

Amount

Accumulated total to _____ \$ _____
(Date)

d. The preparing office will insert its name on the line "From." The line "To" will contain the name of the subhome office to whom the materiel is transferred.

e. Each list issued for the month will be serially numbered by a two- or three-digit number. The first digit or digits will represent the number of the month in the calendar year e.g., the digit 7 will represent July and the digit 12 will represent December. The second or third digit as the case may be will represent the numerical sequence in which the list was issued during the month. This number will start with 1 and should never exceed 5.

f. The first line in the body of the form will show, except for the first list for the first week in each month, the cumulative amount reported through the date of the previous list. The accumulated total on the last list for the month will equal the balance in account 5197.

g. Under description will be shown: "See EAM List Attached." Under amount will be shown the amount of the EAM listing attached. The EAM listing, corresponding voucher money cards and ASD's must accompany the transmittal letter on which they appear.

h. The original transmittal memorandum will be forwarded to the subhome office. The duplicate will be filed by the depot branch office. The final transmittal memorandum will be forwarded to reach the appropriate subhome office by the tenth working day following the close of the month in which the transaction is recorded in the accounts of the transferring depot branch office.

i. Similar transmittal memorandum will be prepared for accounts receivable transferred to the subhome office.

5-230 PROCESSING OF DELINQUENT AND UNCOLLECTIBLE ACCOUNTS RECEIVABLE

a. Delinquent accounts receivable is defined as an account which remains unpaid after a specific date subsequent to the date (generally after 30 days from the billing date) the bill was rendered.

b. An uncollectible account receivable is defined as an account that remains unpaid after 60 days from the billing date and all necessary efforts to effect collection have been completed as prescribed in AR 35-242.

c. After the accounts receivable are 30 days old, the billing office will correspond with the debtor at regular intervals in an effort to effect collection of the delinquent account. If, after a period of 60 days or more from the billing date, the account remains unpaid and all possible means to obtain payment of the delinquent account have been exhausted by the billing office, the account will be reported as uncollectible and transferred to the applicable subhome office, as set forth below.

The stock fund branch office will prepare a journal voucher, SF 1017G to record in the stock fund general ledger accounts, the following entries:

Debit Account 5193 — Accounts Receivable To Be Transferred
to Subhome Office

Credit Account 1100 — Accounts Receivable Billed

To transfer delinquent and uncollectible accounts
receivable of _____

Debtor's Name

from active accounts to _____

Subhome Office

for collection pursuant to AR 35-242.

In addition, the branch office will forward to the subhome office, a copy of the journal voucher, the original SF 1080a (original copy of SF 1080) billing document, and copies of branch office

exchanges of correspondence with the debtor. The billing document (1080a) will include a detailed description of the property or services furnished and the complete accounting classification.

The managers of Ordnance stock fund divisions or subdivisions will be responsible for advising higher authority through channels of any collections effected on those delinquent accounts that have been referred to the Finance and Accounts Office for collection, in accordance with paragraph 4.1b, AR 35-242.

5-231 FRUSTRATED MAP SHIPMENTS

a. Receipt of materiel representing frustrated MAP shipments by a CONUS depot will be recorded as a transaction reversal.

Debit Account 1340 — Inventories — Stocks

Credit Account 5197 — Inventory In Transit to MAP to be
Transferred to Subhome Office

b. Upon receipt of the ASD's and corresponding voucher money cards from the subhome office of MAP frustrated shipments, the following entry will be recorded:

Debit Account 5197 — Inventory In Transit to MAP to be
Transferred to Subhome Office

Credit Account 5190 — Home Office — General

c. In the event the amount credited to account 5197 for the materiel returned by the port disagrees with the amount debited to account 5197 for the amount returned by the subhome office and such difference is not due to quantities, the difference will be recorded in account 6713 or 7813 as appropriate. Quantitative adjustments will be recorded in account 6715 or 7815 as appropriate.

**Section III. MONTHLY CLOSING OF DEPOT BRANCH OFFICE RECORDS —
STOCK FUND ACCOUNTING BRANCH**

5-301 GENERAL

a. In order to enable each stock fund subhome office to comply with the requirements of higher authority of submitting accurate and timely consolidated financial statements, it is essential that all of the daily and weekly and monthly procedures prescribed in this manual be carried out accurately and on an up-to-date basis without deviation.

b. To facilitate the monthly closing of accounts and to insure timely reports, all procedures relating to the comparison of Army shipping documents with checklists will be cut off promptly at the end of each month. Any uncomparated ASD's on hand are to be regarded as having been received in the following month.

5-302 CASH RECEIPTS JOURNAL

a. Immediately after all of the cash receipts documents (except those representing refunds of prior overpayments to suppliers and others) for the current month have been recorded in the cash receipts journal, refer to the finance and accounts records and ascertain that the stock fund reimbursements entries therein and the cash receipts journal entries are in agreement.

- (1) Draw a single line across all of the money of the journal immediately below the last entry therein.
- (2) Add each of the money columns of the journal and enter the total of each on the line immediately below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals in the debit columns equals the sum of the totals in the credit columns.
- (4) Draw a double line across all of the money columns of the journal immediately below the columnar totals.
- (5) Summarize the amounts in the miscellaneous columns by account and enter the summaries in the journal immediately below the double line.

b. Prepare monthly journal voucher 301 as follows:

Debit Account 5191 — Cash Collections To Be Transferred to
Subhome Office

Debit other debit accounts, per cash receipts journal

Credit Account 1100 — Accounts Receivable — Billed

Credit Account 1030 — Cash Due From Collections Officers

Credit Account 6717 — Recoveries From Disposals of Surplus

Credit Account 6051 — Gross Sales

Credit other credit accounts per cash receipts journal

To record the month end closing of the cash receipts journal
for the month of _____, 19 ____.

5-303 CASH DISBURSEMENT JOURNAL

a. Immediately after all of the cash disbursements for the current month have been recorded in the cash disbursements journal, refer to the finance and accounting record and

ascertain that all of the stock fund cash disbursement entries therein and the cash disbursement journal entries are in agreement. Also, determine that all documents representing refunds by suppliers and others of prior overpayments have been recorded in the cash disbursement journal as reductions of disbursements for the month.

- (1) Draw a single line across all the money columns of the journal immediately below the last entry therein.
- (2) Total each of the money columns of the journal and enter the total of each column on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equals the sum of the totals of the credit columns.
- (4) Draw a double line across all the money columns of the journal immediately below the columnar totals.
- (5) Summarize the amounts in the miscellaneous columns by account and enter the summaries in the journal immediately below the double line.

b. Prepare monthly journal voucher 302 from the cash disbursements journal as follows:

Debit Account 2101 — Accounts Payable — Army

Debit Account 2152 — Accounts Payable — Commercial

Debit Account 2155 — Transportation Payable

Debit Account 2325 — Applies Reimbursable Returns Allowances

Debit other accounts, per cash disbursements journal

Credit Account 5192 — Cash Disbursements To Be Transferred to
Subhome Offices

Credit other accounts, per cash disbursements journal

To record cash disbursements for the month of _____,
19____ per cash disbursements journal.

5-304 ACCOUNTS PAYABLE JOURNAL

a. Immediately after all DD Form 250 or other receiving reports, bills of lading, etc., for the current month have been recorded in the appropriate columns of the accounts payable journal, the following action will be taken to close the journal for the month.

- (1) Draw a single line across all the money columns of the journal immediately below the last entry therein.
- (2) Total each of the money columns of the journal and enter the total of each column on the line immediately below the drawn line.
- (3) Draw a double line across all of the money columns of the journal immediately below the columnar totals.
- (4) Cross-foot the journal and ascertain that the aggregate of the totals of all of the debit columns equals the aggregate of the totals of all the credit columns.

b. Prepare monthly journal voucher 303 from the accounts payable journal as follows:

Debit Account 7092 — Purchase at Cost

Debit Account 7890 — Transportation Expense

Debit Account 7893 — Major Repair Expense

Debit Account 1921 — Undelivered Purchases (Capitalized
Contracts)

Debit other accounts per accounts payable journal

Credit Account 2101 — Account Payable — Army

Credit Account 2105 — Accounts Payable — Other Government
Agencies

Credit Account 2152 — Accounts Payable — Commercial

Credit Account 2155 — Transportation Payable

Credit Account 5195 — Accounts Payable To Be Transferred to
Subhome Office

Credit other credit accounts per accounts payable journal

5-305 CLAIMS RECEIVABLE JOURNAL

a. Immediately after ascertaining that all reports of survey have been entered in the claims receivable journal, total all the money columns and cross-foot the columnar totals. The aggregate of debit column totals must equal the aggregate of the credit totals.

b. Refer to claims receivable journal and prepare monthly journal voucher No. 304 as follows:

Debit Account 1151 — Claims Receivable

Credit Account 6740 — Income From Claims

To record the value of approved claims against carriers, vendors,
or individuals resulting from loss, damage, or destruction of
property.

5-306 REGISTER OF ADJUSTMENTS OF UNDELIVERED PURCHASES — PRIOR YEARS

a. At the end of the month, after all of the adjustment vouchers for the current month have been recorded in the register of adjustment of undelivered purchases — prior years, refer to the finance and accounting records and ascertain that all of the applicable adjustment entries therein agree with the stock fund records.

- (1) Draw a single line across all the money columns of the adjustment register immediately below the last entry therein.
- (2) Add each of the money columns of the register and enter the total of each on the line below the drawn line.
- (3) Draw a double line across all the money columns of the register immediately below the columnar totals.
- (4) Cross-foot the register and ascertain that the aggregate of the totals of all of the classifications columns is equal to the total of the adjustment column.

- b. Refer to the register and prepare monthly journal voucher 305 as follows:

Credit or Debit Account 5190 — Subhome Office — General

Debit or Credit Account 1921 — Undelivered Purchases
(Capitalized Contracts).

To record the adjustments (net decrease or net increase) to
undelivered purchases (capitalized contracts) during the
month of _____, 19 ____.

5-307 SALES JOURNAL

a. Immediately after recording the last periodic transaction journal, sales journal, and listing of billed receivable journal for the current month, the following action will be taken to close the journal (the last listing for recording in this journal should be received within 5 calendar days after the end of the month):

- (1) Draw a single line across all the money columns of the journal immediately below the last entry therein.
- (2) Total each of the money columns of the journal and enter the total of each column on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the aggregate of the totals of all the debit columns equals the aggregate of the totals of all of the credit columns.
- (4) Draw a double line across all the money columns of the journal on the first line below the columnar totals.
- (5) Summarize the columns of debits and credits to miscellaneous accounts by account number and amount, and enter the summaries in the journal immediately below the double line.

- b. Prepare monthly voucher 306 from the sales journal as follows:

Debit Account 1100 — Accounts Receivable — Billed

Debit Account 1149 — Accounts Receivable — Unbilled

Debit Account 7819 — Price Reduction on Sales Due to Inter and
Intra Service Agreements on Excess
Materiel

Debit Account 7820 — Price Reduction on Sales Due to Condition
and Serviceability

Debit Account 1361 — Unapplied Issues

Debit Account 2323 — Sales Returns Credit Applied

Debit Account 5193 — Accounts Receivable To Be Transferred to
the Subhome Office

Debit Account 5197 — Inventory In-Transit MAP To Be Trans-
ferred to the Subhome Office

Debit other debit accounts, per sales journal

Credit Account 6051 — Gross Sales

Credit Account 1340 — Inventories — Stocks

Credit other accounts per sales journal

To close the sales journal at the end of the month
of _____, 19 ____ to the general ledger.

5-308 RETURNS JOURNAL

a. Immediately after recording the last entry for the month in the returns journal for the current month, the following action will be taken to close the journal:

- (1) Draw a single line across all the money columns of the journal immediately below the last entry.
- (2) Total each of the money columns of the journal and enter the total of each column on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of all the debit columns equals the sum of the totals of all the credit columns.
- (4) Draw a double line across all the money columns of the journal immediately below the columnar totals.
- (5) Summarize the amounts in the miscellaneous debit and credit columns by account and enter the summaries in the journal immediately below the double line.

b. Prepare monthly journal voucher 307 from the returns journal as follows:

Debit Account 1340 — Inventories — Stocks

Debit other debit accounts, per returns journal

Credit Account 2322 — Sales Return Credits Allowed

Credit Account 2324 — Reimbursable Returns Allowance

Credit Account 6719 — Materiel Returned Without Credit

Credit Account 6720 — Price Variance on Repairable Materiel
Returns

Credit other credit accounts per returns journal

To credit the month end closing of the returns journal for
the month of _____, 19 ____.

5-309 TRANSFERS OUT JOURNAL

a. Immediately after recording the last periodic transaction journal for the month, the following action will be taken to close the transfers out journal.

- (1) Draw a single line across all the money columns of the journal immediately below the last entry in the transfers out journal.
- (2) Total each money column and enter the total on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equals the sum of the totals of the credit columns.

- (4) Draw a double line across all the money columns of the journal immediately below the columnar totals.
- (5) Summarize the amounts in the miscellaneous columns of account and enter the summaries in the journal immediately below the double line.

b. Prepare monthly journal voucher 308 from the transfer out journal as follows:

Debit Account 9455 — Transfers to Nonstock Fund Categories

Debit Account 9462 — Transfers Out of Logistic Responsibilities
Without Reimbursement

Debit Account 9464 — Other Transfers Out Without Reimbursement

Debit Account 9472 — Transfers Out to Other Branches

Debit Account 1322 — Inventories With Contractors and Testing
Agencies

Debit Account 1373 — Inventories With Property Disposal Officer

Debit Account 1377 — Transfer Control Clearing Account

Debit Account 9474 — Inventory Control Point Transfers

Debit Account 1375 — Inventory Temporarily in Use

Debit Account 1362 — Unshipped Orders — Other

Credit Account 1340 — Inventories — Stocks

To record the monthly closing of the transfers out journal
for the month of _____, 19 ____.

5-310 MISCELLANEOUS TRANSFERS OUT AND DEBIT ADJUSTMENT JOURNAL

a. Immediately after recording the last periodic transaction journal for the month, the following action will be taken to close the journal.

- (1) Draw a single line across all the money columns of the journal immediately below the last entry in the journal.
- (2) Total the money columns and enter the total of each column on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equals the sum of the totals of the credit columns.
- (4) Draw a double line across all the money columns of the journal immediately below the columnar totals.

b. Prepare monthly journal 309 vouchers from the miscellaneous transfers out and debit adjustment journal as follows:

Debit Account 1355 — Inventory in Process of Assembly and
Disassembly

Debit Account 7831 — Loss — Returns to Single Manager Without
Credit

Debit Account 7898 — Cost of Trade-Ins on Purchases

Debit Account 7894 — Loss Due to Major Disaster

Debit Account 7811 — Loss — Samples and Testing

Debit Account 7812 — Loss — Assembly or Disassembly

Debit Account 7813 — Loss Accounting Adjustment

Debit Account 7815 — Loss — Incoming Shipments

Debit Account 7816 — Loss — Physical Inventory Adjustments

Debit Account 7818 — Loss — Standard Price Change

Debit Account 1362 — Unshipped Orders — Other

Credit Account 1340 — Inventories — Stocks

To record the monthly closing of the miscellaneous transfers
out and debit adjustment journal for the month of _____,
19 ____.

5-311 TRANSFERS IN JOURNAL

a. Immediately after recording the last periodic transaction journal for the month, the following action will be taken to close the journal:

- (1) Draw a single line across all the money columns of the journal immediately below the last entry in the journal.
- (2) Total each of the money columns and record the total of each column on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equals the sum of the totals of the credit columns.
- (4) Draw a double line across all the money columns of the journal immediately below the columnar totals.

b. Prepare monthly journal voucher 310 from the transfer in journal as follows:

Debit Account 1340 — Inventories — Stocks

Credit Account 1322 — Inventories With Contractors and Testing
Agencies

Credit Account 1375 — Inventory Temporarily in Use

Credit Account 1377 — Transfer Control Clearing Account

Credit Account 9471 — Transfers in From Central Procurement

Credit Account 9473 — Transfers in From Other Branches

Credit Account 9474 — Inventory Control Point Transfers

Credit Account 8718 — Gain — Standard Price Changes

Credit Account 7091 — Purchases at Standard

To record the month-end closing of the transfers in journal
for the month of _____, 19 ____.

5-312 MISCELLANEOUS TRANSFERS IN AND CREDIT ADJUSTMENT JOURNAL

a. Immediately after recording the last periodic transaction journal for the month, the following action will be taken to close the journal:

- (1) Draw a single line across all the money columns of the journal immediately below the last entry in the journal.
- (2) Total each of the money columns of the journal and enter the total of each on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equals the sum of the totals of the credit columns.
- (4) Draw a double line across all the money columns of the journal immediately below the columnar totals.

b. Prepare monthly journal voucher 311 from the miscellaneous transfers in and credit adjustment journal as follows:

Credit Account 1340 — Inventories — Stocks

Credit Account 1355 — Inventory in Process of Assembly and
Disassembly

Credit Account 6712 — Gain Assembly or Disassembly

Credit Account 6713 — Gain Accounting Adjustments

Credit Account 6715 — Gain Incoming Shipments

Credit Account 6716 — Gain Physical Inventory Adjustments

Credit Account 9456 — Transfers From Nonstock Fund Categories

Credit Account 9463 — Other Transfers In Without Reimbursement

Credit Account 9474 — Inventory Control Point Transfers

Credit Account 9461 — Transfers In of Logistical Responsibilities
Without Reimbursement

To record the monthly closing of the miscellaneous transfers
in and credit adjustment journal for the month of _____,
19____.

5-313 MISCELLANEOUS ADJUSTMENTS JOURNAL

a. Immediately after recording the last periodic transaction journal and other journals for the month, the following action will be taken to close the journal:

- (1) Draw a single line across all the money columns immediately below the last entry in the journal.
- (2) Total each of the money columns and record the total of each on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals of the debit columns equals the sum of the totals of the credit columns.

- (4) Draw a double line across all of the money columns of the journal immediately below the columnar totals.
- (5) Summarize the amounts in the miscellaneous columns by account and enter the summarization immediately below the double line in the journal.

b. Prepare monthly journal voucher 312 from the miscellaneous adjustment journal as follows:

Debit other debit accounts per miscellaneous adjustment journal

Credit other credit accounts per miscellaneous adjustment journal

To record the month-end closing of the miscellaneous adjustment journal for the month of _____, 19 ____.

5-314 JOURNAL OF SALES BY CUSTOMER

a. Immediately after recording the last sales journal for the month, the following action will be taken:

- (1) Draw a single line across all the money columns in the journal immediately below the last entry.
- (2) Total each money column and enter the cumulative total of each column on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals in columns 4 through 13 equals the total in column 3 and that the sum of the totals in columns 17 through 26 equals the total in column 16.

b. The sum of the totals in columns 3 and 16 should equal the balance in accounts 6051, 7819, and 7820 at the end of July. For months subsequent to July, add the totals of columns 3 and 16, from this total deduct the sum of the totals of columns 3 and 16 at the end of the previous month, and the product will equal the balance in account 6051 at the end of the current month.

5-315 JOURNAL OF SALES RETURN CREDITS ALLOWED BY CUSTOMER APPROPRIATION

a. Immediately after recording the last journal of sales returns credits allowed for the month, the following action will be taken:

- (1) Draw a single line across all the money columns in the journal immediately below the last entry.
- (2) Total each money column and enter the total on the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals in columns 4 through 16 equals the total of column 3, and that the sum of the totals in column 17 through 26 equals the total in column 16.

b. The sum of the totals in columns 3 and 16 should equal the sum of the credits to account 2322 for the month of July. For months subsequent to July, the sum of the totals in columns 3 and 16 for the previous month, deducted from the sum of the totals in columns 3 and 16 for the current month, should equal the net credits to account 2322 for the current month. Investigate and correct any differences.

5-316 JOURNAL OF APPLIED SALES RETURNS CREDITS BY CUSTOMER APPROPRIATION

a. Immediately after recording the last applied sales returns credits listing for the month

draw a single line across all the money columns immediately below the last entry for the month in the journal.

b. The sum of the totals in columns 3 and 16 should equal the sum of the debits to account 2323 for the month of July. For the months subsequent to July, the sum of the totals in columns 3 and 16 for the previous month, deducted from the sum of the totals of columns 3 and 16 for the current month, should equal the debits to account 2323 for the current month. Investigate and correct any difference.

5-317 JOURNAL OF REIMBURSABLE RETURNS ALLOWANCES BY CUSTOMER APPROPRIATIONS

a. This journal is not to be closed out monthly but will be cumulative throughout the fiscal year. Immediately after recording the last journal of reimbursable returns allowances for the month, the following action will be taken:

- (1) Draw a single line across each money column of the journal.
- (2) Total each money column and enter the totals of each column in the first line below the drawn line.
- (3) Cross-foot the journal and ascertain that the sum of the totals in columns 4 through 16 equals the total in column 3, and that the sum of the totals of columns 17 through 26 equals the total of column 16.

b. The sum of the totals in columns 3 and 16 should equal the net sum of the debits and credits to account 2324 for the month of July. For months subsequent to July, the sum of the totals in columns 3 and 16 for the previous month, deducted from the sum of the totals in columns 3 and 16 for the current month, should equal the net credit to account 2324, during the current month. Investigate and correct any difference.

5-318 INVENTORIES IN TRANSIT — PROCUREMENT

a. Prepare an adding machine tape of the standard price on the receiving reports in the suspense file (par. 5-223a) of receipts from procurement.

b. Prepare journal voucher SF 1017-G No. 313 and record the following entry for the totals of the receiving reports in the suspense file.

Debit Account 1391 — Inventories In Transit — Procurement

Credit Account 5190 — Subhome Office — General

To record the value of central procurement transferred out by the procurement branch offices, but which has not been received by the depot as of the last day of the reporting period.

c. Prepare journal voucher SF 1017-G No. 314, as of the first day of the next month to reverse journal voucher No. 313.

d. Prepare an adding machine tape of the DD Forms 444 in the suspense file, for price change increase (par. 5-223c).

e. Prepare journal voucher SF 1017-G No. 315 and record the following entry for the total of the adding machine tape of the DD Forms 444 in the suspense file:

Debit Account 9471 — Transfers in From Central Procurement

Credit Account 6718 — Gain — Standard Price Change

f. Prepare journal voucher SF 1017-G No. 316 as of the first day of the next month to reverse journal voucher No. 315.

g. Prepare an adding machine tape of the DD Forms 444 in the suspense file of price change decreases.

h. Prepare journal voucher SF 1017-G No. 317 and record the following entry for the total of the adding machine tape of the DD Forms 444 in the suspense file:

Debit Account 7818 — Loss — Standard Price Change

Credit Account 9471 — Transfers in From Central Procurement

i. Prepare journal voucher SF 1017-G No. 318 as of the first day of the next month to reverse journal voucher 317.

j. Prepare an adding machine tape of the DD Forms 444 in the suspense file of incorrect standard prices on receiving reports.

k. Prepare journal voucher SF 1017-G No. 319 and record the following entry for the total of the adding machine tape of the DD Forms 444 in the suspense file, if the total on the adding machine tape is a credit:

Debit Account 9471 — Transfers in From Central Procurement

Credit Account 7091.1 — Purchases at Standard

l. If the total on the adding machine tape is a debit, prepare journal voucher 320 and record the following entry:

Debit Account 7091.1 — Purchases at Standard

Credit Account 9471 — Transfers in From Central Procurement

m. Prepare a list in triplicate by procurement branch office of the amounts recorded in the SF 1016 of receipts from procurement for which corresponding listings and receiving reports have not been received from the procurement branch office. The listing will contain the following information (par. 5-222b):

<u>Contract Number</u>	<u>Receiving Report</u>	<u>Amount</u>
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Forward a copy of the listing to the appropriate branch office and request that the receiving reports listed thereon be included in the next weekly listing submitted by procurement branch office concerned. Forward a copy of the listing to the subhome office with the monthly pre-closing trial balance. File a copy of the listing in a suspense file. Advise the Office of the Chief of Ordnance of any receiving report on such lists that do not appear on a transfer out listing from the procurement branch office concerned during the month following the month in which the materiel was received.

Check the balance in account 9471 with the sum of the balances shown on the last listing of receipts from central procurement received from the procurement branch offices. Prepare reconciliation of the difference and submit copy of such reconciliation with each monthly pre-closing trial balance.

5-319 PRIOR YEAR ADJUSTMENTS

a. Immediately after recording the last entry in the prior year adjustment subsidiary record, the following action will be taken:

5-311

Par. 5-318 — 5-319

- (1) Draw a single line across all the money columns immediately below the last entry.
 - (2) Total each of the money columns of the journal and enter the total of each column on the line immediately below the drawn line.
- b. Cross-foot the journal and ascertain that the sum of the totals in columns 4 through 13 equal the total of column 3.
- c. Check the total in column 3 against the balance in the general ledger for account 3121.
- d. Prepare a schedule showing the columnar caption and dollar amount of each column and submit it with the monthly preclosing trial balance to the subhome office.

5-320 JOURNAL OF PRICE REDUCTIONS AND SALES

- a. Immediately after recording the last sales journal for the month, the following action will be taken:
- (1) Draw a single line across all the money columns in the journal immediately below the last entry.
 - (2) Total each money column and enter the cumulative total of each column on the first line below the drawn line.
 - (3) Cross-foot the journal and ascertain that the sum of the totals in columns 4 through 13 equal the total in column 3 and that the sum of the totals in columns 17 through 26 equal the total in column 16.
- b. The sum of the totals in columns 3 and 16 should equal the balances in accounts 7819 and 7820 at the end of July. For the months subsequent to July, add the totals of columns 3 and 16, from this total deduct the sum of the totals of columns 3 and 16 at the end of the previous month, and the product will equal the balances in accounts 7819 and 7820 at the end of the current month.

5-321 CASH RECONCILIATION

a. Arrange to receive a copy of CSCAA-21 (R1) report from the installation finance and accounts officer. Arrange to receive a copy of each CSCAA-57 report submitted to the installation's finance and accounts officer by the Office of the Chief of Ordnance. Arrange to receive a copy of each document attached to the CSCAA-57 report applicable to stock fund operations. Ascertain what documents have not been recorded and arrange to record them in the cash receipts and/or cash disbursements journal as appropriate. Make certain that the latter documents are not again recorded in the succeeding month. Since it is possible that the last CSCAA-57 report for the current month may not be received until after the submission of the preclosing trial balance for the month, the following reconciliation will be prepared and submitted to the appropriate subhome office 10 days after the submission of monthly reports. The cash reconciliation will be in two parts, i. e., one of the cash disbursements and one of the cash collections transferred to the subhome office with the cash disbursements and cash collections appearing on the installation's CSCAA-21 (R1) report and the sum of the same items appearing on the CSCAA-57 reports received for the current month. The reconciliation will be in the following format. Under remarks, include an explanation of the vouchers which are to be recorded next month that are applicable to a prior month. Attach a copy of all correction documents to the reconciliations.

- b. The format will be as follows:

RECONCILIATION OF CASH DISBURSEMENTS

SUBHOME OFFICE _____

ASF branch office _____ Month of _____, 19__

Cash disbursements transferred to the subhome office \$ _____

This amount will agree with the amount reported in Account 5192 for the month

Cash disbursements included in CSCAA-21 (R1)
against reporting installations station No. \$ _____

Cash disbursements per CSCAA-57 for all
CSCAA-57 reports applicable to current
fiscal year _____

Total cash disbursements per CSCAA-21 and 57 reports _____

Difference accounted for below \$ _____

Disbursements included in CSCAA-21 (R1) not in account 5192

<u>DO Voucher No.</u>	<u>Date of CSCAA-21 (R1)</u>	<u>Amount</u>	<u>Remarks</u>
		\$	

Disbursements included in CSCAA-57 not in account 5192

<u>DO Voucher No.</u>	<u>Date of CSCAA-57</u>	<u>Amount</u>	<u>Remarks</u>
		\$	

Disbursement included in Account 5192 not in CSCAA-21 (R1) and/or CSCAA-57

<u>DO Voucher No.</u>	<u>Amount</u>	<u>Remarks</u>
	\$	

RECONCILIATION OF CASH COLLECTIONS

SUBHOME OFFICE _____

ASF branch office _____ Month of _____, 19__

Cash collections transferred to the subhome office \$ _____

This amount must agree with the amount reported in Account 5191

Cash collections included in CSCAA-21 (R1)
against reporting installations station no. \$ _____

Cash collections per CSCAA-57 for all
CSCAA-57 reports for current fiscal year _____

Total cash collections per CSCAA-21 and 57 reports _____

Difference accounted for below \$ _____

Collections included in CSCAA-21 (R1) not in account 5191

<u>DO Voucher No.</u>	<u>Date of CSCAA-21 (R1)</u>	<u>Amount</u>	<u>Remarks</u>
		\$	

Collections included in CSCAA-57 not in account 5191

<u>DO Voucher No.</u>	<u>Date of CSCAA-57</u>	<u>Amount</u>	<u>Remarks</u>
\$			

Collections included in account 5191 not in CSCAA-21 (R1) and CSCAA-57

<u>DO Voucher No.</u>	<u>Amount</u>	<u>Remarks</u>
\$		

5-322 INVENTORIES IN TRANSIT BETWEEN BRANCHES — CONSIGNEE BRANCH OFFICES

a. Prepare an adding machine tape of the standard price on the ASD's in the suspense file of "DOCA Current Month," for which the materiel has not been received. Prepare monthly journal voucher No. 323 for the total of the adding machine tape and record the following entry:

Debit Account 1392 — Inventories In Transit Between Branches

Credit Account 5190 — Subhome Office — General

To record the intransit inventories between branches "DOCA
date passed inventories not received."

Also prepare monthly journal voucher No. 324 to reverse journal voucher No. 323, the first day of next month.

b. Prepare an adding machine tape of the standard price on the ASD's in the suspense file of "DOCA next month materiel received in current month." Prepare monthly journal voucher No. 325, and record the following entry:

Debit Account 5190 — Subhome Office — General

Credit Account 1392 — Inventories In Transit Between Branches

To record the value, at standard price, of materiel received
during current month having a DOCA next month.

The above entry will be reversed the first day of the following month by journal voucher No. 326.

c. Prepare an adding machine tape of the amounts on the DD Form 444, in the suspense file of "Price Changes Increase While Materiel Was In Transit." Prepare monthly journal voucher No. 327 and record the following entry:

Debit Account 9473 — Transfers In From Other Branches

Credit Account 6718 — Gain — Standard Price Changes

To record the adjustment to account 9473 due to price change
increases while materiel was in transit that have not been
processed by stock control as of the end of the month of
_____, 19____.

The above entry will be reversed the first day of the following month by journal voucher No. 328.

d. Prepare an adding machine tape of the amounts on the DD Form 444 in the suspense file of "Errors In Standard Price on ASD's." Debit account 7813 and credit account 9473. Prepare monthly journal voucher No. 329 and record the following entry:

Debit Account 7818 — Loss Accounting Adjustments

Credit Account 9473 — Transfers In From Other Branches

To record the adjustment to account 9473 for errors in standard price in ASD's received from other branches that have not been adjusted by stock control as of the end of the month of _____, 19 ____.

The above entry will be reversed the first day of the following month by journal voucher No. 330.

e. Prepare an adding machine tape of the amounts on the DD Form 444 in the suspense file of "Errors In Standard Prices on ASD's," debiting account 9473 and crediting account 6713. Prepare monthly journal voucher No. 331 and record the following entry:

Debit Account 9473 — Transfers In From Other Branches

Credit Account 6713 — Gain — Accounting Adjustments

To record the adjustment to account 9473 for errors in standard prices on ASD's received from other branches that have not been adjusted by stock control as of the end of the month of _____, 19 ____.

The above entry will be reversed the first day of the following month by journal voucher No. 332.

f. Prepare an adding machine tape of the amounts on the DD Form 444 in the suspense file of "Loss Standard Price Change" debiting account 7818 and crediting account 9473. Prepare monthly journal voucher No. 333 and record the following entry:

Debit account 7818 — Loss — Standard Price Change

Credit account transfers in from other branches

To record the adjustment to account 9473 due to price change, decrease while materiel was in transit that have not been processed by Stock Control as of the end of the month of _____, 19 ____.

The above entry will be reversed the first day of the following month by journal voucher No. 334.

5-323 INVENTORIES IN TRANSIT BETWEEN BRANCHES — CONSIGNOR BRANCH OFFICE

a. Prepare an adding machine tape of the standard price on the Army shipping documents in the suspense file on "DOCA Next Month." Prepare monthly journal voucher No. 335 for the total of the adding machine tape and record the following entry:

Debit Account 1392 — Inventory In Transit Between Branches

Credit Account 5190 — Subhome Office — General

To record the in transit for DOCA next month.

b. The above entry will be reversed the first day of the following month by journal voucher No. 336.

5-324 REPORT OF DISPOSALS FROM PROPERTY DISPOSAL OFFICER

Arrange to receive the following data monthly from the property disposal officer.

- a. Dollar value at standard price of ASF materiel classified as scrap on receipt from field services stocks during the month.
- b. Dollar value at standard price of ASF materiel disposed of during the month.
- c. Dollar value at standard price of ASF materiel donated by PDO to HEW.
- d. Dollar value at standard price of ASF materiel donated by PDO to others.
- e. The dollar amount of recoveries from the sale of surplus ASF materiel.

The following journal entries will be prepared to record the above data in the stock fund general ledger.

Debit Account 7895 — Cost of Disposals of Surplus and Salvage

Credit Account 1373 — Inventory With Property Disposal Officer

To record the value at standard price of stock fund materiel classified as scrap upon receipt by PDO and the value at standard price of stock fund materiel disposed of by PDO during the month.

Debit Account 7896 — Loss Due to Donations — Other.

Credit Account 1373 — Inventory With Property Disposal Officer

To record the value at standard price of stock fund materiel donated by PDO during the current month, other than donations to HEW.

Debit Account 7897 — Loss Due to Donations for Health, Education, and Welfare

Credit Account 1373 — Inventory With Property Disposal Officer

To record the value at standard price of stock fund materiel donated to HEW by the PDO during the current month.

Review the cash collections deposited and recorded in the cash receipts journal for recoveries from disposal of surplus and record the following entry for the difference between the amount recorded in the cash receipts journal applicable to the current month sales of surplus and the amount reported by the PDO as recoveries from sale of surplus ASF materiel:

Debit Account 1030 — Cash Due From Collection Officers

Credit Account 6717 — Recoveries From Disposals of Surplus

To record the recoveries from the disposal of surplus for the month of _____.

5-325 MONTH END CLOSING ENTRIES

The following month end closing journal vouchers will be prepared and posted subsequent to the preparation of the preclosing trial balance.

Debit Account 6051 — Gross Sales

Credit Account 1361 — Unapplied Issues

To close gross sales to unapplied issues for the month of _____
19 __.

**Debit Account 5192 — Cash Disbursements to be Transferred
to Subhome Office**

**Debit Account 5195 — Accounts Payable to be Transferred to
Subhome Office**

**Debit Account 5196 — Reimbursable Returns to be Transferred
to Subhome Office**

**Credit Account 5191 — Cash Receipts to be Transferred to Subhome
Office**

**Credit Account 5193 — Accounts Receivable to be Transferred to
Subhome Office**

**Credit Account 5194 — Claims Receivable to be Transferred to
Subhome Office**

**Credit Account 5197 — Inventory Intransit to MAP to be Transferred
to Subhome Office**

Debit/Credit Account 5190 — Subhome Office — General

To transfer to the subhome office the accounts listed above for
the month of _____ 19 __.

**Section IV. PREPARATION OF MONTHLY DEPOT BRANCH OFFICE REPORTS —
TO SUBHOME OFFICE**

5-401 GENERAL

The monthly reports to be prepared and sent to each stock fund subhome office are as follows:

- a. Branch Office General Ledger Trial Balance — Preclosing, DA Form 1753 and 1753a (Reports Control Symbol CSCAA-38).
- b. Branch Office Schedule of Accounts Receivable — Schedule 1A, DA Form 1547-1 (Reports Control Symbol CSCAA-8 (R2)).
- c. Branch Office Schedule of Net Reimbursable Sales — Schedule 2A, DA Form 1550 (Reports Control Symbol CSCAA-64).
- d. Branch Office Statement of Sales and Reimbursable Returns Allowances — Statement 3, DA Form 1813 (Reports Control Symbol CSCAA-45 (R1)).
- e. Branch Office Analysis of Net Expenditures Statement, DA Form 2049 (Reports Control Symbol CSCAA-65).
- f. Branch Office Report of Cumulative Obligations and Expenditures (CSGLD 890).
- g. Branch Office Narrative Analysis (Reports Control Symbol CSCAA-71).

5-402 PREPARATION

The data contained in each report will be in dollars and cents.

5-403 CUTOFF DATE

- a. For accounting and reporting purposes, the cutoff date from branch office reports will be the last day of the calendar month being reported.
- b. All accounting documents pertaining to the transactions of the period being reported, including inventory transactions which are available as of the end of the period and which have been processed for financial inventory accounting, will be included in the accounting records and reports for the period. In addition, any further entries or adjustments necessary to properly reflect the status of the accounts at the end of the period will be processed and included in the accounting records and reports for that calendar month.
- c. Branch office reports will be transmitted so as to reach the subhome office not later than the 20th day of the month following the close of the month being reported.
- d. Except as prescribed for specific statements or schedules, branch office reports will be submitted in one copy only.
- e. The narrative analysis will be transmitted so as to reach the subhome office not later than the 30th day of the month following the close of the month being reported. However, this does not apply to notes pertaining to the financial statements (par. 5-404) which must accompany the reports.

5-404 NOTES TO FINANCIAL REPORTS

- a. Any information of material significance, which may be useful in or have a bearing upon the accounting interpretation of a reported amount (or amounts), will be explained by notes appended to each statement or schedule. These notes will include explanatory comments covering any situation where the amounts are not complete or fully representative of the account definition or title. Also, unusual or abnormal balances should be covered by appropriate comment.

b. In the subparagraphs that follow are listed the accounts that must be test checked prior to submission of the report and any variance must be reported as a note to the appropriate statement or schedule. This review and the resultant comments are not to be treated as part of the narrative analysis in paragraph 5-401g. The purposes of this review are:

- (1) Assist personnel at all levels in the realistic review of stock fund reports.
- (2) Provide information for consideration in the preparation of the narrative analysis.
- (3) Assure that the reports reflect optimum accuracy of actual conditions.
- (4) Preclude difficulties in the preparation of the Department of the Army level stock fund reports.

c. Account 1100 — Accounts Receivable Billed, and Account 1149 — Accounts Receivable Unbilled, will agree with subsidiary records and/or card files. Comment on status of or delays encountered in billing or collection that results in excessive time in liquidation.

d. Account 1322 — Government-Furnished Supplies with Contractors and Testing Agencies. Assure that all issues, returns, and consumption data are not only posted to this account but are properly reflected in appropriate contra accounts.

e. Account 1355 — Inventory in Process — Assembly and Disassembly. This account will normally have a zero balance, since the pickup and drop are performed simultaneously. A detailed explanation will accompany the preclosing trial balance explaining the balance in this account.

f. Account 1360 — Inventory Transactions Undistributed. Every effort should be made to process documentation relating to outstanding balances in this account as of month closing. Any balance in this account should be explained in the narrative analysis.

g. Account 1361 — Unapplied Issues. The balance in this account will agree with the subsidiary records of drops from accountability which will result in reimbursable sales when shipped. This will include all unshipped MAP documents in process of selection and shipment and exclude all other issues, other than reimbursable sales, in process of selection and shipment.

h. Account 1373 — Property in the Hands of Property Disposal Officer. The balance in this account will be verified with the value of stock fund inventory actually in the hands of the property disposal officer as of the end of each month.

i. Account 1375 — Inventory Temporarily in Use. Every effort should be made to post all returns to date and assure that billings have been processed for all completed projects, to effect payment for items not returned or returned in an unserviceable condition.

j. Account 1377 — Transfer Control Clearing Account. This account should net to zero. Any dollar value in this account should be adjusted to the appropriate operating account or explained in the narrative.

k. Account 1391 — Inventories in Transit — Procurement, and Account 1392 — Inventories in Transit — Between Branches. These accounts will be in agreement with the supporting records or documentation. In transit values should be determined in accordance with AR 735-62.

l. Account 1921 — Undelivered Purchases Capitalized Contracts. The balance in this account will be in agreement with the actual undelivered balances of the applicable purchase orders or contracts. Except where new contracts are capitalized, the balance in this account should be diminishing.

m. Account 2101 — Accounts Payable — Army; Account 2105 — Accounts Payable — Other Government Agencies; Account 2152 — Accounts Payable — Commercial; and Account 2155 — Transportation Payable. The amounts in these accounts will be in agreement with subsidiary

records or supporting documents. Every effort should be made to process all documents relating to disbursements to reflect the minimum outstanding payables. This account should be reconciled each month and comments should be offered regarding excess time in liquidation.

n. Account 3121 — Prior Years Adjustments. The amounts in this account will be itemized and explained.

o. Account 6791 — Other Income. This account should reflect only other income resulting in cash collections not otherwise covered.

p. Account 7091 — Purchases at Standard, and Account 7092 — Purchase at Cost. These accounts should contain comparable purchase data to be used in computing purchase price variance, e.g., each entry for a purchase at cost should have a simultaneous entry as a purchase at standard. If not, an explanation and appropriate amounts will be shown in the narrative.

q. Account 7895 — Cost of Disposals of Surplus and Salvage, and Account 6717 — Recoveries From Disposals of Surplus. These accounts should reflect only the value of property authorized for destruction or disposed of through the property disposal officer and recoveries deposited by that office to the credit of the stock fund. All other sales must be reflected in sales in account 6051 and, as appropriate, losses in account 7819 and/or account 7820.

r. Account 7899 — Other Expense. This account should reflect only other expenses resulting in cash disbursements not otherwise covered.

s. General. Assure that all journal vouchers are picked up in the year end closing to effect agreement of the reciprocal accounts. Differences concerning adjustment vouchers returned to branches or submitted to Home Offices will be resolved subsequent to closing.

- (1) All stock fund inventory will be included in the closing inventory balance. All unpriced stock fund type items on hand will be priced and included.
- (2) Assure that obligations are established for all reimbursable returns allowances and repair orders issued, prior to closing.
- (3) All accounts not covered above, which are supported by subsidiary records of documentation, will be verified to the subsidiary of document balances prior to closing.
- (4) All accounts such as the 4,000 series budgetary accounts and other which are included in similar finance and fiscal reports will be verified to the comparable data prior to submission.
- (5) All comparable figures shown on supporting schedules will be in agreement with those shown on the statements.
- (6) Normally, there should be no credit balance in a debit balance account or debit balance in credit balance account. If this occurs, balance will be investigated and action taken, where necessary, to correct the entry prior to closing. However, if it is not possible, an explanation will be included in the narrative.
- (7) Inventories as shown on stock fund reports will be in agreement with the FIA supply management report and statement of inventory transactions.
- (8) Assure that all required transfers to be made to the Home Office (subhome office) are properly documented and that all adjustment vouchers contain complete explanations.
- (9) Schedule of month end closing entries and year end closing entries will be included with the branch reports.

- (10) Test for accuracy. Collections: cash allocations, account receivable, including claims (30 June 1957) (Home Office will use the President's Budget figure); plus cash due from collection officers (30 June 1957), sales (net of loss on sales at less than standard price, applied sales return, and withdrawn credits); recoveries from disposal, other income and income from claims; plus or minus adjustments (should be explained), minus return of advance and progress payments, cash due from collection officers (30 June 1958); equals collections (branch office — total receipts), (Home Office — statement 2, line 9), disbursements; return of cash, accounts payable, including transportation (30 June 1957) (Home Office will use the President's Budget figure); plus purchases at cost (net discounts) (less deliveries from capitalized contracts), applied reimbursable returns, advance and progress payments, other expense, transportation expense (1st and 2d destination), and repair expense; plus or minus adjustments (should be explained); minus accounts payable, including transportation (30 June 1957); equals disbursements (branch office — total disbursements) (Home Office — statement 2, line 20).
- (11) To judge the efficiency of accounts receivable, accounts payable, and unapplied issues, the following criteria may be used: Accounts receivable (Accounts 1100 and 1149), approximately 30 days of average sales; accounts payable, approximately 20 days of average applicable payments; and unapplied issues, approximately 20 days of average sales and transfers of MAP in transits to the subhome office. Prior to the submission to the subhome office each report will be verified as to arithmetical accuracy, completeness, format, and adherence to prescribed preparation procedures. Verification includes reconciliation of the related or compatible items appearing on the various statements and schedules to assure agreement of the data being reported. The importance of complete and thorough verification cannot be overemphasized.

5-405 BRANCH OFFICE REPORT OF CUMULATIVE OBLIGATIONS AND EXPENDITURES (REPORTS CONTROL SYMBOL CSGLD 890 (R1))

a. Purpose. This report furnishes to the subhome offices necessary data for preparation of budget performance data. The report is to be transmitted electrically for receipt at the subhome offices not later than the 10th day of the month following the month being reported.

b. Preparation. The following information will be submitted in this format:

- | | |
|---|--|
| (1) Cash due from collection officer "B" | Balance in account 1030 |
| (2) Cash collections to be transferred to subhome office "C" | Balance in account 5191 |
| (3) Cash disbursements to be transferred to subhome office "D" | Balance in account 5192 |
| (4) Net reimbursable sales "E" | Sum of balance in account 6051 and 6717, less sum of balance in accounts 2302, 2323, 7819, and 7820 cumulative fiscal year to date |
| (5) Accounts receivable — billed "F" | Balance in account 1100 |
| (6) Accounts receivable — unbilled "G" | Balance in account 1149 |
| (7) Accounts receivable to be transferred to subhome office "G-1" | Balance in account 5193 |
| (8) Accounts payable — Army "H" | Balance in account 2101 |

(9) Accounts payable — other than Army "I"	Sum of balances in accounts 2105, 2152, and 2155
(10) Sales returns credits allowed "J"	Balance in account 2322
(11) Applied sales returns credits "K"	Balance in account 2323
(12) Reimbursable returns allowances "L"	Sum of balance in accounts 2324 and 5196
(13) Applied reimbursable returns "M"	Balance in account 2325
(14) Unobligated commitments "N"	Balance in account 4601
(15) Unliquidated obligations "O"	Balance in account 4801
(16) Unapplied issues "P"	Balance in account 1361 less balance in account 6051
(17) Inventories intransit — MAP "Q"	Balance in account 5197
(18) Major repairs expense "R"	Balance in account 7893
(19) Further breakdown by major customer group is required for items (2), (4), (5), (6), and (7) as follows:	
(A) Army	
(1) MPA	
(2) O&MA	
(3) Stock Fund	
(4) Other	
(B) Air Force	
(C) Navy	
(D) Marine Corps	
(E) MAP	
(F) Fed Rep Germany	
(G) Other Non-Federal	
(H) Other Government Agencies	

Alphabetic designation may be used for electric transmission of items (1) through (18) and for the customer breakdown required in item (19) above.

c. Verification. The amounts contained in this report will agree with amounts reported for the applicable accounts on the preclosing general ledger trial balance. When a variance is found to exist between the amount on the preclosing trial balance, a detailed explanation of the cause of the variance will be submitted with the preclosing trial balance.

5-406 GENERAL LEDGER TRIAL BALANCE, DA FORMS 1753 and 1753a

a. Purpose. The general ledger trial balance (preclosing) provides a medium for establishing the equality between debit and credit entries in the general ledger accounts. This form may be used by branch offices as a basis for preparation of such reports as may be desired

for local use. The general ledger trial balance also furnishes the subhome offices financial data on the monthly operations of the stock fund.

b. Preparation. The preclosing trial balance will be prepared after all adjusting entries have been made but prior to the posting of closing entries. The accounts prefixed with an asterisk indicate those accounts to be closed to Account 5190 — Subhome Office — General after preparation of monthly preclosing trial balance.

c. Verification. The balances of all accounts will be verified with the applicable subsidiary accounts to insure monetary agreement. The balance in account 4101 must equal the sum of the balances of accounts 4501, 4601, 4801, and 4901. The balances of the budgetary accounts must be in agreement with the related amounts as recorded in the allotment ledgers and fiscal records, and as reported on the status of allotment report(s) for the same period.

d. Supporting data. The amounts reported in certain accounts require a further analysis and/or documentation. The following supporting schedules will be submitted with the preclosing general ledger trial balance:

- (1) Account 5190. Copies of Standard Form No. 1017G (journal voucher) will be submitted for all entries recorded in account 5190.

- (2) Account 5193, 5194, 5195, and 5197. A summary listing of previously submitted transmittals will be furnished for each of these accounts. The following format will be used:

<u>Date</u>	<u>Listing No.</u>	<u>Amount</u>
The total of these lists will equal the balances in accounts 5193, 5194, 5195, and 5197.		

- (3) Account 5196. Copies of applicable Army Stock Fund reimbursable returns allowances notifications will be furnished in support of the balance of this account.

- (4) Account 1391. Schedule of in transit from central procurement will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignor Procurement Branch</u>	<u>Amount</u>
Total	_____

The total reported on this schedule will be in exact agreement with the balance reported in account 1391.

- (5) Account 9473. The schedule transfers in from other branches will be submitted with the monthly preclosing trial balance in the following format:

<u>Consignor Branch Office</u>	<u>Amount</u>
Total	_____

The total reported on this schedule will be in exact agreement with the balance in account 9473.

- (6) Account 9471. Schedule of receipts from central procurement will be submitted with the monthly preclosing trial balance in the following format:

Consignor Procurement Branch Amount

Total

The total of this schedule will be in exact agreement with the balance reported in account 9471. This schedule will identify the amount in account 1391 from the prior fiscal year included in account 9471 during the current fiscal year.

- (7) Account 9472. The schedule of transfers out to other branches will be submitted with the monthly preclosing trial balance in the following format:

Consignee Branch Office Amount

Total

The total reported on this schedule will be in exact agreement with the balance in account 9472.

- (8) Account 1392. Schedule of in transit between branches by consignor will be transmitted with the monthly preclosing trial balance in the following format:

Consignor Branch Amount

Total

Schedule in transit between branches by consignee will be submitted with the monthly preclosing trial balance in the following format:

Consignee Branch Amount

Total

The sum of the totals on the schedules of in transit by consignee and by consignor will be in exact agreement with the balance reported in account 1392.

- (9) Account 9474. Analysis of account 9474 will be submitted with the monthly preclosing trial balance in the following format:

<u>From</u>	<u>To</u>	<u>Description</u>	<u>Amount</u>
			Total <u> </u>

Under the caption "from" will be shown the name of the losing office. Under the caption "to" will be shown the name of the gaining subhome office. Under the caption "description" will be shown the type of transaction, i.e., inventory. The total reported on this schedule will be in exact agreement with the balance reported in account 9474.

- (10) Account 3121. Analysis of account 3121 will be submitted with the monthly preclosing trial balance in the following format:

<u>Type of Transactions</u>	<u>Amount</u>	
	<u>Debit</u>	<u>Credit</u>
Inventory increases		
Inventory decreases		
Increases to prior year accounts receivable		
Increases to prior year payable		
Decreases to prior year accounts receivable		
Decreases to prior year accounts payables		
Total	_____	_____

The net of the total debits and credits will agree with the balance reported in account 3121. In addition, a detail analysis by type of transaction will be shown below the total for inventory increase and inventory decreases.

- (11) Account 9462. The balance in this account will be supported by the following schedule:

Transferred to:	Authority	ASD No.	Amount
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This amount will agree with the balance in account 9462.

- (12) Account 9464. The amount in this account will be supported by the following schedule:

Transferred to:	Authority	ASD No.	Amount
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The amount on this schedule will agree with the balance in account 9464.

5-407 STATEMENT OF FINANCIAL CONDITION, SCHEDULE 1A, DA FORM 1547-1

a. Purpose. The aging of accounts receivable segregated by major customer group is a ready means of appraising the management of accounts receivables and determining which areas require action to reduce overdue accounts.

b. Preparation.

- (1) Columns (b) and (e) "Previous Balance," are for Home Office use only; branch offices will not report amounts in these columns.
- (2) "Accounts receivable" will be reflected by customer or major customer category, segregated as to billed and unbilled receivable and aged as provided in (5) below. The amounts reported in columns (c), (d), (f), and (g) will be derived from the applicable subsidiary accounts receivable ledgers or files.
- (3) Lines 2 through 11 of the schedule will reflect amounts due from Army customers by major appropriations indicated; the total of all other Army appropriations will be reported on line 12; and the total amount due from all Army customers will be shown on line 15.

- (4) Lines 17 through 25 of the schedules will reflect amounts due from other than Army customers, by major customer categories indicated; the total of all other customers (other than Army) will be reported on line 26; and the total amount due from all other than Army customers will be shown on line 28. The grand total of Army and other than Army customers will be reported on line 29.
- (5) The columnar arrangement of the schedule provides for the reporting of current balances of billed and unbilled receivables and for the aging of receivables. Billed receivables outstanding over 60 days will be reported in column (d). Unbilled accounts receivable remaining unbilled over 30 days will be reported in column (g). The basis for aging both billed and unbilled receivables will be in accordance with AR 37-61.
- (6) Lines 31 and 32 will reflect the "percentage breakdown of balance" for the current and previous periods, respectively. These percentages express the relationship of billed receivables outstanding over 60 days, to total accounts receivable billed (the grand total of column (d), divided by the grand total of column (c); and unbilled receivables remaining unbilled over 30 days to total unbilled accounts receivable (the grand total of column (g) divided by the grand total of column (f).

c. **Verification.** The grand totals of columns (c) and (f) will be in agreement, respectively, with the amounts shown for accounts 1100 and 1149 in the general ledger trial balance.

5-408 STATEMENT OF INCOME AND EXPENSE SCHEDULE 2A, DA FORM 1550

a. **Purpose.** This schedule provides an analysis by major customer category, of gross sales, applied sales returns credits, applied withdrawal credits, price reduction on sales, and net reimbursable sales to provide the subhome office with information required to review actual sales experience with budget forecast.

b. Preparation.

- (1) Column (g), "Current Quarter Net Reimbursable Sales," and column (h), "Budget Forecast End of Fiscal Year — Net Reimbursable Sales," are not applicable to branch office reporting and will not be completed.
- (2) The data reported will be cumulative for the fiscal year and will be derived from an analysis of subsidiary ledgers or files maintained in support of gross sales (account 6051), applied sales returns credits (account 2323), sales returns credits applied to prior year accounts receivable, applied withdrawal credits (account 2302), and price reductions on sales (accounts 7819 and 7820) resulting in net reimbursable sales.
- (3) Line 1, cash sales, will reflect the value of cash sales (as opposed to charge sales) and will be derived from applicable sales journals or records.
- (4) Lines 2 through 12 will reflect sales to Army customers, by major appropriation indicated; the total of all other Army appropriations will be reported on line 13; and the total amount of sales to Army appropriations will be reported on line 16.
- (5) Lines 18 through 26 will reflect sales to other than Army customers, by major customer category indicated; the total of all other customers (other than Army) will be reported on line 27; and the total amount of sales to other than Army customers will be reported on line 28.
- (6) Line 29 will reflect the grand total of Army and other than Army sales (sum of lines 1, 16, and 28).
- (7) Line 30 will reflect recoveries from disposals of surplus (account 6717).

- (8) Line 31 will reflect the totals of lines 29 and 30.
- (9) The following schedule will be attached to the DA Form 1550:

(a) Credits applied to prior fiscal year accounts receivable	\$
(b) Credits applied to current year sales	\$ _____
(c) Total credits applied	\$ _____

This total will agree with column (c), line 29 and with account 2323.

c. Verification.

- (1) The amounts reflected on each line (1 through 29) of column (f) will reflect the difference between the amounts reported in column (b) and the total of the amounts reported in columns (c), (d), and (e).
- (2) Column totals, line 29, will be verified as follows:
- (a) Column (b) — Gross Sales. The total of this column will agree with the total balances reported for account 6051 on branch office trial balances prepared for submission to Home Offices during the fiscal year.
- (b) Column (c) — Applied Sales Returns Credits. The total of this column will reflect the balance of account 2323.
- (c) Column (d) — Applied Withdrawal Credits. The total of this column will agree with the balance of account 2302.
- (d) Column (e) — Price Reduction on Sales. The total of this column will agree with the total of the balances in accounts 7819 and 7820.
- (3) Line 30 will equal the balance in account 6717.

5-409 STATEMENT OF SALES AND REIMBURSABLE RETURNS ALLOWANCES, STATEMENT 3, DA FORM 1813

a. Purpose. This statement provides an analysis by major customer category of sales returns credits allowed and applied and reimbursable returns allowances authorized, cumulative for the fiscal year. At the same time, it provides a reconciliation of cash collections for the period with income and the net change in the balance of accounts receivable. It also provides a reconciliation of cash disbursements for the period with obligations incurred and the net change in unliquidated obligations; and with expenses (including purchases) and the net change in accounts payable.

b. Preparation.

- (1) Columns (f) and (g) "Budget Forecast End of Fiscal Year" are inapplicable for branch office reporting, therefore will not be completed.
- (2) Subsidiary files on ledgers in support of sales, sales returns allowances, applied sales returns allowances, and reimbursable returns allowances will be analyzed to determine the amounts applicable to each appropriation to be reported in the appropriate columns. Data reported will be cumulative for the fiscal year.
- (3) Lines 2 through 12 of the schedule are applicable to Army customers, by major appropriation and "other" and will reflect the following data; column (b), amounts of unapplied sales returns credits as of 30 June, prior fiscal year, authorized to

be carried over to the current fiscal year for application against prior year requisitions net of adjustments; column (c), sales returns credits allowed during the current fiscal year; column (d), sales returns applied during the current fiscal year; and column (e), sum of reimbursable returns allowances authorized during the current fiscal year and unliquidated reimbursable returns allowances, if any (account 2324 less account 2325), as of 30 June prior fiscal year, carried over to the current fiscal year. The total amounts applicable to Army customers will be derived on line 15 from the sum of lines 2 through 12.

- (4) Lines 17 through 25 of the schedule will reflect amounts applicable to other than Army customers, by major customer categories indicated; the total amount applicable to all other customers (other than Army) will be reported on line 26; and the total amount applicable to all other than Army customers will be reported on line 27. The grand total of all Army and other than Army customers will be derived on line 28.

c. Verification. The grand total derived on line 28 of the statement under the respective columns will be verified as follows:

- (1) Line 28, column (d), will agree with the balance in account 2323. The amount will be followed by an asterisk and the following footnote inserted:

"Includes _____ applied to prior year receivables
dollars
during current."

- (2) The sum of the totals on line 28, columns (b) and (c) will agree with the balance in account 2322.

- (3) The total on line 28, column (e), will agree with account 2324. The amount will be followed by an asterisk and the following footnote inserted:

"Includes _____ as balance in account 2324 carried
forward from prior fiscal year."

- (4) The following footnote will be shown on the reverse side of this statement for column b:

Amount carried forwarded from prior fiscal years	\$
Adjustment:	\$
Increase	\$
Decrease	\$
Transfers out to other subhome offices	\$
Transfers in from other subhome offices	\$
Transfers to parent subhome office	\$
Transfers from parent subhome office	\$
Adjusted 30 June balance	\$
Reported in column "b"	\$

- (5) The amounts reported by customer category in column (d) will equal the amounts shown in column (c), schedule 2-A.

5-410 ANALYSIS OF NET EXPENDITURES STATEMENT 4, DA FORM 2049

a. **Purpose.** This statement provides an analysis of the source and application of funds incident to the operations of the stock fund, and net expenditures cumulative for the fiscal year. At the same time, it provides a reconciliation of cash collections for the period with income and the net change in the balance of accounts receivable. It also provides a reconciliation of cash disbursements for the period with obligations incurred and the net change in unliquidated obligations, and with expenses (including purchases) and the net change in accounts payable.

b. **Preparation.** The amounts to be reported on the statement will be obtained from the applicable accounts reported on the trial balances and related statements and schedules. The column captioned, "Budget Forecast End of Fiscal Year" is not applicable for branch office reporting and will not be completed by reporting branches.

- (1) **Line 1. Total Income.** Report the total of the balances of account 6051 reflected on the monthly trial balances prepared for submission to the Home Office during the current fiscal year, less the total of the balances of accounts 7819, 7820, and 2323 plus the total of the balances in accounts 6717, 6721, 6740, and 6791.
- (2) **Line 2. Total Receivables, Beginning of Current Fiscal Year.** Report the sum of the balances of accounts 1030, 1100, 1149, and 1151 as of 30 June, prior fiscal year preclosing trial balance.
- (3) **Line 3. Total Receivables, End of Period.** Report the total of the balances of accounts 1030, 1100, 1149, and 1151 as of the period of the report. The amount reported on will agree with the sum of the balances in accounts 1030, 1100, 1149, and 1151 on the preclosing trial balance.
- (4) **Line 4. Net Increase (-) or Decrease in Receivables (difference between lines 2 and 3).** A net increase will be reported as a negative (-) amount.
- (5) **Line 5. Adjustments and Other Transactions Affecting Income and Receivables.** The amount reported in this line will be explained in an attached schedule. The following format will be used:

(a) Accounts receivable transferred in	\$
(b) Prior year adjustments increasing receivables	\$ _____
Total increases	\$
(c) Accounts receivable transferred out	\$(_____)
(d) Prior year adjustments decreasing receivables	\$(_____)
Total decreases	\$
Net Change Increase or (Decrease)	

Note. These adjustments are the only adjustments that are to be reported on this line. Accounts receivable transferred to the subhome office will agree with the cumulative balance in account 5193. Prior year increase and decrease adjustments will agree with the analysis of account 3121.

- (6) **Line 6. Net Increase (-) or Decrease (sum of lines 4 and 5).** A net increase will be reported as a negative (-) amount.
- (7) **Line 7. Cash Collections (sum of lines 1 and 6).** This amount will agree with the sum of the balances of account 5191 reported in monthly trial balances for the fiscal year to date.
- (8) **Line 8. Total Purchases at Cost.** Report the balances in accounts 7092, 7093, and 7094 plus the sum of the monthly balances in account 5196 for the current fiscal year applicable to reimbursable returns allowances allowed during the current fiscal year, plus the credits to account 2324 applicable to allowances during the current fiscal year.

- (9) Line 9. Transportation Expense. Report the balances of accounts 7890 and 7891.
- (10) Line 10. Inventory Loss — Retail Stock Fund. This line is not applicable for branch office reporting.
- (11) Line 11. Major Repair Expense. Report the balance of account 7893.
- (12) Line 12. Other Expense. Report the balance of account 7899.
- (13) Line 13. Increase or Decrease (-) in Progress Payments to Contractors. The amount to be reported will be the net change in the balance of account 1324 as of 30 June, prior fiscal year and the current period.
- (14) Line 14. Increase or Decrease (-) in Advances to Contractors and Suppliers. The amount to be reported will be the net change in the balance of account 1411 as of 30 June, prior fiscal year and the current period.
- (15) Line 15. Total Payables, Beginning of Current Fiscal Year. The balances of accounts 2101, 2152, 2155, and 2324 less 2325 as of 30 June, prior fiscal year preclosing trial balance.
- (16) Line 16. Total Payables, End of Period. The balances of accounts 2101, 2105, 2152, 2155, and 2324 less 2325 as of the close of the current period.
- (17) Line 17. Net Increase (-) or Decrease in Payables (difference between lines 15 and 16). A net increase will be reported as a negative (-) amount and a net decrease as a positive amount.
- (18) Line 18. Subtotal. Sum of lines 8 through 14, and 17.
- (19) Line 19. Adjustments and Other Transactions Affecting Payables and Expense. The amount reported on this line will be explained in an attached schedule. The schedule will be in the following format:

(a) Accounts payable transferred out	\$()
(b) Prior year adjustments decreasing payables	\$()
Total decreases	\$()
(c) Accounts payable transferred in	\$
(d) Prior year adjustments increasing payables	\$
Total increases	\$

Net Change

Note. These are the only transactions to be recorded on this line. Accounts payable transferred out will equal the sum of the cumulative balances in accounts 5195 and 5196. Prior year increases and decreases to payables will equal the amount shown in the comparable lines in the analysis of account 3121.

- (20) Line 20. Cash Disbursements (sum of lines 18 and 19). This amount will agree with the sum of the balances of account 5192 reported on trial balances for the fiscal year to date.
- (21) Line 21. Obligations Incurred, Net for Period. Amount of obligations incurred, net of adjustments, cumulative for the fiscal year to date. The amount reported will agree with net obligations incurred reported on DA Form 14-121 (Status of Allotments).

- (22) Line 22. Unliquidated Obligations, Beginning of Current Fiscal Year. Balance of account 4801 as of 30 June, prior fiscal year.
- (23) Line 23. Unliquidated Obligations, End of Period. Balance of account 4801 as of the current period.
- (24) Line 24. Net Increase (-) or Decrease in Unliquidated Obligations (difference between lines 22 and 23). A net increase will be reported as a negative (-) amount and a net decrease as a positive amount.
- (25) Line 25. Cash Disbursements (sum of lines 21 and 24). This amount will agree with the amount reported on line 20.
- (26) Line 26. Net Expenditures (line 20 (or 25) less line 7). Disbursements in excess of collections will be reported as a positive amount; collections in excess of disbursements (negative expenditures) will be reported as a negative (-) amount.

c. Verification. The following verifications will be performed prior to submission of the report:

- (1) Line 1. The amount reported here is equal to the amount reported on line 31, column (d), DA Form 1550 plus the balance in accounts 6721, 6740, and 6791.
- (2) Line 7. This line will equal the cumulative balance in account 5191 reported to the subhome office.
- (3) Lines 20 and 26. The amount reported on these lines will equal the cumulative balance in account 5192 reported to the subhome offices.
- (4) Other lines. These lines will be verified with the applicable general ledger account balances.

Section V. YEAR-END CLOSING OF DEPOT BRANCH OFFICE ACCOUNTS

5-501 YEAR-END CLOSING ENTRIES

The following year-end closing journal vouchers will be prepared and posted subsequent to the preparation of the certified preclosing trial balance and the preparation and posting of the normal month-end closing journal vouchers.

Debit Account 6701 — Discounts Earned

Debit Account 6712 — Gain — Assembly or Disassembly

Debit Account 6713 — Gain — Accounting Adjustments

Debit Account 6715 — Gain — Incoming Shipments

Debit Account 6716 — Gain — Physical Inventory Adjustments

Debit Account 6717 — Recoveries from Disposal of Surplus

Debit Account 6718 — Gain — Standard Price Change

Debit Account 6720 — Gain — Price Variance on Reparable Materiel Returns

Debit Account 6721 — Recoveries of Deterioration on Inventory Temporarily in Use

Debit Account 6725 — Trade-in Allowances on Purchases

Debit Account 6740 — Income from Claims

Debit Account 6791 — Other Income

Credit Account 3015 — Operating Results

To close the income accounts to operating results for the year
ending 30 June 195__

Debit Account 3015 — Operating Results

Debit Account 7091 — Purchases at Standard

Debit Account 7091.1 — Adjustment to Purchases at Standard

Credit Account 7092 — Purchases at Cost

Credit Account 7093 — Purchases from Single Manager

Credit Account 7094 — Repurchases from Retail Stock Fund

Credit Account 7811 — Loss — Samples and Testing

Credit Account 7812 — Loss — Assembly or Disassembly

Credit Account 7813 — Loss — Accounting Adjustments

Credit Account 7815 — Loss — Incoming Shipments

Credit Account 7816 — Loss — Physical Inventory Adjustments

Credit Account 7817 — Loss — Perishable, Nonperishable Subsistence

Credit Account 7818 — Loss — Standard Price Change

Credit Account 7819 — Price Reductions on Sales due to Inter- and Intra-Service Agreements and on Excess Materiel

Credit Account 7820 — Price Reduction on Sales due to Condition and Serviceability

Credit Account 7831 — Loss — Returns to Single Manager without Credit

Credit Account 7890 — Transportation Expense — First Destination

Credit Account 7891 — Transportation Expense — Second Destination

Credit Account 7893 — Major Repairs Expense

Credit Account 7894 — Loss Due to Major Disaster

Credit Account 7895 — Cost of Disposals of Surplus and Salvage

Credit Account 7896 — Loss Due to Donations — Other

Credit Account 7897 — Loss Due to Donations for Health, Education, and Welfare

Credit Account 7898 — Cost of Trade Ins on Purchases

Credit Account — 7899 — Other Expense

To close the expense accounts to operating results for the year ending 30 June 195__.

Debit Account 5190 — Subhome Office — General

Credit Account 9455 — Transfers to Nonstock Fund Categories

Credit Account 9462 — Transfers Out of Logistical Responsibility — Without Reimbursement

Credit Account 9464 — Transfers Out — Without Reimbursement

Credit Account 9470 — Transfers Out from Central Procurement

Credit Account 9472 — Transfers Out to Other Branches

Credit Account 9474 — Inventory Control Point Transfers
(if this account has a debit balance)

To close the transaction accounts to the subhome office for the year ending 30 June 195__.

Debit Account 6719 — Gain — Materiel Returns Without Credit

Debit Account 9456 — Transfers from Nonstock Fund Categories

Debit Account 9461 — Transfers In of Logistical Responsibility — Without Reimbursement

Debit Account 9463 — Other Transfers In — Without Reimbursement

Debit Account 9471 — Transfers In from Central Procurement

Debit Account 9473 — Transfers In from Other Branches

Debit Account 9474 — Inventory Control Point Transfers
(if this account has a credit balance)

Credit Account 5190 — Subhome Office — General

To close the transaction accounts to the subhome office for the year
ending 30 June 195__.

Debit Account 2322 — Sales Returns Credits Allowed

Credit Account 2323 — Applied Sales Returns Credits

To close the applied sales returns credits into the sales returns credits
allowed for the year ending 30 June 195__.

Debit Account 2324 — Reimbursable Returns Allowances

Credit Account 2325 — Applied Reimbursable Returns Allowances

To close the applied reimbursable returns allowances to the reimbursable
returns allowances for the year ending 30 June 195__.

Debit or Credit Account 3015 — Operating Results

Debit or Credit Account 3121 — Adjustments to Prior Years Operations

Credit or Debit Account 5190 — Subhome Office — General

To close the listed accounts to the subhome office for the year
ending 30 June 195__.

5-502 POST-CLOSING TRIAL BALANCE

After the above entries are posted, the general ledger accounts should contain balances only in the asset (1000), liability (2000), and subhome office (5190) accounts. A post-closing trial balance will be prepared and forwarded to the subhome offices with the 30 June reports. The account balances reflected thereon will be the opening balances in the respective accounts for the succeeding fiscal year. No changes in account balances will be made after the submission of the post-closing trial balance adjustments will be recorded in the succeeding year.

CHAPTER 6
SPECIAL INSTRUCTIONS

Section L ACCOUNTING TREATMENT

6-101 GENERAL

This section contains instructions applicable to certain accounts contained in the chart of accounts effective 1 July 1957. This section includes special instructions on accounting procedures.

6-102 INSTRUCTIONS ON ACCOUNTS

a. Account 1020 — Cash With Treasury.

- (1) The balance in this account will agree with the amount reported as the cash balance with Treasury by the F and A Office (OCO) (balance of cash, current revenue, current disbursements, and the transfers to unallocated reserve). The report of the F and A Office (OCO) will indicate the cash by limitation. In the event amounts include transactions under "invalid" accounting classifications, they will not be deducted from amounts transferred as cash with Treasury. The sum of both will be reported. Prompt action will be taken to correct invalid accounting classifications as reported on the DA Form 291.
- (2) Each subhome office will make a monthly review of its stock fund cash position. All cash which is determined to be in excess of forecasted disbursements for the following 60-day period will be returned to the Home Office in the Office of the Chief of Ordnance.
- (3) The cash return will be transmitted to the Office, Chief of Ordnance, ATTN: ORDFQ-B, on or before the 15th day of the month by letter authorization and with a copy of the subhome office journal voucher on which the return was recorded.

b. Account 1030 — Cash Due From Collection Officers. The balance in this account will be verified with the appropriate collection officers as of close of business on 30 June. Every effort will be made to process all documents relating to this account to reflect the minimum outstanding balance. The balance in this account is an account receivable.

c. Account 1100 — Accounts Receivable Billed and Account 1149 — Unbilled Accounts Receivable.

- (1) The balances in these accounts will agree with the appropriate subsidiary records. These balances will be proved monthly. Every effort must be made to process all documents relating to collections to reflect the minimum outstanding receivables.
- (2) Cycle billing is defined as being that type of billing which is accomplished every 30 days on a 100 percent basis.
- (3) Reference OCTI 620-2-57, paragraph 4b. On the basis of cycle billing, the monthly accumulation of transactions represents accounts receivable for the equivalent of a monthly period and not restricted to those as of the close of a calendar month.

d. Account 1151 — Claims Receivable.

- (1) All branch offices of the Ordnance Division of the Army Stock Fund are responsible for ascertaining that all reports of survey generating claims receivable specify

the appropriate collection account classification to which collections are to be credited.

- (2) Collection of claims receivable through setoff or voucher reduction is provided in OCTI 620-15-53. Whenever a claim receivable is collected through setoff, the collection will be recorded in the cash disbursements journal as a negative disbursement with the credit to Account 1151 — Claims Receivable.

e. Account 1322 — Inventory With Contractors and Testing Agencies.

- (1) The balance in this account will be verified with the subsidiary records in order to assure that all issues, returns, and consumption data has been posted in this account to date.
- (2) Transaction analysis code 5991 is applicable to sales of stock fund materiel to procuring activities (procurement programs of commands and arsenals) for subsequent supply as Government-furnished supplies (GFS) to commercial contractors or vendors for use (consumption) in nonstock fund items. This code converts to financial analysis code 932.
- (3) Stock fund materiel will be issued as GFS only if the end item is to be returned to the stock fund and the contract financing the purchase of the end item is financed by stock fund money.
- (4) It is the responsibility of the procurement office requisitioning stock fund materiel for use in procurement of nonstock fund items to cite the appropriation (P & P, A; O & M, A; etc.) against which billing is to be made.
- (5) The expenditures made for defective parts returned to a contractor under a warranty will be considered as a payment erroneously made and subject to collection as an account receivable in accordance with 8 Comptroller General 103 (APP 7-103-5b).
- (6) It will be the responsibility of the subhome office to insure that all documents directing issues or returns of Government-furnished supplies clearly indicate contract number, installation administering the contract, and any other identifying information for use of the branch office and subhome office in accounting for the transaction.

f. Account 1324 — Progress Payments to Contractors. The type of payments to contractors to be recorded in this account are those made because of performance or part performance of a contract. (See also Account 1411 — Advances to Contractors and Suppliers, from which progress payments must be distinguished.) These latter payments include work performed on an item which has not been received or an item of service not completed.

g. Account 1340 — Inventories — Stocks.

- (1) All stock fund inventory will be included in the closing inventory balance. All unpriced stock fund type items on hand will be priced and included.
- (2) Inventory transaction analysis accounts and other applicable stock fund accounts in the 6700 and 7800 series of accounts must be compatible with the Statement of Inventory Transactions and the Stock Management Report required by AR's 735-65, 735-66, 735-67, etc.

h. Account 1355 — Inventory in Process of Assembly or Disassembly.

i. Account 1360 — Inventory Transactions Undistributed (Not Applicable).

j. Account 1361 — Unapplied Issues.

- (1) The balance in this account will agree with the subsidiary records of drops from accountability which will result in reimbursable sales when shipped. The balance in this account will be proved monthly. This account will include all unshipped MAP documents in process of selection and shipment and exclude all other issues (inventories shipped between branches, etc.), other than reimbursable sales, in process of selection and shipment.
- (2) In order to assist the installation commander in the discharge of his duties, this account will be aged every three (3) months on a customer basis utilizing the following age groups: 0-30 days, 31-60 days, 61-90 days, 91-120 days, and over 120 days.
- (3) The above described aging schedule will be in the format of DA Form 1755 and will be submitted to the appropriate subhome office with one (1) copy forwarded to ORDFQ. The schedule will be annotated with appropriate explanation for the items over 30 days old.
- (4) These schedules will be prepared commencing with 31 August 1958 and will continue every three (3) months thereafter with the following cutoff dates: 31 August, 30 November, 28 February, and 31 May. The schedules will be submitted so as to reach the subhome offices and OCO not later than the 20th day of the month following the cutoff date.

k. Account 1362 — Unshipped Orders — Other.

- (1) This account will be used to record all transactions in connection with movement of inventory (other than reimbursable sales) which effect the inventory available at each installation. This account will be treated as the "unapplied issue" account for such transactions. A discrepancy card will be used in the same manner as that delineated for Account 1361 — Unapplied Issues.
- (2) Instructions prescribed with respect to aging of transactions in account 1361 above also apply to account 1362.

l. Account 1373 — Inventory With Property Disposal Officer.

- (1) The balance in this account will be verified and reconciled at least annually with the value of stock fund inventory actually in the hands of the property disposal officer on 30 June of each year. Necessary adjustments will be processed through Account 7895 — Cost of Disposals.
- (2) Procurement offices will not dispose of stock fund materiel to the property disposal officer. All such materiel will be returned to the depots for disposition.
- (3) This account will be relieved of the dollar value at standard price of stock fund materiel classified as "scrap" immediately upon classification. No portion of the proceeds derived from the sale of "scrap" and "salvage" will be credited to the Army Stock Fund.
- (4) All stock fund materiel in hands of the property disposal officer, other than that classified as "scrap," will be separated from nonstock fund materiel, and will be disposed of as such. The proceeds of such disposition will be refunded to the stock fund. Separation by the property disposal officer of stock fund from nonstock fund items will be considered as having been accomplished if the two inventories are adequately identified on separate stock record cards.
- (5) This account will be relieved of the cost of surplus stock fund property at the time of disposition, i. e., at the time of sale based upon the monthly report of disposition from the property disposal officer.

m. Account 1375 — Inventory Temporarily in Use.

- (1) Every effort will be made to post all returns to closing date of any accounting period and assure that billings have been processed for all completed projects, to effect payment for items not returned or returned in an unserviceable condition.
- (2) All stock fund branch offices will include with their monthly reports to the subhome offices an analysis of this account, the dollar value of which will agree with the amount reported on the branch office general ledger trial balance.
- (3) The analysis will show the following data in columnar form:
 - (a) Name of organization or maneuver to which the inventory was loaned.
 - (b) Designated authorization assigned by the Department of the Army.
 - (c) Standard price of inventory loaned. The total of this column will agree with the balance of account 1375 reported on the branch office general ledger trial balance.
 - (d) Date of loan.
 - (e) Estimated date of return.
 - (f) Remarks.
- (4) Where the loan of stock fund inventory is authorized by the Department of the Army to accomplish a specific requirement or mission at a stock fund installation, the issue, return and reimbursement for the inventory will be effected by the stock fund installation involved.
- (5) When the loan of stock fund inventory is authorized by the Department of the Army for major exercises or maneuvers and central billing is required, the accounting and billing will be accomplished as prescribed in (6) below.
- (6) The accounting and billing for all inventory loaned for use at any point other than the stock fund installation issuing the materiel will be transferred to the subhome office immediately after the materiel is issued except where the shipping order and ASD specifies the return of the items loaned back to the branch office making the issue.
- (7) Each stock fund branch will insure that the provisions of AR 37-61 relative to "Inventory Temporarily in Use" are followed without exception and assure that the schedule prescribed above is submitted as required.
- (8) The materiel not returned by the borrower will be billed to the borrower as a reimbursable sale at standard prices in effect on the day it was determined that the materiel would not be returned. The materiel not returned will be processed into and out of Account 1340 — Inventories — Stocks, in a manner similar as that for any reimbursable sale.

n. Account 1377 — Transfer Control Clearing Account. This account should net to zero. Any entries in this account which do not net to zero will be immediately investigated and adjusted into the proper accounts, i. e., accounts 6713 and 7813 — Gain or Loss — Accounting Adjustments and accounts 6718 and 7818 — Gain or Loss — Standard Price Change. Debit and credit adjustment vouchers, accordingly, will be processed in the same accounting period. This account is for use only in connection with these transactions within a subhome office. In order for the account to net to zero; it is necessary that stock control process all charges simultaneously.

o. Account 1391 — Inventories in Transit — Procurement and Account 1392 — Inventories in Transit — Between Branches.

- (1) These accounts will be in agreement with the supporting records or documentation. In transit values should be determined in accordance with AR 735-62 dated 31 May 1956, or its successor.

- (2) It is imperative that action be taken and followed up to insure that the amounts recorded in these accounts at the end of any current month represent transactions originating in the current month and actually are:
 - (a) Shipments from central procurement which had not been received by the consignee depot, and
 - (b) In the case of the consignor depot branch office only, those shipments made during the current month on which the DOCA falls in the succeeding month, and
 - (c) In the case of the consignee, those shipments on which the DOCA date has passed but the shipments have not been received.
 - (d) In the case of the consignee depot branch office only, those shipments received during the current month on which the DOCA falls in the succeeding month.
- (3) Inventories in transit between branches are recorded solely on the DOCA and without reference to the physical location (except as noted above) of the materiel involved. It should also be noted that as of the end of any month, any differences between the amount shipped and the amount received that have not been adjusted will be recorded as in transit.
- (4) In all cases where a DOCA is involved, the DOCA date should be put on the ASD by the transportation officer, or, if the DOCA date is cut in the ASD mat, the transportation officer should verify such date.
- (5) The advance copies of the ASD's will be used as the basis for recording transactions involving DOCA.

p. Account 1393 — Inventories in Transit — MAP.

- (1) This account will be in agreement with and reflect only the dollar values of inventories actually shipped to MAP for which delivery copies (port signed copies of Army shipping documents or other acceptable evidence) have not been received (account 5197).
- (2) This account is for use of subhome offices and oversea commands having billing responsibility for MAP — Grant Aid shipments. It is not to be used by CONUS installations since Account 5197 — Inventory in Transit to MAP To Be Transferred to Subhome Offices has been created for their use.
- (3) Issues of Army Stock Fund by oversea branch office for such shipments under the MAP program will be recorded as follows:
 - (a) Upon dropping the inventory from availability
Debit Account 1361 — Unapplied Issues
Credit Account 1340 — Inventories — Stocks
 - (b) After agreeing the property copy of the ASD's with the prepost drop from inventory
Debit Account 1393 — Inventory in Transit — MAP
Credit Account 6051 — Gross Sales

- (c) Upon receipt of the acceptance copy of the ASD (the copy returned by the customer after acceptance by the customer)

Debit Account 1149 — Unbilled Accounts Receivable

Credit Account 1393 — Inventory in Transit — MAP and at month to close gross sales to unapplied issues

Debit Account 6051 — Gross Sales

Credit Account 1361 — Unapplied Issues

q. Account 1411 — Advances to Contractors and Suppliers.

- (1) Advance payments are payments made by the Government to a contractor in the nature of a loan or advance prior to and in anticipation of complete performance of a contract. (See also Account 1324 — Progress Payments to Contractors from which advance payments must be distinguished.)
- (2) The balance in this account will be in agreement with the balance of project 940 and 941 allotment ledgers.

r. Account 1910 — Undistributed Charges.

6-103 TRANSFER OF CREDITS AND ACCOUNTS RECEIVABLE BETWEEN DEPOTS

a. A copy of the journal voucher transferring sales returns credits and/or accounts receivable will be attached to the monthly preclosing trial balance to the subhome office by the transferring depot branch office.

b. A copy of the journal voucher covering the receipt of sales returns credits and/or accounts receivable prepared by the receiving branch office will be attached to the monthly preclosing trial balance covering the period month in which the credit and/or receivable is received.

c. The journal vouchers for these transactions will show in addition to the accounts to be debited and credited the following information:

TRANSFERRING DEPOT WILL SHOW

- (1) The name of the transferring depot
- (2) The name of the depot to whom transferred
- (3) The name of the customer
- (4) The fiscal year in which the credit was allowed

RECEIVING DEPOT

- (1) The name of the receiving depot
- (2) The name of the transferring depot
- (3) The name of the customer

d. The entries to record the transfers out will be:

TRANSFER OF CREDITS

Debit Account 2322 — Sales Returns Credits Allowed
Credit Account 5190 — Subhome Office — General

ACCOUNTS RECEIVABLE TRANSFER

Debit Account 5193 — Accounts Receivable to be Transferred to Subhome Office
Credit Account 1100 — Accounts Receivable Billed

- e. The entries to be recorded by the receiving depot will be as follows:

SALES RETURN CREDIT

Debit Account 5190 — Subhome Office — General
Credit Account 2322 — Sales Returns Credits Allowed

ACCOUNTS RECEIVABLE

Debit Account 1100 — Accounts Receivable Billed
Credit Account 5190 — Subhome Office — General

- f. The receiving installation will record the same dollar value in its accounts as reported on the incoming journal voucher.

- g. The subhome office will agree the journal voucher from the transferring installation with the journal voucher from the receiving installation and record the following entry to adjust the investment accounts.

CREDIT TRANSFERS — TRANSFERRING INSTALLATION

Debit Account 5100 — Branch Office — General
Credit Account 2322 — Sales Returns Credit Allowed

CREDIT TRANSFERS — RECEIVING INSTALLATION

Debit Account 2322 — Sales Returns Credits Allowed
Credit Account 5100 — Branch Office — General

ACCOUNTS RECEIVABLE — TRANSFERRING INSTALLATION

Debit Account 1100 — Accounts Receivable Billed
Credit Account 5100 — Branch Office — General

ACCOUNTS RECEIVABLE RECEIVING INSTALLATIONS

Debit Account 5100 — Branch Office — General
Credit Account 1100 — Accounts Receivable Billed

- h. In the event that there is attached to the preclosing trial balance from a branch office of a journal voucher reporting a transfer out of credits and/or accounts receivable and there is not a journal voucher with the receiving installation recording the pickup, the subhome office will adjust the preclosing trial balance from the receiving installation and request the receiving installation to record the transaction. In the event the transferring installation does not forward the journal voucher, proceed as above.

6-104 INSTRUCTIONS ON ACCOUNTS

a. Account 1921 — Undelivered Purchases (capitalized contracts).

- (1) ORDM 3-11 and FM 9-2 identify, by means of the second digit of the FIA category listing therein, those items included in the Ordnance Division of the Army Stock Fund. Those items so identified will be procured only with stock fund monies except for items processed for direct shipment under MAP consumables and construction program funds.
- (2) At such time as an appropriation lapses for which materiel has been received in Army Stock Fund inventories, vouchers in process of settlement or subsequently forwarded for settlement will be recorded in the accounts payable journal in the same manner as prescribed for paid vouchers under current appropriations. This account (1921) will be reduced accordingly.

- (3) Items identified as stock fund items which are now under contract will be accounted for as capitalized contracts and processed in accordance with the provisions of ORDM 3-8 if such contracts were let prior to date of capitalization. Contracts let subsequent to these dates for items identified as stock fund items will be amended to show the stock fund appropriation if delivery has not been completed, except for materiel on contract citing other than the stock fund appropriation which is not shipped to the accountable property officer of a stock fund branch office. Where delivery has been completed and the materiel was shipped to an accountable property officer of a stock fund branch office on a contract, let subsequent to date of capitalization, the procurement branch offices will advise the procuring installation of the requirement to refinance the procurement from the stock fund and process the transaction in accordance with the provisions of ORDM 3-8.
- (4) If a contract is for stock fund items, it must be capitalized if in existence at the inception of the stock fund and the procurement is paid from nonstock fund monies.
- (5) In case a capitalized contract is terminated, the contract obligation is reduced in anticipation of the termination. This account must also be reduced by the amount of the decrease in the obligation.
- (6) Termination charges in connection with capitalized contracts will be recorded in Account 7092 — Purchases at Cost.
- (7) This account must be reduced by the actual cost of materiel received and paid under each capitalized contract. This is accomplished by debiting account 7092 and crediting account 1921.
- (8) Transfers out lists must be furnished for all shipments made on capitalized contracts.
- (9) The balance in this account will be in agreement with the actual undelivered balances of the applicable purchase orders or contracts. Except when new contracts are capitalized, the balance in this account will be diminishing.

b. Account 2101 — Accounts Payable — Army, Account 2105 — Accounts Payable — Other Government Agencies, Account 2152 — Accounts Payable — Commercial, and Account 2155 — Transportation Payable.

- (1) The amounts in these accounts will be in agreement with subsidiary records or supporting documents. Every effort should be made to process documents relating to disbursements to reflect the minimum outstanding payables. All charges for major repairs (account 7893) should be recorded.
- (2) MIPR's and requisitions placed with installations other than branch offices of the Ordnance Division of the Army Stock Fund, will provide that two copies of receiving reports and one copy of each voucher of payment will be forwarded to the branch office citing funds for Army Stock Fund accounting purposes.

c. Account 2322 — Sales Return Credits Allowed.

- (1) All sales return credits allowed to Army customers during any fiscal year, which have not been cited by customers on requisitions processed for obligation in accordance with paragraph 7, AR 37-21, before 1 July of the succeeding fiscal year and not received and reserved by stock fund branch offices for subsequent recordation as "applied sales return credits" (account 2323) during the month of July will be transferred to applicable stock fund subhome offices through Account 5190.00 — Subhome Office — General in stock fund reports for the month of July (AR 37-64). The debit will be to account 2322. The entry will be supported by an appropriate list (EAM or other) showing complete information on all sales credits transferred.

- (2) Any portion of sales return credits applied by Army customers to requisitions processed for obligation through 30 June which exceeds the extended value of such requisition will be included in the amount to be transferred by stock fund branch offices to applicable subhome offices.
 - (3) Any sales return credits cited on requisitions processed for obligation on or before 30 June in accordance with paragraph 7, AR 37-21, are properly available in the fiscal year in which cited on such requisitions regardless of the date of delivery of the items requisitioned. These credits will be retained by branch offices and applied to customers billings.
 - (4) Subhome offices will account for unused sales return credits received by them through Account 5100.000 — Branch Office — General as appropriate, and crediting Account 2322. The amount of such transfers will be closed to Account 3004 — Capitalized Inventories and subsequently closed to Account 3000 — Investment of United States Government.
 - (5) Unapplied sales returns credits carried over from one fiscal year to another (e.g., FY 57 to FY 58) will be segregated on the reverse side of the monthly branch office general ledger trial balance.
 - (6) As of the end of each fiscal year, the Stock Control Division will have prepared an EAM listing of dues out by appropriation code, customer, requisition number, unapplied sales return credits applicable thereto, and the balance which would be chargeable to customer's funds. The Stock Control Division will determine the shipments of dues out which are not expected to be shipped within 45 days after the close of the fiscal year under Army appropriations expiring for obligation as of 30 June and will contact the customer with a request for action in connection with applicable requisitions as follows:
 - (a) Reducing the sales return credits and/or fund citation of the closing fiscal year to cover only items shipped or to be shipped within 45 days thereafter.
 - (b) Refinancing items due out as of 45 days after the close of the fiscal year with funds or sales return credits of the fiscal year in which the shipment is to be made.
 - (c) Cancelling items which are not being refinanced by citation of funds or sales return credits.
 - (7) Stock fund branch offices are authorized to transfer Ordnance credits only between subhome offices of the Ordnance Division of the Army Stock Fund.
- d. Account 2324 — Reimbursable Returns Allowances.
- (1) Ascertain that obligations are established for all reimbursable returns allowances issued prior to monthly closing.
 - (2) Unapplied (unliquidated) reimbursable return credits carried over from one fiscal year to another (e.g., FY 57 to FY 58) will be segregated by fiscal year on the reverse side of the monthly branch office general ledger trial balance.
- e. Account 3121 — Adjustments — Prior Years Operations.
- (1) This account will be used only for the recording of adjustments to entries recorded in accounts of prior fiscal years which have been closed.
 - (2) A subsidiary record will be maintained to show the account included in the current chart of accounts, to which the entry would have been made had it been made at the time the transaction occurred which caused it. Any adjustment of prior year

operations which will not fit into the current chart of accounts will be explained in detail.

- (3) A complete analysis of this account will be furnished on the reverse side of the branch office general ledger trial balance including amounts applicable to each contra account involved. This analysis will be supported by journal vouchers used to record items in this account.

f. The 4,000 series — Budgetary Accounts.

- (1) The entries in the budgetary accounts will be recorded from the status of allotment reports.
- (2) Balances in accounts 4101 through 4801 will include both current and prior fiscal year allotments.

g. Account 5190 — Home Office (Subhome Office) — General.

- (1) Assure that all required transfers to be made to these offices are properly documented and that all adjustment vouchers contain complete explanations.
- (2) Copies of journal vouchers effecting entries in this account will accompany the preclosing trial balance submitted to the subhome offices.
- (3) A schedule of adjustments including normal month end closing entries will be submitted by branch offices with their preclosing general ledger trial balance.

h. Account 5191 — Cash Collections To Be Transferred to the Subhome Office and Account 5192 — Cash Disbursements To Be Transferred to the Subhome Office.

- (1) The entries in these accounts will be in agreement with the installation fiscal records and the amounts shown on the status of allotments and suballotments report (DA Form 14-121), and the net expenditures supplemental data report (RCS CSCAA-63(R1)) plus transactions by others, less transactions for others.
- (2) Vouchers, DA 14-37 and DA 14-104, will be received for adjusting entries previously recorded in accounts 5191 and 5192.

i. Account 5193 — Accounts Receivable To Be Transferred to the Subhome Office. FA codes 688 and 698 are initially recorded as a debit to Account 1361 — Unapplied Issues and a credit to Account 1340 — Inventories — Stocks. After agreeing ASD's with prepost drop from inventory, debit Account 5193 — Accounts Receivable To Be Transferred to the Subhome Office and credit Account 6051 — Gross Sales. At month end, after preparation of preclosing trial balance, debit Account 5190.00 — Subhome Office — General and credit Account 5193. An EAM listing will be prepared and transmitted to the appropriate subhome office together with the applicable ASD's for billing.

j. Account 5193 — Accounts Receivable To Be Transferred to Subhome Office, Account 5194 — Claims Receivable To Be Transferred to Subhome Office, Account 5195 — Accounts Payable To Be Transferred to Subhome Office, and Account 5196 — Reimbursable Returns To Be Transferred to Subhome Office. All documents and the necessary number of copies thereof (ASD's, DD Form 250's, etc.), will be furnished the applicable subhome offices in support of all accounts receivable, claims receivable, accounts payable, and reimbursable returns transferred to the subhome office. The documents will accompany an appropriate proof listing (such as an adding machine tape, letter, EAM list, etc.) of documents and amounts applicable to each account.

k. Account 5197 — Inventory in Transit to MAP To Be Transferred to Subhome Office. FA codes 687, 689, 697, and 699 are initially recorded as a debit to Account 1361 — Unapplied Issues and a credit to Account 1340 — Inventories — Stocks. After agreeing the ASD with the prepost drop from inventory, debit Account 5197 — Inventory in Transit to MAP To Be Transferred to the Subhome Office and credit account 1361. An EAM listing will be prepared and

transmitted to the appropriate subhome office together with the applicable ASDs. These transactions will not be recorded as sales by branch offices. They will be recorded as sales by the subhome offices.

l. Account 5197 — Inventory in Transit to MAP To Be Transferred to Subhome Offices.

- (1) MAP grant aid shipments can be processed without the accounting classification on shipping orders since the billing is accomplished by the subhome office from prescribed documents at that location.
- (2) In view of the settlement as of 1 May 1955, the shipments under the MAP Grant Aid Programs prior to that date were either to have been billed or charged to the stock withdrawal credit by 30 June 1955.

m. Account 6051 — Gross Sales.

- (1) All sales other than those resulting from disposals of surplus and salvage must be reflected in this account and, as appropriate, any losses due to price reductions must be recorded in account 7819 or 7820.
- (2) See accounts 6717, 7819, and 7895.

n. Account 6601 — Surcharges for Transportation and Account 6621 — Surcharges for Inventory Losses.

- (1) Effective 1 July 1957, and until rescinded, the Home Office (OCO) of the Ordnance Division of the Army Stock Fund has determined that the following surcharges shall apply.

(a) Surcharge for transportation -----	2 percent
(b) Surcharge for inventory losses -----	4 percent
Total surcharge ----- 6 percent	
- (2) Surcharges are computed by dividing value of purchases at standard price by 106 percent and multiplying the result by:

(a) Two percent to obtain the surcharge for transportation and
(b) Four percent to obtain the surcharge for inventory losses.
- (3) Effective 1 July 1957, the chart of accounts no longer provides for a surcharge to cover major repairs.

o. Account 6717 — Recoveries From Disposals of Surplus.

- (1) This account should reflect the recoveries, through sales of surplus, deposited by the property disposal officer to the credit of the stock fund.
- (2) See accounts 7819 and 7895.

p. Account 6719 — Gain — Materiel Returned.

- (1) Whenever unserviceable economically reparable materiel is returned and received as a stores return, the entry for such receipt will be in the following format.

Debit Account 1340 — Inventories — Stocks with the full standard price of the materiel returned.

Credit Account 6719 — Gain — Materiel Returned without credit (stores return).

Credit Account 6720 — Gain — Price Variance on Reparable Materiel Returns
the estimated cost of repairing the materiel accepted
as a stores return.

- (2) Whenever serviceable materiel is returned by other than Army customers and full credit is not given, the difference between the full standard price and the amount of the credit allowed will be recorded in the following format.

Debit Account 1340 — Inventories — Stocks with the full standard price of the materiel returns.

Credit Account 6719 — Gain — Materiel Returned with the amount (standard price less the amount of credit allowed) not allowed the customer on the materiel accepted for credit.

Credit Account 2322 — Sales Returns Credits Allowed or
Account 2324 — Reimbursable Returns Allowances with the amount of
credit allowed the customer.

q. Account 6720 — Gain — Price Variance on Reparable Materiel Returns.

- (1) This account will be credited with the estimated expense required to restore sales returns, reimbursable returns, and stores returns to serviceable condition.
- (2) This account is for fiscal year operations only. It will be closed out at the end of each fiscal year in its entirety.
- (3) During the fiscal year this account will be credited with the estimated major repair expense required to restore to serviceable condition materiel returned by customers for which a sales return or a reimbursable return credit was issued or which was accepted by the stock fund as stores returns.

r. Account 6791 — Other Income.

- (1) This account should reflect only income resulting in cash collections not otherwise covered.
- (2) A detailed analysis of the contents of this account must accompany each monthly financial report submitted to subhome offices by stock fund branch offices even though the balance in the account did not change during the month being reported.
- (3) Subhome offices will submit a consolidated analysis of this account with each financial report submitted to the Office of the Chief of Ordnance.

s. Account 7091 — Purchases at Standard and Account 7092 — Purchases at Cost.

- (1) These accounts should contain comparable purchase data to be used in computing purchase price variance, e. g., each entry for a purchase at cost should have a simultaneous entry as a purchase at standard. If not, an explanation and appropriate amounts will be shown in the narrative.
- (2) In order to facilitate standard pricing at procurement offices, each subhome office will see that each shipping order furnished any procurement office contains the current standard price of the item or items covered by the shipping order.
- (3) Stock fund items fabricated in depot shops on a reimbursable basis from the Army Stock Fund should be recorded in stock fund records at cost in Account 7092 — Purchases at Cost and at standard in Account 7091 — Purchases at Standard and

accounted for in the same manner as any other item received from procurement.

- (4) In the event mills are involved in the standard price, the entry in the account, purchases at standard, will reflect the mills in the extended amount as being raised to the next higher cent.

t. Account 7091.01 — Purchases at Standard — Adjustments (for use by consignee depot branch offices only).

- (1) All transfers in from central procurement will be recorded at the exact amount shown on the transfer out lists received from the procurement branch offices. Adjustments required to correct these lists to the standard prices shown by the receiving depot's records will be recorded in this account.
- (2) Where the difference is due to receipt of a quantity different from that quantity shipped out by the procurement office, the difference will be recorded by the receiving branch office in the appropriate gain or loss from incoming shipments account.
- (3) Where the difference is due to a standard price change while the materiel is in transit from central procurement to the consignee depot, the difference will be recorded in the appropriate gain or loss from standard price change.
- (4) Where the difference is due solely to an error or omission of standard price on the DD Form 250 on the part of the procurement office, the adjustment will be recorded in this account.
- (5) The following analysis will be furnished with the general ledger trial balance:

Purchases at standard — Depot procurement ---- \$

Adjustments to purchases at standard ----- _____

Total per this trial balance ----- \$

u. Account 7819 — Price Reduction on Sales Due to Inter- and Intra-Service Agreements and on Excess Materiel.

- (1) The sales of excess Ordnance Stock Fund materiel circulated on SF 120 and sold at less than standard price, based upon purchase orders issued by the Inter-service Materiel Utilization Agency (FA code 988), will be recorded as follows:
 - (a) Upon issuance of the materiel:

Debit Account 1361 — Unapplied Issues
Credit Account 1340 — Inventory — Stocks
 - (b) Upon matching the ASD with the voucher money card:

Debit Account 1149 — Unbilled Accounts Receivable
Debit Account 7819 — Price Reduction on Sales
Due to Inter and Intra Service Agreements and on Excess Materiel. (This amount is the difference between the debit to account 1149 and the credit to account 6051.)
Credit Account 6051 — Gross Sales (at full (100 percent) standard price)
- (2) See accounts 6717 and 7895.

v. Account 7895 — Cost of Disposals of Surplus and Salvage.

- (1) This account should reflect only the value of property authorized for destruction or disposed of through the property disposal officer.
- (2) See accounts 6717 and 7819.

w. Account 7899 — Other Expense.

- (1) This account should reflect only other expenses resulting in cash disbursements not otherwise covered.
- (2) A detailed analysis of the contents of this account must accompany each monthly financial report submitted to subhome offices by stock fund branch offices even though the balance in the account did not change during the month being reported.
- (3) Subhome offices will submit a consolidated analysis of this account with each financial report submitted to the Office of the Chief of Ordnance.

x. Account 9462 — Transfer Out of Logistical Responsibility — Without Reimbursement. The authority for the transfer, the recipient, and amount applicable thereto will be reported on the reverse of the branch office general ledger trial balance.

y. Account 9464 — Other Transfers Out — Without Reimbursement.

- (1) The only transactions appearing in this account should be those supportable by Department of the Army authority.
- (2) The authority for the transfer, the recipient, and amount applicable thereto will be reported on the reverse of the branch office general ledger trial balance.

z. Account 9470 — Transfers Out From Central Procurement.

- (1) To eliminate the possibility of omitting any item from the transfer out lists prepared in connection with this account, it is imperative that the lists be prepared on a cumulative basis as outlined in section III, chapter 4, and that a summation of the month end total of the transfers out reported to all depots for each subhome office be proved to the applicable accounts payable journal before transmitting the last list for the month involved.
- (2) If, for any reason, it becomes necessary to make an adjustment on any report submitted for any previous month, such adjustment will be made only in the month in which it is discovered.

aa. Account 9471 — Transfers in From Central Procurement. The entries in this account must agree exactly with the document value at standard price of inventory transferred in from central procurement. All differences between the standard prices shown by the procurement offices and those shown by the receiving depot will be adjusted by the receiving depot in accordance with the provisions of paragraphs 5-223 and 5-224.

ab. Account 9474 — Inventory Control Transfer. An analysis will be included on the back of the trial balance showing the amount applicable to item transfers between subhome offices.

6-105 STOCK FUND SALES PRICES

a. Billing Price for Stock Fund Sales. The standard price in effect at the time of the pre-post drop from inventory will be the standard price charged (billed) the customer. Except direct deliveries which are to be billed at 96.5 percent of standard price, and authorized sales at less than standard price, i.e., sales at the direction of IMUA (Formerly MRD).

b. Disposal of Excess Materiel by the Inter-Service Materiel Utilization Agency. Shipping orders received from IMUA will contain the price to be charged the customer. The difference between the standard price and the price on the IMUA shipping order will be recorded in account 7819. The proceeds from such sales will be deposited to the credit of the stock fund. Materiel shipped at the direction of IMUA having a line item value of \$500 or less, will, upon issue, be recorded in account 9464.

6-106 SHIPMENTS TO REPUBLIC OF KOREA (ROK)

a. Depots receiving shipping orders or requisitions for shipments to Republic of Korea (ROK) will process them as interbranch transfers to AFPE. The ASD's will be forwarded to AFPE annotated as direct deliveries to ROK. These listings will be submitted separately, not combined with other transfers to AFPE.

b. AFPE will receive the listings of transfers out from CONUS branches annotated as direct deliveries to ROK. These shipments will be picked up by AFPE as transfers in from CONUS branches and dropped as a reimbursable issue to ROK. Billing will be accomplished by AFPE in the normal manner.

6-107 ARMY STOCK FUND ACCOUNTING LIMITATIONS

a. Accounting limitations are required on all accounting documents used by the Army Stock Fund. This information is required by Finance and Accounts Office for accurate recording of all cash transactions.

b. The following accounting limitations are assigned to the basic Army Stock Fund (21X4991).

<u>Limitation</u>	<u>Project</u>	<u>Subhome Office</u>
. 510	P1500	Office, Chief of Ordnance
See note		
. 511	P1510	Rosford (5)
. 512	P1520	Ordnance Tank-Automotive Command (2)
. 513	P1530	Frankford (3)
. 514	P1540	Ordnance Weapons Command (1)
. 516	P1560	Raritan (4)

The appropriate limitation must appear on all Army Stock Fund cash documents.

Note. To be used by OCO only. Not to be used by other installations.

6-108 REPLACEMENT ISSUES

a. When a shipment has been made to a customer and the materiel has been determined to be unusable, it may be more economical to replace the materiel and have the consignee dispose of it than to have it returned to the stock fund.

b. A journal entry may be made removing the transaction from account 1361 and charging it to account 7895. This may only be done upon specific instructions from the national inventory control point.

42nd
"Rainbow" Division
Germany 1945 - Aberdeen 1944
CORVUS CORPS

Section II. COMMITMENTS AND OBLIGATIONS

6-201 OBLIGATIONS AND COMMITMENTS BY FIA CATEGORY LEDGER

a. AR 735-65 provides that commitments and obligations in connection with procurement action be reported by FIA category. There is hereby established the commitment and obligation ledger. A separate ledger will be maintained for each subhome office by all stock fund branch offices. Standard Form No. 1016 will be adapted for use as the commitment and obligation ledger.

b. Posting of commitments to this ledger will be made from the commitment document. Posting of obligations will be made from the obligation documents. These documents will be copies of those recorded to the allotment accounting ledgers and will be posted in the same monthly accounting period. Dollar amounts of the documents will be distributed by category for posting to this record. Reversal or correction of previous entries will be bracketed. The use to be made of the various columns is outlined below:

Column 1, Date of Entry. In this column will be posted the date the entry is recorded.

Column 2, Reference Number. In this column will be recorded the reference number on the document from which the posting is made.

Columns 3 through 13 will be captioned by FIA category. Two columns will be required for each FIA category, i.e., column 3 would be captioned FIA category 43151 Commitments and column 4 would be captioned FIA category 43151 Obligations, etc.

Additional pages will be established as required. This record will be cumulative for the fiscal year. The data accumulated on this record should agree with the total obligations reported by the installation F & A office and will be reported on lines 51 and 52 of the DA Form 1886. A card file or document file may be used in lieu of formal ledgers (SF No. 1016), if desired, provided there is no relaxation of the necessary controls and reconciliation.

Section III. OVERSEA BRANCH OFFICE

6-301 ADDRESSES OF OVERSEA BRANCH OFFICES

a. Communications to oversea branch offices will be addressed as follows:

<u>Letters</u>	<u>Cables</u>
(1) Commander-In-Chief United States Army, Europe APO 403 New York, New York	CINCUSAREUR HEIDELBERG GERMANY
Note. Information copies of all correspondence to above addressee and branch offices thereunder will be forwarded to: Commanding Officer Ordnance Supply Control Agency Maison Forte APO 58 New York, New York ATTN: Comptroller	COORDSUPCONAGENCY MAISON FORTE, FRANCE
(2) Commanding Officer United States Army Supply and Maintenance Center, Alaska APO 949 Seattle, Washington ATTN: Comptroller	COUSARSUPMAINTCE NAL FT RICHARDSON, ALASKA
(3) Commanding General United States Army, Caribbean Fort Amador, Canal Zone	CGUSARCARIB FT AMADOR, CZ
(4) Commanding General United States Army, Antilles Ordnance Section Antilles Service Operations Ft. Buchanan, Puerto Rico APO 851 New York, New York	CGUSARFANT SAN JUAN, PR
(5) Commander-In-Chief United States Army, Pacific APO 958 San Francisco, California	CINCUSARPAC FTSHAFTERTH

Communications of a routine matter will be addressed only to the following with an information copy to the Commander-In-Chief, United States Army, Pacific:

Letters

**Commanding General
United States Army, Hawaii
and 25th Infantry Division
Schofield Barracks
APO 957
San Francisco, California**

**Commanding General
United States Army Forces
Eighth US Army
APO 301
San Francisco, California**

Cables

**CGUSARHAW 25TH
INF DIV
SCHOFIELDBKSTH**

**CGUSARJ/UNC/EA
CR CPZAMA, JAPAN**

CHAPTER 7

EXHIBITS

Section I. ORDNANCE DIVISION — ARMY STOCK FUND CHART
OF ACCOUNTS (revised June 1958)

7-101 GENERAL

Normally applicable to:

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Assets</u>
X	X				1020	Cash With Treasury
			X		1030	Cash Due From Collection Officers
		X	X		1100	Accounts Receivable Billed
		X	X	X	1149	Unbilled Accounts Receivable
		X	X	X	1151	Claims Receivable
		X	X	X	1322	Inventory With Contractors and Testing Agencies.
		X	X	X	1324	Progress Payments to Contractors.
			X		1340	Inventories — Stocks
			X		1355	Inventory in Process of Assembly or Disassembly
					1360	Inventory Transactions Undistributed — Not to be used by Ordnance
			X		1361	Unapplied Issues
			X		1362	Unshipped Orders — Other
			X		1373	Inventory With Property Disposal Officer
		X	X		1375	Inventory Temporarily in Use
			X		1377	Transfer Control Clearing Account
			X		1391	Inventories in Transit — Procurement
			X		1392	Inventories in Transit — Between Branches
	X	X	X*		1393	Inventories in Transit — MAP

*For use at subhome office and oversea branch offices only.

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Assets — Continued</u>
	X				1394	Interbranch Transfers
		X	X	X	1411	Advances to Contractors and Suppliers
X	X				1910	Undistributed Charges
		X	X	X	1921	Undelivered Purchases — Prior Years
						<u>Liabilities</u>
		X	X		2101	Accounts Payable — Army
		X	X		2105	Accounts Payable — Other Government Agencies
		X	X	X	2152	Accounts Payable — Commercial
		X	X	X	2155	Transportation Payable
X	X				2301	Withdrawal Credits
X	X				2302	Applied Withdrawal Credits
		X	X		2322	Sales Returns Credits Allowed
		X	X		2323	Applied Sales Returns Credits
		X	X		2324	Reimbursable Returns Allowances
		X	X		2325	Applied Reimbursable Returns Allowances
X	X				2510	Undistributed Credits
X	X				2791	Reserve for Losses on Disposal of Excess, Surplus, and Salvage
X	X				2792	Other Reserves
						<u>Capital and Interoffice Clearing</u>
X					3000	Investment of United States Government
X	X				3001	Cash Allocations
	X				3004	Capitalized Inventories
	X				3004. 1	Capitalized Inventories — Sales Returns Credits Transferred between Subhome Offices
	X				3005	Capitalized Contracts

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Capital and Interoffice Clearing — Continued</u>
	X	X	X	X	3015	Operating Results
	X	X	X	X	3121	Adjustment of Prior Years Operations
					5100.100	Branch Office — General
					5100.100	Branch Office General — Subhome Offices
X					5100.181	Investment in Subhome Office — Frankford
X					5100.182	Investment in Subhome Office — OTAC
X					5100.183	Investment in Subhome Office — Raritan
X					5100.184	Investment in Subhome Office — OWC
X					5100.185	Investment in Subhome Office — Rossford
					5100.200	Branch Office General — Procurement Office
	X				5100.220	Detroit Arsenal
	X				5100.226	Frankford Arsenal
	X				5100.250	Picatinny Arsenal
	X				5100.260	Rock Island Arsenal
	X				5100.268	Springfield Armory
	X				5100.277	Watertown Arsenal
	X				5100.278	Watervliet Arsenal
	X				5100.280	Birmingham Ordnance District
	X				5100.281	Boston Ordnance District
	X				5100.282	Chicago Ordnance District
	X				5100.283	Cincinnati Ordnance District
	X				5100.284	Cleveland Ordnance District
	X				5100.285	Detroit Ordnance District
	X				5100.286	Los Angeles Ordnance District

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Capital and Interoffice Clearing — Continued</u>
	X				5100.287	New York Ordnance District
	X				5100.288	Philadelphia Ordnance District
	X				5100.289	Pittsburgh Ordnance District
	X				5100.290	Rochester Ordnance District
	X				5100.291	San Francisco Ordnance District
	X				5100.292	St. Louis Ordnance District
	X				5100.293	Springfield Ordnance District
					5100.300	Branch Office General — Depot Offices
	X				5100.302	Anniston Ordnance Depot
	X				5100.308	Benicia Arsenal
	X				5100.323	Erie Ordnance Depot
	X				5100.332	Letterkenny Ordnance Depot
	X				5100.339	Mt. Rainier Ordnance Depot
	X				5100.349	Pueblo Ordnance Depot
	X				5100.353	Raritan Arsenal — MASS
	X				5100.355	Red River Arsenal
	X				5100.357	Rock Island Arsenal
	X				5100.359	Rosford Ordnance Depot
					5100.400	Branch Office — Oversea Command
	X				5100.401	USARAL — Alaska
	X				5100.402	USARFANT — Puerto Rico
	X				5100.403	USAREUR — Europe
	X				5100.404	USARPAC — Hawaii

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Capital and Interoffice Clearing — Continued</u>
	X				5100.405	USAFFE — Japan
	X				5100.406	USARCARIB — Panama
	X				5100.407	SETAF — Italy
					5100.500	Branch Office General — Posts, Camps, and Stations
	X				5100.531	Fort Benning, Georgia
	X				5100.532	Fort Bragg, North Carolina
	X				5100.533	Fort Campbell, Kentucky
	X				5100.534	Camp Gordon, Georgia
	X				5100.535	Fort Jackson, South Carolina
	X				5100.536	Fort McClellan, Alabama
					5100.900	Branch Office General — Subhome Office — Branch Offices
	X				5100.901	Ordnance Weapons Command OWC — Branch Office
	X				5100.902	Ordnance Tank-Automotive Command — OTAC Branch Office
	X				5100.903	Frankford Arsenal — Branch Office
	X				5100.904	Raritan Arsenal — Branch Office
	X				5100.905	Rossford Ordnance Depot — Branch Office
	X				5190	Home Office (OCO) — General
					5190.00	Subhome Office — General
		X	X	X	5190.01	Subhome Office — Ordnance Weapons Command — OWC
		X	X	X	5190.02	Subhome Office — Ordnance Tank-Automotive Command — OTAC
		X	X	X	5190.03	Subhome Office — Frankford Arsenal

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Capital and Interoffice Clearing — Continued</u>
		X	X	X	5190.04	Subhome Office — Raritan Arsenal
		X	X	X	5190.05	Subhome Office — Rossford Ordnance Depot
			X	X	5191	Cash Collections To Be Transferred to Subhome Office
			X	X	5192	Cash Disbursements To Be Transferred to Subhome Office
			X	X	5193	Accounts Receivable To Be Transferred to Subhome Office
			X	X	5194	Claims Receivable To Be Transferred to Subhome Office
			X	X	5195	Accounts Payable To Be Transferred to Subhome Office
			X		5196	Reimbursable Returns Allowances Transferred to Subhome Office
			X		5197	Inventory in Transit to MAP To Be Transferred to Subhome Office
						<u>Income</u>
	X		X		6050	Cost of Sales (Not for use)
	X		X		6051	Gross Sales
	X				6601	Surcharges for Transportation
	X				6621	Surcharges for Inventory Losses
		X	X	X	6701	Discounts Earned
			X		6712	Gain — Assembly or Disassembly
			X		6713	Gain — Accounting Adjustments
			X		6715	Gain — Incoming Shipments
			X		6716	Gain — Physical Inventory Adjustments
			X		6717	Recoveries From Disposals of Surplus

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Income — Continued</u>
			X		6718	Gain — Standard Price Change
			X		6719	Gain — Materiel Returned Without Credit
			X		6720	Gain — Price Variance on Repairable Materiel
			X		6721	Recoveries of Deterioration on Inventory Temporarily in Use
			X		6725	Trade in Allowances on Purchases
	X	X	X		6730	Recoveries from Single Manager of Inventory Losses
	X	X	X	X	6740	Income From Claims
	X	X	X	X	6791	Other Income
						<u>Expense</u>
			X	X	7091	Purchases at Standard
			X		7091. 1	Purchases at Standard
			X	X	7092	Purchases at Cost
			X	X	7093	Purchases From Single Manager
	X	X	X		7094	Repurchases From Retail Stock Funds
			X		7811	Loss — Samples and Testing
			X		7812	Loss — Assembly or Disassembly
			X		7813	Loss — Accounting Adjustments
			X		7815	Loss — Incoming Shipments
			X		7816	Loss — Physical Inventory Adjustments
			X		7818	Loss — Standard Price Change
	X	X	X		7819	Price Reduction on Sales Due to Inter- and Intra-Service Agreements and on Excess Materiel
			X		7820	Price Reductions on Sales Due to Condition and Serviceability

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Expense — Continued</u>
	X	X	X		7822	Uncollectible Receivables Transferred for Collection
	X	X	X		7830	Inventory Loss-Retail Stock Fund
			X		7831	Loss — Returns to Single Manager Without Credit
		X	X	X	7890	Transportation Expense — First Destination
		X	X	X	7891	Transportation Expense — Second Destination
			X		7893	Major Repairs Expense
			X		7894	Loss Due to Major Disaster
			X		7895	Cost of Disposals of Surplus and Salvage
			X		7896	Loss Due to Donations — Other
			X		7897	Loss Due to Donations for Health, Education, and Welfare
			X		7898	Cost of Trade-Ins on Purchases
	X	X	X	X	7899	Other Expense
	X				7903	Purchase Price Variance
						<u>Budgetary</u>
X	X	X	X	X	4101	Authority to Obligate and Commit
X	X	X	X	X	4501	Uncommitted (or) Unobligated Allotments (Sub-allotments)
X	X	X	X	X	4601	Unobligated Commitments
	X	X	X	X	4801	Unliquidated Obligations
	X	X	X	X	4901	Disbursements
						<u>Inventory Transaction Analysis Accounts</u>
			X		9455	Transfers to Nonstock Fund Categories
			X		9456	Transfers From Nonstock Fund Categories

Home Office	Subhome Office	Subhome Office Branch	Depot	Procurement	Account Number	Account Title
						<u>Inventory Transaction Analysis</u> <u>Accounts — Continued</u>
			X		9461	Transfer In of Logistical Responsibility Without Reimbursement
			X		9462	Transfer Out of Logistical Responsibility Without Reimbursement
			X		9463	Other Transfers In — Without Reimbursement
			X		9464	Other Transfers Out — Without Reimbursement
				X	9470	Transfers Out From Central Procurement
			X		9471	Transfers In From Central Procurement
			X		9472	Transfers Out to Other Branches
			X		9473	Transfers In From Other Branches
			X		9474	Inventory Control Point Transfers

Note 1. This chart of accounts is currently in conformity with AR 37-63 and AR 37-64.

Note 2. ZI posts, camps, stations, and oversea commands should use the accounts designated for depots, as necessary.

Note 3. Subhome offices will be identified by the following prefixes to the foregoing accounts, as applicable.

- 1 — OWC — Ordnance Weapons Command
- 2 — OTAC — Ordnance Tank-Automotive Command
- 3 — Frankford
- 4 — Raritan
- 5 — Rossford

Section II. DESCRIPTION OF ACCOUNTS

7-201 ACCOUNTS

The following chart contains a description of accounts.

CHART OF ACCOUNTS

ASSETS

1020 — CASH WITH TREASURY

This is a debit balance asset account maintained to show, on the books of the Home Office and Sub-home Offices only, the accountability of the Ordnance Division of the Army Stock Fund for cash with the United States Treasury.

Debit this account with:

1. Cash allocations.

Contra: 3001 — Cash Allocations

Posting media: Journal voucher

Supported by: Cash receipts journal

2. The amount of monthly reimbursements as reported by letter on the "Current Month Net Disbursements and Reimbursements — Army Stock Fund" (RCS CSCAA-28).

Contra: 2510 — Undistributed Credits

Posting media: Journal voucher

Supported by: Cash receipts journal

Credit this account with:

1. Reduction of cash allocations.

Contra: 3001 — Cash Allocations

Posting media: Journal voucher

Supported by: Cash disbursements journal

2. The amount of monthly disbursements as reported by letter on the "Current Month Net Disbursements and Reimbursements — Army Stock Fund" (RCS CSCAA-28).

Contra: 1910 — Undistributed Charges

Posting media: Journal voucher

Supported by: Cash disbursements journal

3. The amount of cash derived from operating revenues which has been determined in the monthly review of the account to be in excess of the disbursements forecasted for the ensuing 60-day period which is to be returned to the unallocated reserve account of the Army Stock Fund.

Contra: 3001 — Cash Allocations

Posting media: Journal voucher

Supported by: Cash disbursements journal and letter authorization covering the amount of cash returned.

1030 — CASH DUE FROM COLLECTION OFFICERS

This is a debit balance asset account receivable account maintained to show the amount due from collection officers as proceeds from cash sales, recoveries from disposal of surplus and undeposited with a disbursing officer to the credit of the Army Stock Fund.

Debit this account with:

1. All cash sales of stock fund inventory.
Contra: 6051 — Gross Sales
6717 — Recoveries from Disposals of Surplus
Posting media: Journal voucher
Supported by: Cash receipts journal
2. All cash overages in excess of cash sales.
Contra: 6791 — Other Income
Posting media: Journal voucher
Supported by: Cash receipts journal
3. All uncollectible checks returned to the collection officer by the disbursing officer.
Contra: 5191 — Cash Collections To Be Transferred to the Sub-home Office
Posting media: Journal voucher
Supported by: Cash receipts journal

Credit this account with:

1. All cash deposits made by the collection officers (including property disposal officers) with the disbursing officer to the credit of the Army Stock Fund.
Contra: 5191 — Cash Collections To Be Transferred to the Sub-home Office
Posting media: Journal voucher
Supported by: Cash receipts journal
2. All cash shortages approved by report of survey.
Contra: 7899 — Other Expense
Posting media: Journal voucher
Supported by: Cash receipts journal
3. All uncollectible checks transferred to the subhome office for collection.
Contra: 5193 — Accounts Receivable to be transferred to the Sub-home Office for collection.
Posting media: Journal voucher
Supported by: Checks and copies of all billings, correspondence, etc.

1100 — ACCOUNTS RECEIVABLE BILLED

This is a debit balance asset control account maintained to show the amount due from customers of the stock fund for reimbursable sales of inventory for which they have been billed as evidenced by a SF 1080 or other appropriate document ready for certification and forwarded to the certifying officer. This account will be supported by a subsidiary ledger (or document files) in which the details of the amounts by owing appropriations or by other debtor group or class of receivable are recorded. Delinquent and uncollectible accounts receivable will be transferred to the sub-home office for collection in accordance with provisions of AR 35-242.

Debit this account with:

- The value of all charge sales which have been billed to customers.
- Contra: 1149 — Unbilled Accounts Receivable
Posting media: Journal voucher
Supported by: Sales journal

Credit this account with:

1. Amount of cash collected on accounts receivable.
Contra: 5191 — Cash Collections To Be Transferred to the Sub-home Office
Posting media: Journal voucher
Supported by: Cash receipts journal

Debit this account with:

Credit this account with:

2. Amount of accounts receivable balance transferred to the subhome office for collection.

Contra: 5193 — Accounts Receivable To Be Transferred to Subhome Office

Posting media: Journal voucher

Supported by: Sales journal

1149 — UNBILLED ACCOUNTS RECEIVABLE

This is a debit balance asset account maintained to show the amount due from customers of the stock fund for reimbursable sales of inventory for which they have not been billed. This account will be supported by a subsidiary ledger (or document files) in which the details of the amounts by owing appropriations or by other debtor group or class of receivables are recorded.

Debit this account with:

Credit this account with:

1. The value of all reimbursable issues of stock fund inventory.

Contra: 6051 — Gross Sales

Posting media: Journal voucher

Supported by: Sales journal

2. The estimated deterioration expense incurred on inventory temporarily in use.

Contra: 6721 — Recoveries of Deterioration on Inventory Temporarily in Use

Posting media: Journal voucher

Supported by: Returns journal

3. Amount of unbilled accounts receivable balance transferred from other branch offices for collection or billing action.

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: EAM listing, voucher money cards and ASD's as necessary.

1. The value of all reimbursable issues which are billed to customers.

Contra: 1100 — Accounts Receivable Billed

Posting media: Journal voucher

Supported by: Sales journal

2. Amount of sales returns credits applied (offset) against accounts receivable.

Contra: 2323 — Applied Sales Returns Credits

Posting media: Journal voucher

Supported by: Sales journal

3. Amount of unbilled accounts receivable balance transferred to the subhome office for billing or collection action.

Contra: 5193 — Accounts Receivable To Be Transferred to Subhome Office

Posting media: Journal voucher

Supported by: Sales journal

4. Amount of unbilled accounts receivable balance transferred to other branch offices for billing or collection action.

Contra: 5190.00 — Subhome Office — General

Debit this account with:

Credit this account with:

Posting media: Journal voucher

Supported by: Sales journal

5. Amount of stock withdrawal credits applied against accounts receivable from customers designated to draw materiel, supplies, and equipment against stock withdrawal credits.

Contra: 2302 — Applied Withdrawal Credits

Posting media: Journal voucher

Supported by: Sales journal

1151 — CLAIMS RECEIVABLE

This is a debit balance asset control account maintained to show the amount due from commercial carriers for damages to and losses in shipments occurring through fault of carrier; from vendors as a result of shortages in, and damages to, shipments occurring through fault of the vendor; from individuals held pecuniarily liable by report of survey for loss, damage, or destruction of stock fund property; from contractors for amounts owed the Government as a result of nonperformance under terms of contracts, latent defects in materiel, etc.; and from stock fund customers for losses or costs incurred by the stock fund resulting from customer cancellations of orders or requisitions on the stock fund after supply action has been taken, in accordance with AR 37-61. This account will be supported by a subsidiary ledger or document files in which details of the amounts owed by debtors are recorded. Delinquent and uncollectible claims receivable will be transferred to the subhome office for collection in accordance with the provisions of AR 35-242.

Debit this account with:

Credit this account with:

The amount of claims submitted to carriers, vendors, individuals, or stock fund customers.

1. Cash collected on claims receivable balances, creditable as appropriation reimbursements or appropriation refunds pursuant to AR 35-210.

Contra: 6740 — Income From Claims

Posting media: Journal voucher

Supported by: Claims receivable journal

Contra: 5191 — Cash Collections To Be Transferred to Subhome Office

Posting media: Journal voucher

Supported by: Cash receipts journal

Note. The balance of this account will reflect only those claims the collection of which will be recorded as an appropriation reimbursement. Claims, the collection of which will be recorded as an appropriation refund will be recorded as 2. a debit balance account payable. Recording of claims in accordance with these instructions is required for the preparation of DA Form 2049 (Analysis of Net Expenditures (Statement 4)).

Claims receivable transferred to subhome office for collection.

Contra: 5194 — Claims Receivable To Be Transferred to Subhome Office

Posting media: Journal voucher

Supported by: Claims receivable register

1322 — INVENTORY WITH CONTRACTORS AND TESTING AGENCIES

This is a debit balance asset control account maintained to show the value at standard price of stock fund inventories: (1) In possession of commercial contractors for further fabrication or processing incident to the production of finished or partially completed items for the account of the stock fund and (2) In possession of testing agencies which are expected to be returned to the stock fund. Inventories issued to testing agencies which are not expected to be returned will be recorded as a loss (account 7811) at the time of issue. (3) Returned to contractor or industrial fund installation for reworking. Standard price changes will not be applied to items included in the balance of this account. (See accounts 6718 and 7818.) The balance in this account will be supported by subsidiary ledger accounts or document files in which details of the inventory in the hands of contractors are recorded.

Debit this account with:

1. The value at standard price of inventories supplied contractors for fabrication or processing, or testing agencies which are expected to be returned to the stock fund.

Contra: 1362 — Unshipped Orders —
Other

Posting media: Journal voucher

Supported by: Procurement office —
transfer journal
Depot office — transfer
out journal

2. The increase between the standard price value at which items were included in the balance of this account and the standard price value of unused items returned to stock.

Contra: 6718 — Gain — Standard Price
Change

Posting media: Journal voucher

Supported by: Credit adjustment journal

Credit this account with:

1. The value at standard price of Government-furnished supplies received from a contractor which are contained in the end product and which had previously been furnished in accordance with the contract. (Consumption reports furnished the property administrator will be the basis for this entry.

Contra: 7091 — Purchases at standard

Posting media: Journal voucher

Supported by: Procurement office — transfer
journal
Depot office — transfer in
journal

2. The value, at standard price, of Government-furnished supplies which Government contractors have returned unused.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Procurement office — transfer
journal
Depot office — transfer in
journal

3. The value, at standard price, of approved unrecoverable losses occurring to Government supplies while in hands of contractors.

Contra: 7816 — Loss — Physical Inventory
Adjustments

Posting media: Journal voucher

Supported by: Debit adjustment journal

4. The value, at standard price, of unrecoverable losses occurring to stock fund items while in hands of testing agencies.

Debit this account with:

Credit this account with:

Contra: 7811 — Loss — Samples and Testing

Posting media: Journal voucher

Supported by: Debit adjustment journal

5. Amounts of these accounts balances transferred to the subhome office for central control.

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: Debit adjustment journal

6. The decrease between the standard price value at which items were included in this account and the standard price value at which items were returned to 1340 Inventories — Stocks.

Contra: 7818 — Loss — Standard Price Change

Posting media: Journal voucher

Supported by: Debit adjustment journal

1324 — PROGRESS PAYMENTS TO CONTRACTORS

This is a debit balance asset account maintained to show the amount of cash payments made by the stock fund to contractors and industrial fund installations performing for the account of the stock fund. The balance in this account represents the stock fund's equity in the work being done and will be supported by subsidiary accounts or document files. The disbursement of a progress payment will not be recorded in the allotment accounts at the time it is disbursed.

Debit this account with:

Credit this account with:

Amounts of progress payments made to Army industrial fund installations, private suppliers, and contractors.

Contra: 5192 — Cash Disbursements
To Be Transferred to
Subhome Office

Posting media: Journal voucher

Supported by: Cash disbursement journal

1. Amounts of progress payments applied in payment of vendor's invoices.

Contra: 21XX — Applicable Accounts Payable, or as appropriate.

Posting media: Journal voucher

Supported by: Cash disbursements journal

2. Amounts of progress payments transferred to subhome office for central control.

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Debit this account with:

Credit this account with:

Supported by: Cash disbursements journal

3. Amounts of progress payments returned to the stock fund by contractors.

Contra: 5192 — Cash Disbursements To
Be Transferred to the
Subhome Office

Posting media: Journal voucher

Supported by: Cash disbursements journal

1340 — INVENTORIES — STOCKS

This is a debit balance asset control account maintained to show the value at standard price of all on-hand materiel, supplies, and equipment authorized for inclusion in the stock fund. The balance in this account will agree with the closing on-hand balance of stock fund items reported on supply management reports and statements of inventory transactions prepared in accordance with the provisions of AR 735-65, AR 735-66, AR 735-67, and AR 735-68.

Debit this account with:

Credit this account with:

1. The value at standard price of all inventory on hand authorized to be initially capitalized as stock fund assets at inception of the fund or its subsequent extension.

All decreases to inventory.

Contra: 5190.00 — Subhome Office —
General

Contra: 1355 — Inventory in Process of
Assembly and Disassembly

1361 — Unapplied Issues

1362 — Unshipped Orders — Other

1377 — Transfer Control Clearing
Account

Posting media: Journal voucher

Supported by: Schedule of inventories —
capitalized

5190.00 — Subhome Office —
General

2. All subsequent increases to inventories.

Contra: 1355 — Inventory in Process of
Assembly or Disassembly

7091 — Purchases at Standard

7813 — Loss — Accounting Adjust-
ments

1375 — Inventory Temporarily
in Use

7815 — Loss — Incoming Shipments

1377 — Transfer Control Clear-
ing Account

7816 — Loss — Physical Inventory
Adjustments

2322 — Sales Returns Credits
Allowed

7818 — Loss — Standard Price
Change

2324 — Reimbursable Returns
Allowances

7894 — Loss — Due to Major Dis-
aster and Various Capital
Loss and Expense Accounts
and Inventory Transaction
Analysis Accounts as ap-
plicable.

6713 — Gain — Accounting
Adjustments

6715 — Gain — Incoming Ship-
ments

Posting media: Journal voucher

Debit this account with:

- 6716 — Gain — Physical Inventory Adjustments
- 6718 — Gain — Standard Price Change
- 6719 — Gain — Materiel Returned Without Credit
- 6720 — Gain — Price Variance on Reparable Materiel Returns
- 5190.00 — Subhome Office — General
- 7091 — Purchases at Standard and Various Capital Gain and Income Accounts, and Inventory Transaction Analysis Accounts as applicable

Posting media: Journal voucher

Supported by: Returns journal, transfers in journal, and credit adjustment journal

Credit this account with:

Supported by: Transfers out journal, debit adjustment journal, and sales journal

1355 — INVENTORY IN PROCESS OF ASSEMBLY OR DISASSEMBLY

This is a debit balance asset account maintained to show the value, at standard price, of items in process of assembly or disassembly. Standard price changes will not be applied to items included in the balance of this account.

Debit this account with:

1. The value, at standard price, of inventories dropped for assembly or disassembly operations.
Contra: 1340 — Inventories — Stocks
Posting media: Journal voucher
Supported by: Debit adjustment journal
2. The difference (increase) between the standard price value at which items were included in the balance of this account and the standard price value at which items were returned to Account 1340 — Inventories — Stocks from assembly or disassembly operations.
Contra: 6712 — Gain — Assembly or Disassembly

Credit this account with:

1. The value, at standard price, of end items or components picked up in Account 1340 — Inventories — Stocks from assembly or disassembly operations.
Contra: 1340 — Inventories — Stocks
Posting media: Journal voucher
Supported by: Credit adjustment journal
2. The difference (decrease) between the standard price value at which items were included in this account and the standard price value at which end items or components were returned to Account 1340 — Inventories — Stocks from assembly or disassembly operations.
Contra: 7812 — Loss — Assembly or Disassembly

Debit this account with:

Posting media: Journal voucher

Supported by: Credit adjustment journal

Credit this account with:

Posting media: Journal voucher

Supported by: Debit adjustment journal

1360 — INVENTORY TRANSACTIONS UNDISTRIBUTED

This is a debit balance asset account maintained to show the amount of payments made on vendors invoices for which corresponding purchases or inventory accounts and accounts payable had not been established due to delayed processing of the related property documents. This account will normally be posted by journal voucher initiated in F and A office in the same accounting period in which the above fact is disclosed. This entry will be reversed in the same accounting period in which the property document is processed.

Debit this account with:

The amount of payment made on vendors invoices for which corresponding purchases (or inventory) accounts and accounts payable have not been established due to delayed processing of related property documents.

Contra: 21XX — Applicable Accounts Payable

Posting media: Journal voucher

Supported by: Accounts payable journal

Credit this account with:

The amount originally debited to this account, at the end of the accounting period in which the property document is processed.

Contra: 7092 — Purchases at Cost

Posting media: Journal voucher

Supported by: Accounts payable journal

This account is not authorized for use in Ordinance.

1361 — UNAPPLIED ISSUES

This is a debit balance asset account maintained to show the value, at standard price, of inventory which has been preposted to stock record cards or availability listings and FIA records on the basis of the order copy of the shipping documents incident to sales (reimbursable issues), thereby reducing the availability of this inventory. The use of this account is mandatory at stock fund branches where preposting of issues is practiced.

Debit this account with:

1. The value at standard price of inventory which has been preposted to stock record cards or availability listings on the basis of the order copy of the property document.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Sales journal

2. The value of adjustments which increase this account.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Sales journal

Credit this account with:

1. The value at standard price of inventory issues (sales) which were previously preposted.

Contra: 6051 — Gross Sales

Posting media: Journal voucher

Supported by: Sales journal

2. The value of standard price of inventory issues which were previously preposted.

Contra: 5197 — Inventory in Transit MAP
To Be Transferred to
Subhome Office

Posting media: Journal voucher

Supported by: Sales journal

Debit the account with:

Credit this account with:

3. The value of adjustments which decrease this account.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Sales journal

1362 — UNSHIPED ORDERS — OTHER

This is a debit balance asset account maintained to show the value, at standard price, of inventory which has been preposted to stock record cards or availability listings and FIA records on the basis of the order copy of the shipping document incident to all issues or transfers other than sales (transfers to other branches, property disposal officer, inventory temporarily in use, etc.) thereby reducing the availability of inventory.

Debit this account with:

Credit this account with:

At month end, the value, at standard price, of inventory which has been preposted to stock record cards or availability listings on the basis of the order copy of the property document.

The value, at standard price, of inventory issues (other than sales) which were previously preposted.

Contra: 1340 — Inventories — Stocks

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

1322 — Inventories With Contractors and Testing Agencies

Supported by: Transfer out journal

1373 — Inventory With Property Disposal Officer

1375 — Inventory Temporarily In Use

7811 — Loss — Samples and Testing

7894 — Loss — Due to Major Disaster

7898 — Cost of Trade in on Purchases

9462 — Transfers Out of Logistical Responsibility — Without Reimbursement

9464 — Other Transfers Out Without Reimbursement

9472 — Transfers Out to Other Branches

Posting media: Journal voucher

Supported by: Transfer out journal and/or debit adjustment journal

1373 — INVENTORY WITH PROPERTY DISPOSAL OFFICER

This is a debit balance asset control account maintained to show the value, at standard price, of all inventory in the hands of the property disposal officer. The balance in this account represents the difference between the inventory turned over to the property disposal officer for disposition action and the inventory reported as disposed of or classified as scrap and salvage by the property disposal officer. Standard price changes will not be applied to items included in the balance of this account.

Debit this account with:

The value, at standard price, of all inventory transferred to the property disposal officer for disposition.

Contra: 1362 — Unshipped Orders —
Other

Posting media: Journal voucher

Supported by: Transfer out journal

Credit this account with:

1. The value, at standard price, of surplus property sold by the property disposal officer.

Contra: 7895 — Cost of Disposals of Surplus and Salvage

Posting media: Journal voucher

Supported by: Monthly report of property disposal officer

2. The value, at standard price, of surplus property in the hands of the property disposal officer donated to health, education, and welfare, or otherwise donated, as authorized.

Contra: 7896 — Loss Due to Donations —
Other

7897 — Loss Due to Donations for
Health, Education, and
Welfare

Posting media: Journal voucher

Supported by: Monthly report of property disposal officer

3. The value, at standard price, of property in the hands of the property disposal officer classified as scrap and salvage.

Contra: 7895 — Cost of Disposals of Surplus and Salvage

Posting media: Journal voucher

Supported by: Monthly report of property disposal officer

4. The value, at standard price, of all surplus property returned to the technical service supply officers for issue purposes.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfer out journal

1375 — INVENTORY TEMPORARILY IN USE

This is a debit balance asset control account maintained to show the value, at standard price, of nonexpendable property which is specifically authorized by the Department of the Army to be loaned for maneuvers; limited summer training of National Guard and Army Reserve units; other short term missions and activities; nonprofit organizations or activities; emergency disaster relief, etc., as provided in paragraph 4f, AR 37-61, and after a short period of time returned to stock. The value of such issues will be so reflected until all property to be returned has been received, its condition classification determined, and appropriate credit allowed therefor. The value, at standard price, of all items which are not returned after completion of the mission for which loaned will be closed to inventory and billed at current standard price to the appropriate organizations as a reimbursable sale. Standard price changes will not be applied to items included in the balance of this account. (See accounts 6718 and 7818.) The balance in this account will be supported by subsidiary ledger accounts or account files.

Debit this account with:

1. The standard price of stock fund inventory 1. loaned to authorized agencies.

Contra: 1362 — Unshipped Orders —
Other

Posting media: Journal voucher

Supported by: Transfer out journal

2. The increase between the standard price value at which items were included in the balance of this account and the standard price value at which such items are charged to Account 1340 — Inventories — Stocks upon return or recorded as a sale, if not returned.

Contra: 6718 — Gain, Standard Price
Change

Posting media: Journal voucher

Supported by: Credit adjustment journal

Credit this account with:

The value, at standard price, in effect at the time such property was originally loaned, of property returned.

Contra: 1340 — Inventories — Stocks

(This entry will be at the current standard price.) Any difference in value due to standard price changes during the period of loan will be appropriately reflected in Account 6718 — Gain — Standard Price Change and Account 7818 — Loss — Standard Price Change

Posting media: Journal voucher

Supported by: Transfer in journal

2. The standard price of stock fund inventory retained or consumed while in possession of authorized agency (to be billed by the stock fund as reimbursable sale). The value of property, not returned after completion of the mission for which loaned, will be billed at current standard prices.

Contra: 1340 — Inventories — Stocks

(This entry will be at the current standard price.) Any difference in value due to standard price changes during the period of loan will be appropriately reflected in Account 6718 — Gain — Standard Price Change and Account 7818 — Loss — Standard Price Change

Posting media: Journal voucher

Supported by: Transfer in journal

Debit this account with:

Credit this account with:

3. The decrease between the standard price value at which items were included in this account and the standard price value at which such items are charged, upon return, to Account 1340 — Inventories — Stocks.

Contra: 7818 — Loss, Standard Price Change

Posting media: Journal voucher

Supported by: Debit adjustment journal

4. Amounts of this account balance transferred to subhome offices for central control.

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: After 1 November 1957, requisition and invoice/shipping document.

1377 — TRANSFER CONTROL CLEARING ACCOUNT

This is a clearing asset account maintained to record the value, at standard price, of all transfers between inventory accounts, i.e., condition transfers not resulting in a change of value, account code transfers, stocks being repacked due to change in type of pack, transfers of components to assembly, conversion, and modification, stock transferred between excess stocks, etc. This account should have equal amounts of debits and credits and should net zero at each depot branch office for each subhome office.

Debit this account with:

The value, at standard price, of stock fund inventories transferred to other inventory accounts within subhome office of the stock fund.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfers in journal

Credit this account with:

The value, at standard price, of stock fund inventories transferred from other inventory accounts within a subhome office of the stock fund.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfers out journal

1391 — INVENTORIES IN TRANSIT — PROCUREMENT

This is a debit balance asset account maintained at consignee stock fund branches to show the value, at standard price, of inventories shipped (a) from central procurement, for which title has passed to the Government on acceptance at origin, and (b) between retail and single manager stock fund divisions, but which have not been received by the consignee as of the last day of the reporting period.

Debit this account with:

1. The value, at standard price, of inventory in transit from central procurement (origin acceptance) at the end of the reporting period.

Contra: 5190.00 — Subhome Office —
General

Posting media: Journal voucher

Supported by: Summation of open items
on transfer out list
furnished by procure-
ment offices, supported
by DD Forms 250 in
suspense file for which
materiel had not been
received at month end.

2. The value, at standard price, of inventory in transit between retail and single manager stock fund divisions at the end of the reporting period.

Contra: 7091 — Purchases at Standard

Posting media: Journal voucher

Supported by: Summation of open items
on ASD's held in the
suspense file.

Credit this account with:

1. A debit balance in this account at the beginning of each reporting period.

Contra: 5190.00 — Subhome Office —
General

Posting media: Journal voucher

Supported by: Cross-reference to debit
journal voucher.

1392 — INVENTORIES IN TRANSIT — BETWEEN BRANCHES

This is normally a debit balance asset account maintained to show the value, at standard price, of inventories shipped between stock fund branches but which have not been received by the consignee as of the last day of the reporting period. This account may reflect a credit balance at the consignee branch for shipments physically received but for which DOCA falls within a succeeding reporting period.

Debit this account with:

1. The value, at standard price, of inventory in transit between stock fund branches at the end of the reporting period. In transits for which the DOCA falls within a succeeding reporting period are recorded by the

Credit this account with:

1. The debit balance at the beginning of each reporting period.

Contra: 5190.00 — Subhome Office —
General

Debit this account with:

consignor branch. The consignee branch records those in transits for which the DOCA falls within the current reporting period (AR 735-62).

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: EAM list of receipts of materiel, other than that centrally procured, from other stock fund branches — depots, over-sea commands, etc.

Interbranch transfer out list of materiel shipped to other stock fund branches, other than procurement offices.

Requisition and Invoice/ Shipping Document, DD Form 1149, or ASD's showing DOCA (date of change of accountability).

2. A credit balance in this account at the beginning of each reporting period.

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: Same information as required for credit entry number 2.

1393 — INVENTORIES IN TRANSIT — MAP

This is a debit balance asset account maintained to show the value, at standard price, of inventories shipped under MAP the accountability for which is retained by oversea commands or has been transferred to the subhome office. Shipments to MAP will be accounted for as in-transit from the time of shipment to the time such inventories become the property of MAP upon loading at the outgoing port. This account is not to be used by CONUS Branch Offices (See chapter 3, sec. 2 and chapter 6, sec. 1).

The Subhome Office will:

Debit this account with:

1. The standard price of shipments to MAP countries transferred to the subhome office for billing and/or collection.

Credit this account with:

Posting media: Journal voucher

Supported by: Same information as required for debit entry number 1.

2. The value, at standard price, of inventories physically received by the consignee branch but for which the DOCA falls within a succeeding reporting period.

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: Same information as required for debit entry number 1.

Contra: 6051 — Gross Sales

Debit this account with:

Contra: 5100.400 — Branch Office —
General — Over-
sea Commands

Posting media: Journal voucher

Supported by: EAM listing of agreed
property copies of
requisition and invoice/
shipping document and/or
ASD's and voucher money
cards evidencing prepost
drops from inventory.

Credit this account with:

Posting media: Journal voucher

Supported by: Sales journal

2. The standard prices of all losses in shipments to MAP as approved by report of survey.

Contra: 7816 — Loss Physical Inventory
Adjustments

Posting media: Journal voucher

Supported by: Advice of loss — Copy of
report of survey.

The Overseas Branch Offices will:

Debit this account with:

The value, at standard price, of shipments to MAP countries which is to be retained by them or transferred to the subhome office.

Contra: 6051 — Gross Sales

Posting media: Journal voucher

Supported by: Daily report of stock fund
inventory transactions or
an EAM transaction
journal.

Credit this account with:

Upon receipt of the acceptance copy of the ASD, the value, at standard price of the materiel to be billed to the customer.

Contra: 1149 — Unbilled Accounts
Receivable

Posting media: Journal voucher

Supported by: The acceptance copy of the
ASD.

1394 — INTERBRANCH TRANSFERS

This is a clearing account maintained to record changes in equity between branches, i. e., transfers of inventories between branches, etc. This account should have equal amounts of debits and credits and should net zero at each subhome office.

Debit this account with:

At year end, transfers out (Branch Office Accounts Nos. 9470, 9472, etc., as applicable).

Contra: 5100.000 — Branch Office —
General

Posting media: Journal voucher

Supported by: Consolidated branch office
general ledger trial
balance — preclosing

Credit this account with:

At year end, transfers in (Branch Office Accounts Nos. 9471, 9473, etc., as applicable).

Contra: 5100.000 — Branch Office —
General

Posting media: Journal voucher

Supported by: Consolidated branch office
general ledger trial balance — preclosing

1411 — ADVANCES TO CONTRACTORS AND SUPPLIERS

This is a debit balance asset account maintained to show the amount of cash advances made to private suppliers or contractors to finance ensuing operations for which commensurate performance has not been accomplished. The balance in this account will be supported by subsidiary ledgers or document files.

Debit this account with:

Amounts of cash advances made to private suppliers and contractors.

Contra: 5192 — Cash Disbursements To Be Transferred to the Subhome Office

Posting media: Journal voucher

Supported by: Cash disbursements journal

Credit this account with:

1. Amounts of cash advances applied in payment of vendor's invoices.

Contra: 2152 — Accounts Payable Commercial

Posting media: Journal voucher

Supported by: Accounts payable journal

2. Amounts of cash advances transferred to subhome office for central control.

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: Accounts payable journal

3. Amounts of cash advances returned by contractors.

Contra: 5192 — Cash Disbursements To Be Transferred to the Subhome Office

Posting media: Journal voucher

Supported by: Cash disbursements journal

1910 — UNDISTRIBUTED CHARGES

This is normally a debit balance account maintained only to show the net difference between the disbursements as reported on the Current Month Net Disbursements and Reimbursements — Army Stock Fund (RCS — CSCAA-28) and the reports of transactions by others and the cash disbursements recorded by the stock fund division or on the basis of confirmed disbursement vouchers. (See AR 35-246.)

Debit this account with:

1. The net amount of monthly disbursements derived from CSCAA-28.

Contra: 1020 — Cash With Treasury

Posting media: Journal voucher

Supported by: Cash disbursements journal and Current Month Net Disbursements and Reimbursements — Army Stock Fund — RCS — CSCAA-28

2. The amount of confirmed collection vouchers representing refund of over-payments (appropriation refunds).

Credit this account with:

1. The amount of cash disbursements transferred from branch offices.

Contra: 5100.000 — Branch Office — General

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance — preclosing

2. All other cash disbursements made by, or for, the subhome office.

Contra: 1324 — Progress Payments to Contractors

Debit this account with:

Contra: 21XX — Accounts Payable, as
applicable

Posting media: Journal voucher

Supported by: Cash disbursements journal

Credit this account with:

1411 — Advances to Contractors
and Suppliers

21XX — Applicable Accounts Pay-
able

7830 — Inventory Loss — Retail
Stock Fund (Single Man-
ager Divisions Only)

7899 — Other Expense, etc.

Posting media: Journal voucher

Supported by: Cash disbursement journal

1921 — UNDELIVERED PURCHASES — CAPITALIZED CONTRACTS

This is a debit balance asset account maintained to show the value at contract cost of unde-
livered on order stock fund inventory, capitalized at the time of activation or extension of a
stock fund division, which is chargeable to other than stock fund funds.

Debit this account with:

1. The value at contract cost of undelivered purchases chargeable to other than stock fund funds as of the close of the day preceding the capitalization date.

Contra: 5190.00 — Subhome Office —
General

Posting media: Journal voucher

Supported by: Inventory of contracts as
recorded in the register
of adjustments of unde-
livered purchases —
prior years

2. Any adjustment increasing the amount originally capitalized.

Contra: 5190.00 — Subhome Office —
General

Posting media: Journal voucher

Supported by: Register of adjustments
of undelivered pur-
chases — prior years

Credit this account with:

1. The value at contract cost of receipts of materiel under such contracts.

Contra: 7092 — Purchases at Cost

Posting media: Journal voucher

Supported by: Accounts payable journal

2. Any adjustment decreasing the amount originally capitalized.

Contra: 5190.00 — Subhome Office —
General

Posting media: Journal voucher

Supported by: Register of adjustments of
undelivered purchases —
prior years

LIABILITIES**2101 — ACCOUNTS PAYABLE — ARMY**

This is a credit balance liability account, supported by subsidiary ledger accounts or document files, maintained to show the liability, at actual cost, to appropriations and funds of Army activities for goods or services acquired by or furnished to the stock fund.

Note. Claims or accounts receivable, due from other appropriations or funds of the Army, which will be reflected as appropriation refunds (reductions of expenditures) when collection has been effected, will be recorded as debits in this account.

Debit this account with:

1. Cash disbursements made to creditors in liquidation of amounts owed to them.

Contra: 5192 — Cash Disbursements
To Be Transferred to
Subhome Office

Posting media: Journal vouchers

Supported by: Cash disbursements
journal

2. Accounts payable transferred to subhome office for liquidation.

Contra: 5195 — Accounts Payable To Be
Transferred to Subhome
Office

Posting media: Journal vouchers

Supported by: Accounts payable journal

Credit this account with:

Contract cost of materiel and services purchased from appropriations and funds of Army activities.

Contra: 7092 — Purchases at Cost

7093 — Purchases from Single
Manager

7094 — Repurchase from Retail
Stock Fund

7893 — Major Repair Expense

Posting media: Journal vouchers

Supported by: Accounts payable journal

2105 — ACCOUNTS PAYABLE — GOVERNMENT AGENCIES

This is a credit balance liability account, supported by subsidiary ledger accounts or document files maintained to show the liability, at actual cost, to other Government agencies (Air Force, Navy, Marine Corps, etc.) for goods acquired or furnished to the stock fund.

Note. Those claims or accounts receivable due from appropriations or funds of other Government agencies which will be reflected as appropriation refunds (reductions of expenditures), when collection has been effected, will be recorded as a debit to this account.

Debit this account with:

1. The cash disbursement made to other Government agencies in liquidation of amounts owed them.

Contra: 5192 — Cash Disbursements
Transferred to Subhome
Office

Posting media: Journal voucher

Supported by: Cash disbursements journal

Credit this account with:

Contract cost of materiel and services purchased from other Government agencies.

Contra: 7092 — Purchases at Cost

7093 — Purchases From Single
Manager

7094 — Repurchases From Retail
Stock Fund

7893 — Major Repair Expense

Debit this account with:

2. Accounts payable transferred to subhome office for liquidation.

Contra: 5195 — Accounts Payable To Be
Transferred to Sub-
home Office

Posting media: Journal voucher

Supported by: Accounts payable journal

Credit this account with:

Posting media: Journal voucher

Supported by: Accounts payable journal

2152 — ACCOUNTS PAYABLE — COMMERCIAL

This is a credit balance liability account, supported by subsidiary ledger accounts or document files, maintained to show the liability at actual cost to commercial vendors for goods acquired by or furnished to the stock fund.

Note. Claims or accounts receivable due from commercial vendors which will be reflected as appropriation refunds (reduction of expenditures) when collection has been made, will be recorded as a debit to this account.

Debit this account with:

1. The cash disbursements made to commercial vendors in liquidation of amounts owed to them, plus amount of cash discount taken.

Contra: 1324 — Progress Payments to
Contractors

1411 — Advances to Contractors
and Suppliers

5192 — Cash Disbursements To
Be Transferred to
Subhome Office

6701 — Discounts Earned

Posting media: Journal voucher

Supported by: Cash disbursements journal

2. Accounts payable transferred to the subhome office for liquidation.

Contra: 5195 — Accounts Payable To Be
Transferred to Sub-
home Office

Posting media: Journal voucher

Supported by: Accounts payable journal

Credit this account with:

Contract cost of materiel and services purchased from commercial vendors.

Contra: 7092 — Purchases at Cost

7893 — Major Repair Expense

Posting media: Journal vouchers

Supported by: Accounts payable journal

Debit this account with:

3. The amount of credit allowance received by the stock fund from vendors for exchange or trade-in of unserviceable materiel, supplies, or equipment toward procurement of similar materiel, supplies, or equipment pursuant to APP 13-1502.

Contra: 6725 — Trade-in Allowances on Purchases

Posting media: Journal voucher

Supported by: Accounts payable journal

Credit this account with:

2155 — TRANSPORTATION PAYABLE

This is a credit balance liability account maintained to show the estimated amounts due commercial carriers for first destination transportation on inventories procured and estimated costs incurred in the shipment of supplies to and from contractors plants for further processing.

Debit this account with:

1. Any decrease in the original estimate of liability for freight as reported by the transportation officer.

Contra: 7890 — Transportation Expense
First Destination

Posting media: Journal voucher

Supported by: Cash disbursements journal

2. Cash disbursements made to carriers in liquidation of amounts owed to them.

Contra: 5192 — Cash Disbursements To
Be Transferred to
Subhome Office

Posting media: Journal vouchers

Supported by: Cash disbursements journal

3. Any transportation payable transferred to the subhome office for liquidation.

Contra: 5195 — Accounts Payable To Be
Transferred to the
Subhome Office

Posting media: Journal voucher

Supported by: Accounts payable journal

Credit this account with:

Estimated cost of first destination transportation on inventories procured and estimated costs incurred in the shipment of supplies to and from contractor plants for further processing and any increase in the original estimate of liability for freight as reported by the transportation officer.

Contra: 7890 — Transportation Expense —
First Destination

Posting media: Journal vouchers

Supported by: Accounts payable journal

2301 — WITHDRAWAL CREDITS

This is a credit balance liability account maintained to show the amount of stock withdrawal credit against which designated customers may draw materiel, supplies, and equipment without reimbursement. (Such credit normally is available to the customer until the first fiscal year for which a budget can be prepared making provision for payment.)

Debit this account with:

1. Amount of withdrawal credits allotted to branch offices.

Contra: 5190.00 — Subhome Office —
General

5100.00 — Branch Office —
General

Posting media: Journal vouchers

Supported by: Letter authority or other
appropriate documenta-
tion

2. The unused balance upon termination of its authorization.

Contra: 5190.00 — Subhome Office —
General, or

5190 — Home Office, as appli-
cable

3004 — Capitalized Inventories

Posting media: Journal voucher

Supported by: Letter notice of termina-
tion

Credit this account with:

Amount of stock withdrawal credits allotted from Home Office or subhome office, as applicable.

Contra: 5190 — Home Office — General or

5190.00 — Subhome Office —
General, as appli-
cable

3004 — Capitalized Inventories for
Home Office or Subhome
Office, as applicable.

Posting media: Journal vouchers

Supported by: Letter authority or other
appropriate documenta-
tion

2302 — APPLIED WITHDRAWAL CREDITS

This is a debit balance (offset to account 2301) account maintained to show the amount of stock withdrawal credits applied to accounts receivable of customers designated to draw materiel, supplies, and equipment against such credits.

Debit this account with:

The amount of stock withdrawal credits applied to accounts receivable of customers designated to draw materiel, supplies, and equipment against such credits.

Contra: 1149 — Unbilled Accounts Receiv-
able

Posting media: Journal voucher

Supported by: Sales journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 2301 — Withdrawal Credits

Posting media: Journal voucher

Supported by: Branch office general ledger
trial balance — preclosing

2322 — SALES RETURNS CREDITS ALLOWED

This is a credit balance liability account maintained to show the credit which will be allowed to the appropriate customer for materiel returned to the stock fund as sales returns within the provisions of AR 37-65, except returns made by retail stock funds to single manager stocks which are to be reflected by single manager divisions as repurchases from retail stocks. This account will be supported by subsidiary records (sales returns voucher money cards) for each customer which among other things will designate for each customer, by a two place suffix decimal, the fiscal year in which the credit was given the customer.

Debit this account with:

1. The amount of sales returns credits allowed transferred to subhome office or other branch offices. (See account 3004.1.)

Contra: 5190.00 — Subhome Office — General

Posting media: Journal voucher

Supported by: Returns journal
2. The balance in account 2323 at fiscal year end.

Contra: 2323 — Applied Sales Returns Credits

Posting media: Journal vouchers

Supported by: Branch office general ledger trial balance — preclosing.
3. The difference between the full standard price value of the materiel returned and the amount to be credited to the customers accounts.

Contra: 6720 — Gain — Price Variance on Repairable Materiel Returns

Posting media: Journal voucher

Supported by: Transfer in journal

Credit this account with:

1. The amount of credit which will be allowed to the appropriate customer for materiel returned to the stock fund in accordance with AR 37-65.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Returns journal
2. The amount of sales returns credits transferred into a branch office from a subhome office or another branch office. (See account 3004.1.)

Contra: 5190 — Subhome Office — General

Posting media: Journal voucher

Supported by: Returns journal

2323 — APPLIED SALES RETURNS CREDITS

This is a debit balance (offset to account 2322) account maintained to show the amount of credit applied to the appropriate customer accounts receivable for sales returns. Subsidiary records will be maintained on SF 1016, Revised, to show the application of prior year sales return credits applied in current year to prior year receivables and current year sales.

Debit this account with:

1. The amount of credit applied to appropriate 1. customer accounts receivable for sales returns.

Credit this account with:

1. The balance in this account at the fiscal year end.

Contra: 2322 — Sales Returns Credits Allowed

Debit this account with:

Contra: 1100 — Accounts Receivable —
Billed, for that portion
of SF 1080 to be paid
in cash

1149 — Unbilled Accounts Re-
ceivable

Posting media: Journal voucher

Supported by: Sales journal

2. The amount of credits transferred to
another branch or home office.

Contra: 5190

Posting media: Journal voucher

2324 — REIMBURSABLE RETURNS ALLOWANCES

This is a credit balance liability account maintained to show the amount of reimbursement to be made to applicable consumer appropriations for reimbursable returns to the stock fund in accordance with AR 37-65, except returns made by retail stock funds to single manager stocks which are to be reflected by single manager divisions as repurchases from retail stock funds. This account will be supported by subsidiary accounts consisting of EAM voucher money cards for reimbursable returns allowances filed by customer.

Debit this account with:

1. The amount of reimbursable returns al-
lowances transferred to subhome office.

Contra: 5196 — Reimbursable Returns
Allowances To Be
Transferred to Sub-
home Office

Posting media: Journal voucher

Supported by: Returns journal

2. The difference between the standard price
value of the materiel returned and the
amount of credit allowed.

Contra: 6720 — Gain — Price Variance on
Reparable Mate-
riel Returns

Posting media: Journal voucher

Supported by: Transfer in journal

3. Decrease adjustments resulting from re-
classification of reimbursable returns to
stores returns in accordance with AR
37-65.

Credit this account with:

Posting media: Journal voucher

Supported by: Branch office general ledger
trial balance — preclosing

Credit this account with:

The amount of reimbursement to be made to the
applicable consumer appropriations for reim-
bursable returns to the stock fund.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Returns journal

Debit this account with:

Contra: 6719 — Gain — Materiel Returned
Without Credit

Posting media: Journal voucher

Supported by: Transfer in journal

4. The balance in account 2325 at fiscal year end.

Contra: 2325 — Applied Reimbursable
Returns Allowances

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance — preclosing

Credit this account with:

2325 — APPLIED REIMBURSABLE RETURNS ALLOWANCES

This is a debit balance (offset to account 2324) account maintained to show the amount of payment made to applicable consumer appropriations for reimbursable returns to the stock fund in accordance with AR 37-65.

Debit this account with:

The amount of payment made to the applicable consumer appropriations for reimbursable returns to the stock fund.

Contra: 5192 — Cash Disbursements To
Be Transferred to the
Subhome Office

Posting media: Journal voucher

Supported by: Cash disbursements journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 2324 — Reimbursable Returns Allowances

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance — preclosing

2510 — UNDISTRIBUTED CREDITS

This is normally a credit balance account maintained only to show the net difference between appropriation reimbursements as reported on the Current Month Net Disbursements and Reimbursements — Army Stock Fund (RCS-CSCAA-28) and the reports of transactions for others and appropriation reimbursements recorded by the stock fund division on the basis of confirmed collection vouchers (see AR 35-246).

Debit this account with:

1. The amount of appropriation reimbursement collections transferred to branch offices.

Contra: 5100.000 — Branch Office —
General

Posting media: Journal voucher

Credit this account with:

The net amount of monthly reimbursements derived from CSCAA-28.

Contra: 1020 — Cash With Treasury

Posting media: Journal voucher

Debit this account with:

Supported by: Branch office general
ledger trial balance —
preclosing

2. All other appropriation reimbursement
collections made by the subhome office.

Contra: 1100 — Accounts Receivable —
Billed

1151 — Claims Receivable

6730 — Recoveries From Single
Manager of Inventory
Losses

6791 — Other Income, etc.,

Posting media: Journal voucher

Supported by: Cash receipts journal

2791 — RESERVE FOR LOSSES ON DISPOSAL OF SURPLUS AND SALVAGE

This is a credit balance account maintained to show the amount provided for estimated losses which may be incurred on the disposition, at less than standard prices, of materiel which is in excess of current or foreseeable requirements or which may be determined to be unserviceable and not economically repairable and has been included in the initial stock fund inventories. This account is authorized for use only during the first 12 months subsequent to the initial capitalization of stock fund inventories.

Debit this account with:

1. Amount of net loss due to disposals of surplus and salvage property (Account 7895 — Cost of Disposals of Surplus and Salvage less Account 6717 — Recoveries From Disposals of Surplus), as reported by branches on reverse side of branch office general ledger trial balance for the month in which each loss is determined.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Branch office information
reported on reverse side
of branch office general
ledger trial balance

2. A credit balance in this account upon termination of its authorization.

Contra: 3004 — Capitalized Contracts

Credit this account with:

Supported by: Cash Receipts Journal and
Current Month Net Disburse-
ments and Reimbursements —
Army Stock Fund —
RCS-CSCAA-28

Credit this account with:

The amount of losses estimated to be incurred on the disposition of surplus and salvage included in inventories initially capitalized.

Contra: 3004 — Capitalized Inventories

Posting media: Journal voucher

Supported by: Letter authorization for amount
of the reserve

Debit this account with:

Posting media: Journal voucher

Supported by: Letter authorizing termination of reserve

Credit this account with:

2792 — OTHER RESERVES

This is a credit balance control account maintained to show the amounts of special inventory reserves, other than reserve for losses on disposal of surplus and salvage authorized for establishment of a stock fund division or subdivision. These reserves are for the purpose of recognizing the contingent ownership by MAP, or other agencies of unidentified materiel included in inventories and initially capitalized as stock fund assets. These reserves are authorized for use only during a limited period subsequent to the initial capitalization of stock fund inventories, and at the expiration of the authorized period, any remaining balances are closed to capitalized inventories.

Debit this account with:

The amounts of other reserves applied to accounts receivable transferred to subhome offices by branch offices.

Contra: 1100 — Accounts Receivable —
Billed

Posting media: Journal voucher

Supported by: List of accounts receivable to which the reserves are to be applied

Credit this account with:

Amounts required to establish special inventory reserve accounts authorized by competent authority.

Contra: 3004 — Capitalized Inventories

Posting media: Journal voucher

Supported by: Letter authorization for each special reserve

CAPITAL AND INTEROFFICE CLEARING

3000 — INVESTMENT OF UNITED STATES GOVERNMENT

This is a credit balance summary account maintained to show the total equity of the United States Government in the stock fund at the beginning of each fiscal year with respect to cash allocations from the Army consolidated stock fund cash account, capitalized assets, capital adjustments, and operating results, which augment or reduce the invested capital position of the Government as reflected in offsetting real accounts.

Credit or Debit this account with:

The net balance in the 3000 series of accounts at the close of each fiscal year.

Posting media: Journal voucher

Supported by: Working trial balance and
financial statements

3001 — CASH ALLOCATIONS

This is a credit or debit balance account maintained to show the amount of cash allocations to stock fund divisions (subdivisions) from the Army Consolidated Stock Fund Cash Account, reduction of cash allocated, and all other withdrawals of cash for transfer to the unallocated cash reserve account of the Army Stock Fund.

Debit this account with:

1. Amounts of cash transferred to the unallocated cash reserve account of the Army Stock Fund.

Contra: 1020 — Cash With Treasury, or

5190 — Home Office — General,
as appropriate

Posting media: Journal voucher

Supported by: Letter authorization

2. A credit balance in this account at end of fiscal year.

Contra: 3000 — Investment of United States
Government, or

5190 — Home Office — General,
as appropriate

Posting media: Journal voucher

Supported by: Branch office general
ledger trial balance or
financial statements

Credit this account with:

1. Amounts of cash allocations received.

Contra: 1020 — Cash With Treasury, or

5190 — Home Office — General,
as appropriate

Posting media: Journal voucher

Supported by: CSCAA-28 report

2. A debit balance in this account at end of fiscal year.

Contra: 3000 — Investment of United States
Government, or

5190 — Home Office — General,
as appropriate

Posting media: Journal voucher

Supported by: Branch office general ledger
trial balance or financial
statements

3004 — CAPITALIZED INVENTORIES

This is a credit or debit balance account maintained to show the value, at standard price, of inventories capitalized as stock fund assets at the time of activation of a stock fund division (subdivision) and its subsequent extension, and the net amount of authorized reserves or withdrawal credits established during a fiscal year.

Note. A subsidiary account 3004.1 will be maintained by subhome offices for the purpose of recording the transfer in and out of sales returns credits transferred between subhome offices. The account should net to zero at the Home Office (OCO) level at the end of any accounting period.

The depot branch office releasing the credit will:

Debit account 2322

Credit account 5190

To record the value of the credit on the books of the subhome office surrendering the credit.

The subhome office surrendering the credit will:

Debit account 5100.000

Credit account 2322

To record the value of the credit received for transfer to the gaining subhome office.

The actual transfer of the credit by the losing subhome office will be recorded by:

Debiting account 2322

Crediting account 3004.1

The subhome office receiving the credit will:

Debit account 3004.1

Credit account 2322

To record the amount of credit received from the surrendering subhome office.

The subhome office receiving the credit will:

Debit account 2322

Credit account 5100.000

To record the actual transfer of the credit to the using depot branch office.

The receiving depot will, on the books of the subhome office gaining the credit,

Debit account 5190

Credit account 2322

To record the value of the credit transferred in.

When the credit held by a depot is transferred within that depot from the account of one subhome office to the account of another subhome office, the following entries will be made simultaneously:

Debit account 2322

Credit account 5190

To record the value of sales returns credits transferred out on the books of the losing subhome office.

Debit account 5190

Credit account 2322

To record the value of sales returns credits transferred in on the books of the gaining subhome office.

All entries in connection with the transfer of sales returns credits between subhome offices will be made by journal voucher supported by the detail of the credit being transferred including, but not limited to:

- a. Customer's name.
- b. Customer's accounting classification.
- c. Name of depot transferring credits.
- d. Name of depot receiving credits.
- e. Name of subhome office transferring the credits.
- f. Name of the subhome office receiving the credits.

Debit this account with:

1. Amount required to establish any authorized inventory reserves or withdrawal credits.

Contra: 2301 — Withdrawal Credits

2791 — Reserve for Losses on
Disposals of Surplus
and Salvage

2792 — Other Reserves

5100.000 — Branch Office —
General

Posting media: Journal voucher

Supported by: Letter authorization or
other appropriate doc-
umentation establishing
reserve

Credit this account with:

1. The value, at standard price, of all inventories authorized to be initially capitalized at the inception of the fund or its subsequent extension.

Contra: 5100.000 — Branch Office — Gen-
eral

Posting media: Journal voucher

Supported by: Summary statement of inven-
tories capitalized

2. The unused balance of any established inventory reserve, withdrawal credit or sales returns, credits allowed upon expiration of its authorization.

Contra: 2301 — Withdrawal Credits, or
2322 — Sales Returns Credits
Allowed

Debit this account with:

2. Any adjustment decreasing the amount originally capitalized.

Contra: 5100.000 — Branch Office — General

Posting media: Journal voucher

Supported by: Authorization, approval, or documentation for adjustment

3. At fiscal year end, the amount of inventory transactions reported by branch offices decreasing the value of capitalized inventories as shown by the following accounts.

Contra: 9455 — Transfers to Nonstock Fund Categories

9462 — Transfers Out of Logistical Responsibility Without Reimbursement

9464 — Other Transfers Out Without Reimbursement

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

4. A credit balance in this account at the end of the fiscal year.

Contra: 3000 — Investment of United States Government, or

5190 — Home Office — General

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

Credit this account with:

2791 — Reserve for Losses on Disposal of Excess, Surplus, and Salvage

2792 — Other Reserves

5190 — Home Office — General

Posting media: Journal voucher

Supported by: Letter notice of termination

- Any adjustment increasing the amount originally capitalized.

Contra: 5100.000 — Branch Office — General

Posting media: Journal voucher

Supported by: Authorization, approval, or documentation for adjustment

4. At fiscal year end, the amount of inventory transactions reported by branch offices increasing the value of capitalized inventories as shown by the following accounts.

Contra: 6719 — Gain — Materiel Returned Without Credits

9456 — Transfers from Nonstock Fund Categories

9461 — Transfers In of Logistical Responsibility Without Reimbursement

9463 — Other Transfers In Without Reimbursement

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

5. A debit balance in this account at fiscal year end.

Contra: 3000 — Investment of United States Government, or

5190 — Home Office — General

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance, or financial statements

3005 — CAPITALIZED CONTRACTS

This is a credit or debit balance account maintained to show the value at cost of contracts payable from other appropriations capitalized as stock fund assets.

Debit this account with:

1. Any adjustment decreasing the amount originally capitalized.

Contra: 5100 — Branch Office — General

Posting media: Journal voucher

Supported by: Branch office register of adjustments
2. A credit balance in this account at fiscal year end.

Contra: 3000 — Investment of United States Government

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

Credit this account with:

1. The value at cost of contracts payable from other appropriations capitalized at the time of activation or extension of a stock fund division.

Contra: 5100 — Branch Office — General

Posting media: Journal voucher

Supported by: Branch office register of adjustments
2. Any adjustments increasing the amount originally capitalized.

Contra: 5100 — Branch Office — General

Posting media: Journal voucher

Supported by: Branch office register of adjustments
3. A debit balance in this account at fiscal year end.

Contra: 3000 — Investment of United States Government

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

3015 — OPERATING RESULTS

This is a credit or debit balance clearing account maintained to summarize the balance of income and expense (nominal) accounts. It may be considered the equivalent of a profit or loss clearing account. At the close of each fiscal year, the balances in the nominal accounts are transferred to operating results, which is closed in turn, into the investment of the United States Government or Home Office (subhome office) — general.

Debit this account with:

1. The debit balances in the expense (7000 series and 9464) accounts at fiscal year end.

Contra: 7000 — Series of Accounts and Account 9464

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance, or financial statements

Credit this account with:

1. The credit balances in the income (accounts 6701 through 6791) (excluding accounts 6051 and 6719) accounts at fiscal year end.

Contra: 6700 — Series of Accounts, except 6719

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

Debit this account with:

2. A credit balance in this account at fiscal year end.

Contra: 5190.00 — Subhome Office
5190 — Home Office — General

Posting media: Journal voucher

Supported by: Balance of account after closing income (except 6051) and expense accounts to this account.

Credit this account with:

2. A debit balance in this account at fiscal year end.

Contra: 5190.00 — Subhome Office — General
5190 — Home Office — General

Posting media: Journal voucher

Supported by: Balance of account after closing income (except 6051) and expense accounts to the account

3121 — ADJUSTMENTS TO PRIOR YEARS' OPERATIONS

a. This is a debit or credit balance account maintained to reflect adjustments made during the current fiscal year to prior years' earnings and balances. These adjustments comprise both charges and credits occasioned by errors of omission, such as failure to record prior year transactions in the applicable period, errors of commission such as nonstock fund transactions erroneously recorded as stock fund transactions, transactions recorded in erroneous amounts, erroneous accounting treatment, etc. This account will reflect all adjustments of the nature described above specifically related to operations of prior years. Adjustments other than the above and adjustments of a routine or recurring nature made during the current fiscal year will be recorded in the appropriate accounts specifically provided in these regulations to reflect the results of operations for the current period.

b. Each entry will be explained in detail on applicable statements, schedules, and/or working papers. This account will be supported by a subsidiary ledger maintained on SF 1016 revised. The columns of the subsidiary ledger will be captioned to show the account contra to 3121, i.e.

Accounts Receivable

Accounts Payable

Income accounts, etc.

c. Subhome offices will distribute this account on the consolidated working papers prior to preparation of the financial statements so that the requirements of schedules 1C and 2B and statement 4 may readily be met.

Debit this account with:

1. Adjustments to prior years' earnings and balances made during the current fiscal year.

Contra: Applicable Account

Posting media: Journal voucher

Supported by: Documentation evidencing necessity for the adjustment

Credit this account with:

1. Adjustments to prior years' earnings and balances made during the current fiscal year.

Contra: Applicable Account

Posting media: Journal voucher

Supported by: Documentation evidencing necessity for the adjustment

Debit this account with:

2. A credit balance in this account at fiscal year end.

Contra: 5190.00 — Subhome Office — General, or

5190 — Home Office — General

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

5100 — BRANCH OFFICE — GENERAL

This is a debit balance control account maintained to show the net investment of the Home Office and subhome office in each of their branches. Separate accounts have been established in a 5100 series for each branch office of the Ordnance Division of the Army Stock Fund. This account is the reciprocal for the credit balance account, "5190 Home Office — General and 5190.00 Subhome Office — General," maintained by the branch offices. Since all branch accounts are not closed to the Home and Subhome offices until fiscal year end, this account reflects the balance of those general ledger accounts transferred to the Home Office quarterly and the Subhome Offices monthly.

Debit this account with:

All inventories or other assets capitalized at a branch, assets transferred to a branch, liabilities transferred from a branch, all increases in the branch's liability to the Home (subhome) Office as reflected in periodic reports received from the branch and at fiscal year end, operating gains of branch offices and interbranch transfers in.

Contra: 1910 — Undistributed Charges

3004 — Capitalized Inventories

3005 — Capitalized Contracts and Other Accounts as Appropriate

1394 — Interbranch Transfers

2301 — Withdrawal Credits

2322 — Sales Return Credits Allowed

3015 — Operating Results (from branches at fiscal year end) and other accounts as appropriate

Credit this account with:

2. A debit balance in this account at fiscal year end.

Contra: 5190.00 — Subhome Office — General, or

5190 — Home Office — General

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance or financial statements

Credit this account with:

All inventories or other assets transferred from a branch, all decreases in the branch's liability to the Home (subhome) Office as reflected in periodic reports received from branch and at fiscal year end, operating losses of branch offices and interbranch transfers out.

Contra: 2510 — Undistributed Credits

3004 — Capitalized Inventories

3005 — Capitalized Contracts and Other Accounts, as Appropriate

1100 — Accounts Receivable Billed

1149 — Unbilled Accounts Receivable

1151 — Claims Receivable, and Other Accounts, as Appropriate

1394 — Interbranch Transfers

2301 — Withdrawal Credits

3015 — Operating Results (from branches at fiscal year end) and other accounts as appropriate

Debit this account with:

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance and financial statements or other appropriate documentation

Credit this account with:

Posting media: Journal voucher

Supported by: Branch office general ledger trial balance and financial statements or other appropriate documentation

5190 — HOME (SUBHOME) OFFICE — GENERAL

This is a credit balance investment account maintained to show the net liability of a branch to the Home (subhome) Office. This account, in effect, records the capital position of the branch office, or net investment therein by the Home (subhome) Office.

Debit this account with:

All reductions in branch's liability to the Home (subhome) Office including transfers of assets to the Home (subhome) Office or another branch, all capital losses and other decreases of the branch's liability to the Home (subhome) Office.

Contra: 1149 — Unbilled Accounts Receivable

Posting media: Journal voucher

Supported by: Schedule of unbilled accounts receivable transferred together with supporting documents

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Schedule showing adjustments and transfers of inventories on hand belonging to the stock fund

Contra: 1392 — Inventories In Transit — Between Branches

Posting media: Journal voucher

Supported by: Schedule of inventories determined to be in transit at the inception of the fund and those in transit at the end of the preceding month

Credit this account with:

All assets or other inventories capitalized at a branch, assets received from the Home (subhome) Office or another branch, all liabilities transferred to the Home (subhome) Office, all capital gains, and other increases of the branch's liability to the Home (subhome) Office.

Contra: 1149 — Unbilled Accounts Receivable

Posting media: Journal voucher

Supported by: Schedule of unbilled accounts receivable capitalized or returned by the Home (subhome) Office to a branch office with supporting documents

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Schedule of inventories on hand authorized to be originally capitalized as stock fund assets at the inception of the fund or its subsequent extension

Contra: 1392 — Inventories In Transit — Between Branches

Posting media: Journal voucher

Supported by: Schedule of inventories determined to be in transit at the inception of the fund and those in transit at the end of the preceding month

Debit this account with:

Contra: 2322 — Sales Returns Credit Allowed

Posting media: Journal voucher

Supported by: Returns journal

Contra: 3015 — Operating Results

Posting media: Closing journal voucher

Supported by: Balance of this account as shown on the branch office general ledger trial balance or financial statements after closing income (except 6051) and expense accounts to this account

Contra: 5191 — Cash Collections To Be Transferred to Home (Subhome) Office

Posting media: Journal vouchers

Supported by: Cash receipts journal

Contra: 5193 — Accounts Receivable To Be Transferred to Home (Subhome) Office

Posting media: Journal voucher

Supported by: Sales journal

Contra: 5194 — Claims Receivable To Be Transferred to Home (Subhome) Office

Posting media: Journal voucher

Supported by: Claims receivable register

Contra: 5197 — Inventory in Transit to MAP To Be Transferred to the Home (Subhome) Office

Posting media: Journal voucher

Supported by: Sales journal

Contra: Other Accounts as Appropriate

Credit this account with:

Contra: 1921 — Undelivered Purchases (Capitalized Contracts)

Posting media: Journal voucher

Supported by: Schedule of contracts originally capitalized and monthly adjustments from the Register of adjustments of undelivered purchases

Contra: 2322 — Sales Returns Credits Allowed

Posting media: Journal voucher

Supported by: Returns journal

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance of this account as shown on the branch office general ledger trial balance or financial statements after closing income (except 6051) and expense accounts to this account

Contra: 5192 — Cash Disbursements To Be Transferred to Home (Subhome) Office

Posting media: Journal voucher

Supported by: Cash disbursements journal

Contra: 5195 — Accounts Payable To Be Transferred to Home (Subhome) Office

Posting media: Journal voucher

Supported by: Accounts payable journal

Contra: 5196 — Reimbursable Return Allowances To Be Transferred to the Home (Subhome) Office

Posting media: Journal voucher

Supported by: Returns journal column 11

Contra: Other Accounts as Appropriate

Posting media: Journal voucher

Debit this account with:

Posting media: Journal voucher

Supported by: Various books of original entry, branch office general ledger trial balance or financial statements, as applicable

Credit this account with:

Supported by: Various books of original entry, branch office general ledger trial balance or financial statements, as applicable

5191 — CASH COLLECTIONS TO BE TRANSFERRED TO HOME (SUBHOME) OFFICE

This is a debit balance clearing account maintained to show cash collections from customers and other sources credited as appropriation reimbursements. Refunds of prior excess collections will be treated as a reduction of this account. Collections representing appropriation refunds will not be entered in this account, but will be recorded in account 5192 as a reduction of disbursements. Although cash collections may be transferred to a Home (subhome) Office as frequently as daily or weekly, this account will be closed and any remaining book balance transferred to the Home (subhome) Office at the close of the accounting period. (This is a book balance transfer only and not a transfer of funds.)

Debit this account with:

All cash collections received by the branch credited as appropriation reimbursements.

Contra: 1030 — Cash Due From Collection Officers

Posting media: Journal voucher

Supported by: Cash receipts journal

Contra: 1100 — Accounts Receivable Billed

Posting media: Journal voucher

Supported by: Cash receipts journal

Contra: 1151 — Claims Receivable

Posting media: Journal voucher

Supported by: Cash receipts journal

Contra: 6791 — Other Income

Posting media: Journal voucher

Supported by: Cash receipts journal

Credit this account with:

1. Cash collection book balances transferred to Home (subhome) Office.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Cash receipts journal

2. Uncollectible checks returned to collection officer by the finance and accounts officer.

Contra: 1030 — Cash Due From Collection Officers

Posting media: Journal voucher

Supported by: Cash receipts journal

3. All cash disbursements representing refunds of over collections.

Contra: 21XX — Accounts Payable or other accounts as applicable

Posting media: Journal voucher

Supported by: Cash receipts journal

5192 — CASH DISBURSEMENTS TO BE TRANSFERRED TO HOME (SUBHOME) OFFICE

This is a credit balance clearing account maintained to show cash disbursements charged to allotments or suballotments of a stock fund branch. Cash collections representing appropriation refunds of excess disbursements will be recorded in this account as a reduction of disbursements.

Although cash disbursements may be transferred to a Home (subhome) Office as frequently as daily or weekly, this account will be closed and any remaining book balance transferred to the Home Office at the close of the accounting period. (This is a book balance transfer only and not a transfer of funds.)

<u>Debit this account with:</u>	<u>Credit this account with:</u>
1. Collections credited as appropriation re-funds.	All cash disbursements made by the branch.
Contra: 1151 — Claims Receivable	Contra: 1324 — Progress Payments to Contractors
Posting media: Journal voucher	Posting media: Journal voucher
Supported by: Cash disbursements journal	Supported by: Cash disbursements journal
Contra: 1324 — Progress Payments to Contractors	Contra: 1411 — Advances to Contractors and Suppliers
Posting media: Journal voucher	Posting media: Journal voucher
Supported by: Cash disbursements journal	Supported by: Cash disbursements journal
Contra: 1411 — Advances to Contractors and Suppliers	Contra: 21XX — Applicable Accounts Payable
Posting media: Journal voucher	Posting media: Journal voucher
Supported by: Cash disbursements journal	Supported by: Cash disbursements journal
Contra: 21XX — Applicable Accounts Payable	Contra: 7890 — Transportation Expense — First Destination
Posting media: Journal voucher	Posting media: Journal voucher
Supported by: Cash disbursements journal	Supported by: Cash disbursements journal
Contra: 7890 — Transportation Expense — First Destination	Contra: 7899 — Other Expense
Posting media: Journal voucher	Posting media: Journal voucher
Supported by: Cash disbursements journal	Supported by: Cash disbursements journal
Contra: 7899 — Other Expense	
Posting media: Journal voucher	
Supported by: Cash disbursements journal	
2. Cash disbursements to be transferred to the Home (subhome) Office.	
Contra: 5190 — Home (subhome) Office — General	
Posting media: Journal voucher	
Supported by: Cash disbursements journal	

5193 — ACCOUNTS RECEIVABLE TO BE TRANSFERRED TO HOME (SUBHOME) OFFICE

This is a debit balance asset clearing account maintained to show the amount of receivables to be transferred to the Home (subhome) Office for collection at the end of the accounting period including delinquent and uncollectible accounts transferred to the Home (subhome) Office in accordance with AR 35-242.

Debit this account with:

The amounts of accounts receivable to be transferred to the Home (subhome) Office for collection.

Contra: 1100 — Accounts Receivable
Billed

1149 — Unbilled Accounts Receivable

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance, EAM listings, and necessary documentation

Credit this account with:

The balance in this account at month end.

Contra: 5190 — Home (Subhome) Office —
General

Posting media: Journal voucher

Supported by: Sales journal

5194 — CLAIMS RECEIVABLE TO BE TRANSFERRED TO HOME (SUBHOME) OFFICE

This is a debit balance asset clearing account maintained to show the amount of receivable due the stock fund arising from approved claims which are to be transferred to the Home (subhome) Office for collection at the end of the accounting period, including delinquent and uncollectible claims transferred to the Home (subhome) Office in accordance with AR 35-242.

Debit this account with:

The amount of claims receivable to be transferred to the Home (subhome) Office for collection.

Contra: 1151 — Claims Receivable

Posting media: Journal voucher

Supported by: Claims receivable register

Credit this account with:

Balance in this account at month end.

Contra: 5190 — Home (Subhome) Office —
General

Posting media: Journal voucher

Supported by: Balance shown in this account on branch office general ledger trial balance and necessary documentation

5195 — ACCOUNTS PAYABLE TO BE TRANSFERRED TO THE HOME (SUBHOME) OFFICE

This is a credit balance liability clearing account maintained to show the amount of payables to be transferred to the Home (subhome) Office for payment at the end of the accounting period.

Debit this account with:

The balance in this account at month end.

Contra: 5190 — Home (Subhome) Office —
General

Credit this account with:

The amount of accounts payable to be transferred to the Home (subhome) Office for payment.

Contra: 21XX — Applicable Accounts Payable Accounts

Debit this account with:

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance and necessary documentation

Credit this account with:

Posting media: Journal voucher

Supported by: Accounts payable journal

5196 — REIMBURSABLE RETURNS ALLOWANCES TO BE TRANSFERRED TO HOME (SUBHOME) OFFICE

This is a credit balance liability clearing account maintained to show the amount of reimbursable returns allowances to be transferred to the Home (subhome) Office for reimbursement to applicable consumer appropriations.

Debit this account with:

The balance in the account at month end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown by branch office general ledger trial balance, EAM listings, and necessary documentation

Credit this account with:

The amount of reimbursement to be made to the applicable consumer appropriations for reimbursable returns to the stock fund.

Contra: 2324 — Reimbursable Returns Allowances

Posting media: Journal voucher

Supported by: Returns journal — columns

5197 — INVENTORY IN TRANSIT TO MAP TO BE TRANSFERRED TO HOME (SUBHOME) OFFICE

This is a debit balance asset clearing account maintained to show the value, at standard price, of inventories shipped under MAP common item orders, the accountability for which is to be transferred to the Home (subhome) Office. Shipments to MAP will be accounted for as intransit from the time of shipment to the time such inventories become the property of MAP upon loading at the outgoing port.

Debit this account with:

The standard price of shipments under MAP.

Contra: 1361 — Unapplied Issues

Posting media: Journal voucher

Supported by: Sales journal

Credit this account with:

The balance in this account at month end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown by the branch office general ledger trial balance, EAM listings, and necessary documentation

INCOME**6050 — COST OF SALES**

This is a debit balance account maintained to show the value, at standard price, of stock fund inventories sold to authorized customers, including repurchases by single manager from retail stock funds. This is a companion account to Account 6051 — Gross Sales. The entries in this account must be for the same amount as those recorded in account 6051 and should be made simultaneously. This account is not for use pending further instructions.

6051 — GROSS SALES

This is a credit balance income account maintained to show the value, at standard price, of stock fund inventories sold to authorized customers, including repurchases by single manager from retail stock funds.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

The value, at standard price, of stock fund inventories sold to authorized customers.

Contra: 1149 — Unbilled Accounts Receivable

Posting media: Journal voucher

Supported by: Sales journal

Contra: 1030 — Cash Due From Collection Officers

Posting media: Journal voucher

Supported by: Sales journal

Contra: 7819 — Price Reduction on Sales Due to Inter- and Intra-Service Agreements and on Excess Material

Posting media: Journal voucher

Supported by: Sales Journal

Contra: 7820 — Price Reduction on Sales Due to Condition and Serviceability

Posting media: Journal voucher

Supported by: Sales journal

6601 — SURCHARGE FOR TRANSPORTATION

This is a credit balance income account, established at fiscal year end only, to show on the books of the subhome offices the amount of surcharges added to estimated replacement cost to cover first destination or other transportation expense properly payable by the stock fund in accordance with AR 37-60 and AR 37-61. At the close of the fiscal year, and after computation of the transportation surcharge applicable to stock fund purchases during the accounting period, this account will be credited and Account 7903 — Purchase Price Variance, debited with the amount so computed.

Debit this account with:

The balance of this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance shown in this account on consolidated working papers and financial statements

Credit this account with:

Amounts added to estimated replacement cost, and included in the standard price for the purpose of defraying transportation expense properly chargeable to the stock fund.

Contra: 7903 — Purchase Price Variance

Posting media: Journal voucher

Supported by: Computation of surcharge

6621 — SURCHARGE FOR INVENTORY LOSSES

This is a credit balance income account, established at fiscal year end only, to show the amount of surcharges added to estimated replacement cost to recover foreseeable net inventory losses and authorized expenses in accordance with AR 37-60 and AR 37-61. At the close of the fiscal year, and after computation of the inventory loss surcharge applicable to stock fund purchases during the accounting period, this account will be credited and Account 7903 — Purchase Price Variance, debited with the amount so computed.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media:

Supported by: Balance shown in this account on consolidated working papers and financial statements

Credit this account with:

The amounts added to estimated replacement costs, and included in the standard price for the purpose of reimbursing the stock fund for foreseeable net inventory losses and authorized expenses.

Contra: 7903 — Purchase Price Variance

Posting media: Journal voucher

Supported by: Computation of Surcharge

6701 — DISCOUNTS EARNED

This is a credit balance income account maintained to show the amount of cash discounts earned as a result of prompt payment to vendors.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance shown in this account on branch office general trial balance

Credit this account with:

The amount of each allowances received, as deductions from states purchase price, for prompt payment of vendors' invoices.

Contra: 21XX — Applicable Accounts Payable

Posting media: Journal voucher

Supported by: Cash disbursements journal

6712 — GAIN — ASSEMBLY OR DISASSEMBLY

This is a credit balance income account maintained to show the amount of gain representing the difference between the value, at standard price, at which items were included in the balance of

Account 1355 — Inventory in Process of Assembly and Disassembly and the increased value at standard price at which the items were returned to Account 1340 — Inventories — Stocks.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal entry

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

Credit this account with:

All gains to inventories resulting from as-
sembly and disassembly operations.

Contra: 1355 — Inventory in Process of
Assembly or Disassem-
bly

Posting media: Journal voucher

Supported by: Transfers in journal

6713 — GAIN — ACCOUNTING ADJUSTMENTS

This is a credit balance income account maintained to show the amount of gains in inventory resulting from correction of clerical and accounting errors.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

Credit this account with:

1. The adjustment value of errors in ex-
tensions or footings on incoming source
documents received from other branches
that result in increases in inventory.

Contra: 9471 — Transfers in From
Central Procurement
9473 — Transfers in From Other
Branches

Posting media: Journal voucher

Supported by: credit adjustment journal

2. The excess of total dollar value of stock
record cards over general ledger inven-
tory control account balances.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Credit adjustment journal

6715 — GAIN — INCOMING SHIPMENTS

This is a credit balance income account maintained to show the amount of inventory gains re-
sulting from physical overages on shipments received from other stock fund branches and in
acceptance at origin shipments received direct from commercial vendors.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Credit this account with:

The excess, at standard price, of quantities
actually received from other stock fund
branches or commercial vendors (acceptance

Debit this account with:

Posting media: Journal voucher

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

Credit this account with:

at origin shipments) in excess of the quan-
tities listed on incoming shipping documents.

Contra: 9471 — Transfers in From Cen-
tral Procurement
9473 — Transfers in From Other
Branches

Posting media: Journal voucher

Supported by: Credit adjustment journal

6716 — GAIN — PHYSICAL INVENTORY ADJUSTMENTS

This is a credit balance income account maintained to show all gains resulting from the adjust-
ment of differences between book inventory value and actual inventory value as evidenced by a
priced physical inventory. The balance in this account includes the total physical inventory
overages for the fiscal year to date without offsets because of physical inventory shortages.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

Credit this account with:

The extended dollar value, at standard price,
of physical overages based upon an inventory
count.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Credit adjustment journal

6717 — RECOVERIES FROM DISPOSALS OF SURPLUS

This is a credit balance income account maintained to show the proceeds derived from the sale
of surplus and foreign excess property for deposit to the credit of the stock fund.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as
shown on branch office gen-
eral ledger trial balance

Credit this account with:

The amount of proceeds deposited to the
credit of the stock fund as a result of sales
of surplus and foreign excess property.

Contra: 5191 — Cash Collections To Be
Transferred to Home
Office

Posting media: Journal voucher

Supported by: Cash receipts journal

Contra: 1030 — Cash Due From Collec-
tion Officers

Posting media: Journal voucher

Supported by: Sales journal

6718 — GAIN — STANDARD PRICE CHANGE

This is a credit balance income account maintained to show the gains resulting from the upward revision of standard prices of inventories when catalog values are periodically conformed with market values. When standard price changes occur between the time of issue and the time of return to the stock fund of inventory temporarily in use, or of Government-furnished supplies with contractors and testing agencies, the gain resulting therefrom will be recorded at the time of return to the stock fund. Standard price changes, which become effective during the period inventory is in transit between branches, will be recorded by consignee branches upon receipt of the materiel.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Working papers

Credit this account with:

Gains resulting from standard price increases.

Contra: 1322 — Inventory With Contractors and Testing Agencies

1340 — Inventories — Stocks

1375 — Inventory Temporarily in Use

9471 — Transfers in From Central Procurement

9473 — Transfers in From Other Branches

Posting media: Journal voucher

Supported by: Appropriate journal

6719 — GAIN — MATERIEL RETURNS WITHOUT CREDIT

This is a credit balance income account maintained to reflect transactions as follows:

a. Stores returns as provided for in AR 37-65 and,

b. The difference in value at standard price on returns of serviceable materiel by other than Army customers when full credit or reimbursement is not allowed.

In the case of stores returns, the account will reflect the full value, at standard price, for all returns of serviceable materiel, and the difference between the value, at standard price; and the estimated cost of repair (account 6720) for all returns of unserviceable, repairable materiel.

In the case of returns of serviceable materiel made by other than Army customers, the account will reflect the difference between the value of the return at standard price and the credit or reimbursement allowed.

Debit this account with:

1. The estimated cost of repair for all returns of unserviceable material.

Contra: 6720 — Gain — Price Variance on Repairable Material Returns

Posting media: Journal voucher

Supported by: Returns journal

Credit this account with:

1. The full standard price of all stores returns.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Returns journal

Debit this account with:

Credit this account with:

2. The balance in the account at fiscal year end.

Contra: 5190 — Subhome Office — General

Posting media: Journal voucher

Supported by: Balance in this account
as shown on branch of-
fice general ledger trial
balance

6720 — GAIN — PRICE VARIANCE ON REPARABLE MATERIEL RETURNS

This is a credit balance income account maintained to show the estimated repair expense required to restore reparable materiel returns to a serviceable condition.

Debit this account with:

Credit this account with:

The balance in the account at fiscal year end. The estimated repair expense required to restore reparable materiel returns to serviceable condition.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account
as shown on branch of-
fice general ledger trial
balance

Contra: 6719 — Gains — Materiel Returns
Without Credit

2322 — Sales Returns Credit Al-
lowed

2324 — Reimbursable Returns Al-
lowances

Posting media: Journal voucher

Supported by: Returns journal

6721 — RECOVERIES OF DETERIORATION ON INVENTORY TEMPORARILY IN USE

This is a credit balance income account maintained to show the amount to be billed to the borrower to reimburse stock fund for the estimated cost of restoring to serviceable condition inventory returned by users to Account 1340 — Inventories — Stocks, from Account 1375 — Inventory Temporarily in Use.

Debit this account with:

Credit this account with:

The balance in the account at fiscal year end. The estimated cost of restoring inventory returned from temporarily in use to serviceable condition.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance shown in this ac-
count on branch office
general ledger trial bal-
ance

Contra: 1149 — Unbilled Accounts Receiva-
ble

Posting media: Journal voucher

Supported by: Returns journal

6725 — TRADE-IN ALLOWANCES ON PURCHASES

This is a credit balance income account maintained to show the amount of credit or allowance received by the stock fund from vendors for exchange or trade-in of materiel, supplies, or equipment toward procurement of similar materiel, supplies, or equipment, pursuant to APP 13-1502. The amount of credit or allowance received by the stock fund from the vendor is debited to Account 2152 — Accounts Payable — Commercial, to reflect in that account the net amount due the vendor for the exchange transaction (gross purchase price less trade-in allowance). The value, at standard price, of such trade-ins is debited to Account 7898 — Cost of Trade-Ins on Purchases and credited to Account 1340 — Inventories — Stocks at the time that the materiel is dropped from inventory.

Debit this account with:

The balance in the account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

The amount of credit or allowance received by the stock fund from vendors for exchange or trade-in of materiel, supplies, or equipment toward procurement of similar materiel, supplies, or equipment, pursuant to APP 13-1502.

Contra: 7092 — Purchases at Cost

Associated Credit: 2152 — Accounts Payable — Commercial

Posting media: Journal voucher

Supported by: Accounts payable journal

6730 — RECOVERIES FROM SINGLE MANAGER OF INVENTORY LOSSES

This is a credit balance account maintained to show the amount of recoveries from single manager commodity assignments (single manager divisions) for net inventory losses of retail stock fund divisions or subdivisions, in accordance with AR 31-16.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

The amount of recoveries from single manager divisions for net inventory losses of retail stock fund divisions or subdivisions.

Contra: 2510 — Undistributed Credits

Posting media: Journal voucher

Supported by: Cash receipts journal

6740 — INCOME FROM CLAIMS

This is a credit balance income account maintained to show the amount of income derived from approved claims against carriers, vendors, or individuals resulting from loss, damage, or destruction of property.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Credit this account with:

The amount of claims, as evidenced by approved reports of survey, submitted against carriers, vendors, and individuals.

Debit this account with:

Posting media: Journal voucher

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

Credit this account with:

Contra: 1151 — Claims Receivable

Posting media: Journal voucher

Supported by: Claims receivable register

6791 — OTHER INCOME

This is a credit balance income account maintained to show all income resulting in cash collec-
tions for which specific general ledger accounts have not been provided.

Debit this account with:

The balance in this account at fiscal year end. Any other income not specifically provided for
in the accounts.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account
as shown on branch of-
fice general ledger trial
balance

Credit this account with:

Contra: 1030 — Cash Due From Collection
Officers

Posting media: Journal voucher

Supported by: Cash receipts journal

Contra: 5191 — Cash Collections To Be
Transferred to Home
(Subhome) Office, or
as Appropriate

Posting media: Journal voucher

Supported by: Cash receipts journal

EXPENSE

7091 — PURCHASES AT STANDARD

This is a credit balance account maintained to show the value, at standard price, of all purchases of inventory from all sources. A subsidiary account (7091.1) will be maintained at the depot branch level. It will be used to record the adjustments in purchases at standard due to errors or omissions in standard prices on transfer out lists received from Procurement Branch Offices. A monthly preclosing trial balance will be footnoted to show the amount recorded in the subsidiary account.

Debit this account with:

1. Decreases in standard prices reported by the Procurement Branch offices to depot branch offices.
Contra: 9471 — Transfers In from Central Procurement
Posting media: Journal voucher
Supported by: Transfer in journal
2. The value of Government-furnished property consumed in the production of the end item.
Contra: 1322 — Inventory With Contractors and Testing Agencies
Posting media: Journal voucher
Supported by: Transfer journal
3. The balance in this account as fiscal year end.
Contra: 3015 — Operating Results
Posting media: Journal voucher
Supported by: Balance shown in this account on branch office general ledger trial balance

Credit this account with:

1. The value, at standard price, of all purchases of inventory from all sources.
Contra: 1340 — Inventories — Stocks
Posting media: Journal voucher
Supported by: Accounts payable journal
2. Increases in standard prices reported by the Procurement Branch offices to depot branch offices.
Contra: 9471 — Transfers In from Central Procurement
Posting media: Journal voucher
Supported by: Transfer in journal

7092 — PURCHASE AT COST

This is a debit balance cost account maintained to show the value, at actual cost, of all purchases of inventory from all sources other than from single manager stocks.

Debit this account with:

- The value at cost of all purchases of inventory from all sources, other than single manager stocks, and cost of contractors' charges for processing Government-furnished property
- Contra: 21XX — Applicable Accounts Payable

Credit this account with:

1. The amounts established as claims or accounts receivable due from contractors and suppliers which will be reflected as an appropriation refund when collection is made.

Debit this account with:

Posting media: Journal voucher
Supported by: Accounts payable journal
Contra: 1921 — Undelivered Purchases
(Capitalized Contracts) 2.
Posting media: Journal voucher
Supported by: Accounts payable journal

Credit this account with:

Contra: 21XX — Applicable Accounts Pay-
able
Posting media: Journal voucher
Supported by: Cash disbursements journal
The balance in this account at fiscal year end.
Contra: 3015 — Operating Results
Posting media: Journal voucher
Supported by: Balance in this account as
shown on branch office
general ledger trial
balance.

7093 — PURCHASES FROM SINGLE MANAGER

This is a debit balance account maintained to show the value, at actual cost, of purchases of inventory from single manager stocks.

Debit this account with:

1. The value at cost of all purchases of in-
ventory from single manager stocks.
Contra: 2101 — Accounts Payable —
Army
2105 — Accounts Payable —
Other Government
agencies
Posting media: Journal voucher
Supported by: Accounts payable journal
2. At month end, this account will be charged 2.
for the purchase cost of inventory which
has been recorded as inventory in transit
from single manager stock fund divisions
(see account 1391)
Contra: 21XX — Accounts Payable
Posting media: Journal voucher
Supported by: Summation of open items
on ASD's held in the sus-
pense file.

Credit this account with:

1. At the beginning of the month the amounts
charged to this account to record purchase
of inventory in transit from single mana-
ger stock fund divisions (debit entry 2).
Contra: 21XX — Applicable accounts
payable
Posting media: Journal voucher
Supported by: Cross reference to debit
journal voucher.
2. The amounts established as claims or ac-
counts receivable due from single manager
which will be recorded as an appropriation
refund (reduction of expenditures) when
collection is made.
Contra: 21XX — Accounts Payable
Posting media: Journal voucher
Supported by: Reports of survey or other
appropriate documentation
establishing the claim or
account receivable.
3. The balance in this account at fiscal year
end.
Contra: 3015 — Operating results
Posting media: Journal voucher
Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

7094 — REPURCHASES FROM RETAIL STOCK FUND

This is a debit balance cost account maintained by single manager stock funds to show the value, at actual cost, of inventory repurchased from retail stock funds.

<u>Debit this account with:</u>	<u>Credit this account with:</u>
<p>1. The cost of all inventory repurchased from retail stock funds.</p> <p>Contra: 2101 — Accounts Payable — Army</p> <p>2105 — Accounts Payable — Other Government Agencies</p> <p>Posting media: Journal voucher</p> <p>Supported by: Accounts payable journal</p>	<p>1. At the beginning of the month, the amounts charged to this account to record purchase of inventory which was recorded as in transit from retail stock fund divisions (debit entry 2).</p> <p>Contra: 21XX — Applicable Accounts Payable</p> <p>Posting media: Journal voucher</p> <p>Supported by: Cross reference to debit journal voucher</p>
<p>2. At month end, this account will be charged for purchase cost of inventory which has been recorded as inventory in transit from retail stock fund divisions (see account 1391)</p> <p>Contra: 21XX — Applicable Accounts Payable</p> <p>Posting media: Journal voucher</p> <p>Supported by: Summation of open items in ASD's held in suspense file</p>	<p>2. The balance in this account at fiscal year end.</p> <p>Contra: 3015 — Operating Results</p> <p>Posting media: Journal entry</p> <p>Supported by: Balance in this account as shown on branch office general ledger trial balance</p>

7811 — LOSS — SAMPLES AND TESTING

This is a debit balance expense account maintained to show the amount of losses resulting from the issue of inventory for testing purposes, in the interest of stock fund only, which is not expected to be (or has not been) returned to the stock fund. Inventories issued to testing agencies in the interest of stock fund only, which are expected to be returned to the stock fund, will be recorded in Account 1322 — Inventory-Furnished Property in Hands of Contractors and Testing Agencies. Issues of samples and materiel for testing made for other than stock fund purposes will be recorded as sales.

<u>Debit this account with:</u>	<u>Credit this account with:</u>
<p>1. The value at standard price of inventory issued for testing purposes which is not expected to be returned to the stock fund.</p> <p>Contra: 1362 — Unshipped Orders Other</p> <p>Posting media: Journal voucher</p> <p>Supported by: Debit adjustment journal</p>	<p>1. The value at standard price of samples returned from testing previously written off as a loss.</p> <p>Contra: 1340 — Inventories — Stocks</p> <p>Posting media: Journal voucher</p> <p>Supported by: Transfer in journal</p>

Debit this account with:

2. The value at standard price of unrecoverable losses occurring to stock fund items while in the hands of testing agencies.

Contra: 1322 — Government-Furnished
Supplies With Contractors and Testing Agencies

Posting media: Journal voucher

Supported by: Transfer out journal

Credit this account with:

2. The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7812 — LOSS — ASSEMBLY OR DISASSEMBLY

This is a debit balance expense account maintained to show the amount of loss representing the difference between the value, at standard price, at which items were included in the balance of Account 1355 — Inventory in Process of Assembly or Disassembly, and the decreased value at standard price at which the items were returned to Account 1340 — Inventories — Stocks.

Debit this account with:

All losses to inventories resulting from assembly or disassembly operations.

Contra: 1355 — Inventories in Process of
Assembly or Disassembly

Posting media: Journal voucher

Supported by: Transfers out journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general trial balance

7813 — LOSS — ACCOUNTING ADJUSTMENTS

This is a debit balance expense account maintained to show the amount of inventory losses resulting from correction of clerical and accounting errors.

Debit this account with:

1. The adjustment value of errors in extension or footings on incoming source documents from other branches that result in decreases in inventory.

Contra: 9473 — Transfers in from Other
Branches

Posting media: Journal voucher

Supported by: Miscellaneous transfer out and debit adjustment journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance shown in this account on branch office general ledger balance

2. The excess of the general ledger inventory control accounts over total dollar value of stock record cards.

Debit this account with:

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Miscellaneous transfers
out and debit adjustment
journal

Credit this account with:

7815 — LOSS — INCOMING SHIPMENTS

This is a debit balance expense account maintained to show the value of inventory losses resulting from physical shortages in shipments received from other stock fund branches and in acceptance at origin shipments received from commercial vendors.

Debit this account with:

The difference in value at standard price between the quantity of items listed on incoming shipping documents and the quantity actually received and taken up in property records.

Contra: 9471 — Transfers in from Central Procurement

9473 — Transfers in from Other Branches

Posting media: Journal voucher

Supported by: Debit adjustment voucher

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7816 — LOSS — PHYSICAL INVENTORY ADJUSTMENTS

This is a debit balance expense account maintained to show all losses resulting from the adjustment of differences between book inventory value and actual inventory value as evidenced by a priced physical inventory. The balance in this account includes the total physical inventory shortages for the fiscal year to date without offsets due to physical inventory overages.

Debit this account with:

1. The extended dollar value, at standard price, of physical shortages based upon an inventory count.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Debit adjustment journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

2. The value, at standard price, of approved unrecoverable losses occurring to Government-furnished supplies in possession of contractors and testing agencies.

Debit this account with:

Contra: 1322 — Government-Furnished
Supplies With Con-
tractors and Testing
Agencies

Posting media: Journal voucher

Supported by: Debit adjustment journal

7818 — LOSS — STANDARD PRICE CHANGE

This is a debit balance expense account maintained to show the losses resulting from the downward revision of standard prices of inventories when catalog values are periodically conformed with market values. When standard price changes occur between the time of issue and the time of return to the stock fund of inventory temporarily in use, or of Government-furnished supplies with contractors and testing agencies, the loss resulting therefrom will be recorded at the time of return to the stock fund. Standard price changes which become effective during the period inventory is in transit between branches, will be recorded by consignee branches upon receipt of the material.

Debit this account with:

Losses resulting from standard price decreases.

Contra: 1340 — Inventories — Stocks

1355 — Inventory in Process of
Assembly or Disassembly

1373 — Inventory with Property
Disposal Officer

1375 — Inventory Temporarily
in Use

9471 — Transfers in from Cen-
tral Procurement

9473 — Transfers in from Other
Branches

Posting media: Journal voucher

Supported by: Debit adjustment journal

**7819 — PRICE REDUCTION ON SALES DUE TO INTER- AND INTRA-SERVICE AGREEMENTS
AND ON EXCESS MATERIEL**

This is a debit balance expense account maintained to show the amount of losses resulting from sales, at less than standard price, in accordance with inter- and intra-service agreements and on excess materiel sold in accordance with AR 755-5.

Debit this account with:

The loss resulting from the sale of inventory at less than standard price in accordance with inter- or intra-service agreements.

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Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

7-254

Debit this account with:

Contra: 1149 — Unbilled Accounts Receivable

Posting media: Journal voucher

Supported by: Sales journal

Credit this account with:

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7820 — PRICE REDUCTION ON SALES DUE TO CONDITION AND SERVICEABILITY

This is a debit balance expense account maintained to show the amount of losses resulting from sales of items in less than new condition or serviceability at reduced prices.

Debit this account with:

The losses resulting from the sale of items in less than new condition or serviceability at reduced prices.

Contra: 1149 — Unbilled Accounts Receivable

Posting media: Journal voucher

Supported by: Sales journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7822 — UNCOLLECTIBLE RECEIVABLES TRANSFERRED FOR COLLECTION

This is a debit balance expense account maintained to show the amount of claims or accounts receivable determined by the Home (Subhome) Office to be uncollectible, in accordance with AR 35-242, and transferred to the applicable central office for appropriate action as provided in referenced regulation. Where collection is subsequently effected after transfer, as evidenced by a validated copy of the collection voucher crediting the proceeds from collection to the stock fund division or subdivision concerned, the amount collected will be debited to Account 2510 — Undistributed Credits and credited to Account 6791 — Other Income.

Debit this account with:

The amount of claims or accounts receivable determined by the Home (subhome) Office to be uncollectible, in accordance with AR 35-242, and transferred to the applicable central office for appropriate action as provided in the referenced regulation.

Contra: 1100 — Accounts Receivable

1151 — Claims Receivable

Posting media: Journal voucher

Supported by: Individual accounts charged off will be supported by EAM listings and other necessary documentation.

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7830 — INVENTORY LOSS — RETAIL STOCK FUND

This is a debit balance expense account maintained to show the amount of expense incurred by single manager commodity assignments (single manager divisions of the Army stock fund) as the result of reimbursements to retail stock fund divisions or subdivisions for net inventory losses of such divisions or subdivisions in accordance with AR 31-16 (subsistence supply—single manager subsistence supply pricing policies and procedures). This account is restricted for use by single manager divisions only.

Debit this account with:

The amount of expense incurred by single manager divisions of the Army stock fund as a result of reimbursement to retail stock fund divisions or subdivisions for net inventory losses of such divisions or subdivisions in accordance with AR 31-16.

Contra: 1910 — Undistributed Charges

Posting media: Journal voucher

Supported by: Debit adjustment journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7831 — LOSS — RETURNS TO SINGLE MANAGER WITHOUT CREDIT

This is a debit balance expense account maintained to show the amount of loss incurred on stores returns to single manager funds.

Debit this account with:

The value at standard price of inventory returned to single manager stock funds without credit (stores returns).

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Debit adjustment journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7890 — TRANSPORTATION EXPENSE — FIRST DESTINATION

This is a debit balance expense account maintained to show the amount of expense resulting from transportation of stock fund inventories to the first destination within the stock fund supply system and, in addition, expense incident to transportation of stock fund items to or from a stock fund supply point and a commercial or Government facility for purposes of conversion, modification, repair, assembly, consumption, etc., of stock fund inventory.

Debit this account with:

1. The estimated amount of first destination transportation costs on supplies and equipment procured, and the estimated transportation costs incurred in shipment of supplies to a commercial or Government facility for further processing.

Contra: 2155 — Transportation Payable

Credit this account with:

1. Any decreases in the initial estimated expense as finally determined by the transportation office.

Contra: 2155 — Transportation Payable

Posting media: Journal voucher

Debit this account with:

Posting media: Journal voucher

Supported by: Accounts payable journal

2. Any increases in the original estimate of liability reported by the transportation officer.

Contra: 2155 — Transportation Payable

Posting media: Journal voucher

Supported by: Accounts payable journal

Credit this account with:

Supported by: Accounts payable journal

2. The amount of claims or accounts receivable due from commercial carriers which will be reflected as appropriation refunds (reduction of expenditures) when collection has been made.

Contra: 2155 — Transportation Payable

Posting media: Journal voucher

Supported by: Cash disbursements journal

3. The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown by branch office general ledger trial balance

7893 — MAJOR REPAIR EXPENSE

This is a debit balance expense account maintained to show the amount of expenses incurred in connection with the major repair of stock fund inventory.

Debit this account with:

The amount of expense incurred for material and services in connection with the major repair of stock fund inventory.

Contra: 21XX — Applicable Accounts Payable

Posting media: Journal voucher

Supported by: Accounts payable journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance shown in this account on branch office general ledger trial balance

7894 — LOSS DUE TO MAJOR DISASTER

This is a debit balance expense account maintained to show the value, at standard price, of losses to inventories resulting from major disasters such as major fire loss, earthquake, acts of God, enemy action, and the like.

Debit this account with:

The value, at standard price, of loss sustained as a result of major disaster.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Debit this account with:

Supported by: Debit adjustment journal

Credit this account with:

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

7895 — COST OF DISPOSALS OF SURPLUS AND SALVAGE

This is a debit balance expense account maintained to show the value, at standard price, of the surplus and salvage property disposed of by the property disposal officer, or of property disposed of in any other authorized manner such as the destruction of condemned stock.

Debit this account with:

1. The value, at standard price, of the property disposed of or classified as scrap and salvage by the property disposal officer.

Contra: 1373 — Inventory With the Prop-
erty Disposal Officer

Posting media: Journal voucher

Supported by: Report received from the
property disposal offi-
cer

2. The value, at standard price, of property disposed of in any other authorized manner such as the destruction of condemned stock.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfer out journal

3. The value, at standard price, of items shipped in replacement of deteriorated or unserviceable items shipped consignees without an adjustment in the billing or collection for the item originally shipped.

Contra: 1361 — Unapplied Issues

Posting media: Journal voucher

Supported by: Transfer out journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

7896 — LOSS DUE TO DONATIONS — OTHER

This is a debit balance expense account maintained to show the value, at standard price, of all legally authorized donations to organizations and individuals other than for health, education, and welfare (account 7897), pursuant to AR 755-5.

Debit this account with:

The value, at standard price, of all authorized inventory donations other than for health, education, and welfare.

Contra: 1373 — Inventory With Property Disposal Officer

Posting media: Journal voucher

Supported by: Report received from the property disposal officer

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7897 — LOSS DUE TO DONATIONS FOR HEALTH, EDUCATION, AND WELFARE

This is a debit balance expense account maintained to show the value, at standard price, of all legally authorized donations to institutions as requested by the Department of Health, Education, and Welfare.

Debit this account with:

The value, at standard price, of all authorized inventory donations for health, education, and welfare.

Contra: 1373 — Inventory With Property Disposal Officer

Posting media: Journal voucher

Supported by: Report received from the property disposal officer

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7898 — COST OF TRADE-INS ON PURCHASES

This is a debit balance expense account maintained to show the value, at standard price, of materiel, supplies, or equipment turned over to vendors for credit or allowance on exchange or trade-in toward procurement of similar materiel, supplies, or equipment pursuant to APP 15-1302. This account is debited with the standard price of such trade-ins at the time the materiel is dropped from inventory (account 1340). The amount of credit or allowance received by the stock fund from the vendor is debited to Account 2152 — Accounts Payable — Commercial, to reflect in that account the net amount due the vendor for the exchange transaction (gross purchase price less trade-in allowance).

Debit this account with:

The value, at standard price, of materiel, supplies, or equipment turned over to vendors for credit or allowance on exchange or trade-in toward procurement of similar materiel, supplies, or equipment pursuant to APP 15-1302.

Contra: 1362 — Unshipped Orders Other

Posting media: Journal voucher

Supported by: Transfer out journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 3015 — Operating Results

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

7899 — OTHER EXPENSES

This is a debit balance expense account maintained to show all expenses or losses resulting in the establishment of an account payable or a cash disbursement for which specific general ledger accounts have not been provided.

<u>Debit this account with:</u>	<u>Credit this account with:</u>
Any other expense not specifically provided for in the accounts.	The balance in this account at fiscal year end.
Contra: 1030 — Cash Due From Collection Officers	Contra: 3015 — Operating Results
Posting media: Journal voucher	Posting media: Journal voucher
Supported by: Cash disbursements journal	Supported by: Balance in this account as shown on branch office general ledger trial balance
Contra: 21XX — Applicable Accounts Payable, or as Appropriate	
Posting media: Journal voucher	
Supported by: Accounts payable journal	

7903 — PURCHASE PRICE VARIANCE

This is a debit balance cost account, established at fiscal year end only, to record the total amounts included in standard prices for authorized transportation expense, foreseeable net inventory losses and authorized expenses in accordance with AR 37-60 and AR 37-61. The total amount added for the surcharge factor, deducted from the total purchases at standard price, gives the adjusted purchases (or estimated replacement cost). Purchases at standard less the surcharges, less (or deducted from) the purchases at cost, give the actual purchase price variance.

<u>Debit this account with:</u>	<u>Credit this account with:</u>
1. The amounts added to estimated replacement costs, and included in the standard price of inventories, for the purpose of defraying transportation expenses properly chargeable to the stock fund.	The balance in this account at fiscal year end.
Contra: 6601 — Surcharge for Transportation	Contra: 3015 — Operating Expense
Posting media: Journal voucher	Posting media: Journal voucher
Supported by: Computation of surcharge	Supported by: Balance in this account as shown by consolidated working papers and financial statements
2. The amounts added to estimated replacement costs, and included in the standard price of inventories, for the purpose of reimbursing the stock fund for foreseeable net inventory losses and authorized expenses.	
Contra: 6621 — Surcharge for Inventory Losses	
Posting media: Journal voucher	
Supported by: Computation of surcharge	
Par. 7-201	7-260

BUDGETARY

4101 — AUTHORITY TO OBLIGATE AND COMMIT

This is a debit balance budget account maintained to show the amount of fund authority received in the form of allotments or suballotments citing the fiscal station number of the branch office, for the purpose of establishing commitments and incurring obligations for procurement or other authorized expenses. The balance in the account will agree with column 3 of DA Form 14-121 prepared for the period in accordance with the provisions of AR 35-283.

Debit this account with:

1. The amount of fund authority received.

Contra: 4501 — Uncommitted, or Unobligated Allotments (Suballotments).

Posting media: Journal voucher

Supported by: F and A records

2. At fiscal year end with net disbursements under allotments or suballotments issued to other branch offices which have been declared or reported as final.

Contra: 4901 — Disbursements

Posting media: Journal voucher

Supported by: F and A records

Credit this account with:

1. Reductions or withdrawals of allotments or suballotments.

Contra: 4501 — Uncommitted, or Unobligated Allotments (Suballotments).

Posting media: Journal voucher

Supported by: F and A records

2. Allotments or suballotments issued to other branch offices.

Contra: 4501 — Uncommitted, or Unobligated Allotments (Suballotments).

Posting media: Journal voucher

Supported by: F and A records

3. The amount of disbursements reflected in allotments or suballotments which have been reported as final.

Contra: 4901 — Disbursements

Posting media: Journal voucher

Supported by: Balance in account 4901, as applicable

4501 — UNCOMMITTED ALLOTMENTS (SUBALLOTMENTS)

This is a credit balance budget account maintained to show the amount of fund authorizations available for incurring commitments or obligations chargeable to the branch office. This account will be used for performance of formal commitment accounting, as provided in AR 37-22, in the same manner as prescribed for other appropriations and funds.

Debit this account with:

1. Net commitments made against fund authority received.

Contra: 4601 — Unobligated Commitments

Posting media: Journal voucher

Supported by: F and A records

Credit this account with:

Amount of fund authority received.

Contra: 4101 — Authority to Obligate and Commit

Posting media: Journal voucher

Supported by: F and A records

2. Amount of reduction or withdrawal of uncommitted allotments (suballotments).

Contra: 4101 — Authority to Obligate and Commit

Posting media: Journal voucher

Supported by: F and A records

3. Allotments or suballotments issued to other branch offices.

Contra: 4101 — Authority to Obligate and Commit

Posting media: Journal voucher

Supported by: F and A records

4. Net obligations incurred, chargeable to fund authority received which have not been previously committed.

Contra: 4801 — Unliquidated Obligations

Posting media: Journal voucher

Supported by: F and A records

4601 — UNOBLIGATED COMMITMENTS

This is a credit balance budget account maintained to show the unobligated balance of commitments incurred under fund authority received by the branch office. This is a companion account to account 4501, for use only under formal commitment accounting in the same manner as prescribed for other appropriations and funds in AR 35-244 and AR 35-271.

Debit this account with:

Net obligations incurred chargeable to fund authority received.

Contra: 4801 — Unliquidated Obligations

Posting media: Journal voucher

Supported by: F and A records

Credit this account with:

Net commitments incurred chargeable to fund authority received.

Contra: 4501 — Uncommitted Allotments (Suballotments)

Posting media: Journal voucher

Supported by: F and A records

4801 — UNLIQUIDATED OBLIGATIONS

This is a credit balance budget account maintained to show the amount of outstanding obligations for which disbursements in liquidation thereof have not been made. This account is a control over, and will be supported by, subsidiary records reflecting unliquidated obligation balances; namely unliquidated obligation files or records, and the allotment ledger.

Debit this account with:

Net disbursements made in liquidation of obligations.

Contra: 4901 — Disbursements

Posting media: Journal voucher

Supported by: F and A records and cash disbursements journal

Credit this account with:

Net obligations incurred chargeable to fund authority received.

Contra: 4601 — Unobligated Commitments

Posting media: Journal voucher

Supported by: F and A records

4901 — DISBURSEMENTS

This is a credit balance budget account maintained to show the amount of net disbursements charged to fund authorization received by the branch office. This account is a control over, and will be supported by the disbursement data contained in the allotment ledger.

Debit this account with:

At fiscal year end the net disbursements under allotments and/or suballotments received from other branch offices which have been declared or reported as final.

Contra: 4101 — Authority to Obligate and Commit

Posting media: Journal voucher

Supported by: Balance in account 4901 on branch office general ledger trial balance

Credit this account with:

1. Net disbursements made in liquidation of obligations.

Contra: 4801 — Unliquidated Obligations

Posting media: Journal voucher

Supported by: F and A records and cash disbursements journal

2. Net disbursements under allotments and/or suballotments issued to other branch offices which have been declared or reported as final.

Contra: 4101 — Authority to Obligate and Commit

Posting media: Journal voucher

Supported by: F and A records

INVENTORY TRANSACTION ANALYSIS ACCOUNTS

9455 — TRANSFERS TO NONSTOCK FUND CATEGORIES

This is a debit balance account maintained to show the value, at standard price, of stock fund items transferred to nonstock fund categories as directed by the Department of the Army.

Debit this account with:

The value, at standard price, of stock fund items transferred to nonstock fund categories as directed by Department of the Army.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Debit adjustment journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance.

9456 — TRANSFERS FROM NONSTOCK FUND CATEGORIES

This is a credit balance account maintained to show the value, at standard price, of stock fund items transferred from nonstock fund categories as directed by the Department of the Army.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

The value, at standard price, of stock fund items transferred from nonstock fund categories as directed by the Department of the Army.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Credit adjustment journal

9461 — TRANSFER IN OF LOGISTICAL RESPONSIBILITY — WITHOUT REIMBURSEMENT

This is a credit balance account maintained to show the value, at standard price, of inventory received without reimbursement resulting from directed transfers of logistical responsibility.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

The value, at standard price, of inventories received without reimbursement resulting from directed transfers without reimbursement.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Credit adjustment journal

9462 — TRANSFER OUT OF LOGISTICAL RESPONSIBILITY — WITHOUT REIMBURSEMENT

This is a debit balance account maintained to show the value, at standard price, of inventory issues without reimbursement resulting from directed transfer of logistical responsibility.

Debit this account with:

The value, at standard price, of inventories issued without reimbursement resulting from directed transfer of logistical responsibility.

Contra: 1362 — Unshipped Orders Other

Posting media: Journal voucher

Supported by: Transfers out journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

9463 — OTHER TRANSFERS IN — WITHOUT REIMBURSEMENT

This is a credit balance account maintained to show the value, at standard price, of inventory received without reimbursement other than from directed transfers of logistical responsibility without reimbursement.

Debit this account with:

The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

The value, at standard price, of inventory received without reimbursement other than from directed transfers of logistical responsibility.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfers in journal

9464 — OTHER TRANSFERS OUT — WITHOUT REIMBURSEMENT

This is a debit balance account maintained to show the value, at standard price, of all legally authorized issues of inventories without reimbursement, including transfers of excess stock fund property without reimbursement pursuant to the provisions of paragraph 4n(8), AR 37-61, effected by technical service supply officers, other than donations, directed transfers of logistical responsibility, and dispositions by the property disposal officer.

This account will be supported by the following subsidiary accounts designating the recipient of the inventory issued without reimbursement.

9464.01 — Issues Without Reimbursement to MAP

9464.02 — Issues Without Reimbursement to IMUA (Interservice Materiel Utilization Agency).

9464.03 — Issues Without Reimbursement Effected by Technical Service Supply Officers.

Debit this account with:

The value, at standard price, of excess inventories transferred out without reimbursement

Credit this account with:

The balance in this account at fiscal year end.

Debit this account with:

pursuant to the provisions of paragraph 4n(8), AR 37-61, other than donations, direct-
ed transfers of logistical responsibility and
dispositions by the property disposal officer.

Contra: 1362 — Unshipped Orders Other

Posting media: Journal voucher

Supported by: Transfer out journal

Credit this account with:

Contra: 5190 — Home (Subhome) Office —
General

Posting media: Journal voucher

Supported by: Balance in this account as
shown on branch office
general ledger trial bal-
ance

9470 — TRANSFERS OUT FROM CENTRAL PROCUREMENT

This is a debit balance account maintained to show the value, at standard price, of inventory purchased by a central procurement agency and transferred to other stock fund branches.

Debit this account with:

The value, at standard price, of inventory
purchased by a central procurement agency
and transferred to other stock fund branches.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfer journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office —
General

Posting media: Journal voucher

Supported by: Balance in this account shown
on branch office general
ledger trial balance

9471 — TRANSFERS IN FROM CENTRAL PROCUREMENT

This is a credit balance account maintained to show the document value, at standard price, of inventory transferred in from central procurement activities. Adjustments, as required, will be recorded on the records of the receiving office. This account must be contra in the exact amount to Account 9470 — Transfers Out from Central Procurement.

Debit this account with:

1. The adjustment value of clerical and ac-
counting errors in extensions and footings
on incoming source documents received
from central procurement activities that
result in increases in inventory.

Contra: 6713 — Gain — Accounting
Adjustment

Posting media: Journal voucher

Supported by: Credit adjustment journal

2. The increase value at standard price be-
tween the quantity of items listed on the
incoming shipping documents and the quan-
tity actually received and taken up in the
property records.

Credit this account with:

1. The value, at standard price, in effect at
the time of receipt, of inventory transferred
into branches from central procurement.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfers in journal

2. The adjustment value of clerical and ac-
counting errors in extensions and footings
on incoming source documents received
from other branches that result in decreases
in inventory.

Contra: 7813 — Loss — Accounting
Adjustments

Debit this account with:

Contra: 6715 — Gain — Incoming Shipments

Posting media: Journal voucher

Supported by: Credit adjustment journal

3. The increase in value resulting from change in standard prices while materiel was in transit from central procurement activities.

Contra: 6718 — Gain — Standard Price Change

Posting media: Journal voucher

Supported by: Credit adjustment journal

4. The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

Posting media: Journal voucher

Supported by: Debit adjustment journal

3. The decrease value at standard price between the quantity of items listed on incoming shipping documents and the quantity actually received and taken up on the property records.

Contra: 7815 — Loss — Incoming Shipments

Posting media: Journal voucher

Supported by: Debit adjustment journal

4. The amount of decrease in value resulting from change in standard prices while materiel was in transit from central procurement activities.

Contra: 7818 — Loss — Standard Price Change

Posting media: Journal voucher

Supported by: Debit adjustment journal

9472 — TRANSFERS OUT TO OTHER BRANCHES

This is a debit balance account maintained to show the value, at standard price, of inventory transferred to other branches.

Debit this account with:

The value, at standard price, of inventory transferred to other stock fund branches.

Contra: 1362 — Unshipped Orders Other

Posting media: Journal voucher

Supported by: Transfer out journal

Credit this account with:

The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown by branch office general ledger trial balance

9473 — TRANSFERS IN FROM OTHER BRANCHES

This is a credit balance account maintained to show the document value, at standard price, of inventory transferred in from other stock fund branches. Adjustments, as required, will be recorded in the records of the receiving office.

Debit this account with:

1. The adjustment value of clerical and accounting errors in extensions and footings on incoming source documents received from other branches that result in increases in inventory.

Contra: 6713 — Gain — Accounting Adjustments

Posting media: Journal voucher

Supported by: Credit Adjustment Journal
2. The increase value at standard price between the quantity of items listed on the incoming shipping documents and the quantity actually received and taken up in the property records.

Contra: 6715 — Gain — Incoming Shipments

Posting media: Journal voucher

Supported by: Credit adjustment journal
3. The increase in value resulting from change in standard prices while materiel was in transit from other branches.

Contra: 6718 — Gain — Standard Price Change

Posting media: Journal voucher

Supported by: Credit adjustment journal
4. The balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown on branch office general ledger trial balance

Credit this account with:

1. The value, at standard price, of inventory transferred in from other stock fund branches.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfer in journal
2. The adjustment value of clerical and accounting errors in extensions and footings on incoming source documents received from other branches that result in decreases in inventory.

Contra: 7813 — Loss — Accounting Adjustment

Posting media: Journal voucher

Supported by: Debit adjustment journal
3. The decrease value at standard price between the quantity of items listed on incoming shipping documents and the quantity actually received and taken up in the property records.

Contra: 7815 — Loss — Incoming Shipments

Posting media: Journal voucher

Supported by: Debit adjustment journal
4. The amount of decrease in value resulting from change in standard prices while materiel was in transit from other branches.

Contra: 7818 — Loss — Standard Price Change

Posting media: Journal voucher

Supported by: Debit adjustment journal

9474 — INVENTORY CONTROL POINT TRANSFERS

This is a clearing account maintained to record the value, at standard price, of inventory accountability transferred between nonchartered stock fund subdivisions. It is for use only in those instances where separate subdivision general ledgers are maintained subsidiary to the stock fund division general ledger. This account will net to zero at the Home Office (OCO).

Debit this account with:

1. The value, at standard price, of inventory accountability transferred to another nonchartered stock fund subdivision.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfer out journal

2. The credit balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

Supported by: Balance in this account as shown by branch office general ledger trial balance.

Credit this account with:

1. The value, at standard price, at which inventory accountability was transferred from another nonchartered stock fund subdivision.

Contra: 1340 — Inventories — Stocks

Posting media: Journal voucher

Supported by: Transfer in journal

2. The debit balance in this account at fiscal year end.

Contra: 5190 — Home (Subhome) Office — General

Posting media: Journal voucher

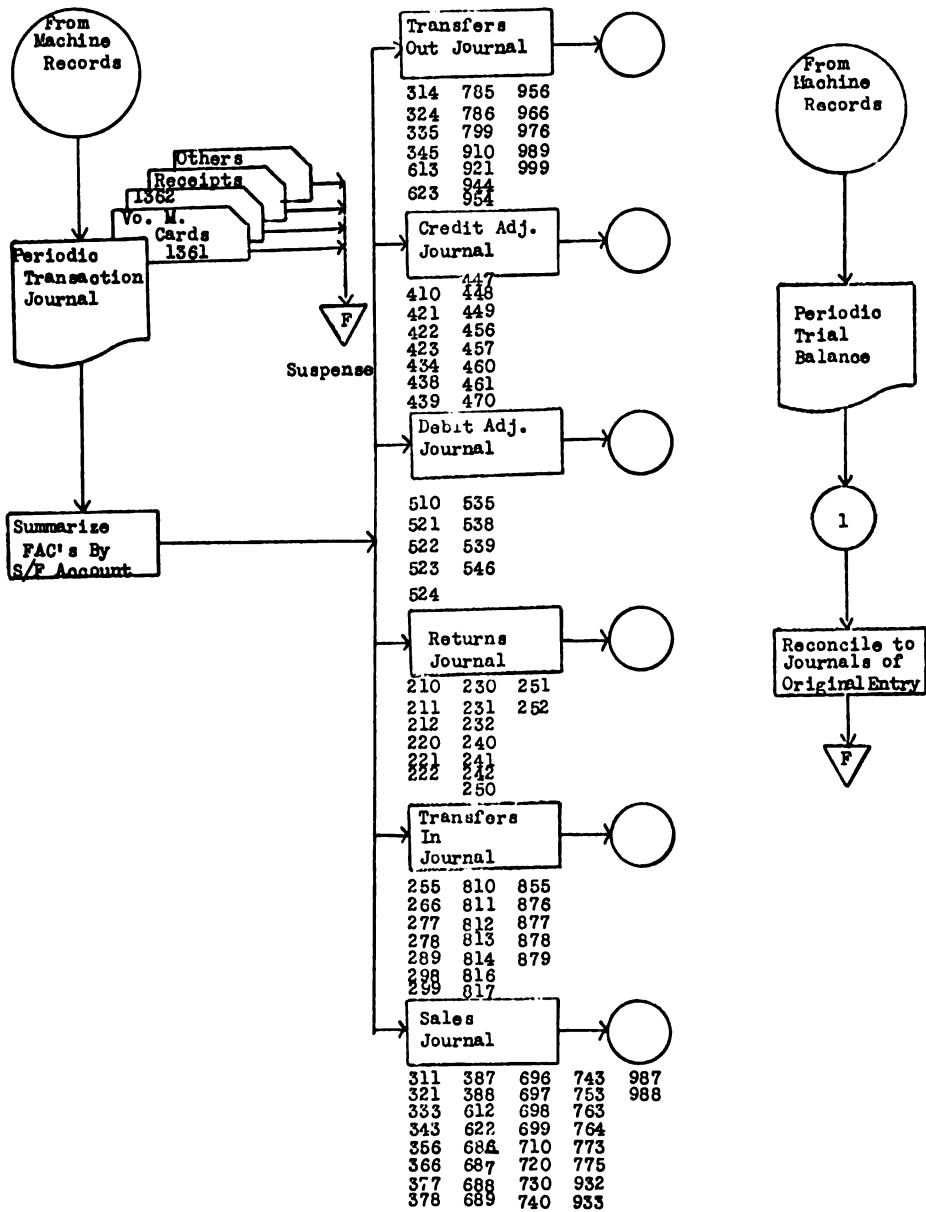
Supported by: Balance in this account as shown by branch office general ledger trial balance

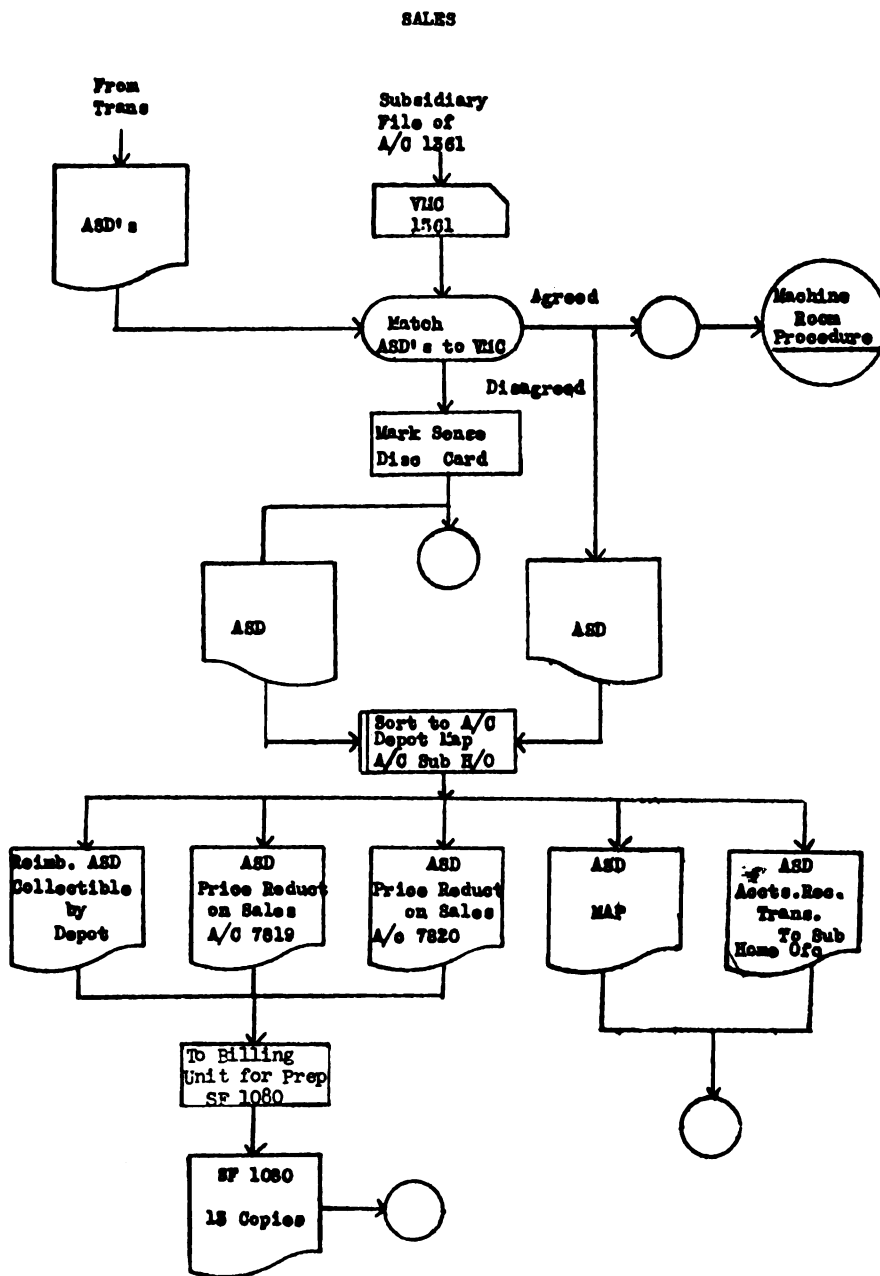
Section III FLOW CHARTS

7-301 GENERAL

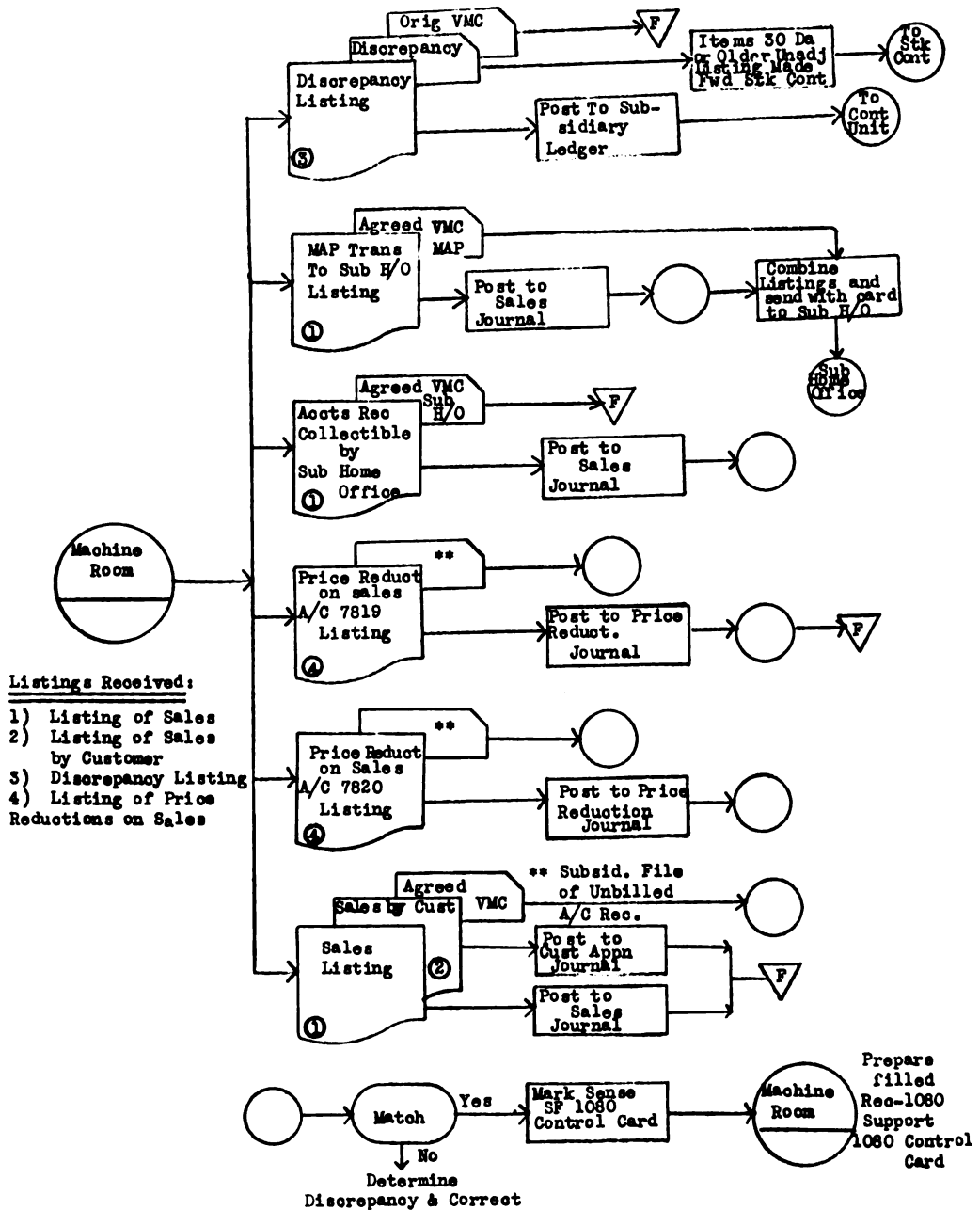
The following flow charts are included for informational purposes. They depict various situations and clarify the flow of entries through the stock fund accounts.

PERIODIC TRANSACTIONS JOURNAL

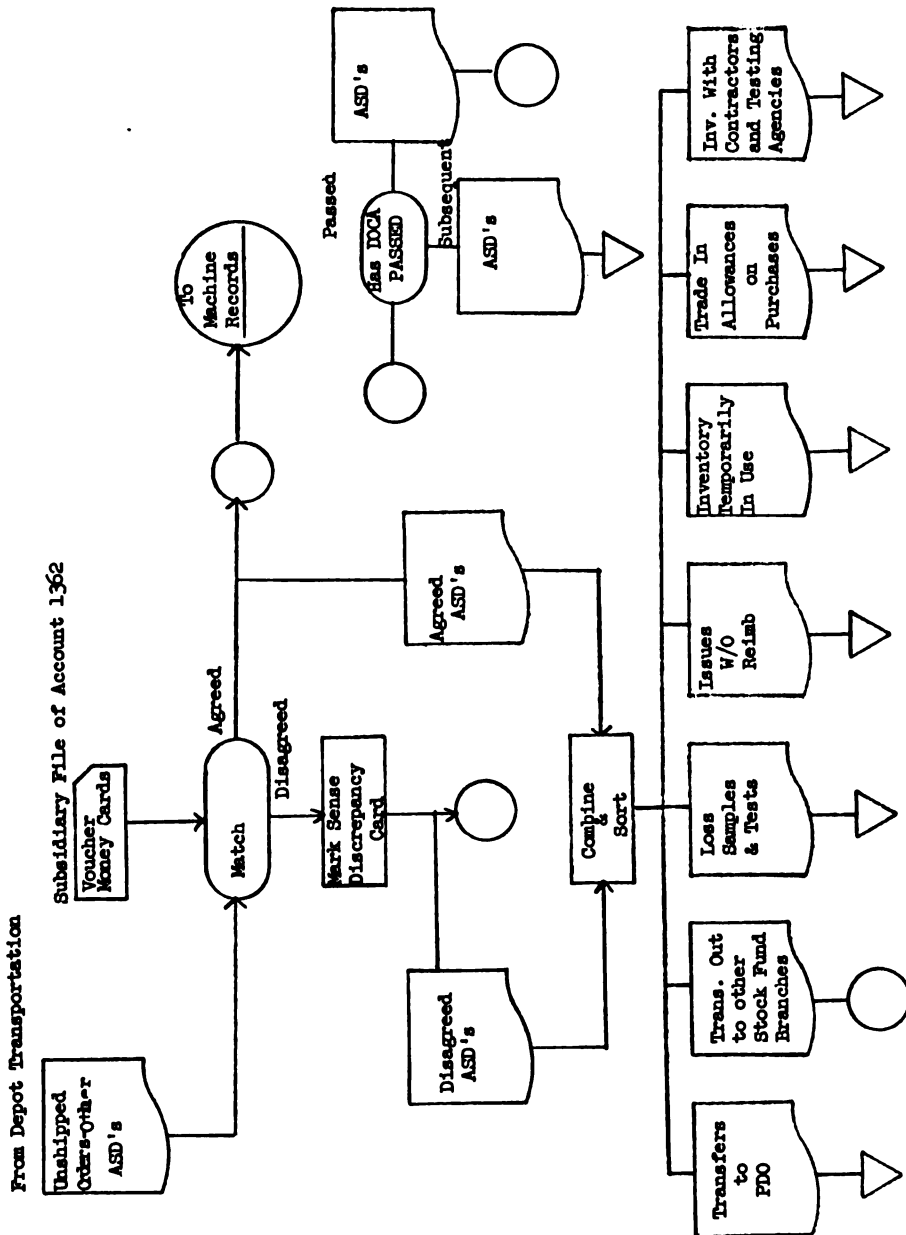




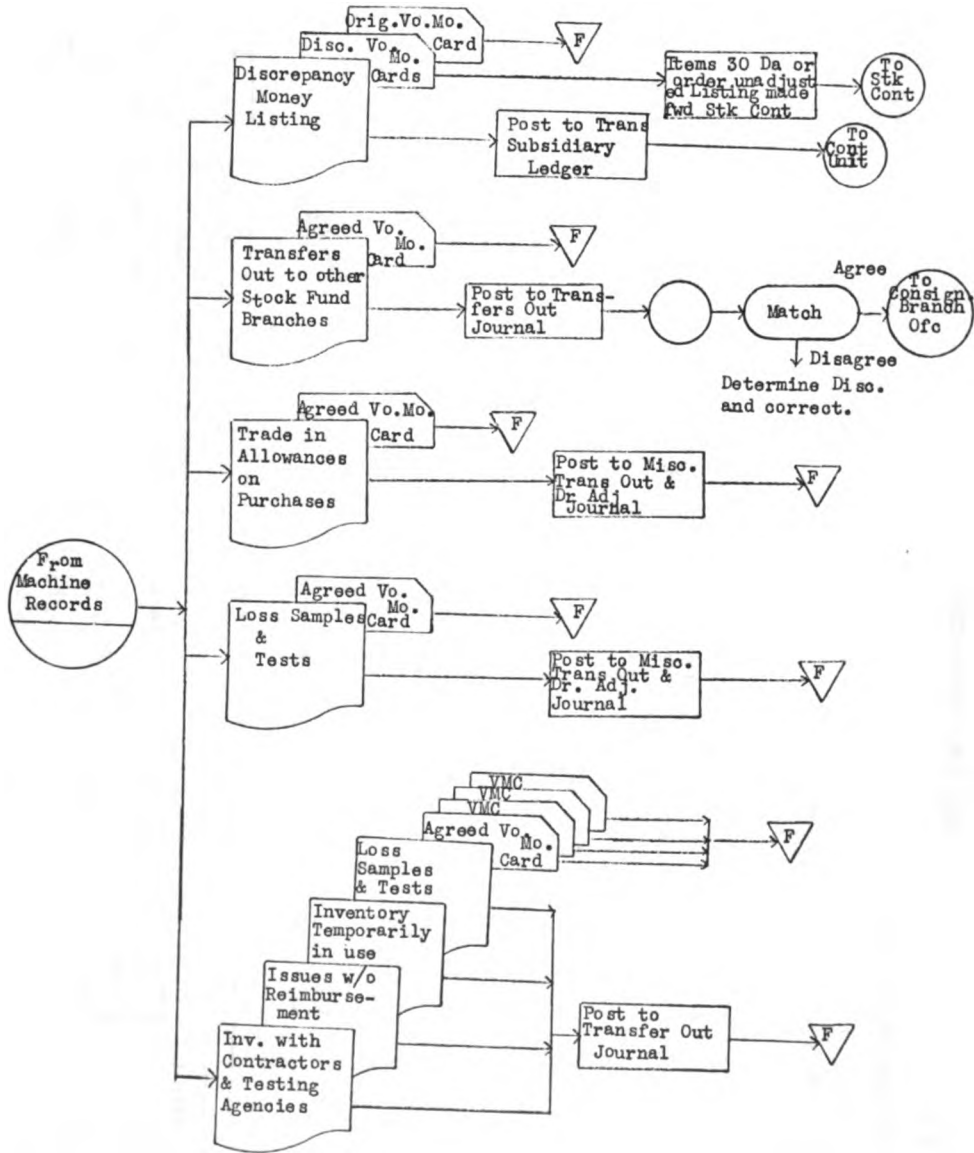
SALES - Continued



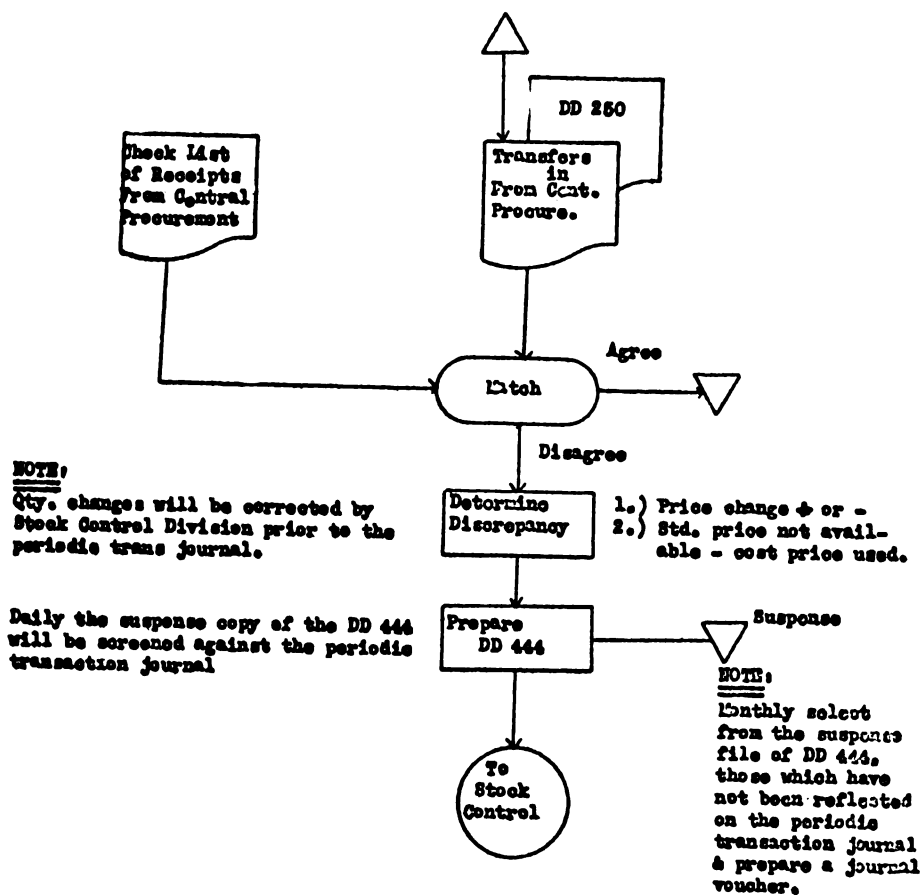
UNSHIPPED ORDERS-OTHER



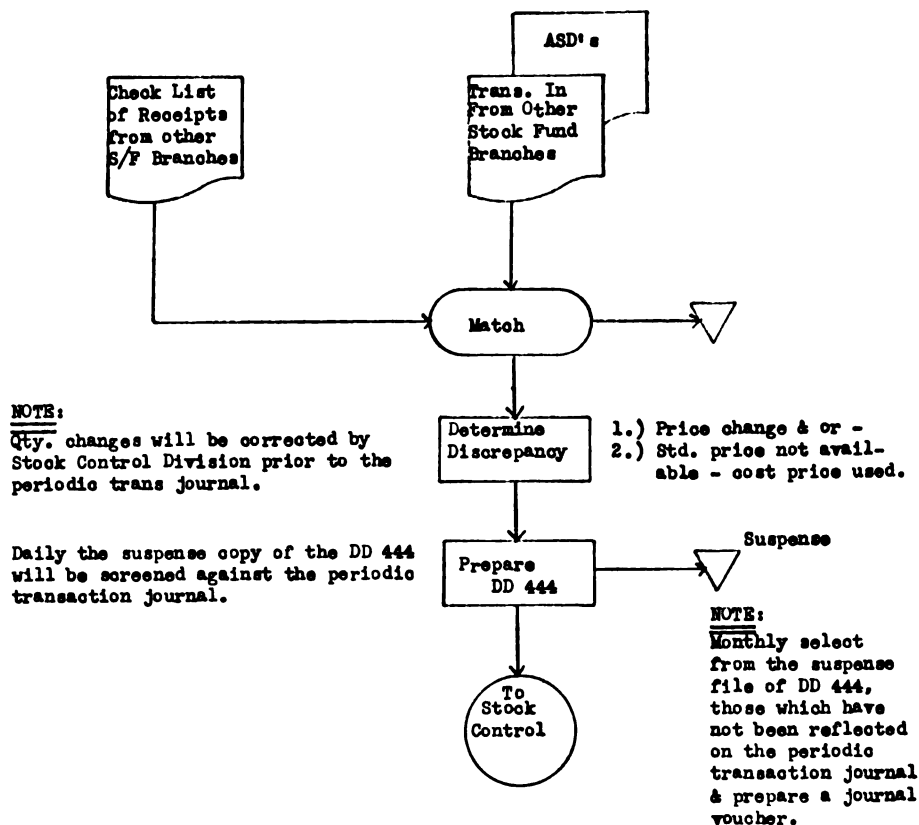
UNSHIPPED ORDERS-OTHER - Continued



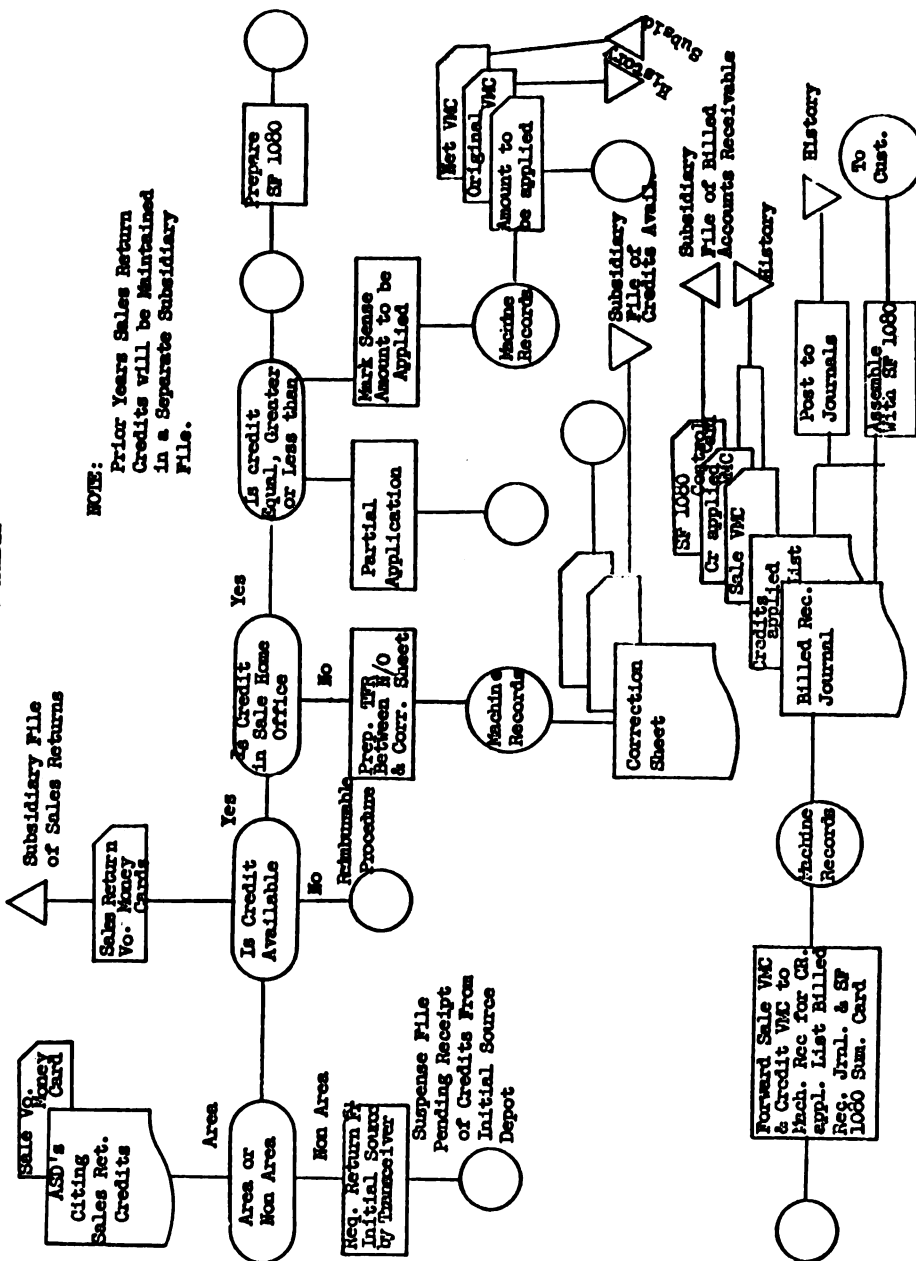
RECEIPTS FROM CENTRAL PROCUREMENT



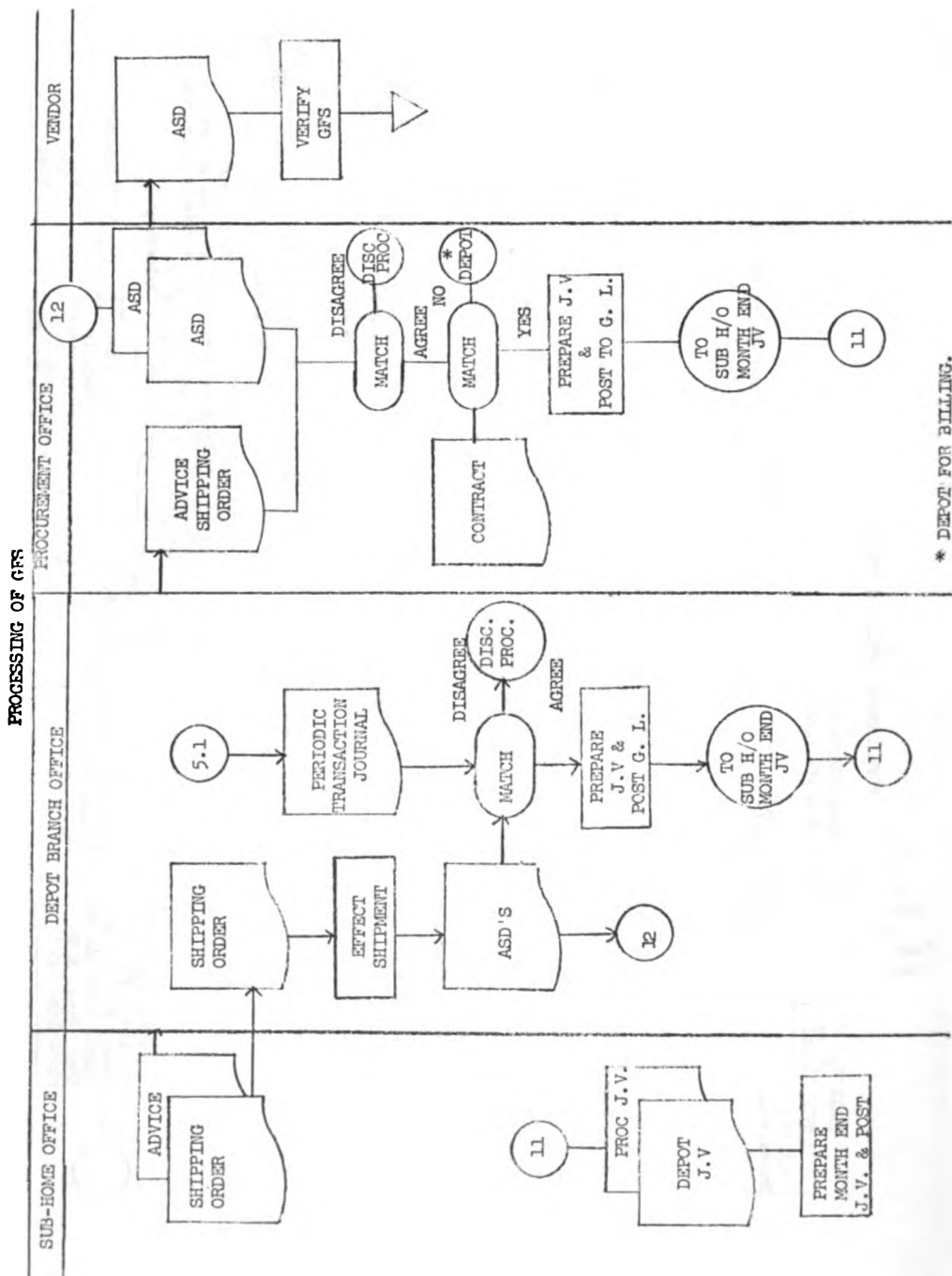
RECEIPTS FROM OTHER STOCK FUND BRANCHES

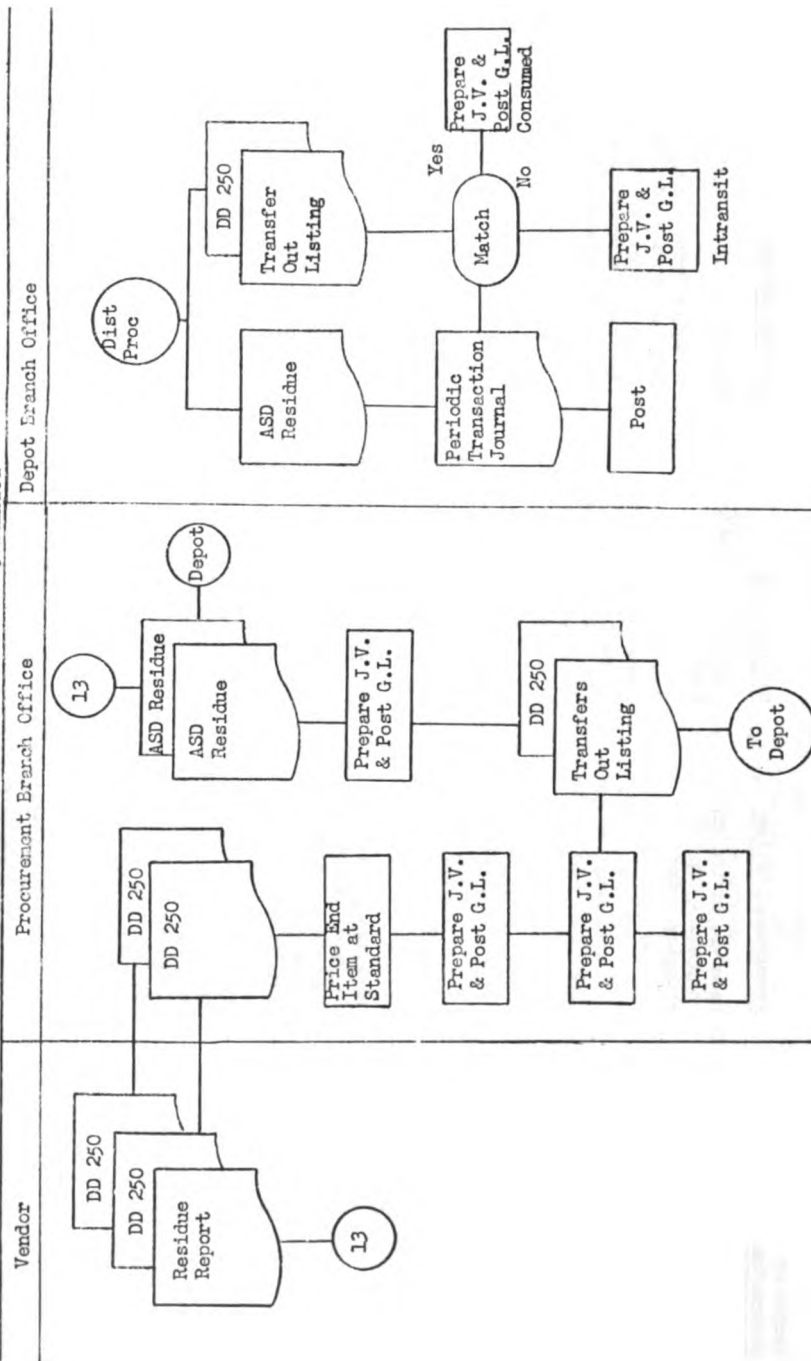


APPLICATION OF SALES CREDIT



NOTE:
Prior Years Sales Return Credits will be Maintained in a Separate Subsidiary File.





PROCESSING OF GFS FOR USE BY CONTRACTORS

Vendor or Contractor	<u>Procurement Office</u>	<u>Depot Office</u>	<u>Sub-Home Office</u>
	1. Receives advice of shipment - Copy of shipping order	1. Receives Shipping Order	1. Prepares Shipping Order - Authorizing Stock Fund items to be shipped and citing contract information and accounting classification, etc.
		2. Receives Periodic Transaction Journal showing GFS issued Dr. 1362 - Unshipped Orders - Other Cr. 1340 - Inventory Stocks	
		3. Matches audited ASD and voucher money card, cuts discrepancy card as necessary and	
	2. Receives priced ASD covering shipment of GFS. Reviews ASD against contract for end item and determination that appropriation is a Stock Fund item. If the contract is not financed by Stock Fund money immediate steps should be taken to request the depot to bill the item as a sale. Dr. 1322 - Inventory with Contractors and Testing Agencies Cr. 5190 - Sub-home Office	a. Sends ASD priced at standard direct to the procurement Office. b. Dr. 1322 - Inventory in the hands of contractors and Testing Agencies Cr. 1362 - Unshipped Orders - Other c. Dr. 5190 - Sub Home Office - General Cr. 1322 - Inventory in the hands of Contractors and Testing Agencies.	

PROCESSING OF GFS FOR USE BY CONTRACTORS - Continued

Vendor or Contractor	Procurement Office	Depot Office	Sub-Home Office
1. Receives GFS and acknowledges receipt to Property Officer	A copy of the Month end Journal Voucher will accompany the Monthly Reports to the Sub Home Office.	A copy of the Month end Journal Voucher will accompany the Monthly Reports to the Sub Home Office.	2. Receives copy of Month end Office Monthly Reports Dr and Cr 5100.000 - Branch Office - General - Offices A and B Dr and Cr 1322 - Inventory with Contractors and Testing Agencies.
2. GFS consumed in Stock Fund end item will be shown on each DD 250 at Standard Price.	3. Property Officer receives copy of ASD and verifies receipt of GFS by Contractor.	4. Receives DD 250 showing contract price of end item (excluding GFS)	
	Prices end item at standard. Verifies standard price of GFS		
	Dr. 7092 - Purchases at cost with Contract Cost Cr. 2152 - Accounts Payable - Commercial with amount do Contractor		
	Dr. 7091 - Purchases at Standard with the value of GFS consumed Contractor's and Testing Agencies - with the value of GFS consumed.	4. Receives and disposes of Transfer Out List from Central Procurement as shown in chart 5-14/3 Processing ASF Procurement, etc.	

PROCESSING OF GFS FOR USE BY CONTRACTORS - Continued

<u>Vendor or Contractor</u>	<u>Procurement Office</u>	<u>Depot Office</u>	<u>Sub-Home Office</u>
	Dr. 1340 - Inventory Stocks	Dr. 1340 - Inventory Stocks	
	Cr. 7091 - Purchases at Standard for standard price of end item	Cr. 9471 - Transfers in from Central Procurement for value at standard price of new end item	
5. Prepares Transfer Out List as outlined in Chart 5 26/2 Processing ASF Procurement for Customers and Storage		Dr. 9471 - Transfer out from Central Procurement	
	Dr. 9470 - Transfer Out from Central Procurement	Cr. 1322 - Inventory with Contractors, etc., for GFS consumed in producing new SF end item	
3. Residue of GFS Not Used Inventoried by Contractor and Property Officer	Cr. 1340 - Inventory - Stocks	5. Receives unused GFS from Periodic Trans-action Journal	3. Receives record of unused GFS returned to issuing depot on Month End Journal Voucher submitted with Branch Office Monthly Reports
	6. Residue of GFS as inventory is returned to issuing depot on ASD.	Dr. 1322- Inventory with Contractors and Testing Agencies	Dr and Cr 5100.000 - Branch Office General - Offices A&B
	Dr. 5190 - Sub Home Office - General	Cr. 5190 - Sub Home Office - General	Dr and Cr 1322 - Inventory with Contractors and Testing Agencies
	Cr. 1322 - Inventory with Contractors and Testing Agencies	Dr. 1340 - Inventory - Stocks	
		Cr. 1322 - Inventory with Contractors, etc.	

PROCESSING AND PROCUREMENT FOR CUSTOMERS AND STORAGE

Vendor or
Contributor

Submits DD 250 or other
receiving report priced
at cost - or invoices
for material

Procurement Office

DD Form 250

Direct Office

DD Form 250

Sub-Home Office

1. Records DD 250 in
Accounts Payable
Journal
Dr. 7002 - Purchases
at cost
Cr. 2152 - Accounts
Payable-Commercial
2. Prices DD 250 at
Standard
Dr. 1340 - Inventory
Stocks
Cr. 7001 - Purchases
at Standard
3. Prepares Transfer Out
List by Accountable or,
in the case of Direct
Shipments Initial
source depot, and
attaches 4 copies of
DD 250
1. Places Transfer Out
List with DD 250,
priced at standard,
in suspense file.
2. Receives Periodic
Transaction Journal
from Machine Records
showing receipts from
General Procurement-
Summarized by T4 Codes
310 012 and 816, 814
3. Matches DD 250's in
suspense file with
receipts from Central
Procurement
Dr. 1340 Inventory-
Stocks
Cr. 9471 Transfers in
from Central
Procurement
1. Counsel Notes Branch Office
General Ledger Trial Balance
show:
Central Procurement
Other accounts as
necessary
1340 Inventory Stocks Dr.
2152 Accounts Payable
Commercial
5,000,000 Branch Office
General Dr.
7002 Purchases at
cost Dr.
7001 Purchases at
standard
7001.1 Purchases at
standard Dr.
9470 Transfer Out
from Central
Procurement Dr.
9471 Transfers In
from Central
Procurement



PROCESSING ASF PROCUREMENT FOR CUSTOMERS AND STORAGE - Continued

Vendor or Contractor	Procurement Office		Depot Office		Sub-Home Office	
4.	Records Transfer Out List in Transfer Journal	Dr. 9470 - Transfers Out from Central Procurement	Cr. 1340 - Inventory Stocks	4. Compares and adjusts amount recorded in Account 9471 with Transfer Out List Dr or Cr 9471 - Transfers Out from Central Procurement	2. Accounts 9470 and 9471 must agree. Both Accounts are closed to Account 1394 Inter Branch Transfers.	
	5. Branch Office General Ledger Trial Balance sent to Sub-Home Office at the end of the month shows	7092 Purchases at Cost	2152 Accounts Payable - Commercial	Dr or Cr 7091.1 - Purchases at Standard as necessary	3. Journal Voucher at end of month for Inventory in-transit from Central Procurement	
6.	SF 1034 - Public Voucher. Prepared and Processed for Payment	9470 Transfers out from Central Procurement at Standard Price	Dr	5. Branch Office General Ledger Trial Balance sent to Sub Home Office at the end of the month shows	Dr or Cr 5100.000 - Branch Office - General Dr or Cr 1391 - Inventories in Transit - Procurement Dr or Cr 1394 - Inter Branch Transfers Dr or Cr 1391 - Inventories in Transit - Procurement	
	6. From Stock Fund Copy of F&A Records	Dr. 2152 - Accounts Payable - Commercial	Cr. 5192 - Cash Disbursements to be transferred to Sub Home Office	7091.1 Purchases at Standard Other as applicable		

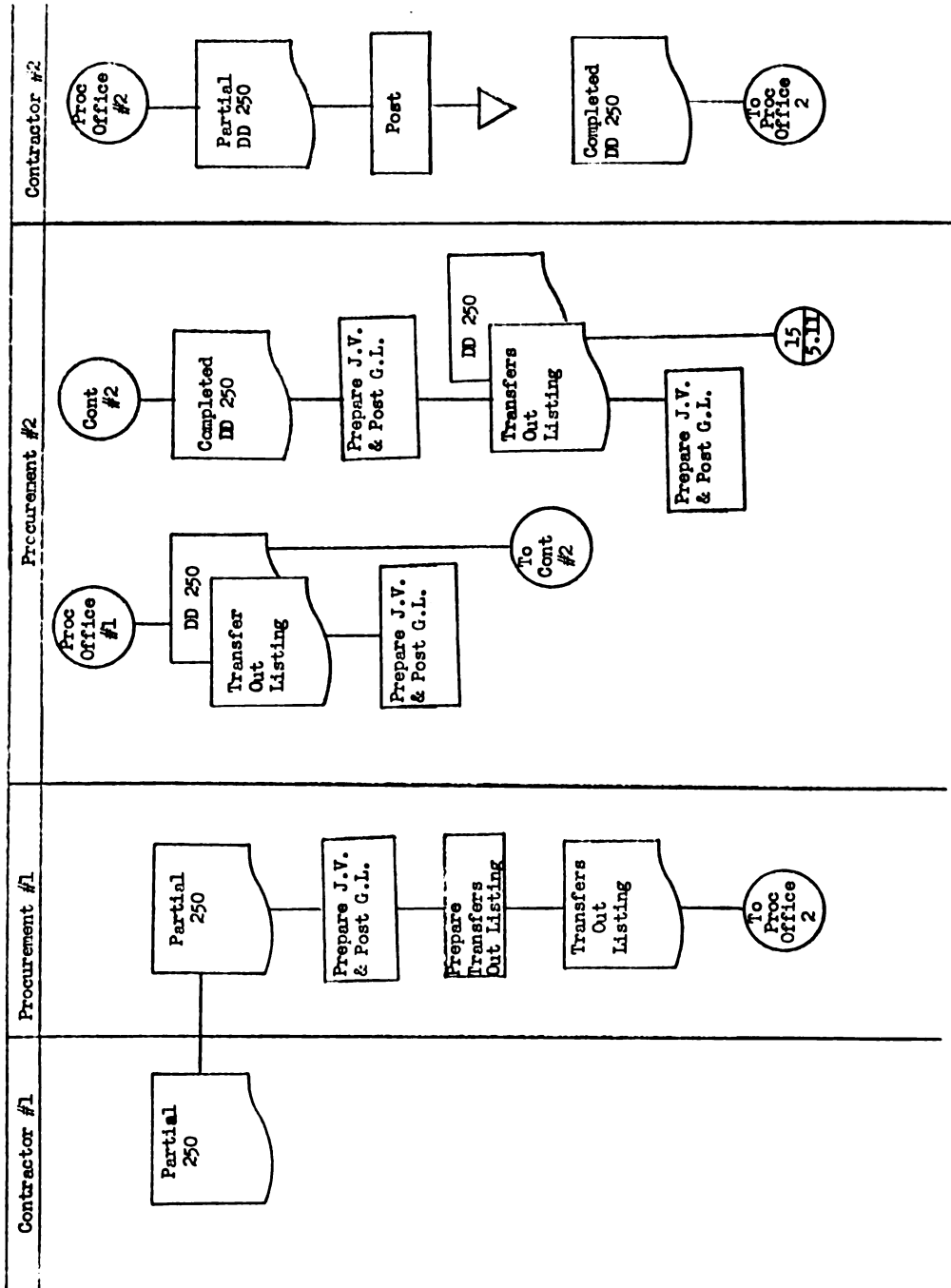
PROCESSING ASF PROCUREMENT FOR CUSTOMERS AND STORAGE - Continued

Vendor or Contractor	Procurement Office	Depot Office	Sub-Home Office
	Cr. 6701 - Discount Earned Dr or Cr 7092 - Purchases at Cost	One copy used to support receipt from Central Procurement Dr. 1340 Cr 9471 etc.	
7.	B/L or GB/L prepared and processed for payment	One copy used to support the drop from inventory (issue to the customer)	
	Dr. 7890 - Transportation Expense	Dr. 1361 - Unapplied issues	
	Cr. 2155 - Transportation Payable To record estimate & cost of Transportation	Cr. 1340 - Inventory - Stores	
		One copy used in billing	
7.	Dr. 2155 - Transportation Payable Cr. 5192 - Case Disbursements to be transferred to Sub Home Office Dr or Cr 7890 - Transportation Expense	Journal Voucher at end of month for Inventory in transit from Central Procurement	Dr or Cr 5190 - Sub Home Office - General Dr. 1391 - Inventory in Transit from Central Procurement for that material not received but for which Transfers Out Lists and DD 250 have been received
8.	Month end closing entry Dr. 5192 - Case Disbursements to be transferred to Sub Home Office Cr. 5190 - Sub Home Office - General		

PROCESSING ASF PROCUREMENT FOR CUSTOMERS AND STORAGE - Continued

Vendor or Contractor	Procurement Office	Depot Office	Sub-Home Office
9.	<p>On contracts for rehabilitation, modification, etc. of Non Stock Fund items which do generate Stock Fund items that are shipped to the depots without cost to the Stock Fund other than the cost of transportation - The DD 250 must be properly annotated to disclose all facts so that the receiving depot may be able to correctly process the transaction.</p> <p>The Transfer Out list will show the item but will not show any cost or standard prices.</p>	<p>Cr. 1391 - For that procurement received but for which Transfers Out Lists and/or DD 250's have been received.</p> <p>Receives unpriced annotated DD 250 showing receipt of material from Central Procurement without cost (except transportation) to the Stock Fund which has been generated from rehabilitation, modification, etc. of Non Stock Fund items.</p>	<p>There is no FA Code for this type of transaction.</p> <p>Dr. 1340 - Inventory - Stocks Cr. 9463 - Other Transfers in without reimbursement</p>

GFS IN PROCESS



PROCESSING GFS FOR USE BY CONTRACTORS
AND GFS IN PROCESS (REQUIRING FURTHER WORK)

CONTRACTOR
NUMBER 2

PROCURMENT
OFFICE NUMBER 2

CONTRACTOR
NUMBER 1

PROCURMENT
OFFICE NUMBER 1

SUBHOME OFFICE

Shipping
Order

1. Prepared by
Field Service

DEPOT OFFICE

Shipping
Order

1. Makes shipment
to Contractor
Dr 1362 - Unshipped
Orders-Other
Cr 1340 - Inventory
Stocks
To drop GFP from
available inventory
Dr 1322 - Inventory
Contractors and
Testing Agencies
Cr 1362 - Unshipped
Orders-Other
To record shipment
of GFP to Contractor

Property Copy
of ASD

Property Copy
of ASD

Property Copy
of ASD

2. Prepared Report

of Transfer of
Accountability for
GFP with Contractor
Records.

Dr 5190 - Subhome
Office-General
Cr 1322 - Inventory
etc.
with Contractors,
etc.

To record transfer
of Accountability

Shipping
Instructions

2. Industrial Div
prepares shipping
instructions for
movement of GFP in
Process

Shipping
Instructions

Shipping
Instructions

3. Directs contractor
to move material upon
completion of seri-
finished stage.

PROCESSING GFS FOR USE BY CONTRACTORS AND GFS IN PROCESS (REQUIRING FURTHER WORK) - Continued					CONTRACTOR NUMBER 2
SUEHOLE OFFICE	DEPOT OFFICE	PROCUREMENT OFFICE NUMBER 1	CONTRACTOR NUMBER 1	PROCUREMENT OFFICE NUMBER 2	
2. Industrial Div prepares shipping instructions for movement of GFP in process					
		4. Accepts Semi- finished foods and issues JJ 250 at cost plus standard price of GFS	2. Completes contract and signs DD 250 priced at contract cost.		
		Dr 7092 - purchases at Cost	3. Makes shipment of Semi-finished material to Contractor No 2.		
		Dr 2152 - Accounts Payable-Commercial			
		To record cost as billed by contract- or in accordance with contract.			
		Dr 1340 - Inventory Stocks			
		Cr 7091 - Purchases at Standard			
		To record cost, including GFS, as shown in DD 250			
		Dr 7091 - Purchases at Cost			
		Dr 9470 - Transfers Out from Central Procurement			
		Cr 1322 - Inventory with Contractor, etc			
		Cr 1340 - Inventory Stocks			
		To record Transfer of Semi-Finished GFP at Contract Cost plus accounting by property admini- strator, of GFP furnished contractor.			

PROCESSING GFS FOR USE BY CONTRACTORS
AND GFS IN PROCESS (REQUIRING FURTHER WORK) - Continued

SUBHOME OFFICE	DEPOT OFFICE	PROCUREMENT OFFICE NUMBER 1	CONTRACTOR NUMBER 1	PROCUREMENT OFFICE NUMBER 2	CONTRACTOR NUMBER 2
3. Field Service prepares shipping order for com- pleted end item		5. Prepares Transfer Out list of GFS - attaches DD 250 priced at cost, in- cluding GFS, and sends to Procurement Office No 2		1. Receives Transfer-- Out list with DD 250 priced at cost. 2. Post to Property Administrator's Records. 3. ASF records receipt from DD250 priced at standard Dr 1322 - Inventory with Contractor's, etc. Dr 9471 - Transfer in From Central Procurement To record value, at accumulated cost of GFS received from Procurement Office Number 1, for use by Contractor No 2	1. Completes manufacture and a. Signs DD 250 showing cost b. Makes shipment of end item.
				4. Receives DD 250 showing Contractor's Cost Dr 7092 - Purchases at Cost Dr 2152 - Accounts Payable-Commercial To record cost as billed by contractor No 2 in accordance with contract.	

PROCESSING GFS FOR USE BY CONTRACTORS
AND GFS IN PROCESS (REQUIRING FURTHER WORK) - Continued

CONTRACTOR
NUMBER 2

PROCUREMENT
OFFICE NUMBER 2

CONTRACTOR
NUMBER 1

PROCUREMENT
OFFICE NUMBER 1

SUBPHONE OFFICE

DEPT OFFICE

5. Prices DD 250 at Standard
Dr 1340 - Inventory Stocks
Cr 7091 - Purchases at Standard
To record standard price of end item.
6. Prepares Transfer Out List with DD 250 attached to report shipment to accountable depot.
Dr 9470 - Transfers Out From Central Procurement
Cr 1340 - Inventory Stocks
To record Transfers Out of completed GFF to accountable depot at standard price of end item.
Dr 7091 - Purchases at Standard
Cr 1322 - Inventory with Contractors and Testing Agencies.
To record the value of GFS received from Procurement Office No 1 and consumed in production of end item.

3. Receives Transfer Out List from Procurement Office No 2
Dr 1340 - Inventory Stocks
Cr 9471 - Transfer in from Central Procurement.
To record receipt of finished item from Central Procurement.

NOTE: See Chart for processing ASF procurement

PROCESSING OF GFS FOR USE BY CONTRACTORS
AND GFS IN PROCESS (REQUIRING FURTHER WORK) - Continued

CONTRACTOR
NUMBER 2

PROCUREMENT
OFFICE NUMBER 2

CONTRACTOR
NUMBER 1

PROCUREMENT
OFFICE NUMBER 1

SUBRON'S OFFICE DEPT OFFICE

4. Receives Monthly Reports from Branches.
Consolidates and adjusts Branch Office for completed contract.
1340 - Inventory Stocks GFS originally furnished
Cr 1340 - Inventory Stocks
Dr 9471 - Transfers in from Central
Cr 9471 - Transfers in from Central
Dr 7091.1 - Cost
Procurement Purchases at Standard Price Finished and Item
Dr 2152 - Accounts Payable - Commercial Cr 7092 - Purchases at Cost - 2 Contractors
Dr 7091 - Purchases at Standard - 1st Contract Cr 7091.1 -
5100.000 - Branch Office - General Dr
5100.000

6. Prepares Monthly Reports to Subhome Office.
Trial Balance shows Dr 7092 - Purchases at Cost
Cr 2152 - Accounts Payable-Commercial for 2nd Contractor's Cost, and
Dr 9470 - Transfers Out from Central
Procurement Cr 7091 - Purchases at Standard
Cr 9471 - Transfers in from Central
Procurement

9470 - Transfers Out from Central
Procurement -
Procurement Office No 1 Dr

PROCESSING CFS FOR USE BY CONTRACTORS
AND CFS IN PROCESS (REQUIRING FURTHER WORK) - Continued

SUBVNT OFFICE	DEPOT OFFICE	PROCUREMENT OFFICE NUMBER 1	CONTRACTOR NUMBER 1	PROCUREMENT OFFICE NUMBER 2	CONTRACTOR NUMBER
9471 - Transfers in from Central Pro- curement - Depot Office Cr					
1322 - Inventory with Contractors, etc. Dr					
5100,000 - Branch Office - General - Depot Cr					
1322 - Inventory with Contractors, etc. Cr					
5100,000 - Branch Office - General - Procurement Office No 1 Dr					

SCHEDULE SHOWING APPLICATION
OF FA CODES TO STOCK FUND
ACCOUNTS

SUMMARY OF ATTACHED DETAIL ACCOUNT

<u>Item</u>	<u>Debit</u>	<u>Credit</u>	<u>Journal of Orig. Entry</u>
1	1340	2322	Returns
2	1340	2324	Returns
3	1340	1322	Transfer In
4	1340	1375	Transfer In
5	1340	1377	Cr. Adj.
6	1340	6719	Returns
7	1340	9473	Transfer In
8	1340	9473	Transfer In
9	1340	6719	Returns
10	1340	6718	Cr. Adj.
11	1340	6716	Cr. Adj.
12	1340	6713	Cr. Adj.
13	1340	6715	Cr. Adj.
14	1340	9456	Cr. Adj.
15	1340	9474	Cr. Adj.
16	1340	9471	Transfer In
17	1340	7091	Transfer In
18	1340	9461	Transfer In
19	1340	1355	Transfer In
20	1361	1340	Sales
21	1362	1340	Transfer Out
22	1377	1340	Cr. Adj.
23	7816	1340	Dr. Adj.
24	7813	1340	Dr. Adj.
25	7815	1340	Dr. Adj.
26	9455	1340	Dr. Adj.
27	7818	1340	Dr. Adj.
28	7894	1340	Dr. Adj.
29	1361	1340	Sales
30	1355	1340	Transfer Out
31	1362	1340	Transfer Out
32	9471	6718	Cr. Adj.
33	7818	9471	Dr. Adj.
34	1340	7811	Transfer In
35	1340	1322	Transfer In
36	9473	6718	Cr. Adj.
37	7818	9473	Dr. Adj.
38	1362	1340	Transfer Out

PROFORMA ENTRIES BY FAC - Continued

1322	
277	}
278	
879	
	(3)
299	(35)

1355	
785	877
786	878
(30)	(17)

1375	
289	(4)

1377	
(22) { 449	448
456	449
	456
	457
	460
	461
	470
	(5)

2322	
210	}
220	
230	
240	
250	
	(1)

2324	
211	}
221	
231	
241	
251	
	(2)

6713	
421	(12)

6715	
423	(13)

6716	
410	(11)

6718	
434	}
438	
439	
	(10)
	(32)
	(36)

6719	
232	(6)
212	}
222	
242	
252	
	(9)

7091	
811	}
813	
817	
	(17)

PROFORMA ENTRIES BY FAC - Continued

7811	298 (2)	7813	(24) 521	7815	(25) 522
7816	(23) 510	7818	(21) 535 (33) 538 (37) 539	7894	(28) 546
9455	(24) { 523 524	9456	422 (14)	9461	876 (18)
9471	(32) 438 { 810 812 814 816 } (16) 538 (33)	9473	(36) 439 { 266 855 } (8) 539 (37) 255 (7)	9474	447 (15)

ISSUE-NON-REIMBURSABLE

After marrying ASD with prepost VMC, record the following entries for amounts on ASD - prepare discrepancy card for any dollar difference.

1362	
100	(1)
200	(2)
300	(3)
400	(4)
500	(5)
600	(6)
700	(7)
800	(8)
900	(9)

1322	
(1) 100	

1373	
(2) 200	

1375	
(3) 300	

7811	
(4) 400	

7831	
(5) 500	

7898	
(6) 600	

9462	
(7) 700	

9464	
(8) 800	

9472	
(9) 900	

INTER-BRANCH TRANSFERS

Situation 1

Shipped - current month

DOGA - current month

Material - physically received but shipper has not recorded on
transfers out list.

Shipper:

No entries

Receiver:

1840	
(1)	100

9473	
100	(1)

5190	
100	(2)

1392	
	100 (2)

INTER-BRANCH TRANSFERS - Continued

Situation 2

Shipped-current month
DOCA-next month
Material-physically received

Shipper:

1340	1382	9472
100 (1)	100 (1) 100 (2)	(2) 100

Receiver:

1382	5190	1340
(3) 100	100 (3)	(1) 100

9473	5190	1392
100 (1)	100 (2)	100 (2)

INTER-BRANCH TRANSFERS - Continued

Situation 3

Shipped - current month
DOCA - current month
Materiel - not physically received

Shipper:

1340	1362	9472
100 (1)	100 (1) 100 (2)	100 (2)

Receiver:

1392	5190
(1) 100	100 (1)

INTER-BRANCH TRANSFERS - Continued

Situation 4

Shipped - current month
DOCA - Next month
Material - not received.

Shipper

1340	1362	2472
100 (1)	100 (1)	100 (2)
100 (2)		
1392	5190	
100 (3)	100 (3)	

Receiver

No entries

SALES RETURNS CREDITS TRANSFERRED BETWEEN SUBHOME OFFICES
Subhome Office "A"

The attached exhibits portray the following situations:

30 June Trial Balance

		<u>Dr</u>	<u>Cr</u>
1020	Cash	21,000	
1340	Inventory	5,000	
2322	Credits Allowed		3,000
3000	Capital		<u>3,000</u>
		<u>6,000</u>	<u>6,000</u>

1 July transactions

- (a) transferred prior year sales returns credits to Sub-Home Office "J" 2,000

2 August transactions

- (a) allowed sales returns credit for material returned 4,000
- (b) transferred current year sales return credits to sub-home office "J" 3,000

CONSOLIDATED GENERAL LEDGER

Subhome Office "A"

Cash 1020	
1000	
1000	

Inventory 1340	
5000	
5000	
(2) 4000	
9000	

Credits Allowed 2322	
2000 (1)	3000
3000 (3)	1000
	4000 (2)
	2000

Capital 3000	
	3000
	2000 (1)
	5000
	3000 (3)
	8000

Trial Balance	
1020	Cash
1340	Inventory
2322	Credits Allowed
3000	Capital

31 July		31 August	
Dr	Cr	Dr	Cr
1000		1000	
5000		9000	
	1000		2000
	5000		8000
6000	6000	10000	10000

JOURNALIZATION

Sub-Home Office "A"

31 July	
Dr 1340	Cr 2322
Dr 2322	Cr 5190

31 August	
Dr 4000	Cr 4000
Dr 2000	Cr 2000

31 August	
Dr 4000	Cr 4000
Dr 3000	Cr 3000

CONSOLIDATED GENERAL LEDGER - Continued
Subhome Office "B"

The attached exhibits portray the following situations:

30 June Trial Balance

		<u>Dr.</u>	<u>Cr.</u>
1020	Cash	\$3,000	
1340	Inventory	20,000	
2322	Credits Allowed		\$2,000
3000	Capital		21,000
		<u>\$23,000</u>	<u>\$23,000</u>

July Transactions

(a)	Reimbursable issues	\$ 6,000
(b)	Prior year sales returns credits transferred from sub-home office "A"	2,000
(c)	Applied prior year sales returns credits	4,000

August Transactions

(a)	Reimbursable issues	3,000
(b)	Current year sales returns credits transferred from sub-home office "A"	3,000
(c)	Applied current year sales returns credits	3,000

Trial Balance 31 July

1020	Cash	3,000	
1100	Accounts Receivable	2,000	
1340	Inventory	14,000	
2322	Credit Allowed		\$4,000
2323	Credit Applied	4,000	
3000	Capital		19,000
	Total	<u>\$23,000</u>	<u>\$23,000</u>

Trial Balance 31 August

1020	Cash	\$ 3,000	
1100	Accounts Receivable	7,000	
1340	Inventory	6,000	
2322	Credit Allowed		\$7,000
2323	Credit Applied	7,000	
3000	Capital		\$16,000
	Total	<u>\$23,000</u>	<u>\$23,000</u>

JOURNAL ACTIONS
Subhome Office "B"

		<u>31 July</u>		<u>31 August</u>	
1.	Dr 1361 Cr 1340	\$6,000	6,000	\$8,000	8,000
2.	Dr 1149 Cr 6051	6,000	6,000	8,000	8,000
3.	Dr 1100 Cr 1149	6,000	6,000	8,000	8,000
4.	Dr 5190 Cr 2322	Prior Year 2,000	Current Year 2,000	3,000	3,000
5.	Dr 2323 Cr 1100	4,000	4,000	3,000	3,000
6.	Dr 6051 Cr 1361	6,000	6,000	8,000	8,000

GENERAL LEDGER ACCOUNTS
Subhome Office "B"

<p>1020 Cash</p> <hr/> <p>3000 3000</p> <hr/>	<p>1340 Inventory</p> <hr/> <p>20,000 6000 (1) 14,000 8000(7)</p> <hr/>	<p>Credits Allowed 2322</p> <hr/> <p>2000 2000 (4) 4000 3000 (10)</p> <hr/>
<p>A/R - billed 1100</p> <hr/> <p>6000 (3) 4000 (5) 2000 8000 (9) 3000 (11)</p> <hr/>	<p>A/R - unbilled 1149</p> <hr/> <p>(2) 6000 6000 (3) (8) 8000 8000 (9)</p> <hr/>	<p>Unapplied Issues 1351</p> <hr/> <p>6000 (1) 6000 (6) 8000 (7) 8000 (12)</p> <hr/>
<p>Sales 6051</p> <hr/> <p>(6) 6000 6000 (2) (12) 8000 8000 (8)</p> <hr/>	<p>Capital 3000</p> <hr/> <p>21,000 2000 (4) 3000 (10) 19,000</p> <hr/>	<p>Applied Credits 2323</p> <hr/> <p>(5) 4000 (11) 4000 3000</p> <hr/>

ARMY STOCK FUND STATEMENT OF FINANCIAL CONDITION (STATEMENT 1) (AR 37-63)		REPORTS CONTROL SYMBOL CSCAA-8 (R2)	
DIVISION OR SUBDIVISION SUBHDME OFFICE "A"		ENDING	
DESCRIPTION			
1. ASSETS		JULY	AUGUST
2. CASH WITH TREASURY (1020)	\$ 1,000	\$ 1,000	
3. CASH DUE FROM COLLECTION OFFICERS (1030)			
4. ACCOUNTS RECEIVABLE (Schedule 1A, Line 39, Col a & D) (1100, 1149)			
5. CLAIMS RECEIVABLE (1181)			
6. INVENTORIES (Schedule 1B, Line 28)	5,000	9,000	
7. PROGRESS PAYMENTS TO CONTRACTORS (1324)			
8. ADVANCES TO CONTRACTORS AND SUPPLIERS (1411)			
9. UNDISTRIBUTED CREDITS (2310)			
10. UNDELIVERED PURCHASES (Capitalized Contracts) (1921)			
11. TOTAL ASSETS	\$ 6,000	\$ 10,000	
12. LIABILITIES			
13. ACCOUNTS PAYABLE - ARMY (2101)	\$	\$	
14. ACCOUNTS PAYABLE - OTHER GOVERNMENT AGENCIES (2105)			
15. ACCOUNTS PAYABLE - OTHER (2182, 2153)			
16. UNDISTRIBUTED CHARGES (1910)			
17. UNAPPLIED SALES RETURNS CREDITS (2322 less 2323)	1,000	2,000	
18. UNAPPLIED REIMBURSABLE RETURNS ALLOWANCES (2324 less 2325)			
19. UNAPPLIED WITHDRAWAL CREDITS (2301 less 2302)			
20. TOTAL LIABILITIES	\$ 1,000	\$ 2,000	
21. CAPITAL			
22. CASH ALLOCATIONS (Schedule 1C, Line 7)	\$ 1,000	\$ 1,000	
23. CAPITALIZED INVENTORIES (Schedule 1C, Line 15)	4,000	7,000	
24. TOTAL PRINCIPAL OF FUND	\$ 5,000	\$ 8,000	
25. RETAINED EARNINGS OR DEFICIT (-) (Schedule 1C, Line 23)			
26. TOTAL CAPITAL	\$ 5,000	\$ 8,000	
27. TOTAL LIABILITIES AND CAPITAL	\$ 6,000	\$ 10,000	
28. MEMORANDA	FISCAL YEAR TO DATE	BUDGET FORECAST END OF FISCAL YEAR	
29. AUTHORITY TO OBLIGATE AND COMMIT (DA Form 14-131, Col 5)			
30. COMMITMENTS OUTSTANDING (DA Form 14-131, Col 8)			
31. UNLIQUIDATED OBLIGATIONS - BEGINNING OF CURRENT FISCAL YEAR (CSCAB-4 (R3))			
32. OBLIGATIONS INCURRED - NET FOR PERIOD:			
33. OBLIGATIONS INCURRED - CURRENT YEAR FUNDS (DA Form 14-131, Col 7)			
34. ADJUSTMENTS OF PRIOR YEARS OBLIGATIONS (DA Form 14-132, Col 5)			
35. EXPENDITURES - NET FOR PERIOD (Letter Report - CSCAA-28)			
36. UNLIQUIDATED OBLIGATIONS - END OF PERIOD (Lines 31, 33 and 34 less line 35)			
37. ACCOUNTS PAYABLE - END OF PERIOD (Lines 13, 14, 15 and 18)			
38. UNDISTRIBUTED CHARGES (Line 16)			
39. CONTINGENT LIABILITIES (Line 36 less line 37 plus or minus line 38)			

DA FORM 1547

PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.

GPO 9371 50

ARMY STOCK FUND STATEMENT OF FINANCIAL CONDITION SCHEDULE OF CLASSIFICATION OF INVENTORIES (SCHEDULE 1B) (AR 37-43)		REPORTS CONTROL SYMBOL CSCAA-8(R2)	
DIVISION OR SUBDIVISION SUBHOME OFFICE "A"		MONTH ENDING Month 31 July 1957	
DESCRIPTION		JULY	AUGUST
1. ON HAND INVENTORIES:		\$ 5,000	\$ 9,000
2. PEACETIME OPERATING STOCK			
3. MOBILIZATION RESERVE			
4. ECONOMIC RESERVE			
5. CONTINGENCY RESERVE			
6. EXCESS ON HAND			
7. UNSERVICEABLE			
8. TOTAL ON HAND INVENTORIES (Lines 2 thru 7) (1340)		\$ 5,000	\$ 9,000
9. OTHER STOCK FUND INVENTORIES:			
10. UNAPPLIED ISSUES (1361)		\$	\$
11. UNSHIPED ORDERS - OTHER (1362)			
12. INVENTORY WITH PROPERTY DISPOSAL OFFICER (1373)			
13. INVENTORY TRANSACTIONS UNDISTRIBUTED (1380)			
14. INVENTORY WITH CONTRACTORS AND TESTING AGENCIES (1322)			
15. INVENTORY TEMPORARILY IN USE (1375)			
16. INVENTORY IN-TRANSIT-PROCUREMENT (1391)			
17. INVENTORY IN-TRANSIT-BETWEEN BRANCHES (1392)			
18. INVENTORY IN-TRANSIT-MAP (1393)			
19. INTER-BRANCH TRANSFERS (1394)			
20. TRANSFER CONTROL CLEARING ACCOUNT (1377)			
21. INVENTORY CONTROL POINT TRANSFERS (1474)			
22. INVENTORY IN PROCESS OF ASSEMBLY OR DISASSEMBLY (1385)			
23. TOTAL OTHER STOCK FUND INVENTORIES (Lines 10 thru 22)		\$ -0-	\$ -0-
24. INVENTORY RESERVES:			
25. RESERVE FOR LOSSES ON DISPOSAL OF SURPLUS AND SALVAGE (2791)		\$	\$
26. OTHER RESERVES (2792)			
27. TOTAL INVENTORY RESERVES (Lines 25 and 26)		\$ -0-	\$ -0-
28. NET INVESTMENT IN INVENTORIES (Lines 8 and 23 less 27)		\$ 5,000	\$ 9,000

DA FORM 1547-2

PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE

GPO 937152

ARMY STOCK FUND STATEMENT OF FINANCIAL CONDITION SCHEDULE OF CHANGES TO CAPITAL - PART I (SCHEDULE 1C) (AR 37-45)		REPORTS CONTROL SYMBOL CSCAA-6(R2)	
DIVISION OR SUBDIVISION SUBHOME OFFICE "A"		QUARTER ENDING	
DESCRIPTION	CURRENT QUARTER	JULY	AUGUST
1. CAPITAL BEGINNING OF PERIOD	\$	\$ 3,000	\$ 3,000
2. CHANGES TO CAPITAL:			
3. CASH ALLOCATIONS BEGINNING OF PERIOD (3001)	\$	\$ 1,000	\$ 1,000
4. ADD: CASH ALLOCATIONS DURING PERIOD			
5. LESS: RETURNS TO UNALLOCATED RESERVE			
6. NET CHANGE IN CASH ALLOCATIONS (Lines 4 and 5)	\$	\$ -0-	\$ -0-
7. CASH ALLOCATIONS END OF PERIOD (3001) (Lines 3 and 6)	\$	\$ 1,000	\$ 1,000
8. CAPITALIZED INVENTORIES BEGINNING OF PERIOD	\$	\$ 2,000	\$ 2,000
9. ADD: INVENTORIES CAPITALIZED DURING PERIOD (Schedule 2B, Line 31)		2,000	5,000
10. LESS: INVENTORIES DECAPITALIZED DURING PERIOD (Schedule 2B, Line 11d)			
11. INCREASE OR DECREASE (-) ADJUSTMENTS TO CAPITALIZED CONTRACTS (3005)			
12. INCREASE OR DECREASE (-) ADJUSTMENTS TO STOCK WITHDRAWAL CREDITS (3301)			
13. LESS: CHARGES TO RESERVE FOR LOSSES ON DISPOSAL OF SURPLUS AND SALVAGE (3791)			
14. NET CHANGE IN CAPITALIZED INVENTORIES (Lines 8, 10, 11, 12 and 13)	\$	\$ 2,000	\$ 5,000
15. CAPITALIZED INVENTORIES END OF PERIOD (Lines 8 and 14)	\$	\$ 4,000	\$ 7,000
16. RETAINED EARNINGS OR DEFICIT (-) BEGINNING OF PERIOD	\$	\$	\$
17. NET INCOME OR LOSS (-) FOR PERIOD (Statement 2, Line 56)		-0-	
18. INCREASE OR DECREASE (-) ADJUSTMENTS TO PRIOR YEARS EARNINGS OR DEFICIT: (3121)			
19. ADJUSTMENTS TO PRIOR YEARS RECEIVABLES		-0-	
20. ADJUSTMENTS TO PRIOR YEARS PAYABLES		-0-	
21. ADJUSTMENTS TO OTHER PRIOR YEARS BALANCES		-0-	
22. NET CHANGE IN RETAINED EARNINGS OR DEFICIT (-) (Lines 17, 19, 20 and 21)	\$	\$ -0-	\$
23. RETAINED EARNINGS OR DEFICIT (-) END OF PERIOD (Lines 16 and 22)	\$	\$	\$
24. NET CHANGE TO CAPITAL (Lines 6, 14 and 23)	\$	\$ 2,000	\$ 5,000
25. CAPITAL END OF PERIOD (Lines 1 and 24)	\$	\$ 5,000	\$ 8,000

DA FORM 1547-4

PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.

GPO 937227

ARMY STOCK FUND STATEMENT OF INCOME AND EXPENSE (STATEMENT 2 - CONTINUATION) (AR 37-43)		REPORTS CONTROL SYMBOL CSCAA-44	
DIVISION OR SUBDIVISION SUBHOME OFFICE "A"		ENDING	
DESCRIPTION	CURRENT QUARTER	JULY	AUGUST
28. UNCOLLECTIBLE RECEIVABLES TRANSFERRED FOR COLLECTION (7832)			
29. FIRST DESTINATION TRANSPORTATION (7890)			
30. SECOND DESTINATION TRANSPORTATION (7891)			
31. INVENTORY LOSS-RETAIL STOCK FUND (7839)			
32. MAJOR REPAIR EXPENSE (7893)			
33. UNAPPLIED SALES RET'NS CREDITS (STATEMENT 2, line 30, Code a less d)		1,000	2,000
34. OTHER EXPENSE (7899)			
35. INVENTORY INCREASE (-) OR DECREASE FROM OPERATIONS (SCHEDULE 2B, line 20)		-0-	(1,000)
36. INVENTORY GAINS (-) OR LOSSES (SCHEDULE 2C, line 10)			
37. OTHER TRANSFERS OUT - WITHOUT REIMBURSEMENT (9464)			
38. LOSS-RETURNS TO SINGLE MANAGER WITHOUT CREDIT (7831)			
39. LOSS ON DISPOSAL OF INVENTORY AT LESS THAN STANDARD PRICE:			
40. PRICE REDUCTIONS DUE TO CONDITION AND SERVICEABILITY (7830)			
41. PRICE REDUCTIONS DUE TO INTRA - INTER SERVICE AGREEMENTS & ON EXCESS MATERIAL (7819)			
42. COST OF DISPOSALS OF SURPLUS AND SALVAGE (7898)			
43. LESS: RECOVERIES FROM DISPOSALS OF SURPLUS (8717)			
44. NET LOSS ON DISPOSALS (Lines 40, 41 and 42 less 43)	\$	\$	\$
45. CHARGES (-) TO RESERVE FOR LOSSES ON DISPOSAL OF SURPLUS AND SALVAGE (2791)	\$	\$	\$
46. TOTAL EXPENSE (lines 37 thru 39, 44 and 45)	\$	\$ -0-	\$ 1,000
47. OPERATING GAIN OR LOSS (-) FOR PERIOD (Lines 16 less 46)	\$	\$ -0-	\$ 1,000
48. MARKUP OR MARKDOWN (-) OF INVENTORY:			
49. GAIN - STANDARD PRICE CHANGE (8718)	\$	\$	\$
50. LOSS - STANDARD PRICE CHANGE (7818)			
51. NET MARKUP OR MARKDOWN (-) (Lines 49 less 50)	\$	\$ -0-	\$
52. DONATIONS:			
53. DONATIONS FOR NEW (7897)	\$	\$	\$
54. OTHER DONATIONS (7896)			
55. TOTAL DONATIONS (Lines 53 and 54)	\$	\$ -0-	\$
56. NET INCOME OR LOSS (-) FOR PERIOD (Lines 47, 51 and 55)	\$	\$ -0-	\$

DA FORM 2069a

GPO 837228

ARMY STOCK FUND STATEMENT OF SALES AND REIMBURSABLE RETURNS ALLOWANCES (STATEMENT 2) (AR 27-40 and AR 27-46)		SUB-HQ'S OFFICE "A"				REPORTS CONTROL SYMBOL CSCA-ARMU	
SYMBOL OR SUBSYMBOL OFFICE		UNAPPLIED SALES RETURNS CREDITS BROUGHT FORWARD FROM PREVIOUS FISCAL YEAR (From Fiscal Year JULY 1 - AUG JULY 1 - AUG)		FISCAL YEAR TO DATE SALES RETURNS CREDITS ALLOWED CURRENT FISCAL YEAR JULY 1 - AUG		REIMBURSABLE RETURNS ALLOWANCES REIMBURSABLE RETURNS ALLOWANCES	
DESCRIPTION		SALES RETURNS CREDITS BROUGHT FORWARD FROM PREVIOUS FISCAL YEAR (From Fiscal Year JULY 1 - AUG JULY 1 - AUG)		FISCAL YEAR TO DATE SALES RETURNS CREDITS ALLOWED CURRENT FISCAL YEAR JULY 1 - AUG		REIMBURSABLE RETURNS ALLOWANCES REIMBURSABLE RETURNS ALLOWANCES	
PERIOD ENDING		SALES RETURNS CREDITS BROUGHT FORWARD FROM PREVIOUS FISCAL YEAR (From Fiscal Year JULY 1 - AUG JULY 1 - AUG)		FISCAL YEAR TO DATE SALES RETURNS CREDITS ALLOWED CURRENT FISCAL YEAR JULY 1 - AUG		REIMBURSABLE RETURNS ALLOWANCES REIMBURSABLE RETURNS ALLOWANCES	
1. ARMY APPROPRIATIONS							
2. MILITARY PERSONNEL							
3. OPERATIONS AND MAINTENANCE							
4. NATIONAL GUARD							
5. RESERVE PERSONNEL REQUIREMENTS							
6. ARMY INDUSTRIAL PLANT							
7. PROCUREMENT AND SUPPLY							
8. RESEARCH AND DEVELOPMENT							
9. ARMY STOCK FUND - SINGLE MANAGER							
10. ARMY STOCK FUND - OTHERS							
11. ALASKA COMMUNICATION SYSTEM							
12. OTHERS							
13.							
14.							
15. TOTAL ARMY (Lines 2 through 14)		\$ 1,000	1,000	\$ 1,000	\$ -0-	\$	\$
16. OTHER THAN ARMY							
17. AIR FORCE							
18. MARINE CORPS							
19. NAVY - REIMBURSABLE AID							
20. NAVY - GRANT AID							
21. NAVY - CONTRACTS AND CONSTRUCTION							
22. NAVY - OTHER							
23. OTHER ESTABLISHMENT AGENCIES							
24. FEDERAL BUREAU OF INVESTIGATION							
25. OTHERS							
26. TOTAL OTHER THAN ARMY (Lines 17 through 25)		\$ -0-	\$ -0-	\$ -0-	\$ -0-	\$	\$
27. GRAND TOTAL (Lines 15 and 26)		\$ 1,000	1,000	\$ 1,000	\$ -0-	\$	\$

DA FORM 1813

PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.

OF 1 1967

ARMY STOCK FUND STATEMENT OF INCOME AND EXPENSE SCHEDULE OF INVENTORY INCREASES OR DECREASES FROM OPERATIONS (SCHEDULE 2B) (AR 37-63)		REPORTS CONTROL SYMBOL CSCAA-64	
DIVISION OR SUBDIVISION SUBHOME OFFICE "A"		QUARTER ENDING	
DESCRIPTION	CURRENT QUARTER	JULY	AUGUST
1. INVENTORY INCREASES:			
2. TOTAL INVENTORY BEGINNING OF PERIOD (Schedule 1B, Lines 8 and 23)	\$ *	\$ 5,000	\$ 5,000
3. INVENTORY CAPITALIZED DURING PERIOD:			
a. CAPITALIZED INVENTORIES (3004)	\$	\$ 2,000	\$ 5,000
b. TRANSFERS IN OF LOGISTICAL RESPONSIBILITY (9461)			
c. TRANSFERS FROM NON-STOCK FUND CATEGORIES (9456)			
d. OTHER TRANSFERS IN WITHOUT REIMBURSEMENT (9463)			
e. GAIN - MATERIAL RETURNS WITHOUT CREDIT (6719)			
f. TOTAL INVENTORY CAPITALIZED (Lines 3a, b, c, d, and e)		2,000	5,000
4. DELIVERIES UNDER CAPITALIZED CONTRACTS (1921 - 3005)			
5. INVENTORY GAINS (Schedule 2C, Line 16)			
6. PRIOR YEAR INCREASE ADJUSTMENTS TO INVENTORY (3121)		(2,000)-A	(2,000)
7. NET MARKUP OF INVENTORY (Statement 2, Line 51)			
8. SUBTOTAL (Lines 2, 3f, 4, 5, 6, and 7)	\$	\$ 5,000	\$ 8,000
9. INVENTORY DECREASES:			
10. TOTAL INVENTORY END OF PERIOD (Schedule 1B, Lines 8 and 23)	\$	\$ 5,000	\$ 9,000
11. INVENTORY DECAPITALIZED DURING PERIOD:			
a. DECAPITALIZED INVENTORY (3004)	\$	\$	\$
b. TRANSFERS OUT OF LOGISTICAL RESPONSIBILITY (9462)			
c. TRANSFERS TO NON-STOCK FUND CATEGORIES (9455)			
d. TOTAL INVENTORY DECAPITALIZED (Lines 11a, b, and c)		-0-	
12. INVENTORY LOSSES (Schedule 2C, Line 16)			
13. PRIOR YEAR DECREASE ADJUSTMENTS TO INVENTORY (3121)			
14. OTHER TRANSFERS OUT - WITHOUT REIMBURSEMENT (9464)			
15. LOSS - RETURNS TO SINGLE MANAGER WITHOUT CREDIT (7831)			
16. NET LOSS ON DISPOSALS (Statement 2, Line 44)			
17. DONATIONS (Statement 2, Line 55)			
18. NET MARKDOWN OF INVENTORY (Statement 2, Line 51)			
19. SUBTOTAL (Lines 10, 11d, 12, 13, 14, 15, 16, 17, and 18)	\$	\$ 5,000	\$ 9,000
20. NET INVENTORY DECREASE OR INCREASE (-) FROM OPERATIONS (Lines 8 less 19)	\$	\$ -0-	\$ (1,000)

DA FORM 2066
1 FEB 56

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GPO 937151

ARMY STOCK FUND STATEMENT OF FINANCIAL CONDITION (STATEMENT 1) (AR 37-62)		REPORTS CONTROL SYMBOL CSCAA-6 (R3)	
DIVISION OR SUBDIVISION SUBHOME OFFICE "B"		QUARTER ENDING	
DESCRIPTION		July	August
1. ASSETS			
2. CASH WITH TREASURY (1030)	\$ 3,000	\$ 3,000	
3. CASH DUE FROM COLLECTION OFFICERS (1030)			
4. ACCOUNTS RECEIVABLE (Schedule 1A, Line 29, Col c & d (1100, 1149)	2,000	7,000	
5. CLAIMS RECEIVABLE (1151)			
6. INVENTORIES (Schedule 1B, Line 30)	11,000	6,000	
7. PROGRESS PAYMENTS TO CONTRACTORS (1324)			
8. ADVANCES TO CONTRACTORS AND SUPPLIERS (1411)			
9. UNDISTRIBUTED CREDITS (2510)			
10. UNDELIVERED PURCHASES (Capitalized Contracts) (1921)			
11. TOTAL ASSETS	\$ 19,000	\$ 16,000	
12. LIABILITIES			
13. ACCOUNTS PAYABLE - ARMY (2101)	\$	\$	
14. ACCOUNTS PAYABLE - OTHER GOVERNMENT AGENCIES (2108)			
15. ACCOUNTS PAYABLE - OTHER (2152, 2155)			
16. UNDISTRIBUTED CHARGES (1910)			
17. UNAPPLIED SALES RETURNS CREDITS (2322 less 2323)			
18. UNAPPLIED REIMBURSABLE RETURNS ALLOWANCES (2324 less 2325)			
19. UNAPPLIED WITHDRAWAL CREDITS (2301 less 2302)			
20. TOTAL LIABILITIES	\$ -0-	\$ -0-	
21. CAPITAL			
22. CASH ALLOCATIONS (Schedule 1C, Line 7)	\$ 3,000	\$ 3,000	
23. CAPITALIZED INVENTORIES (Schedule 1C, Line 15)	16,000	13,000	
24. TOTAL PRINCIPAL OF FUND	\$ 19,000	\$ 16,000	
25. RETAINED EARNINGS OR DEFICIT (-) (Schedule 1C, Line 23)	-0-	-0-	
26. TOTAL CAPITAL	\$ 19,000	\$ 16,000	
27. TOTAL LIABILITIES AND CAPITAL	\$ 19,000	\$ 16,000	
28. MEMORANDA		FISCAL YEAR TO DATE	BUDGET FORECAST END OF FISCAL YEAR
29. AUTHORITY TO OBLIGATE AND COMMIT (DA Form 14-131, Col 5)			
30. COMMITMENTS OUTSTANDING (DA Form 14-131, Col 8)			
31. UNLIQUIDATED OBLIGATIONS - BEGINNING OF CURRENT FISCAL YEAR (CSCAB-6 (R3))			
32. OBLIGATIONS INCURRED - NET FOR PERIOD:			
33. OBLIGATIONS INCURRED - CURRENT YEAR FUNDS (DA Form 14-131, Col 7)			
34. ADJUSTMENTS OF PRIOR YEARS OBLIGATIONS (DA Form 14-132, Col 5)			
35. EXPENDITURES - NET FOR PERIOD (Letter Report - CSCAA-28)			
36. UNLIQUIDATED OBLIGATIONS - END OF PERIOD (Lines 31, 33 and 34 less line 35)			
37. ACCOUNTS PAYABLE - END OF PERIOD (Lines 13, 14, 15 and 18)			
38. UNDISTRIBUTED CHARGES (Line 16)			
39. CONTINGENT LIABILITIES (Line 36 less line 37 plus or minus line 38)			

FORM 1547
DA 1 FEB 55

PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.

GPO 9371 50

ARMY STOCK FUND STATEMENT OF FINANCIAL CONDITION SCHEDULE OF CHANGES TO CAPITAL - PART I (SCHEDULE 1C) (AR 37-43)		REPORTS CONTROL SYMBOL CCAA-6(R2)	
DIVISION OR SUBDIVISION SUBHMS OFFICE "B"		QUARTER ENDING	
DESCRIPTION	July	August	BUDGET FORECAST END OF FISCAL YEAR
1. CAPITAL BEGINNING OF PERIOD	\$ 21,000	\$ 21,000	\$
2. CHANGES TO CAPITAL:			
3. CASH ALLOCATIONS BEGINNING OF PERIOD (3001)	\$ 3,000	\$ 3,000	\$
4. ADD: CASH ALLOCATIONS DURING PERIOD			
5. LESS: RETURNS TO UNALLOCATED RESERVE			
6. NET CHANGE IN CASH ALLOCATIONS (Lines 4 and 5)	\$	\$	\$
7. CASH ALLOCATIONS END OF PERIOD (3001) (Lines 3 and 6)	\$ 3,000	\$ 3,000	\$
8. CAPITALIZED INVENTORIES BEGINNING OF PERIOD	\$ 18,000	\$ 18,000	\$
9. ADD: INVENTORIES CAPITALIZED DURING PERIOD (Schedule 2B, Line 3f)	(2,000)	(5,000)	
10. LESS: INVENTORIES DECAPITALIZED DURING PERIOD (Schedule 2B, Line 11d)			
11. INCREASE OR DECREASE (-) ADJUSTMENTS TO CAPITALIZED CONTRACTS (3005)			
12. INCREASE OR DECREASE (-) ADJUSTMENTS TO STOCK WITHDRAWAL CREDITS (2501)			
13. LESS: CHARGES TO RESERVE FOR LOSSES ON DISPOSAL OF SURPLUS AND SALVAGE (2791)			
14. NET CHANGE IN CAPITALIZED INVENTORIES (Lines 9, 10, 11, 12 and 13)	\$ (2,000)	\$ (5,000)	\$
15. CAPITALIZED INVENTORIES END OF PERIOD (Lines 8 and 14)	\$ 16,000	\$ 13,000	\$
16. RETAINED EARNINGS OR DEFICIT (-) BEGINNING OF PERIOD	\$ -0-	\$ -0-	\$
17. NET INCOME OR LOSS (-) FOR PERIOD (Statement 2, Line 5d)	-0-	-0-	
18. INCREASE OR DECREASE (-) ADJUSTMENTS TO PRIOR YEARS EARNINGS OR DEFICIT: (3121)			
19. ADJUSTMENTS TO PRIOR YEARS RECEIVABLES	-0-	-0-	
20. ADJUSTMENTS TO PRIOR YEARS PAYABLES	-0-	-0-	
21. ADJUSTMENTS TO OTHER PRIOR YEARS BALANCES	-0-	-0-	
22. NET CHANGE IN RETAINED EARNINGS OR DEFICIT (-) (Lines 17, 19, 20 and 21)	\$ -0-	\$ -0-	\$
23. RETAINED EARNINGS OR DEFICIT (-) END OF PERIOD (Lines 16 and 22)	\$ -0-	\$ -0-	\$
24. NET CHANGE TO CAPITAL (Lines 6, 14 and 22)	\$ (2,000)	\$ (5,000)	\$
25. CAPITAL END OF PERIOD (Lines 1 and 24)	\$ 19,000	\$ 16,000	\$

DA FORM 1547-4
FEB 66

PREVIOUS EDITIONS OF THIS FORM ARE OBSOLETE.

GPO 937217

ARMY STOCK FUND STATEMENT OF INCOME AND EXPENSE (STATEMENT 2) (AR 37-43)		REPORTS CONTROL SYMBOL CSCAA-44	
DIVISION OR SUBDIVISION SUBHOME OFFICE "B"		QUARTER ENDING	
DESCRIPTION	July	August	BUDGET FORECAST END OF FISCAL YEAR
1. INCOME			
2. REIMBURSABLE SALES:			
3. SALES AT STANDARD PRICE (6031 less 3302)	\$ 6,000	\$ 11,000	\$ 8,000
4. LESS: PRICE REDUCTIONS ON SALES DUE TO CONDITION AND SERVICEABILITY (7820)			
5. PRICE REDUCTIONS ON SALES DUE TO INTRA AND INTER SERVICE AGREEMENTS AND ON EXCESS MATERIAL (7819)			
6. APPLIED SALES RETURNS CREDITS (SCHEDULE 2A, Line 29, Col a) (3323)	4,000	7,000	
7. SALES AT ACTUAL PRICE (Line 3 less 4, 5 and 6) (SCHEDULE 2A, Line 29, Col a, g and h)	2,000	7,000	
8. RECOVERIES FROM DISPOSAL OF SURPLUS (SCHEDULE 2A, Line 30, Col a, g and h) (6717)			
9. NET REIMBURSABLE SALES (Lines 7 and 8) (SCHEDULE 2A, Line 31, Col a, g and h)			
10. ISSUES AGAINST STOCK WITHDRAWAL CREDITS (SCHEDULE 2A, Line 29, Col d) (3302)			
11. OTHER INCOME:			
12. RECOVERIES OF DETERIORATION ON INVENTORY TEMPORARILY IN USE (6721)			
13. RECOVERIES FROM SINGLE MANAGER OF INVENTORY LOSSES (6730)			
14. INCOME FROM CLAIMS (6740)			
15. OTHER INCOME (6791)			
16. TOTAL INCOME (Lines 9, 10, 12, 13, 14 and 15)	\$ 2,000	\$ 7,000	\$
17. EXPENSE			
18. PURCHASES AT COST:			
19. PURCHASES FROM SUPPLIERS (7092)	\$	\$	\$
20. LESS: DISCOUNTS EARNED (6701)			
21. TRADE-IN ALLOWANCES ON PURCHASES (6725)			
22. DELIVERIES UNDER CAPITALIZED CONTRACTS (1921-3003)			
23. NET PURCHASES FROM SUPPLIERS (Line 19 less 20, 21 and 22)			
24. PURCHASES FROM SINGLE MANAGER (7093)			
25. REPURCHASES FROM CUSTOMERS (3324)			
26. REPURCHASES FROM RETAIL STOCK FUNDS (7094)			
27. TOTAL PURCHASES AT COST (Lines 23, 24, 25 and 26)	\$	\$	\$

DA FORM 2069
1 FEB 59

GPO 937153

ARMY STOCK FUND STATEMENT OF INCOME AND EXPENSE (STATEMENT 2 - CONTINUATION) (AR 37-43)		REPORTS CONTROL SYMBOL CSCAA-64	
DIVISION OR SUBDIVISION SUBPHONE OFFICE "B"		QUARTER ENDING	
DESCRIPTION	July	August	BUDGET FORECAST END OF FISCAL YEAR
28. UNCOLLECTIBLE RECEIVABLES TRANSFERRED FOR COLLECTION (7832)			
29. FIRST DESTINATION TRANSPORTATION (7890)			
30. SECOND DESTINATION TRANSPORTATION (7891)			
31. INVENTORY LOSS-RETAIL STOCK FUND (7830)			
32. MAJOR REPAIR EXPENSE (7893)			
33. UNAPPLIED SALES RETURNS CREDITS (STATEMENT 3, line 38, Code 6 line 4)	(4,000)	(4,000)	
34. OTHER EXPENSE (7899)			
35. INVENTORY INCREASE (-) OR DECREASE FROM OPERATIONS (SCHEDULE 2B, line 20)	6,000	11,000	8,000
36. INVENTORY GAINS (-) OR LOSSES (SCHEDULE 2C, line 10)			
37. OTHER TRANSFERS OUT - WITHOUT REIMBURSEMENT (9464)			
38. LOSS-RETURNS TO SINGLE MANAGER WITHOUT CREDIT (7831)			
39. LOSS ON DISPOSAL OF INVENTORY AT LESS THAN STANDARD PRICE:			
40. PRICE REDUCTIONS DUE TO CONDITION AND SERVICEABILITY (7830)			
41. PRICE REDUCTIONS DUE TO INTRA - INTER SERVICE AGREEMENTS & ON EXCESS MATERIAL (7819)			
42. COST OF DISPOSALS OF SURPLUS AND SALVAGE (7895)			
43. LESS: RECOVERIES FROM DISPOSALS OF SURPLUS (6712)			
44. NET LOSS ON DISPOSALS (Lines 40, 41 and 42 less 43)	\$	\$	\$
45. CHARGES (-) TO RESERVE FOR LOSSES ON DISPOSAL OF SURPLUS AND SALVAGE (3791)	\$	\$	\$
46. TOTAL EXPENSE (lines 27 thru 38, 44 and 45)	\$ 2,000	\$ 7,000	\$
47. OPERATING GAIN OR LOSS (-) FOR PERIOD (Lines 16 less 46)	\$ -0-	\$ -0-	\$
48. MARKUP OR MARKDOWN (-) OF INVENTORY:			
49. GAIN - STANDARD PRICE CHANGE (6710)	\$	\$	\$
50. LOSS - STANDARD PRICE CHANGE (7810)			
51. NET MARKUP OR MARKDOWN (-) (Lines 49 less 50)	\$	\$	\$
52. DONATIONS:			
53. DONATIONS FOR NEW (7897)	\$	\$	\$
54. OTHER DONATIONS (7896)			
55. TOTAL DONATIONS (Lines 53 and 54)	\$	\$	\$
56. NET INCOME OR LOSS (-) FOR PERIOD (Lines 47, 51 and 55)	\$ -0-	\$ -0-	\$

DA FORM 2069a

GPO 937326

ARMY STOCK FUND STATEMENT OF INCOME AND EXPENSE SCHEDULE OF INVENTORY INCREASES OR DECREASES FROM OPERATIONS (SCHEDULE 2B) (AR 37-53)		REPORTS CONTROL SYMBOL CSCAA-64	
DIVISION OR SUBDIVISION SUBHOME OFFICE "B"		QUARTER ENDING	
DESCRIPTION	July	August	BUDGET FORECAST END OF FISCAL YEAR
1. INVENTORY INCREASES:			
2. TOTAL INVENTORY BEGINNING OF PERIOD (Schedule 1B, Lines 8 and 23)	\$ 20,000	\$ 20,000	\$
3. INVENTORY CAPITALIZED DURING PERIOD:			
a. CAPITALIZED INVENTORIES (3004)	\$ (2,000)	\$ (5,000)	\$
b. TRANSFERS IN OF LOGISTICAL RESPONSIBILITY (9461)			
c. TRANSFERS FROM NON-STOCK FUND CATEGORIES (9456)			
d. OTHER TRANSFERS IN WITHOUT REIMBURSEMENT (9463)			
e. GAIN - MATERIAL RETURNS WITHOUT CREDIT (6719)			
f. TOTAL INVENTORY CAPITALIZED (Lines 3a, b, c, d, and e)			
4. DELIVERIES UNDER CAPITALIZED CONTRACTS (1921 - 3005)			
5. INVENTORY GAINS (Schedule 2C, Line 16)			
6. PRIOR YEAR INCREASE ADJUSTMENTS TO INVENTORY (3121)	2,000	2,000	
7. NET MARKUP OF INVENTORY (Statement 2, Line 51)			
8. SUBTOTAL (Lines 2, 3f, d, 5, 6, and 7)	\$ 20,000	\$ 17,000	\$
9. INVENTORY DECREASES:			
10. TOTAL INVENTORY END OF PERIOD (Schedule 1B, Lines 8 and 23)	\$ 14,000	\$ 6,000	\$
11. INVENTORY DECAPITALIZED DURING PERIOD:			
a. DECAPITALIZED INVENTORY (3004)	\$	\$	\$
b. TRANSFERS OUT OF LOGISTICAL RESPONSIBILITY (9462)			
c. TRANSFERS TO NON-STOCK FUND CATEGORIES (9455)			
d. TOTAL INVENTORY DECAPITALIZED (Lines 11a, b, and c)			
12. INVENTORY LOSSES (Schedule 2C, Line 16)			
13. PRIOR YEAR DECREASE ADJUSTMENTS TO INVENTORY (3121)			
14. OTHER TRANSFERS OUT - WITHOUT REIMBURSEMENT (9464)			
15. LOSS - RETURNS TO SINGLE MANAGER WITHOUT CREDIT (7831)			
16. NET LOSS ON DISPOSALS (Statement 2, Line 44)			
17. DONATIONS (Statement 2, Line 55)			
18. NET MARKDOWN OF INVENTORY (Statement 2, Line 51)			
19. SUBTOTAL (Lines 10, 11d, 12, 13, 14, 15, 16, 17, and 18)	\$ 14,000	\$ 6,000	\$
20. NET INVENTORY DECREASE OR INCREASE (-) FROM OPERATIONS (Lines 8 and 19)	\$ 6,000	\$ 11,000	\$

DA FORM 2066
1 FEB 56

GPO 937181

ARMY STOCK FUND STATEMENT OF SALES AND REIMBURSABLE RETURNS ALLOWANCES (STATEMENT 3) (AR 37-63 and AR 37-64)										REPORTS CONTROL SYMBOL CSAA-45(R1)	
DIVISION OR SUBDIVISION BRANCH OFFICE		SUBHOME OFFICE "B"		PERIOD ENDING							
DESCRIPTION a		UNAPPLIED SALES RETURNS CREDITS BROUGHT FORWARD-ADJUSTED (Prior Fiscal Year) July b Aug		FISCAL YEAR TO DATE SALES RETURNS CREDITS ALLOWED CURRENT FISCAL YEAR July c Aug		APPLIED SALES RETURNS CREDITS CURRENT FISCAL YEAR July d Aug		REIMBURSABLE RETURNS ALLOWANCES e		BUDGET FORECAST END OF FISCAL YEAR	
										SALES RETURNS CREDITS ALLOWED f	REIMBURSABLE RETURNS ALLOWANCES g
1. ARMY APPROPRIATIONS		\$									
2. MILITARY PERSONNEL		\$									
3. OPERATIONS AND MAINTENANCE		\$									
4. NATIONAL GUARD		\$									
5. RESERVE PERSONNEL REQUIREMENTS		\$									
6. ARMY INDUSTRIAL FUND		\$									
7. PROCUREMENT AND PRODUCTION		\$									
8. RESEARCH AND DEVELOPMENT		\$									
9. ARMY STOCK FUND - SINGLE MANAGER		\$									
10. ARMY STOCK FUND - OTHER		\$									
11. ALASKA COMMUNICATION SYSTEM		\$									
12. OTHER		\$									
13.		\$									
14.		\$									
15. TOTAL ARMY (Lines 2 through 14)		\$4,000 4,000		\$-0- 3,000		\$1,000 7,000					
16. OTHER THAN ARMY		\$									
17. NAVY		\$									
18. AIR FORCE		\$									
19. MARINE CORPS		\$									
20. MAP - REIMBURSABLE AID		\$									
21. MAP - GRANT AID		\$									
22. MAP - CONSUMABLES AND CONSTRUCTION		\$									
23. MAP - OTHER		\$									
24. OTHER GOVERNMENT AGENCIES		\$									
25. FEDERAL REPUBLIC OF GERMANY		\$									
26. OTHER		\$									
27. TOTAL OTHER THAN ARMY (Lines 17 through 26)		\$-0- -0-		\$-0- -0-		\$-0- -0-					
28. GRAND TOTAL (Lines 15 and 27)		\$4,000 4,000		\$-0- 3,000		\$1,000 7,000					

GPO 93879

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DA FORM 1813
1 NOV 67

To renew the charge, book must be brought to the desk.

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Form 8543

