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INTRODUCTION

1. This chapter outlines the necessary controls and procedures required over cash and other receipts. In regards to security of NPP assets, refer to Chapter 7 (Security of Non-Public Funds).

CLASSIFICATION

2. Cash receipts may be classified as follows:
 - a. cash sales through NPP retail activities;
 - b. cash collected by personnel appointed to collect revenue; and
 - c. cash received at the local accounting office by the Non-Public Property Accounting Manager (NPPAM), not covered in sub para a or b above.
3. The following individuals are authorized to appoint individuals to accept the collection of cash and other receipts:
 - a. B/W/U/Ship Commanders or delegate;
 - b. CANEX Managers;
 - c. SISIP FS Managers;
 - d. NPPAM;
 - e. RAM;
 - f. Canadian Forces Morale and Welfare Services (CFMWS) Division Heads; and
 - g. Headquarter Management Accountants.
4. Credit sales may be classified as follows:
 - a. VISA, MasterCard, Debit card and AMEX Credit Card Sales (note these items are considered credit sales since the VISA, MasterCard, AMEX and debit card funds are not deposited into the Canadian Forces Central Fund (CFCF) bank account until 48 hours after the close of business);
 - b. CANEX Credit Plan Conditional sales contracts ;
 - c. Bar cards; and
 - d. Any other types approved by CFO.
5. Details concerning the application and control of credit may be found in Chapters 36 (Bar Operations) and 52 (Credit Sales).

AUTHORIZED METHOD OF PAYMENTS

6. The Payment Deduction Authorization (PDA) form – other than CANEX attached as [Annex A](#), shall be used as payment deduction authorization for Regular Force and Reserve personnel, DND and NPF employees for all non-CANEX NPP activities such as; Golf Memberships, Charitable Donations, Mess Dues, etc. The PDA form may also be used by

the general public for voluntary payments to such things as the Military Families Fund.

7. Monthly payments can be for an indefinite term and value or for a fixed term and value. Payment methods include Regular Force Military Pay Deduction, NPF employee deduction, credit card and Pre-Authorized Deduction (PAD) from individual bank account. Note that Reserve Force Military pay deduction is not available.
8. For services on instalment plans such as golf membership Base/Wing Commanders may authorize repayments over a period greater than the term of services. Note that authorization must be provided in advance. For example, a golf membership instalment plan can be repaid during a 9 month period covering 1 April to 31 December; however, the actual service is only provided during golfing season that may fall between May and Oct of that same year. Prior to approval, the following conditions must be respected:
 - a. The full payment must be repaid within twelve months;
 - b. The payment must be done via pre-authorized debit or military pay deduction (no post-dated cheques will be accepted); and
 - c. The individual must complete a Payment Deduction Authorization form.

NOTE: Entities that modify the PDA form to meet their specific needs must ensure that the modified form includes the mandatory elements as required by the Canadian Payments Association rules for Pre-Authorized Debit (PAD) as detailed at their website: [Pre-Authorized Debits | Payments Canada](#). In addition, prior to use, the revised form must be reviewed by the National Accounting Manager.
9. The policy for PAD's that have been rejected by the bank is detailed in Chapter 9 (Consolidated Banking System).

RESPONSIBILITY

10. Cash receipts and other instruments of sale are the responsibility of the person in charge of the outlet until such time as they can be transferred to another holder for safekeeping or deposited to a bank.
11. Every person appointed to collect NPF revenues shall, at all times, issue an NPF official receipt (form CF 602) to the payer whenever funds are received, except when revenues can be adequately controlled through cash registers, Point of Sale or other cash control systems, serial numbered tickets or inventory accountability.
12. For positions other than cashier within an entity, an entity manager must appoint individuals responsible, in writing and inform the NPPAM, who has the responsibility to collect and remit cash on behalf of NPP operations.

CASH REGISTERS

13. Notwithstanding advancements in technology, the proper use of a cash register remains one of the most practical and effective tools for internal control of sales and cash.
14. All cash registers must have the capability of providing a non-resettable locked-in accumulated group total. Those that do not have this capability must be modified and this control used. Otherwise, the register merely becomes a sophisticated and expensive cash drawer. Opening and closing group totals shall be recorded on the daily sales report (DSR) and supporting tapes passed to the NPPAM.
15. All cash registers must have the capability of providing "X" (daily) and "Z" (cumulative) readings. The keys for taking these readings shall be controlled by the manager or a delegated person but not someone directly involved with ringing in the sales. The total sales will be recorded on the DSR with the "Z" reading tape attached. If the register does not provide a consecutive "Z" reading number on the tape, the reset number will be annotated on the DSR and the "X" reading attached to the DSR.

16. Outlet managers are responsible to ensure that all cashiers/clerks are advised of their custodial responsibilities and instructed in the proper methods of operating a cash register for the particular outlet and type of cash register being used.

POINT OF SALE, BACK OFFICE AND OTHER ALTERNATE CASH CONTROL SYSTEMS

17. Alternate cash control systems are rapidly replacing cash registers as the preferred method of cash control and revenue reporting. These replacement systems must have control and reporting capabilities that exceed or are equivalent to those outlined in paras 14 and 15 above to enable management to control and monitor cash receipts, maintain individual responsibility for each cashier/clerk and provide supporting cash control documentation to the local NPP Accounting Office for verification purposes.
18. The Store Management Suite (SMS) technology adopted by CANEX includes the SMS Point of Sale (POS) System that manages all cash register type transactions and provides managers with cash control and reporting capabilities. All requests for acquiring and replacing existing cash control systems (i.e. POS) must be made through CFMWS Information Technology Support Services (ITSS) team.
19. Outlet managers are responsible to ensure that all cashiers/clerks are advised of their custodial responsibilities and instructed in the proper methods of operating the outlet's POS, back office or other facility management software system.

DAILY SALES REPORT

20. A Daily Sales Report (DSR) ([Annex B](#)), or equivalent POS or other cash control system report shall be submitted daily to the NPPAM by all outlets and reported separately for each cash register, POS or other cash control system in order that sales may be properly recorded and controlled. Outlet managers or supervisors are to review DSRs or equivalents, including the verification of sales to the cash register "Z" tape or alternate POS or other cash control system verification report, prior to the submission of the DSR or equivalent to the NPPAM. (Discrepancies, errors or omissions shall be reconciled/resolved by the entity manager prior to submission to the NPPAM. NPPAM is to be notified if it is expected that there will be an undue delay in submission (more than 48 hours)).
21. It is emphasized that sales from one cash register or equivalent shall under no circumstances be rung into another as this practice destroys the internal control that the use of separate devices is designed to ensure.

CASH TRANSMITTAL SLIP (BANK DEPOSIT SLIP)

22. The standard for cash deposits is a bank deposit slip; however a Cash Transmittal Slip (CTS) shown at [Annex C](#) shall be used when a bank deposit booklet is not available or when the DSR (or equivalent report) cannot be completed at the close of business. It is a record of cash turned over and shall not be used as a sales report. When used, it shall be prepared in duplicate and the original shall accompany the cash turned in. The duplicate shall be attached to the applicable DSR or equivalent report when forwarded to the NPPAM. When the duplicate is received, the NPPAM shall verify it to the original and to the applicable DSR or equivalent report.
23. The CTS may also be used by those NPP activities or trust funds not engaged in the sale of merchandise or services (for example: chapel funds).

ACKNOWLEDGEMENT OF CASH/OVERAGES/SHORTAGES

24. Personnel who are responsible for NPP; including but not limited to stock, furniture and

effects (F&E) and/or Non-Public Funds (cash or cash equivalents) are to acknowledge their responsibility for the handling of cash, recovery of NPP shortages/financial losses on a locally produced form using the format at [Annex D](#) which shall be maintained by the local accounting office. IAW QR&O 38.01 *"Every officer or non-commissioned member who wilfully or negligently causes, permits or contributes to damage to or the loss, deficiency, theft, destruction, deterioration or improper expenditure of any non-public property is liable to reimburse the non-public property organization concerned for the financial loss incurred."*

25. At the end of their shift, cashiers are to reconcile sales receipts with the appropriate supporting cash control documentation - cash register tape, POS or other system cash reconciliation report. Any cash overages are to be deposited and overages, as well as shortages, are to be identified as such on the DSR or equivalent report. Similarly, other personnel responsible for receiving NPF cash receipts are to reconcile the cash with the issued NPF official receipts (form CF 602 or POS or other system equivalent official receipt) and identify and report any discrepancies.
26. Each outlet/entity using a cash register, POS or other cash control system shall maintain a cash over/short record for each cashier/clerk to enable the manager to monitor cash overages/shortages. Continuing discrepancies may be grounds for dismissal.

SUBMISSION OF CASH RECEIPTS AND SALES REPORTS

27. As detailed at para 41 and 42 below, all entities/activities will deposit cash receipts directly to the local bank account unless an alternate deposit method is authorized in writing by the RAM. Thus, the only funds normally received by the NPPAM on a continuing basis are CANEX Credit Plan payments, dishonoured cheques, and other misc adhoc payments. Notwithstanding this, procedures for RAM approved deposits to the base and bank night depositories and/or directly to the NPPAM are included below.

Note: Payments from sources, external to the base (i.e. coupon rebates, tax rebates, supplier credit payments, concessions, etc), are normally received by the NPPAM directly via cheque, Transfer Voucher (TV) or are made directly to the CFCF bank account.

28. If there is no cash register or alternate cash control system:
 - a. a CTS/DSR is completed in duplicate (duplicate copy retained by the entity) and the original copy is turned in with the cash receipts to the Base night depository or directly to the NPPAM under cover of a DND 728 or equivalent transmittal document; or
 - b. a CTS/DSR is completed in duplicate (duplicate copy retained by the entity) and a bank deposit slip is completed in triplicate. Copies one and two of the deposit slip together with the cash receipts are deposited in the bank. The triplicate copy (entity/activity to make an additional copy to retain for their records) is attached to the original CTS/DSR and forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document.
29. If there is only one cash register or equivalent and the cash register reading or alternate cash control system verification report is done at the close of business:
 - a. a CTS and a DSR or equivalent are completed in duplicate (duplicate copy retained by the entity) and the original copy is turned in with the cash receipts along with the supporting documentation to the Base night depository or directly to the NPPAM under cover of a DND 728 or equivalent transmittal document; or
 - b. a CTS/DSR or equivalent is completed in duplicate (duplicate copy retained by the entity) and a bank deposit slip is completed in triplicate. Copies one and two of the deposit slip together with the cash receipts are deposited in the bank. The triplicate copy (entity/activity to make an additional copy to retain for their records) is attached to the original CTS/DSR or equivalent along with the supporting documentation and forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document.

30. If there is only one cash register or equivalent and the cash register reading or alternate cash control system verification report is not done at close of business:
- a. a CTS is completed in duplicate (duplicate copy retained by the entity) and the original is turned in with the cash receipts to the Base night depository or directly to the NPPAM. Cash register readings or the alternate cash control system verification report are done prior to the commencement of business the next day and a DSR or equivalent is completed in duplicate by the manager. The duplicate CTS is attached to the original DSR or equivalent along with the supporting documentation and forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document; or
 - b. a bank deposit slip is completed in triplicate and copies one and two together with the cash receipts are deposited in the bank. Cash register readings or the alternate cash control system verification report is done prior to the commencement of business the next day and a DSR or equivalent is completed in duplicate by the manager. The triplicate bank deposit slip (entity/activity to make an additional copy to retain for their records) is attached to the original DSR or equivalent along with the supporting documentation and forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document.
31. If there is more than one cash register or equivalent and the cash register readings or alternate cash control system verification report are done at the close of business, a DSR or equivalent is completed in duplicate (duplicate copy retained by the entity) indicating departmental sales, cash register readings, and cash over/short for each cash register or equivalent. A bank deposit slip for the total cash receipts is completed in triplicate. Copies one and two of the deposit slip together with the cash receipts are deposited in the bank. The originals of the DSRs or equivalent along with the supporting documentation, and the triplicate copy (entity/activity to make an additional copy to retain for their records) of the deposit slip are forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document.
32. If there is more than one cash register or equivalent and the cash register readings or alternate cash control system verification report are not done at the close of business:
- a. a CTS for the total cash receipts is completed in duplicate (duplicate copy retained by the entity) and the original turned in with the cash receipts to the Base night depository or directly to the NPF cashier under cover of a DND 728 or equivalent transmittal document. Cash register readings or the alternate cash control system verification report are done prior to the commencement of business the next day and the DSRs or equivalent is completed in duplicate by the manager. The duplicate CTS is attached to the original DSR or equivalent along with the supporting documentation and forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document.
 - b. A bank deposit slip for the total cash receipts is completed in triplicate. Copies one and two of the deposit slip together with the cash receipts are deposited in the bank. Cash register readings are taken prior to the commencement of business the next day and the DSRs are completed by the manager. The originals of the DSRs or equivalent along with the supporting documentation and the triplicate copy (entity/activity to make an additional copy to retain for their records) of the bank deposit slip are forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document.

NOTES:

- i. When cash receipts are deposited during banking hours, the bank will acknowledge receipt of copies 2 and 3 of the deposit slip. Copy 2 will be attached to the applicable reports and copy 3 will remain in the deposit book (there is no requirement for the entity/activity to make an additional copy to retain for their records in this circumstance).
- ii. If suitable security for cash, IAW Chapter 7 (Security of Non-Public Funds) is available at an outlet, the cash may be held overnight and, after the applicable reports are prepared, the cash receipts shall be deposited at a location

designated by the RAM.

- iii. At small outlets, (i.e. where there is only one employee), the CANEX RM and/or NPPAM may authorize that employee to take the necessary cash register readings or produce the alternate cash control system verification report. However, the NPPAM shall on a regular basis (at least quarterly) check the locked in group total readings in the machine to verify the accuracy of the readings reported on the DSRs or independently produce and verify the alternate cash control system verification report.

CASH CONTROL

33. CANEX, messes and other entities whose daily sales normally exceed \$1,000, must deposit all cash receipts, including any overage, daily in accordance with Non-Public Property Accounting Manager (NPPAM) direction. On the occasion that daily sales do not exceed \$1,000 and the facility is equipped with an appropriate filing cabinet, deposits may be held on site but must be deposited when cumulative daily sales exceed \$1,000.00 and at a minimum, weekly and at the end of the accounting period. If secure facilities are unavailable, deposits must be made daily. This does not preclude the entity's responsibility to submit Daily Sales Reports (DSR's. This limit does not preclude outlet managers from setting a lesser amount at which deposits must be made. The cashier shall count the cash and the head cashier shall give a suitable receipt for this amount to the cashier. The receipt shall be placed in the cash drawer to support the register totals. Form CF 602 shall not be used for this purpose.
34. There are two acceptable methods of control when there is a change of cashiers during the day:
 - a. **Interchangeable Cash Trays.** Where interchangeable cash trays are used, the head cashier shall subtotal the register and the reading will be recorded by both cashiers and the head cashier or alternate cash control system verification report produced and signed off by both parties. The outgoing cashier's tray will be removed, locked, and taken to the office for safekeeping and the incoming cashier's tray will be placed in the cash register or equivalent. A reconciliation for each cashier shall be done at the end of each day; and
 - b. **A Full Count Change.** A full count change will necessitate a complete count of the cash and vouchers by both the outgoing and incoming cashiers. The head cashier shall take a subtotal reading of the register or produce an alternate cash control system verification report. The register shall not be closed off nor shall the cashiers be allowed to subtotal the register or produce the alternate cash control system verification report. Suitable receipts indicating the total of the count and noting the subtotal reading or alternate cash control system verification report value shall be interchanged between the cashiers. Form CF 602 shall not be used for this purpose.

REFUNDS, OVERRINGS, OR VOIDS

35. A locally produced form using the format at [Annex E](#) shall be used to ensure internal control of refunds to customers and of overrings or voids through cash registers. CANEX outlets will use the CANEX Refund Voucher or equivalent alternate cash control system form for refunds to its customers. For returned merchandise purchased on the CANEX Credit Plan review the CANEX Policy and Procedures Manual – Section 3 “Operations 429”.
36. Refunds, requested by customers, shall be authorized by the designated supervisor who will complete the form.
37. The customer will sign in the space provided and the cashier will refund to the customer the amount authorized, including GST/HST/PST, and retain the form in the cash register.
38. In those cases where an incorrect amount is recorded or where the selling price of an item is recorded and subsequently the customer decides not to take the item concerned, the form

will be completed as follows:

- a. the cashier will enter in the appropriate places their name, the applicable department, and, when applicable, the transaction number and the amount; and
- b. the designated supervisor will sign as authorizing the overring or void and the cashier will place the form in the cash register/POS system tray.

NOTE: The manager may direct in writing that overrings under a nominal amount may be authorized by the cashier.

39. At the close of business, all used forms will be completed to indicate the outlet, the Cash Register Number or equivalent, and the date. The forms will be attached to the DSR or equivalent to support entries made under the column Voids/Refunds.

DEPOSITING OF CASH RECEIPTS

40. Unless an alternate method is authorized by the RAM in writing, all entities/activities shall deposit cash receipts directly to the local bank account during regular banking hours.
41. The three alternate methods of depositing cash receipts that may be approved by the RAM are as follows:
 - a. bank deposit during non-banking hours in the bank night depository;
 - b. direct to the NPPAM with RAM approval (note the NPPAM will appoint a local accounting clerk as cashier); or
 - c. deposit in the base night depository (if available).

BANK DEPOSIT

42. Direct bank deposit procedures are as follows:
 - a. complete a bank deposit slip in triplicate;
 - b. deposit the cash in the bank and retain receipted copies 2 and 3 of the deposit slip;
 - c. attach copy 2 of the receipted deposit slip to the DSR or equivalent (copy 3 of the deposit slip shall remain in deposit book and there is no requirement to make an additional copy to retain for their records); and
 - d. forward the DSR or equivalent and other accountable vouchers (when applicable) to the NPPAM under cover of a DND 728 or equivalent transmittal document.

BANK OF MONTREAL FIRST CASH CONCENTRATOR SERVICE (FCCS) BANK DEPOSIT PROCEDURE

43. The Finance Division introduced bank deposit procedures for Bases that utilize Bank of Montreal as their local bank in February 2009. This process allows the individual entities to deposit from their Bank of Montreal account directly to the CFCF Bank of Montreal bank account. Each deposit will be reported on the CFCF Bank of Montreal account using the outlet identifier of Unit Identifier Entity Outlet Suboutlet (UIEOS) which are the first five digits of the entities general ledger/trust account. The deposit slip must include the following information to ensure the deposit is coded to the correct UIEOS:

Account Name: "CFCF"

Deposited by: Depositors Name

Date: date deposit made to the bank

Concentrator ID: "7033" right justified

Division Number: leave blank

Outlet Number: Enter your respective UIEOS 5 digit code right justified

44. A stamped copy of the bank deposit slip is to be attached to the DSR and submitted by the entity to the NPP Base Accounting Office. If the bank deposit is made via a bank depository, a copy of the slip is to be attached to the DSR and the original returned by the bank to the NPP Base Accounting Office.
45. Cheques that are included in the deposit must be stamped on the back as follows:

Deposit to the credit of Canadian Forces Central Fund (CFCF)

Concentrator 7033

Outlet Number: *enter your UIEOS*

BMO/Bank of Montreal 269 Laurier Ave. West, Ottawa, ON K1P 5J9

DISHONoured ITEMS TO BE DEBITED TO TR: 00056-005-0000-551

AND FORWARDED TO TR 00056-001

46. The above bank stamp is available in the NPP Base Accounting Office at all Bases that are participating in this FCCS bank deposit process.

BANK NIGHT DEPOSITORY

47. When a bank night depository is used or if the bank will not count cash at the time of deposit, the procedures are as follows:
 - a. the bank deposit slip will be completed in triplicate (entity/activity to make an additional copy to retain for their records);
 - b. copies 1 and 2 of the bank deposit slip will accompany the deposit;
 - c. copy 3 will be attached to the DSR or equivalent and other accountable vouchers and forwarded to the NPPAM under cover of a DND 728 or equivalent transmittal document;
 - d. copy 2 will be forwarded by the bank to the NPPAM who will match it with copy 3. If there are no discrepancies copy 2 is retained and copy 3 destroyed; and
 - e. discrepancies will be investigated immediately by the NPPAM.

BASE NIGHT DEPOSITORY

48. When this system is used, the BComd shall appoint an independent witness who is not a member of the NPPAM's staff to oversee removal of cash from the night depository in order to maintain adequate control of cash receipts.
49. When a Base night depository is used, the depository shall be equipped with a drop-chute device. The depository shall also have two separate locking devices, one of which can be opened by the NPPAM, or their representative, and the other by the independent witness.
50. The following procedures shall be followed:
 - a. the outlet shall complete a DSR or equivalent, or CTS as applicable, deposit the cash with the applicable reports in the Base night depository, and sign the Cash Bag Handover Register shown at [Annex F](#);

- b. the following morning, the NPPAM, or their representative, and the independent witness shall remove the funds deposited and, if required, sign the Handover Register;
- c. the NPPAM and the independent witness will check all cash receipts against the applicable report and if correct sign the cash verified line on the report. If a discrepancy is found, both parties shall initial the changes and, if significant, the NPPAM shall investigate;
- d. using a locally produced form, the NPPAM will prepare a daily recapitulation of all funds received and complete a form CF 602 for the total amount;
- e. the NPPAM will give the original of the form CF 602 to the independent witness for their records; and
- f. the NPPAM will retain the duplicate form CF 602, recapitulation and supporting reports until the daily deposit is made or if daily deposits are not made in accordance with Chapter 7 (Security of Non-Public Funds), pass the duplicate forms CF 602 issued and the recapitulation to the appropriate accounting clerk for accounting action.

DEPOSITS DIRECT TO NPPAM

- 51. Activities depositing directly to the NPPAM will do so in the following manner
 - a. complete a CTS (when required) or DSR or equivalent as applicable;
 - b. deliver the cash receipts and applicable report to the NPPAM;
 - c. the NPPAM or the designated accounting clerk will:
 - i. verify the accuracy of the report,
 - ii. issue the original of form CF 602, and
 - iii. retain the duplicate of form CF 602 and the report until the daily deposit is made;
- 52. The NPPAM shall ensure that cash receipts deposited at the NPF accounting office are controlled IAW security requirements for handling cash detailed in Chapter 7 (Security of Non-Public Funds). Cash receipts shall be accepted at the NPF accounting office daily within a specified time frame to allow sufficient time for the balancing and deposit of cash to the bank the same day. The accounting clerk responsible for accepting cash receipts shall be issued with a receipt book (form CF 602) and will issue individual receipts for all cash received.
- 53. The person depositing funds to the NPF accounting office shall include a completed DSR or CTS (when required) with the cash as listed on the report. The cash will be verified and a receipt will be issued in the name of the person submitting the cash. Sufficient detail will be included in the portion of the CF 602 "on account of" (i.e. the number or date of the report, and the name of the outlet). The name of the organization to which the cash receipt refers will be inserted at the bottom left hand corner (for example: CANEX, Officers' Mess, Base Fund). The original of the form CF 602 will be given to the person submitting the cash. The DSR with supporting vouchers (such as CTS or duplicate copy of the form CF 602) will be attached to the NPPAM summary of cash receipts (see para 56 below). Forms CF 602 shall only be raised when cash is actually received at the NPF accounting office (i.e. not for direct bank deposits).
- 54. The documentation to be provided to support the forms CF 602 issued by the NPPAM shall be determined by the RAM. Sales must be supported by a DSR or equivalent.

NPPAM SUMMARY OF CASH RECEIPTS

55. This summary is a detailed daily record of all forms CF 602 issued by a NPF accounting office on a locally produced form using the format at [Annex G](#). All forms CF 602 shall be posted during the day to this summary and, prior to a deposit slip being completed, will be totalled and balanced. The total of the cash column must agree with the amount of the bank deposit. The summary will be matched with copy 2 of the bank deposit slip and passed to the appropriate accounting clerk for entry to the Automated Base Accounting Control and Information System (ABACIS) Sales Allocation Register (SALREG).
56. At month-end, receipts issued after the daily deposit has been made that apply to that month, shall be recapitulated on a special summary and an additional deposit prepared. For reconciliation purposes, this shall be recorded as an outstanding deposit.

CASH RECEIPTS JOURNAL (CRJ)

57. The CRJ (ABACIS CASREG) is a summarized record of all cash transactions affecting the Consolidated Bank Account (CBA) and the local bank account.
58. The Base CRJ records all cash received, deposited, and transferred into the CBA. It shall also record self-accounting entities' shares of the CBA, and the breakdown of the various Base Fund activities.
59. CRJ entries are recorded from two sources:
 - a. the NPPAM Summary of Cash Receipts which shall be verified to the applicable DSR, equivalent or CTS and entered to the CASREG and reviewed and posted to ABACIS by the NPPAM. After posting, the source documents (i.e. deposit slips, bank credit/debit slips, CF, 602s, NPF Invoices, credit card slips, tickets, CANEX Gift Certificates, coupons, cash register slips, etc. are scanned and or filed or forwarded to the applicable National Accounting Office.
 - b. deposits made directly to the bank, which shall be verified to the applicable entity/activity DSR, equivalent, or CTS and entered to the CASREG and reviewed and posted to ABACIS by the NPPAM. After posting, the source documents (i.e. deposit slips, bank credit/debit slips, CF, 602s, NPF Invoices, credit card slips, tickets, CANEX Gift Certificates, coupons, cash register slips, etc. are scanned and or filed or forwarded to the applicable National Accounting Office.
 - c. It is mandatory for the clerks to ensure that DSRs or equivalent are received for all days in which outlets are in operation. The NPPAM is to be notified immediately of any outstanding reports.

VERIFICATIONS/CHECKS PERFORMED BY THE NPPAM

60. To ensure that all cash, vouchers, and sales are properly accounted for and controlled, the NPPAM shall verify that the NPP cashier or accounting clerk responsible for accepting cash performs the following minimum functions daily:
 - a. verifies the accuracy of all cash received and initials the DSR, equivalent or CTS;
 - b. issues form CF 602 for all cash received;
 - c. prepares a daily summary of cash receipts and ensures that the total equals the daily deposit;
 - d. enters the amount of the deposit in the receipt book at the bottom of the pink copy (copy 3) of the last receipt included in the deposit; and
 - e. records the receipt of all accountable documents received in the Accountable Document Usage Register, IAW Chapter 6 of this manual.
61. Prior to posting the SALREG, the NPPAM will:
 - a. for cash receipts deposited with the NPPAM or through the Base night depository:

- i. verify that the total of forms CF 602 issued by the NPF accounting office agrees with the deposit and initial beside the amount entered in the receipt book (discrepancies are to be investigated/resolved by the NPPAM without delay).
- b. for all cash receipts deposited with the NPPAM, through the Base night depository, deposited in the bank directly or through bank night depository:
 - i. separate the vouchers from the CTS/DSR;
 - ii. verify that all vouchers have been properly completed and are valid,
 - iii. verify that voucher totals agree with the totals on the CTS/DSR;
 - iv. verify that the attached daily cashiers reports have been properly completed and all overrings/returns have been properly authorized;
 - v. verify that all opening and closing cash register readings, transaction sequences, and serial number control sequences on the DSRs are in agreement with the closing readings/ sequences of the previous report or that the alternate cash control system reports are validated/verified. This verification is a vital control check and any discrepancies are to be investigated/resolved by the NPPAM without delay;
 - vi. after the verification has been completed post the SALREG to ABACIS; and
 - vii. after posting, the source documents (i.e. deposit slips, debit slips, CF 602s or equivalent, NPF Invoices, credit card slips, tickets, CANEX Gift Certificates, coupons, cash register slips, etc.) are scanned and/or filed or forwarded to the applicable National Accounting Office.

CASHING OF CHEQUES

- 62. Subject to local policy and the availability of cash, authorized patrons of NPP outlets may, when making a purchase, cash a Receiver General, NPP, traveller's or personal cheque.
- 63. Post-dated cheques and third party cheques (i.e. those made payable to anyone other than the patron) are not to be accepted.
- 64. When an entity/outlet is authorized to cash cheques, the cashier must request valid proof of identification. A CF Identification Card will suffice for military personnel. Other patrons must present at least two pieces of identification (i.e. current credit card, driver's license, etc). To facilitate timely resolution of returned cheques, customer information must be recorded via a locally prepared rubber stamp on the back of all cheques cashed. The following information shall be printed by the patron:

FOR DEPOSIT

NAME OF OUTLET: _____

SERVICE NUMBER: _____

NAME AND INITIALS: _____

IDENTIFICATION CARD NO/CREDIT CARD

NUMBER/DRIVER'S LICENCE: _____

SECTION/BASE: _____

HOME TELEPHONE NO.: _____

(if not already on the face of the cheque)

HOME ADDRESS: _____

(if not already on the face of the cheque)

WORK TELEPHONE NO.: _____

CASHIER INITIALS: _____

65. After verifying this information with the patron's pieces of identification, the cashier will initial and cash the cheque.
66. The policy and procedures for dishonoured cheques is detailed in Chapter 9 (Consolidated Banking System).

[Annex A - Non Public Property \(NPP\) Payment Deduction Authorization \(PDA\)](#)

[Annex B - Daily Sales Report](#)

[Annex C - Cash Transmittal Slip](#)

[Annex D - Recovery of NPP Shortages/Financial Losses](#)

[Annex E - Refund and Overring/Void Voucher](#)

[Annex F - Cash Bag Handover Register](#)

[Annex G - NPPAM Summary of Cash Receipts](#)