

Date of Issue:

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INTRODUCTION

1. This chapter prescribes the procedures for the maintenance of records of membership, recording of mess charges, and recovering accounts due. Where appropriate, the NPFAS may authorize the use of these procedures in other entities for which accounting services are provided.

POLICY

2. In accordance with CFAO 27-1, every military member shall belong to a mess appropriate to his rank.
3. BComd's may authorize bar credit sales in accordance with Chapter 36.

SUMMARY OF MESS CHARGES (SMC)

4. The NPFAS shall maintain an Accounts Receivable Control Ledger only for each mess. The mess manager shall maintain a subsidiary ledger. This subsidiary ledger shall be designated as the Summary of Mess Charges (SMC) and shall be in a format similar to that outlined at ([Annex A](#)). The Accounts Receivable Control Ledger shall be compared to the SMC submitted by the mess manager. Any discrepancies will be reported to the mess manager and corrective action taken accordingly.

MAINTENANCE OF RECORDS OF MEMBERSHIP

5. The mess manager shall maintain records showing:
 - a. COS date for each member;
 - b. the effective dates during which transients are permitted to use mess facilities;
 - c. in the case of promotions, the effective date of such promotions that will necessitate transfer of personnel to another mess;
 - d. mess charges, (e.g., extra messing, entertainment) applicable to each member; and
 - e. in accordance with CFAO 203-4, the authority to recover mess charges through service pay accounts.

COMPLETION OF SMC

6. At the end of every month, the mess manager shall prepare the SMC in duplicate listing all liabilities of every mess member and prepare a summary sheet showing the totals per page and balance.
 - a. Column 5: General Assessment;
 - b. Column 6: Entertainment Assessment;
 - c. Column 7: Gift Fund Assessment;
 - d. Column 8 and 9: Other charges (e.g.. extra messing, bar credit sales);

7. The Mess Manager shall then prepare a form CF 106 Acquittance Roll for those members who have elected to pay their mess bill by pay deduction.
8. The Mess Manager shall then forward the original of the SMC together with the form CF 106 to the NPFAS and shall then, from the duplicate copy of the SMC, prepare and distribute a Mess statement to each member.
9. Upon receipt of the SMC and form CF 106, the NPFAS shall verify:
 - a. the mathematical accuracy of the SMC;
 - b. by reference to accounting records, that the totals shown for bar credit sales and payments received agree with transactions recorded during the month;
 - c. that the amounts shown on forms CF 106 agree with those recorded in column 12 of the SMC;
 - d. the closing balance (column 13) by comparison with the Accounts Receivable Control Ledger.
10. The NPFAS shall then pass forms CF 106 to the public funds accounting staff who shall verify that pay guides are held for all personnel listed therein. Where pay guides are not held, the PAO shall delete the item(s) and adjust the total accordingly. One copy of the adjusted form CF 106 shall then be returned to the NPFAS.
11. The NPFAS shall then take the following action:
 - a. Prepare journal vouchers to:

DR Accounts Receivable - Control
 (Column 10)
 CR Appropriate Revenue
 Accounts (Columns 5 to 9)

To record mess charges for the
 month of _____

DR Accounts Receivable -
 Receiver General (Total of form
 CF 106)
 CR Accounts Receivable -
 Control

- b. forward form CF 106 to the mess manager.
12. The mess manager shall record payments through form CF 106 on the duplicate copy of the SMC and take action to resolve any accounts which have not been accepted by the pay accounting staff.
13. On receipt of the Receiver General cheque from the PAO, the NPFAS shall:

DR Appropriate Share of CBA
 CR Accounts Receivable -
 General

[Annex A - Summary of Mess Charges \(SMC\)](#)

[Annex B - SMC and Accounts Receivable Adjustment Sheet](#)