

Policy Code # A-FN-105-001/AG-001

Chapter 38: Function Recapitulation Voucher

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INTRODUCTION

1. Every private or entertainment function can involve a variety of expenses and it is necessary to summarize these items and to identify the total cost of the function in order that appropriate recovery action can be taken. A Function Recapitulation Voucher and Invoice, [Annex A](#) have been designed for this purpose.
2. The Function Recapitulation Voucher provides information and management control. In particular the voucher:
 - a. summarizes the cost of each of the various expense items involved (e.g., bar merchandise, food, wages);
 - b. displays the total cost of the activity/function;
 - c. serves as a checklist from which to ensure that vouchers concerning a particular activity/function are prepared and submitted to the NPPAM without delay;
 - d. allows the committee to advise the NPPAM concerning recovery of costs or the allocation of all (or part) of the cost as an expense against the entity;
 - e. becomes an accounting voucher to support the bookkeeping entry when recovery action is directed; and
 - f. provides the mess committee with valuable information for use in planning and estimating costs of other activities/functions of a similar type.

COMPLETING THE VOUCHER

3. The manager will complete the Function Recapitulation Voucher in duplicate as follows:

PART 1

- a. when the function involves a special bar, a CF 603 is prepared copy 1 is attached to the Voucher and copy 2 remains with the issuing bar and is submitted with the DSR to record the issue and the total retail value is entered in the space provided. See paragraphs 6 to 9 regarding issues at cost versus retail;
- b. returns to the issuing bar are also covered by a form CF 603 (distributed as per 3.a) and the total retail entered in the space provided. Note that one form CF 603 may be prepared to cover the net effect of the issue if this procedure has been approved by the NPPAM;
- c. the net selling effect of 3.a and 3.b is then entered in the space provided;
- d. charges for wages and gratuities are then recorded. This is broken down into bar services, food services and other (e.g. recoverable administrative) wages. For identification, the Payroll Entity Number (PEN) is to be entered, if applicable. Where personnel are utilized on a frequent basis and are paid regularly, a flat charge that covers their wages and employee benefits should be entered. This flat rate should be high enough to ensure that all payroll costs are recovered;

- e. the cost of food provided by CF Food Services or a commercial contractor, supported by an attached invoice, are entered; and
- f. other charges are entered and the vouchers attached. Where there is a surcharge policy in effect, that surcharge shall not be levied against mess functions but may be levied for all private functions.

PART 2

- g. the total cash collected at the function (e.g., ticket sales, admission charge, bingo card sales) is entered in the space provided;
 - h. the method of recovering the cost of the function (e.g. charge to entertainment or mess bill) and the amount are entered. In the case of mess account charges, a list of attendees by name, rank, SN number, and parent unit (if applicable) must be attached to the voucher; and
 - i. the voucher is then signed by the manager and the delegated committee member.
4. Copy 1 of the Voucher must be completed and submitted to the NPPAM within five working days after the function. The organizing committee shall retain Copy 2 for future reference.

NOTE: Where a missing invoice will delay the completion of a Function Recapitulation Voucher over the end of an accounting period, the manager will obtain the amount of the expense involved, prepare a temporary invoice, and complete the Voucher so that any recovery action can be recorded in the period to which it applies.

ACTION BY THE NPPAM

5. On receipt of a Function Recapitulation Voucher, the NPPAM will:
- a. check whether an authorized voucher is attached to support each item shown;
 - b. verify the arithmetic accuracy of the voucher;
 - c. where NPF employees have been used to provide labour for the CF Food Services, verify the labour costs posted, via the PEN, to GL 2095 with those reported on the Function Recapitulation Voucher;
 - d. take the appropriate accounting action; and
 - e. file the voucher in a special function file.

BAR ISSUES AT COST

6. Bar issues at cost should be limited to specific types of functions. As per A-AD-262-000/AG-000, Mess Administration, official mess functions are activities held in a mess to fulfill a public responsibility; or which contribute to the effective functioning of the Canadian Forces. Normally such functions are limited to mess dinners, graduations, and official receptions, which are subject to limitations established by Command Headquarters. If the issue is at cost and sales tax has not been included in the purchase price of the issue, the manager must calculate the tax payable on actual unit cost and include this amount in the "other items" block of the voucher.
7. If the issue is at selling price the NPPAM shall credit "Sales" as a part of the entry at paragraph 5. In this case, it is probable that no bar wages would be charged since such costs are built into the selling price.
8. Notwithstanding the desire of most members to be charged at cost, the tax implications and other expenses associated with the calculation at paragraph 6 dictate that most issues should be at selling price. In addition, limits the practice of subsidizing or discounting the price of alcoholic beverages except as specified in the order.

9. Issues to private functions shall be at retail price and shall be subject to GST and PST in accordance with Chapter 8.

NPF FOOD SERVICE EMPLOYEES

10. When the CF Food Services provides the food services, they may use NPF employees in the preparation or serving of the food. These labour costs are charged to the CF Food Services and are included in their invoice to the function OPI for the private or mess function.
11. When this is done, it is important that the function OPI liaise with the NPF Personnel Manager to determine the appropriate Payroll Entity Number (PEN) to be used to capture the labour costs for the specific function. The PEN must be indicated on the Function Recapitulation Voucher.

[Annex A - Function Recapitulation Voucher](#)