

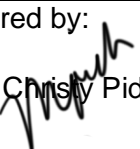

MITSUKOSHI MOTORS PHILIPPINES, INC.		
POLICY AND PROCEDURE		
POLICY TITLE :	DELIVERY RECEIPT (DR)	Ref. No.
DEPARTMENT :	TREASURY RECEIVABLES DEPARTMENT	TRD-15-12-008
TO :	BRANCH MANAGER, CASHIER AND ASSISTANT CASHIER	

## OBJECTIVE

1. To guide the branch in issuance of Delivery Receipt for delivery of motorcycle unit whether brand new or repossessed units to customer or any outgoing motorcycle or spare parts.
2. To document out-going inventory movement such as but not limited to inter-branch transfer and back loading of motorcycle unit, inter-branch and back loading of spare parts.

## POLICIES

1. The Delivery Receipt must be duly signed by the customer or receiver to evidence that the motorcycle unit or item had been received.
2. Filling up Delivery Receipt;
  - 2.1. Branch personnel must observe series continuity and only one (1) booklet at a time except with special event like Caravan with secure authority number from Treasury Receivables Staff.
  - 2.2. Delivery Receipt (DR) data must be filled up completely and accurately.
  - 2.3. Branch personnel must always use cardboard in between DR series to avoid information written in the previous receipt traced on the next one. Information traces will affect the legibility of entries in the next DR series.
  - 2.4. Cease from writing and drawing anything in the DR that is not relevant or pertinent to the issuance of the receipt.
  - 2.5. Refrain from eating and drinking while issuing DR so as not to damage the information written in the DR due to spills from food or drinks. Furthermore, it is an act of discourtesy in the part of the branch personnel against the customer/payee.
3. Alterations of Delivery Receipt;
  - 3.1. In correcting information, two (2) lines across the information to be altered or changed.
  - 3.2. The customer must validate/countersign the corrections by signing beside the modified figure or data.
  - 3.3. If the alterations are material, such as error committed is the customer's or receiver's name, the DR should be cancelled and the branch personnel should issue a new DR.

Prepared by:  Mae Christy Pido / Mary Ann Gabuat	Approved by:  Richmond Ngan Executive Officer	Effective December 2015	Page 1 of 7
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#### 4. Cancellation of Delivery Receipt;

- 4.1. Write "CANCELLED" across the receipt and put line above and below the word.
- 4.2. Indicate reason/s for cancellation of the DR.
  - 4.2.1. For printing error of the receipt, cancel immediately such as but not limited to different receipt number, excess copy or misaligned information. Any printing error must be reported to Treasury Receivables Department.
- 4.3. Acknowledgement of the cancelled DR.
  - 4.3.1. DR must be acknowledged by the customer or should be receiver, cashier/assistant cashier and branch manager.
- 4.4. Original and Accounting copy must be returned to the Head Office-Treasury Receivables Department together with other DPR attachments; except for booklet copy which must be surrendered when fully used.

#### 5. Authority to use skipped series

- 5.1. Request letter should be prepared by the cashier and/or other personnel concerned and forward to Branch Manager for evaluation and signature in the noted by portion.
- 5.2. Scan the request letter and send to Treasury Receivables Department for an authority number to use skipped series via web mail.
- 5.3. Record approval and authority number received in the authority control logbook and ensure that the skipped series will be used in the next transaction.

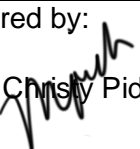

#### 6. Distribution of copies of Delivery Receipt

- 6.1. Original - Customer Copy
- 6.2. Pink - Accounting Copy
- 6.3. Yellow - Branch Copy
- 6.4. Green - Booklet Copy

### PROCEDURES

#### 1. Cashier

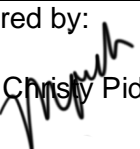
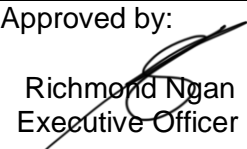
- 1.1. Receive stencil of chassis and engine number of the motorcycle unit from branch Mechanic or Marketing Assistant (MA) and prepare Delivery Receipt to effect sales.
  - 1.1.1. If other items will be delivered, check the latter's conditions which must be indicated in the Delivery Receipt.
  - 1.1.2. If inter-branch transfer of brand new units, indicate availability or completeness of Tools, Battery, Side Mirrors and accessories (TBAS).
  - 1.1.3. If inter-branch transfer of repossessed units, include copy of Repossessed Motorcycle Checklist, photocopy of OR/CRE, if without motorcycle plate and indicate in the receipt.
  - 1.1.4. Ensure that the motorcycle to be released whether brand new or repossessed had passed the Pre-Delivery Inspection (PDI) prior to the issuance of the Delivery Receipt and Sales Invoice in case of brand new unit.

Prepared by:  Mae Christy Pido / Mary Ann Gabuat	Approved by:  Richmond Ngan Executive Officer	Effective  December 2015	Page 2 of 7
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- 1.2. Prepare Delivery Receipt (DR) in four-(4) copies to cover release of motorcycle unit to the customer.
  - 1.2.1. Fill-up pertinent information in the DR that must be written legibly in printed form to avoid discrepancy in the branch records.
  - 1.2.2. The sales of repossessed motorcycle are covered only by DR. This is to prevent problems in the computation and payment of Value Added Tax (VAT) which already have been paid in the first or original sales.
- 1.3. Give Original Copy to the customer after obtaining the latter's signature in the DR.
- 1.4. Detach the Accounting (pink) Copy of the DR in the booklet.
- 1.5. Post DR in the Branch Monitoring System (BMS). It must be posted as the transaction occurs.
- 1.6. Place the posted DR in a temporary file.
  - 1.6.1. At the end of the day and after printing the branch Daily Performance Report (DPR), pull-out all DR issued during the day from the temporary file.
  - 1.6.2. Include the DR to the transmittal to be forwarded to Treasury Receivables Department based on the required scheduled days.
  - 1.6.3. File the Branch (yellow) Copy of the DR in a permanent file arrange progressively or in series, that is from lower to higher one.
- 1.7. Retain the green copy in the booklet and when all the series has been used up, return the booklet to Treasury Receivables Department.

## 2. FORM EXPLANATION:

Particular	Description
1. Delivered to	: Complete printed name of the customer on the following order: Surname/Last name, Given/First name and Middle name
2. Date	: Date of release of the motorcycle unit to the customer.
3. Address	: Complete address of the customer.
4. Tel. No.	: Contact number of the customer, landline and/or cell phone number.
5. TIN No.	: Tax Identification number (TIN) of the customer, if any.
6. Business Style	: Nature of business, if the customer has its owned business.
7. Quantity	: Number of unit to be delivered, since every unit is distinct due to their chassis and engine numbers, the quantity is always one-(1).
8. Unit	: Specific unitary measurement of the item to be delivered. In this case, "Piece or pc." is normally use.

Prepared by:  Mae Christy Pido / Mary Ann Gabuat	Approved by:  Richmond Ngan Executive Officer	Effective December 2015	Page 3 of 7
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9. Description

9.1. Make/Brand : Specific make or brand of the motorcycle unit to be delivered.

9.2. Model : Specific model of the motorcycle unit to be delivered.

9.2.1. In case of sidecar model, the body type must be included in the description.

9.2.1.1. Private with sidecar

9.2.1.2. Tricycle

9.2.1.3. Habal-habal

9.2.1.4. Center car

9.2.1.5. Without sidecar

9.3. Color : Color of the motorcycle to be delivered.

9.4. Engine no. : Exact engine number of the motorcycle to be delivered.

9.5. Chassis no. : Exact chassis number of the motorcycle to be delivered.

9.6. Other items to be shown in the Delivery Receipt in case of release of motorcycle unit sold to the customer.

9.6.1. Account No. : Assigned account number to the customer, whether cash or installment sale.

9.6.2. SI No. : Number of covering Sales Invoice in case of sales of brand new motorcycle unit.

9.6.3. OR No. : Number of the covering Collection Receipt/Official Receipt for the payment of down payment or proceed of the cash sales motorcycle unit.

9.6.4. MI : The monthly installment due to the customer based on the financing contract including Prompt Payment Discount (PPD) of P 200.00.

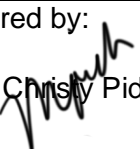

9.6.5. PNV : The Promissory Note Value of the financing contract or MI x Term.

9.6.6. Term : The term of the financing contract, 6, 12, 18, 24, 30 or 36 months.

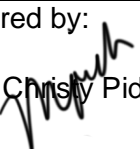

9.6.7. In case of sales of repossessed motorcycle, the account number and name of the customer to whom the motorcycle unit was pulled out must be shown in the description.

10. Amount : The Suggested Retail Price (SRP) or List Cash Price (LCP) amount for cash or installment sale, respectively, of the motorcycle unit for delivery.


11. Prepared by : The signature of authorized officer over printed name who prepare the receipt; and date receipt was signed.

Prepared by:  Mae Christy Pido / Mary Ann Gabuat	Approved by:  Richmond Ngan Executive Officer	Effective December 2015	Page 4 of 7
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12. Checked by : The signature of branch manager over printed name after checking completeness of information and data in the receipt.
13. Delivered by : The signature of authorized personnel who delivered the motorcycle in case of inter-branch transfer or back-loading to the main Warehouse.
14. Received by : The customer signature over printed name and date receipt was signed.

Prepared by:  Mae Christy Pido / Mary Ann Gabuat	Approved by:  Richmond Ngan Executive Officer	Effective December 2015	Page 5 of 7
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## DELIVERY RECEIPT


**DAAN HART  
MOTORS CORPORATION**

Gov. F. Trillanes Ave., Bagbaguin, Sta. Maria, Bulacan  
 VAT Reg. TIN # 007-773-369-019

Head Office: Villasis Bldg., McArthur Highway, Bulacan,  
 Marikina City, Bulacan  
 DELIVERED TO \_\_\_\_\_  
 ADDRESS \_\_\_\_\_  
 TEL. No. \_\_\_\_\_ \* TIN No. \_\_\_\_\_

**DELIVERY RECEIPT**  
NOT A VALID SOURCE OF INPUT TAX.  

No
1901

 Date \_\_\_\_\_  
 Business Style \_\_\_\_\_

Quantity	Unit	DESCRIPTION	Unit Price	Amount

Printed by : ALLER's Trading  
 L10 B83 Regalado Ave., North Fairview, Q.C.  
 50 Bkts. (50x4) 0001-2500  
 BIR Permit # 4AU0000741298 (2-29-2011)

Prepared by : \_\_\_\_\_  
 Checked by : \_\_\_\_\_  
 Delivered by : \_\_\_\_\_

Received the above items in good order  
 and condition.  
 By: \_\_\_\_\_

Prepared by:  Mae Christy Pido / Mary Ann Gabuat	Approved by:  Richmond Ngan Executive Officer	Effective December 2015	Page 6 of 7
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