

**CHAPTER 147. RECORDS AND REPORTS**

Sec.	
147.1.	Sales invoice.
147.2.	Retention of wholesale delivery slips.
147.3.	Driver's daily load, return and settlement sheets.
147.4.	Bill of lading.
147.5.	Control accounts.
147.6.	Cash received account.
147.7.	Cash disbursements account.
147.8.	[Reserved].
147.9.	Equipment records.
147.10.	Monthly reports.
147.11.	Annual financial statement.
147.12.	Contracts for sale or lease of refrigeration equipment.
147.13.	Reports on transactions with wholesale customers other than sale of refrigeration equipment.

**§ 147.1. Sales invoice.**

All wholesale sales of milk, dairy products, or other products shall be accompanied by a sales invoice which shall be retained by the buyer for a period of 3 months, and which shall contain the following information:

- (1) Date of sale.
- (2) Name and address of seller and buyer.
- (3) Quantity of milk, dairy product, or other product delivered detailed as to size, type, any number of containers of each product, together with the unit price and total amount.
- (4) The statement "By order of the Pennsylvania Milk Marketing Board, the buyer shall retain this invoice for a period of three months subsequent to the date shown on this invoice."

**§ 147.2. Retention of wholesale delivery slips.**

Dealers shall retain for two years copies of delivery slips, or equivalent records, of all sales and deliveries to wholesale customers, whether such sales are cash, credit, route, or general office accounts. Such records shall clearly show the number of units and the total value of each item sold.

**§ 147.3. Driver's daily load, return and settlement sheets.**

(a) Section 701 of the act (31 P. S. §§ 700j-701) requires that dealers retain copies of daily load, return and settlement sheets for each driver for two years.

(b) The cash receipts of each driver shall be shown on his settlement sheet, and where combined or summarized into one entry and not supported by route books or other detailed records, the dealers shall support the cash receipts with a copy of the receipt left with each customer which shall be detailed as to date, name and address of customer, amount received and the purpose of payment.

**§ 147.4. Bill of lading.**

(a) All sales of bulk milk between dealers or handlers, whether the transaction is intrastate or interstate, shall be accompanied by a bill of lading or a similar document, a copy of which shall be kept on file by the selling dealer and the hauler for a period of 2 years. The document shall contain the following information:

- (1) Date of transaction.
- (2) Pounds or gallons and test of milk included in shipment.
- (3) Name and address of person or company performing the hauling.
- (4) Milk Hauler's Board license number assigned by Board.
- (5) Name and address of buying dealer. (If buyer is not known, that fact shall be stated.)
- (6) Ultimate destination of milk (delivery point).
- (7) Point of origin and name of selling dealer.

(b) The provisions of this section are applicable to all sales of bulk tank milk diverted directly from the farms of producers to plants other than those operated by the selling dealer, with the exception of the test of the milk included in shipment.

(c) The point of origin of the diverted milk shall be shown on the bill of lading as "farm diverted milk." The pounds or gallons included in shipment shall be the total of the farm pick-up slips.

**§ 147.5. Control accounts.**

(a) Dealers shall maintain in their general ledgers, or equivalent books of record, separate control accounts covering the following items:

- (1) Accounts receivable arising from sale of merchandise.
- (2) Amounts due a dealer for loans, advances, notes and equipment.
- (3) Payments made to customers for any purpose.

(b) Dealers shall maintain a subsidiary record for each customer or subdealer in support of the control accounts.

**§ 147.6. Cash received account.**

(a) Except for isolated or incidental sales, whenever cash-receipts entries are combined or summarized into one entry in the cash receipts journal or other records and are not supported by the drivers' daily load, return and settlement sheets, the detail of these entries showing the date, the name of the payor, and the amount received, shall be kept by the dealer in chronological order for 2 years as part of his records as support of the summary entries.

(b) Cash income derived from incidental sales of milk, milk products, and other products normally sold and distributed by dealers off routes or at the plant of the dealer, or any other type of incidental sale, shall be recorded in such a manner so as to clearly indicate the source of any income thus derived.

**§ 147.7. Cash disbursements account.**

Cash payments and checks drawn by dealers to the order of cash or to any person, corporation or association shall be explained on the books and records of the dealer. Explanations shall include the purpose for which the expenditure was made and the name and address of the person ultimately receiving the proceeds, together with the amount and basis for arriving at the amount.

**§ 147.8. [Reserved].****Authority**

The provisions of this § 147.8 issued under section 307 of the Milk Marketing Law (31 P. S. § 700j-307).

**Source**

The provisions of this § 147.8 amended through June 30, 1978, 8 Pa.B. 1753. Immediately preceding text appears at serial pages (32453).

**§ 147.9. Equipment records.**

Dealers engaged in selling or leasing equipment of any type to wholesale milk customers shall maintain in current condition the following records:

- (1) Inventory of each item of such equipment detailing the complete financial and location history from date of acquisition. Records for equipment sold outright or on completed installment plans shall be retained and shall be available for audit with current records for a minimum of 5 years after sale or payment of the final installment.
- (2) A current status record of payments by customers for rent or installments due. Records for customers shall also be retained and available for audit with current records for a minimum of 5 years after the date of the latest entry on such records.

**Authority**

The provisions of this § 147.9 issued under section 307 of the Milk Marketing Law (31 P. S. § 700j-307).

**Source**

The provisions of this § 147.9 amended June 3, 1977, 7 Pa.B. 1478. Immediately preceding text appears at serial page (1906).

**Cross References**

This section cited in 7 Pa. Code § 146.4 (relating to sale of equipment).

**§ 147.10. Monthly reports.**

- (a) Licensees, including subdealers, milk haulers, and stores shall make and file verified reports with the Board of all matters on which records shall be required to be kept, together with other information and facts which may be pertinent and material under the act.
- (b) Reports shall cover the period specified by the Board, and shall be filed on or before the date specified in the form.
- (c) Reports shall be made on forms prescribed and furnished by the Board.

**Cross References**

This section cited in 7 Pa. Code § 150.13 (relating to time for payment of fees).

**§ 147.11. Annual financial statement.**

(a) Year-end adjustments, auditor adjustments, or tax adjustments made after a milk dealer has submitted his annual financial statement to the Board shall be reported to the Board within 30 days after adjustments are made, in the form of an amended financial statement within 30 days after such adjustments are made.

(b) Any item on the annual financial statement in excess of \$500 which is not derived from one general ledger account shall be supported by a worksheet or similar document showing the ledger account, name, and dollar amount for each account comprising the one item on the financial statement.

**§ 147.12. Contracts for sale or lease of refrigeration equipment.**

Whenever a dealer or subdealer which is subject to § 146.1 (relating to applicability) sells or leases refrigeration equipment, milk or cream dispensers or similar facilities to a customer, the agreement of sale or lease shall be submitted to the Board on or before the date of installation of the equipment.

**Authority**

The provisions of this § 147.12 amended under section 307 of the Milk Marketing Law (31 P. S. § 700j-307).

**Source**

The provisions of this § 147.12 amended June 6, 2008, effective September 5, 2008, 38 Pa.B. 2654. Immediately preceding text appears at serial page (302012).

**§ 147.13. Reports on transactions with wholesale customers other than sale of refrigeration equipment.**

Before a dealer enters into any oral or written agreement or arrangement of any kind with a wholesale customer under which the dealer is to furnish, directly or indirectly, anything other than milk, cream, dairy products, eggs or other products customarily distributed by milk dealers he shall submit a statement in duplicate to the Board setting forth fully the terms or details of the contemplated arrangement together with any written agreement pertaining thereto and the name and address of the customer or customers involved.

[Next page is 149-1.]