



WINN-DIXIE PERISHABLE AUDIT RECOVERY POLICIES AND GUIDELINES

Effective: March 15, 2004

- I. Winn-Dixie associates accepting deal and pricing information will be held responsible for verification of, including but not limited to, presentation date, deal dates, prices, case caps, and notes from vendor. Any deviations from these policies or guidelines must be approved on the respective document by a WD associate.
- II. All claims are subject to 30 day vendor review period. If no disputes are received after 30th day, the claim will deduct immediately.
- III. All claims will contain appropriate backup to support claim.
- IV. All claims will be in accordance with the following recovery guidelines:

#	Category	Short Description	Long Description	Applicable only to						
				Fresh Meat	Packaged Meat	Seafood	Floral	Produce	Deli	Bakery
1	Promotional Offers	Order Dates	Claim promotion if WD Order Date is within vendor order/deal dates						✓	✓
1a		Order Dates	Claim promotion if WD Order Date is within vendor order/deal dates, for net weight products only	✓	✓	✓				
2		Ship/Rec'd Dates	Claim promotion if WD Receipt Date is within vendor ship/delivery dates				✓	✓	✓	✓
2a		Ship/Rec'd Dates	Claim promotion if WD Receipt Date is within vendor ship/delivery dates, for net weight products only	✓	✓	✓				
3		Friday Rec'd before Mon Deal	Claim promotion on Friday Receipt before Shipping period begins on Monday						✓	✓
4		Mon Rec'd after Fri Deal	Claim promotion on Monday Receipt after Shipping period ends on Friday						✓	✓
5		Large Purchases before Deal	Claim promotion for large Receipts 7 calendar days prior to Ship period start (>2.5 times turn)		✓				✓	✓
6		Notification Period Requirement	4 weeks		✓	✓		✓	✓	✓
7		Late Deal Protection	Claim promotion on Orders placed 28 days before deal start if deal notification is late, <u>unless buyer negotiated deal with less lead time</u>						✓	✓
8		Large Orders to Support Ad	Claim promotion for large Receipts 7 calendar days prior to ad to support ad (>2.5 times turn)		✓				✓	✓
9		Allowance Increase	Claim promotion on Orders back to start date if allowance increases after deal begins, excluding ad supported scan downs						✓	✓
10		Shorted Shipments	Claim promotion on shorted Receipts at deal end when first Receipt after deal did not receive promotion offer				✓	✓	✓	✓
10a.		Shorted Shipments	Claim promotion on shorted Receipts at deal end when first Receipt after deal did not receive promotion offer, for net weight products only		✓	✓				

WD Grocery Audit Recovery Policy and Guidelines continued

	Category	Short Description	Long Description	Fresh Meat	Packaged Meat	Seafood	Floral	Produce	Deli	Bakery
11		No Orders during Deal	Claim promotion on case movement, based on beginning and ending inventory counts, when no product is ordered, but performance is met during deal period						✓	✓
12		New/Remodeled Store	Claim new/remodeled store allowances		✓				✓	✓
13		Scans	Claim promotion if WD Scan Date is within vendor Scan date					✓	✓	✓
13a		Scans	Claim promotion if WD Scan Date is within vendor Scan date, for net weight products only	✓	✓	✓				
14		Free Goods	Claim gross value on promotional free goods not received					✓	✓	✓
15		Family UPC's	Claim promotion on all items of UPC family or like items, only if items share same cost and included in performance requirements.		✓				✓	✓
16	Bracket Pricing	Same Day Receipts/Same DC	Claim all Receipts to same warehouse on same day if combined would be lower price bracket		✓				✓	✓
17	Pricing	Same Day Orders	Claim all Orders placed on same day at same price in the same division		✓		✓			
18		Short Ship/PO higher than Inv	Claim PO price on shorted orders when next order is invoiced at higher price, at the discretion of BDM					✓	✓	✓
18a		Short Ship/PO higher than Inv	Claim PO price on shorted orders when next order is invoiced at higher price, at the discretion of BDM, for net weight products only	✓	✓	✓				
19		Price Declines	Claim price decline on warehouse inventory/floor stock protection		✓				✓	✓
20		Returns	Claim net price on all returns					✓	✓	✓
21		Spoil/Leaker Allowances	Claim swell/spoil/leaker allowances		✓	✓		✓	✓	✓
22	Cash Discount	Missed Cash Discounts	Claim missed cash discount on invoices, when no discrepancies occurred		✓	✓	✓	✓	✓	✓
23		Invoices Paid Late with Discrepancies	Claim cash discount on invoices paid late due to any discrepancies, i.e. pricing, po numbering, quantities, invoice not received, etc...		✓	✓	✓	✓	✓	✓
24		On Gross	Claim cash discount not taken on gross list price (before promotions)		✓	✓	✓	✓	✓	✓
25	Anticipation	Invoice Paid Early	Claim dating offered and not received at annual rate of 8%, regardless of vendor or A/P error	✓	✓	✓			✓	✓
26	Backhaul	Backhaul on Short Ships	Claim backhaul allowance on shorted orders						✓	✓
27		Return Freight	Claim return freight on damage/defective merchandise returned to vendor					✓	✓	✓
28	Rebates	Rebates	Claim accruals/rebates calculated on quantity purchased less returns					✓		
29	Advertising	Market Claims	Claim market claims based on information not found at WD, with proof provided.		✓	✓		✓	✓	✓
30		Ad Funding	Claim ad funding if performance is met					✓		
31	New Items	Overlapping Deals	Claim for overlapping deals on <u>new items</u>					✓	✓	✓
32		New Item Introduction	Claim missed new item introduction funds			✓		✓	✓	✓
33		New Deal Time Frame	Claim like deal period as original offer for new items Received out of original offer time frame, beginning with first Receipt of item					✓	✓	✓
34	Accounting	Duplicate Payments	Claim on duplicate payments	✓	✓	✓	✓	✓	✓	✓
35		Payment Errors	Claim on payment errors	✓	✓	✓	✓	✓	✓	✓
36		Tax Payment Errors	Claim on tax payment errors	✓	✓	✓		✓	✓	✓