RAMCAS

USER HANDBOOK

COMMANDER NAVY INSTALLATION COMMAND (CNIC)
FINANCIAL MANAGEMENT BRANCH (N948)
5720 INTEGRITY DRIVE
MILLINGTON, TN 38055-6520

FY11

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RAMCAS USER HANDBOOK

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PREFACE

Commander, Navy Installations Command, as program Manager of Navy Morale, Welfare and Recreation Programs, has developed the RAMCAS User Handbook. It conforms to the accounting principles contained in DOD 7000.14-R, Financial Management Regulation Volume 13, Nonappropriated Funds Policy and Procedures, as amended. It has been designed to provide RAMCAS users with practical financial information and NAVCOMPT reporting requirements.

It is revised periodically, but both accounting and tax procedures are subject to continued change, so it is possible for some information in this manual to become obsolete. You are urged to refer to the latest official publications should questions arise.

Copies of this handbook can be obtained by contacting:

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RECREATION AND MESS CENTRAL ACCOUNTING SYSTEM (RAMCAS) USER HANDBOOK INTRODUCTION

This Handbook is designed to help you perform your job with nonappropriated fund instrumentalities of the Commander, Navy Installations Command (CNIC). This Handbook became effective 1 October 1983 and is used by Morale, Welfare and Recreation Funds (MWRF), Civilian Funds (CF), and Visitors Quarters (VQ).

This Handbook contains the following sections:

THIS SECTION		HAS THIS PURPOSE
A	Schedule Guides	Tells you **when** tasks and duties should be performed.
B	Duty and Task Job Aids	Provides step-by-step guidance for performing the duties and tasks that make up most of your job.
C	Chart of Accounts	Describes all the accounts in the Chart of Accounts and helps classify transactions.
D	Accounting Procedures	Provides procedure/policy about how to accurately and consistently report transactions.
E	Forms Identification Guide	Helps identify unfamiliar forms.
F	Glossary	Defines commonly used terms and acronyms.
G	Local Work Sheets	Assists you to organize information about your fund and base.
H	Financial Reports	Explains RAMCAS printouts and formulas used for them.
I	Centralized Banking	Explains banking features and requirements.
J	Forms	Includes samples of commonly-used forms.
K	Index	Helps locate information in the other sections of the Handbook.

Every effort has been made to help you perform your job; only information necessary for performance has been included--and expressed in ways most helpful to you. The information is based on extensive interviews with bookkeepers, in which their needs, problems, frustrations, and performance were documented.

To learn about the Handbook quickly, do the following:

1. Glance through it.
2. Read the brief introductions to Sections A, B, C, D, E, G, H, and J.
3. Look through each section in more detail.
4. Discuss the Handbook with your supervisors and colleagues.

SCHEDULE GUIDES

An important part of performing your job well, is knowing when to complete the duties and tasks that make up the job. Some are performed daily, others monthly, some quarterly, and some occasionally. In addition, different funds may have different local rules that may alter the "when's".

This section of the Handbook is designed to help you keep track of when you should perform the various duties of the job. There are four guides:

- Frequent/Daily Functions
- Infrequent/Monthly Functions
- End-of-Accounting-Month Functions
- Quarterly/Less Frequent Functions

To make the best use of these guides, do the following:

1. Review them to be sure you understand what they're about.
2. With your supervisor, go over each function, marking up the Handbook with the dates by which your fund expects each task to be performed.
3. Until you are comfortable with your job, review this Handbook daily, first thing after arriving at work.

Each function listed in these guides is described in detail in Section B of this Handbook.

FREQUENT/DAILY FUNCTIONS

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
Enter daily cash transaction information (Complete Item 19 of DAR, NAVCOMPT 2211)	Daily/As received	DAR (incomplete) from activity Supporting documentation	Completed DAR	Internal use only	Duty I, Task 1
Summarize daily cash transaction (Complete DARS, NAVPERS 7010-11)	Daily or: - First day after holiday or weekend - When $100 cash, or more, is collected - First business day following end of month	Completed DARs	DARS	RAMCAS: - Original DARS - Duplicate deposit slips Local: - Duplicate DARS - Original DARs - Triplicate deposit slips	Duty I, Task 2
Enter daily cash transaction information (NAVPERS 7010/15)	Daily or: - First day after holiday or weekend - When $100 cash, or more, is collected - First business day following end of month	Activity DAR Supporting documentation	SAP DARS	Internal use only	Duty I, Task 3
Send document to RAMCAS (Prepare Transmittal Envelope, NAVPERS 7010-8)	As needed for: - RSWC - Paychecks - Payroll Summary - DARS - GJVs - AJVs - Inventory Summary	Completed: - RSWC - Paychecks - Payroll Summary - DARS - GJVs - AJVs - Inventory Summary	Transmittal envelope, completed information	RAMCAS	Duty III, Task 1
Process requests to purchase from outside vendors (Process Purchase Orders, DD Form, 1155)	Received from purchasing or receiving agent	Copy of PO - From purchasing agent - From receiving agent	AJV (Duty II, Task 3) or GJV (Duty II, Task 1) or Posting to Subsidiary Records and completed PO	RAMCAS: - Original GJV or AJV Local: - Duplicate - Support documentation	Duty IV, Task 1
Process requests to transfer goods internally (Review Requisitions, NAVCOMPT 2214)	As received	Stock Record Cards (SRC) Requisition	Completed SRC Completed Requisition	RAMCAS : - Original GJV Local: - Copy of GJV - Original requisition	Duty IV, Task 2
Document flow of supplies and resale goods in and out of storage (Prepare Stock Record Card, NAVCOMPT 742-1)	Upon receipt of PO or requisition	PO or Requisition Stock Record Cards (SRC)	Completed (changed) SRC	Local File	Duty IV, Task 3

FREQUENT/DAILY FUNCTIONS (cont.)

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
Prepare checks to pay for goods and services (Prepare RSWC, BUPERS-4)	As necessary to: - Pay for goods and services - Reimburse other accounts - Pay taxes	Vouchers Payroll Summary PO	RSWC	Vendor or payee: - Original RSWC RAMCAS: - Duplicate RSWC Local: - Copy RSWC - Supporting documentation	Duty V, Task 1
Prepare check to reimburse local bank account for returned checks (Prepare RSWC, BUPERS-4)	Upon receipt of returned check and debit advice from the local bank	Debit advice from the local bank	RSWC	Local Bank: - Original RSWC with deposit slip RAMCAS: - Duplicate RSWC Local: - Copy of RSWC - Supporting documentation	Duty V, Task 2
Prepare checks to pay salaries and wages earned from local payroll bank account	At the end of every pay period	Payroll Summary or time card information Subsidiary Records	Checks from local payroll account and earning records RSWC	Employee: - Paycheck from local payroll account and earnings record Withholding center: - Original RSWC for payroll taxes RAMCAS: - Duplicate RSWC Local: - Copy RSWC - Supporting documentation	Duty VI, Task 1
Increase or decrease amount of Petty Cash or Change Fund	As requested	Written notice from Commanding Officer	RSWC or deposit slip	RAMCAS: - Duplicate RSWC or - Duplicate deposit slip with DARS Local: - Copy RSWC or - Triplicate deposit slip - Supporting documentation	Duty VII, Task 2
Reimburse Petty Cash Fund	As requested and end of month	Vouchers with supporting documentation	RSWC	RAMCAS: - Duplicate RSWC Local: - Copy RSWC - Supporting documentation	Duty VII, Task 3
Prepare flash report/financial summary	Daily or as locally mandated	RAMCAS prepared operating statement Time cards or work schedule DARS	Daily Financial Summary (local form)	As locally determined	Duty VIII, Task 1

FREQUENT/DAILY FUNCTIONS (cont.)

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
Maintain accountability control system for forms	As necessary	As requested	Well controlled forms system	Procedures to all involved	Duty XI, Task 1
Provide forms to managers and directors	As necessary	Forms used on your base	Well controlled forms system	Local management	Duty XI, Task 2

INFREQUENT/MONTHLY FUNCTIONS

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
Process requests from local Navy units for MWR funds	As requested	Written request for unit funds	Completed PO and/or RSWC and/or Petty Cash reimbursement	As indicated for the product requested	Duty XII, Task 1
Convert prepaid items to expense or inventory	As required	Supporting documents	GJV	RAMCAS: - Original GJV Local: - Duplicate GJV - Supporting documentation	Duty II, Task 1
Notify CO or manager of Aged Accounts Receivable	Monthly as locally determined	Accounts Receivable subsidiary records	Locally developed form	CO or manager Local file	Locally developed
Document any nonpayroll or nonautomatically reversing accrual transaction (Prepare General Journal Voucher [GJV], NAVPERS 7010-12)	As the transaction occurs	Supporting documents	GJV	RAMCAS: - Original GJV Local: - Duplicate GJV - Supporting documentation	Duty II, Task 1
Relate employee payroll costs to appropriate operating departments (Prepare Payroll Summary, NAVPERS 7010-10)	Each pay period	Time cards	Payroll Summary	RAMCAS: - Original Payroll Summary (PS) Local: - Duplicate PS - Supporting documentation	Duty II, Task 2
Document purchase of fixed assets (Prepare Property and Depreciation Record, NAVCOMPT 742)	Whenever a fixed asset is purchased	Processed PO	Completed NAVCOMPT 742	Local: - Property and Depreciation Record filed	Duty IV, Task 4
Obtain authorization for check-signing privileges on Central Bank Account (Prepare bank signature cards)	As requested by CO	Written request from CO	Completed RAMCAS-supplied authorization card Removal of dropped signee	RAMCAS: - 2 copies of card Local: - 1 copy of card	Duty VII, Task 1
Reconcile Imprest Bank Accounts	Upon receipt of bank statement	Locally developed reconciliation sheet Bank Statement	Bank Reconciliation	Local: - Duplicate - Supporting documentation	Duty VII, Task 4
Reconcile RAMCAS financial data with locally maintained records	When RAMCAS data is received	RAMCAS Financial Statement Local subsidiary records	RAMCAS reconciliation	File locally	Duty IX, Task 1

INFREQUENT/MONTHLY FUNCTIONS (cont.)

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
(OVERSEAS ONLY) Reconcile foreign bank account	Upon receipt of bank statement	Locally developed reconciliation sheet Bank statement	Bank reconciliation	Local: - Duplicate - Supporting documentation	Duty XIII, Task 3
Complete locally mandated reports	As required	As specified	Locally prepared form	CO Fund manager As directed	Section G

END-OF-ACCOUNTING MONTH FUNCTIONS

TASK	DUE OUT*	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
Notify RAMCAS of payroll and tax expenses to be paid in next accounting month	3	Time Cards Approved Work Schedule Individual's rate of pay	AJV	RAMCAS: - Original AJV Local: - Duplicate AJV - Supporting documentation	Duty II, Task 3
Notify RAMCAS of Accounts Payable to be paid in next accounting month (or beyond)	3	Completed POs received from funds	GJV or AJV	RAMCAS: - Original GJV/AJV Local: - Duplicate GJV/AJV - Supporting documentation	Duty II, Task 1 or Duty II, Task 3
Report monthly depreciation of fixed assets	3	Property and Depreciation Records	GJV	RAMCAS: -Original GJV Local: - Duplicate GJV - Inventory sheets	Duty IV, Task 7
(OVERSEAS ONLY) Document any foreign currency gains or losses (Prepare Foreign Currency Gain or Loss Report)	3	All figures for deposits and disbursements of funds	GJV	RAMCAS: - Original GJV Local files: - Duplicate GJV - Supporting documentation	Duty XIII, Task 1

* The number of days following the end of an accounting month when non-telecommunications (non-TC) funds should mail final documents for that month to RAMCAS. Funds that telecommunicate (TC) data to RAMCAS will include final documents for that month in their normal transmission for the month. All Funds' final data is due to RAMCAS by COB the 10th workday of the month.

QUARTERLY/LESS FREQUENT FUNCTIONS

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
Prepare data for inventory of resale items (Prepare Resale Department Inventory Summary [RDIS], NAVPERS 7010-14)	Varies; see reference	Completed Inventory Record Sheets	RDIS	RAMCAS: - Original 7010-14 Local: - Duplicate 7010-14 - Inventory sheets	Duty IV, Task 5 Chart of Accounts XX-151-XX
Prepare data for annual inventory of fixed assets	At least once a year and upon relief of responsible person	Property and Depreciation Records	Inventory Summary (NAVCOMPT 2215)	File 2215s in Fixed Asset Inventory File Notify manager of discrepancies	Duty IV, Task 6
Calculate annual depreciation for fixed assets	Calculated annually	Property and Depreciation Records	Updated Property and Depreciation Record	Local: - File Property and Depreciation	Duty IV, Task 7
Document disposition of a fixed asset (Prepare Certificate of Disposition, NAVCOMPT 2212)	Upon request from manager	Authorization Property and Depreciation Records	Completed NAVCOMPT 2212 GJV	RAMCAS: - Original GJV Local: - Duplicate GJV - 2212 - Supporting documents	Duty IV, Task 8
Notify IRS of Federal Payroll Taxes (Prepare Employer's Quarterly Federal Tax Return, Form 941) (Non ADP)	Follow IRS guidelines	Payroll Summary	Employer's Quarterly Federal Tax Return Form 941	IRS: - Original Local: - Copy - Documentation	Duty X, Task 1
Notify IRS of payments for services paid to individuals who are not your employees or to businesses which are not incorporated (Prepare 1099 Misc and 1096)	Follow IRS guidelines	Personal Service Contracts Vendor File RSWCs	1099 Misc 1096	See Task X-2	Duty X, Task 2
Notify SSA and employees of employees' income earned in preceding years and taxes withheld (Prepare W-2s and complete W-3s)	Follow IRS guidelines	Individual Earnings Records	W-2, W-3	See Task X-3	Duty X, Task 3
Notify state and local government of income information (Non ADP)	Follow state/local guidelines	Individual Earnings Records	Locally ascertained	Locally ascertained	Duty X, Task 6

QUARTERLY/LESS FREQUENT FUNCTIONS (cont.)

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT	DISTRIBUTION	REFERENCE
(OVERSEAS ONLY) Document balance of payment information (Prepare International Balance-of-Payment, IBOP Report)	Quarterly	DARS Payroll Journal Foreign Bank Account disbursements RSWC	NAVCOMPT 7020 (IBOP Report)	CNIC: - Original 7020 Local CO: - Copy 7020 Local file: - Copy 7020 - Documentation	Duty XIII, Task 2
Notify IRS of significant gambling winnings (Prepare W-2G and 1096)	Follow IRS guidelines	RSWC Local prize form Special Events Reports	W-2G 1096	See Task X-4	Duty X, Task 4
Notify IRS of tip income and allocated tips (Prepare 8027 and 8027T)	Follow IRS guidelines	Sales and Tip Amounts	8027 8027-T	See Task X-5	Duty X, Task 5
Dispose of financial statement and source document/supportin g records	Option when records become 3 or more years old	N/A	N/A	N/A	SECNAV Instruction 5212.5C Section D
Dispose of IRS related records (e.g., W-2s, W-4s, 941s)	Optional when records become 7 or more years old	N/A	N/A	N/A	SECNAV Instruction 5212.5C Section D
Forward employee personnel files to Federal Records Center, St. Louis, Missouri	One year after an employee terminates	N/A	N/A	N/A	SECNAV Instruction 5212.5C Section D

DUTY AND TASK JOB AIDS

This section of the handbook contains step-by-step instructions for completing the 35 tasks that comprise a large part of your job. These tasks are organized into 13 separate duties; they do not include tasks that may be required by local rules or job descriptions.

To make the best use of this section, do the following:

1. Review each guide noting any tasks that seem unfamiliar or which require individual funds to supply additional information.

2. Discuss the tasks with your supervisor and other bookkeepers.

3. Mark up the guides to incorporate local information, suggestions made by others, and the like.

4. At least until you are familiar with your job, turn to and follow the guides when performing the tasks.

A detailed listing of all duties and tasks begins on the following pages.

****NOTICE****

Computer generated reports that contain the required information can be substituted for any required subsidiary records or forms listed in this section. The goal is to minimize the record-keeping burden.

DUTY AND TASK JOB AIDS
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DUTY I. Prepare RAMCAS Documentation for Cash Transactions

TASK 1. Enter daily cash transactions information onto Item 19 of the DAR. (Complete Daily Activity Record, NAVCOMPT 2211.)

Complete this task when you have received partially completed DARs from the various operational departments. ***SAP users*** *refer to task #3*

Overview: The Daily Activity Record (DAR) (NAVCOMPT 2211) is prepared for each register and department as a record of the day's earnings (all cash and charge sales). The cashier and other designated persons complete all the initial steps of the DAR and pass it on to you for completion of Item 19. Item 19 details the accounting entries for the particular cash register or department covered by the DAR.

Before You Begin: To complete Item 19 of the DAR you will need:

- Partially completed DARs (from each operational department cashier)
- Supporting documentation (comes with the DAR)

Step 1 Review supporting documentation and DAR.

- Check for all required supporting documentation:
  - Sales slips
  - Register tapes
  - Private party contracts
  - In-house charge slips
  - Commercial credit card slips
- Compare DAR and supporting documentation for agreement.

Step 2 Determine and enter debits.

- From supporting documents and entries on the DAR, determine all debits to be recorded in Item 19.

(A) • Enter debit account names, numbers, and amounts.

Step 3 Determine and enter credits.

- From supporting documents and entries on the DAR, determine all credits to be recorded in Item 19.

(B) • Enter credit account names, numbers, and amounts.

Step 4 **(C)** Total debit and credit columns. The sum should balance.

Step 5 For in-house charges post:

- customer name
- amount charged
- any payment received on the "Individual Accounts Receivable" subsidiary record for that customer.

Step 6 Prepare Daily Activity Record Summary (NAVPERS 7010-11) from completed DAR (see job aid, "Summarize daily cash receipts as reported on individual DARs, Duty I, Task 2).

Step 7 Post records.

DAILY ACTIVITY RECORD

NAVCOMPT FORM 2211 (REV. 3-72)

REGISTER NO.

NAME OF DEPARTMENT	SIGNATURE OF CASHIER	DATE

	ITEM NO.	ITEM	AMOUNT
LINES 1 THRU 6 TO BE FILLED IN BY CASHIER	1.	CASH TURNED IN (DETAIL BELOW - ITEM 20)	$
	2.	CHANGE FUND (-) (WHEN TURNED IN WITH RECEIPTS)	
	3.	REFUNDS (+)*	
	4.	CASH SALES	
	5.	CHARGE/COMMERCIAL CREDIT SALES	
	6.	**TOTAL SALES:** **SALES SLIP OR TICKET NUMBERS** _____ **THRU** _____	$
PERSON VERIFYING CASH AND CHARGES WILL VERIFY LINES 1, 2, 5 AND FILL IN LINES 7 THRU 11	7.	CHANGE FUND	
	8.	CASH RECEIPTS	
	9.	TOTAL CASH VERIFIED (LINE 7 + 8 = 9)	
	10.	CHARGE SALES	
	11.	**TOTAL VERIFIED (LINE 9 + 10 = 11)**	$
PERSON READING THE REGISTER WILL FILL IN LINES 13 THRU 18	12.	CLOSING REGISTER READING	
	13.	OPENING REGISTER READING	
	14.	REGISTER AMOUNT (LINE 12 - 13 = 14)	
	15.	OVER-RINGS (-) AND UNDER-RINGS (+)	
	16.	REFUNDS (+) (TO BE USED WHEN REFUNDS ARE REFLECTED IN REGULAR REGISTER READINGS)	
	17.	ADJUSTED REGISTER READINGS (LINE 14 ± 15 + 16 = 17)	
	18.	**CASH OVERAGES OR SHORTAGES (CIRCLE: OVERAGE OR SHORTAGE)**	$

19. BREAKDOWN OF REVENUE (TO BE FILLED IN BY BOOKKEEPER)

NAME OF ACCOUNT	ACCOUNT NO.	DEBIT AMOUNT	CREDIT AMOUNT
(A)	(A)	(A)	
(B)	(B)		(B)
	TOTAL	$ (C)	$ (C)

* SIGNED REFUND VOUCHERS WILL BE ATTACHED

REMARKS: *(Use reverse side if necessary)*

20. DETAIL OF CASH TURNED IN (TO BE FILLED IN BY CASHIER)

CENTS		
NICKELS		
DIMES		
QUARTERS		
HALF-DOLLARS		
	TOTAL COINS	$
ONE'S		
FIVE'S		
TEN'S		
TWENTY'S		
	TOTAL CURRENCY	$
U.S. CHECKS		
OTHER CHECKS		
MONEY ORDERS		
	TOTAL CHECKS/M.O.'S	$
	GRAND TOTAL CASH TURNED IN	$

SIGNATURE OF PERSON DESIGNATED TO READ REGISTER	SIGNATURE OF PERSON DESIGNATED TO VERIFY CASH AND CHARGES

NOTE: TO MAKE CORRECTIONS: LINE THROUGH ERROR, WRITE CORRECT AMOUNT ABOVE ERROR, INITIAL AND DATE CORRECTIONS ARE MADE ONLY BY PERSON MAKING ERROR. NO CORRECTIONS WILL BE MADE TO LINES 1 THROUGH 6 .

*G.P.O.: 1981-789-014/5030 S/N 0104 LF-706-5200

DUTY I. Prepare RAMCAS Documentation for Cash Transactions

TASK 2. Summarize daily cash transactions as reported on individual DARs. (Prepare Daily Activity Record Summary, NAVPERS 7010-11.)

Complete this task when you are ready to prepare the summary of the day's transactions.
***SAP users** refer to task #3*

Overview: The Daily Activity Record Summary (DARS) (NAVPERS 7010-11) is sent to RAMCAS as a summary of the day's earnings. It is prepared from all the detailed income information found on Item 19 of each DAR. The DARS is usually prepared daily. The DARS may be put off until cash totals over $100 or until the first business day following a holiday or weekend. A DARs must be prepared the first business day following the end of the month. Until deposited, cash should be kept in a safe.

Before You Begin: You will need to have the following items to complete the DARS.

- DARs with Item 19 completed (see Duty I, Task 1).
- Copies of sales slips, register tapes, and other supporting documentation (comes with DARs).
- Copy of the previous day's DARS.

Step 1 Enter preliminary information.

(A) At the top of the form enter the fund name, address, fund number, and consecutive report number (begin with 001 at start of fiscal year).

(B) Enter the date the revenue was earned or money received by the operational department (if more than one day is summarized, enter the last day being reported).

(C) In "Remarks" section state the days the DARS covers.

Step 2 Enter debits.

(D) On these lines, enter debit account number and daily amount totaled from the individual DARs.

(E) Enter amount of debit to Central Bank Account (00-101-00) from Item 19 of DARs. If debit amount doesn't agree with deposit slip(s), RAMCAS will enter amount of deposit slip(s).

NOTE:	Telecommunication (TC) funds must enter the actual individual validated deposit slip amount(s) that make up the account 101 debit on the DARs.

(F) Total daily amounts and enter on "Total Debits" line.

Step 3 Enter credits.

(G) On these lines, enter credit account number and daily amount totaled from the individual DARs.

(H) Calculate month-to-date amount by adding daily amount to month-to-date amount found on previous day's DARS (except the first DARS of the month, when daily and month-to-date are the same). Enter month-to-date amount.

> **NOTE:** Since RAMCAS uses data from the "Daily Amount" column, the completion of the "Month-to-Date" column is optional. You do not have to notify RAMCAS of errors in this column.

(I) Total daily amounts for both columns B and C and enter on "Total Sales and Other Receipts Credits" line. Repeat for month-to-date amounts.

Step 4 **(J)** Sign DARS and send original, duplicate, copies of validated deposit slip(s), and original DARs to manager for approval.

Step 5 Distribute documents.

- To RAMCAS in next Transmittal Envelope:
  - Original DARS
  - Bank validated duplicate deposit slip(s) (stapled to front, lower left of DARS with deposit amount visible)
- To local DARS file:
  - Duplicate DARS
  - Duplicate DARs with all supporting documents
  - Triplicate of bank validated deposit slip(s)

> **NOTE:** When a fund is advised of a deposit error by the local bank, the debit or credit advice should be attached to the applicable DARS prior to submission to RAMCAS. If the applicable DARS has been forwarded to RAMCAS prior to receipt of the advice, the advice should be attached to the next DARS submitted to RAMCAS. In either case, the DARS total should always equal the amount of the validated deposit slip less the debit advice or plus the credit advice, as applicable.

DAILY ACTIVITY RECORD SUMMARY

(B) (A)

FUND	SOURCE	FUND NO.	MONTH	DAY	YEAR	NUMBER
(A)	20	(A)				

DEBITS			SALES & OTHER RECEIPTS CREDIT: AMOUNTS										
A	ACCOUNT NUMBER	DAILY AMOUNT	B	ACCOUNT NUMBER	DAILY AMOUNT		MONTH TO DATE AMOUNT		C	ACCOUNT NUMBER	DAILY AMOUNT		MONTH TO DATE AMOUNT	
(D)				(G)			(H)			(G)			(H)	
ACCOUNT 00-101-00 DEPOSIT	(E)													
TOTAL DEBITS COL. A	(F)													
AMOUNT OF DEPOSIT MUST AGREE WITH ATTACHED DEPOSIT SLIP(S) OR DIRECT DEPOSIT SLIP(S)														
REMARKS (C)														
			TOTAL SALES AND OTHER RECEIPTS CREDITS COLS. B & C								(I)		(I)	

PREPARER	DATE	APPROVER	DATE
(J)			

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DUTY I. Prepare Manual AIMS/SAP Documentation for Cash Transactions

TASK 3. (SAP User only) Enter daily cash transaction information for AIMS SAP using DAR. (Complete Daily Activity Record, NAVPERS 7010-15).

Complete this task as you receive partially completed manual DARs from the various operational departments.

Overview: The Daily Activity Record (DAR) (NAVPERS 7010-15) is prepared for each register and department as a record of the day's earning (all cash and charge sales). The activity cashier and other designated persons complete Step 1 & 2 and forward to the accounting office. Central Cashier completes Step 3 from the copy inserted in the moneybag and forwards to the accounting office. The DAR Accounting Tech completes Step 4 and the accounting section IV with details pertaining to the DAR then records in the AIMS SAP system.

The Manual DAR process in AIMS SAP contains steps to be completed by several employees, including:

- Activity Cashier
- Activity Manager
- Central Cashier
- DAR Accounting Technician

Step 1 Activity Cashier:

A DAR is completed for each register and/or cost center as a record of the daily receipts. The cashier will complete Section I of the DAR form and prepare the locked moneybag with the white copy of the DAR form included, to pass to the central cashier. If there are vendors involved in the daily receipts (e.g., ITT sold consignment tickets for Disney) that vendor's sales information is forwarded to the accounting office. If there are customers' business in the daily receipts, (i.e. Marina slip rental prepaid, membership dues, and catering private party contracts) the cashier has to complete a customer information form and forward that information to accounting with the DAR.

(A) Complete Section I of the Daily Activity Record (DAR). Include bag number at the top of the form. Sign the form and place in the deposit bag with all the day's deposits. Make copy for Activity Manager to send to the accounting office.

(B) Complete forms for deposits that involve customers and attach to the Manager's second copy of the DAR.

(C) Attach all information that pertains to sales that involve vendor payments to the Manager's second copy of the DAR.

(D) Forward this information to the Activity Manager for signature and additional information.
- Completed DAR
- Sales slips
- Register tapes

- Private party contracts
- In-house charge slips
- Commercial credit card slips

Step 2 **Activity Manager:**

The Activity Manager is responsible for completing Section III of the second copy of the DAR. Verify all information to be complete and correct.

(A) Complete Section III of the second copy of the DAR.
(B) Attach all information that pertains to customer and vendor items.
(C) Sign the DAR and send all the information to the accounting office.

Step 3 **Central Cashier:**

The central cashier will complete Section II and verify Section I of the DAR. The central cashier receives the deposit bags and logs them into a receipt log to make sure all bags have been accounted for. All the receipts are counted by bag and the central cashier completes Section II on the enclosed DAR by bag.

(A) Verify all receipts by locked moneybag.
(B) Complete Section II of the DAR form enclosed in the bag
(C) Notate discrepancies in monies counted by striking through the Activity Cashiers amounts in Section I and indicate the actual amount counted and verified. Initial each change.
(D) Sum all the daily receipts and complete deposit slip.
(E) Record the deposit slip number on the bottom of each DAR form. If the bank does not supply pre-numbered deposit slips, create a sequential numbering system and write the number on the deposit slip and on all Activity DAR copies (for all DAR's that make up the total deposit).
(F) Prepare the accounting entry to record the total deposits (See Cash Cage Deposit Form) and attach to the appropriate business days Activity DAR's along with a copy of the deposit slip.
(G) Forward all completed DAR's and the Cash Cage Deposit Form to the DAR accounting technician.

Step 4 **DAR Accounting Technician:**

The accounting technician receives the top copy activity DAR and the Cash Cage Deposit Form from the central cashier and matches the top copy activity DAR to the second copy signed and completed by the Activity Manager. The accounting clerk completes the breakdown of revenue in Section IV and records all transactions to AIMS SAP.

(A) Match all copies of the Activity DARs.
(B) Record the total deposit that was recorded on the Cash Cage Deposit form that was completed by the central cashier.

(C) Prepare the breakdown of revenue on the Activity DAR fast entry form (Sect IV NAVPERS 7010-15). Cash will be recorded to the DAR clearing account 101060. Always record over and short amounts to the activity G/A cost center.

(D) Enter the cash cage totals portion of the DAR into SAP.

(E) Enter the detailed portion of the activities DARs into SAP by activity cashier.

(F) Once all the DARs have been keyed for the day's business, the account 101060 (DAR clearing account) should net to zero. If so, all the DARs have been accurately accounted for, if 101060 does not net to zero then there may be an activity DAR missing or there is a discrepancy between the central cashier and activity cashier amounts. Analyze and make necessary corrections.

(G) Clear the DAR Clearing Account based on the information in the reference field.

(H) Clear the Credit Card Clearing Account based on the information in the reference field.

(I) Reports can be generated to show all daily DAR postings if needed.

DAILY ACTIVITY RECORD

Bag #	Name of Department	Activity Cashier Name	Register #	Business Date

ACTIVITY CASHIER SECTION I

CENTS	#	$			
NICKELS	#	$		CHARGES	$
DIMES	#	$		CREDIT CARD CHARGES	$
QUARTERS	#	$			
1/2 DOLLARS	#	$		**********NOTES**********	
		TOTAL COINS	$	``	
ONES	#	$			
FIVES	#	$			
TENS	#	$			
TWENTYS	#	$			
FIFTYS	#	$			
HUNDREDS	#	$			
		TOTAL BILLS	$		
CHECKS	#	$			
M. ORDERS	#	$			
OTHER CHECKS	#	$			
		TOTAL CHECKS	$		
CHANGE FUND (when turned in with receipts)			$		
REFUNDS			$		
TOTAL CASH TURNED IN			$		
		TOTAL SALES	$		

CENTRAL CASHIER SECTION II

CASH TURNED IN		$
CASHIER NAME	SIGNATURE	

ACTIVITY MANAGER SECTION III

CLOSING REGISTER READINGS			
OVER RINGS			
UNDER RINGS			
REFUNDS (REGISTER)			
OPENING REGISTER READING			
ADJUSTED REGISTER READING			
CASH OVER/SHORT (MARK ONE)	OVERAGE	SHORTAGE	$
MANAGER NAME	SIGNATURE		

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DAR ACCOUNTING CLERK
SECTION IV

Document date | **Doc Type** | **Co Code**

Posting date | **Reference**

PK	Co code	Account	Amount	Cost Ctr	Site	Order	Assignment	Text
TOTAL DEBITS/CREDITS								

Explanation:

Prepared by	**Date**	**Approved by**	**Date**

System Generated Document number

(To be completed by data entry)

NAVPERS 7010/15 (05-02) S/N 0106-LF-985-6100 (BACK)

CASH CAGE DEPOSIT FORM

(Attach deposit slip to form for reference)

DOCUMENT DATE

(Deposit slip date)

DOCUMENT TYPE **SD**

COMPANY CODE

POSTING DATE

(Completed by data entry) (Business Date)

REFERENCE

(Your reference number)

DOC HEADER TEXT

(Completed by data entry) (Optional)

Posting Key (PK)	GL ACCOUNT	AMOUNT	SITE
40		$	
	DEBIT		

Posting Key (PK)	GL ACCOUNT	AMOUNT	VALUE DATE
50		$	
	CREDIT		

Explanation:

Prepared by	Date	Approved/Posted by:	Date

System Generated Document number

(To be completed by data entry)

AIMS DAR 001

DUTY II. Prepare RAMCAS Documentation for Non-Cash Transactions

NON-CASH TRANSACTIONS GUIDE

Use this guide if it's necessary to identify the appropriate RAMCAS document to record a non-cash transaction.

IF THIS IS TRUE OF THE TRANSACTION	THEN USE THIS FORM TO RECORD TRANSACTIONS	TYPICAL EXAMPLES
The current transaction changes a previous transaction (adjusting entry or correcting entry).	General Journal Voucher (GJV, NAVPERS 7010-12)	• Mistake • Adjustments to fixed assets (transfer, depreciation, disposal)
The entire amount of the transaction will be reversed out in the next accounting month.	Accrual Journal Voucher (AJV, NAVPERS 7010-13)	• Wages accrued but not paid • Employer's share of FICA on accrued wages • Merchandise or services received with payment falling due in the next month
Accrual of expenses is to be carried past the next accounting month and not automatically reversed out.	GJV	• BINGO Jackpot Liability Fund • Merchandise or services received with payment falling due AFTER the next accounting month
Prepaid items are to be expensed.	GJV	• Maintenance contracts • Prepaid supplies
Unearned income is converted to earned income.	GJV	• Dues • Greens fees paid in advance • Rent paid in advance
Payroll expenses must be attributed to activities, departments, and accounts.	Payroll Summary	• Distribute salary expenses of an employee to more than one activity (e.g. both Enlisted Club Bar and Food Departments)

DUTY II. Prepare RAMCAS Documentation for Non-Cash Transactions

TASK 1. Document any nonpayroll or nonautomatically reversing accrual transaction. (Prepare General Journal Voucher [GJV], NAVPERS 7010-12.)

Complete this task when a non-cash transaction takes place, which should not be recorded, on any other form.

Overview: The General Journal Voucher (GJV) is the primary document for notifying RAMCAS of any non-cash transactions that take place at a fund. Some of these transactions may take place during the month or at the end of the month. The chart on the preceding page shows which entries are made to the GJV, which to the Accrual Journal Voucher (AJV), and which to the Payroll Summary. If you are unable to classify an entry, use the GJV.

Before You Begin: Record all data to the appropriate subsidiary record that will be transmitted on the GJV.

Step 1 **(A)** Complete header information. Include document number (number consecutively starting with "001" at the beginning of the fiscal year).

Step 2 **(B)** Make accounting entries.

Step 3 **(C)** Find and enter totals. Debits and credits must balance.

Step 4 **(D)** Explain the transaction in explanation section on GJV.

Step 5 **(E)** As preparer, sign and date.

Step 6 **(F)** Obtain authorized signature on original and duplicate copy.

Step 7 Transmit original to RAMCAS in Transmittal Envelope.

Step 8 File copy of GJV and all supporting documents in GJV file.

GENERAL JOURNAL VOUCHER

FUND	SOURCE	FUND NUMBER	MONTH	DAY	YEAR	NUMBER
(A)	30					

DEBITS				CREDITS			
NO.	ACCOUNT NUMBER	AMOUNT		ACCOUNT NUMBER	AMOUNT		NO.
1	(B)	(B)		(B)	(B)		1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
TOTAL DEBITS		(C)		TOTAL CREDITS	(C)		

EXPLANATION (D)

PREPARER	DATE	APPROVER	DATE
(E)		(F)	

NAVPERS 7010/12 (REV. 3-88) S/N 0106-LF-070-1061

DUTY II. Prepare RAMCAS Documentation for Non-Cash Transactions

TASK 2. Relate employee payroll costs to appropriate activities, accounts, and departments. (Prepare Payroll Summary, NAVPERS 7010-10.)

Complete this task when you receive a Payroll Journal from the Payroll Office.

Overview: Each payday you receive a document detailing payroll, leave taken, and deductions (tax withholding, insurance, retirement, etc.) for each employee. You must separate the payroll by appropriate activities, accounts, and departments. The "Non-Cash Transactions Guide" shows which entries are made on the General Journal Voucher (GJV), and which on the Accrual Journal Voucher (AJV). The rest are made on the Payroll Summary.

Before You Begin: You must make sure you have received all payroll information.

Step 1 **(A)** Complete header information on Payroll Summary.

Step 2 Transfer summary data from Payroll Journal or Centralized Payroll System documents to Payroll Summary.

Step 3 Calculate and enter employer's share of FICA tax.

- On the Centralized Payroll document or the Payroll Journal, find the following information:

  - Total taxable wages
  - Total service charges paid to employees
  - Total gratuities paid to employees
  - Total declared tips
  - Total leave paid

- Calculate employer's share of FICA with the following formula:

  (Total wages + total service charges + total gratuities + total declared tips + total leave paid)
  x current FICA % = employer's share of FICA tax

(B) • Enter employer's share of FICA as debits to the appropriate departments in the "Acct XX-621-XX, Employer's FICA" column.

(C) • Add total employer's share of FICA to employee's deductions for FICA and enter as a credit to account 00-214-00.

Step 4 **(D)** Determine, verify, and enter totals for debits and credits. Total debits must equal total credits.

Step 5 **(E)** Enter pay period dates and check numbers (centralized payroll and/or RSWCs).

Step 6 **(F)** Sign, as preparer, Payroll Summary and date. Obtain approval signature and date on original and duplicate copies.

Step 7 Forward Payroll Summary original with Centralized Payroll System listing of checks, and/or yellow copies of the RSWCs to RAMCAS using Transmittal Envelope.

Step 8 File copy of Payroll Summary.

Associated Tasks:

- Prepare AJV for accrued wages and accrued employer's share of FICA tax.
- Prepare GJV.
- Deposit payroll taxes (For non-ADP Managistics Funds only).

NOTE:	Funds who electronically pay taxes and are NOT on ADP should prepare a manual Source 08, debiting the tax liability accounts. Locations on ADP will have a Source 08 included with each Payroll Summary/Journal received from ADP. Process as received from ADP. DO NOT make manual changes.

PAYROLL SUMMARY

FUND	SOURCE	FUND NO.	MONTH	DAY	YEAR	NUMBER
(A)	15					

ACTIV	DEPT	A ACCT 601 SALARIES	B ACCT 621 EMPLOYERS FICA	C ACCT 622 ANNUAL LEAVE	D ACCT 623 SICK LEAVE	MISC. DEBIT	ACCOUNT NO.	E AMOUNT
			(B)			GRATUITIES	00-204-00	
						SVC CHARGES	00-205-00	
						ANNUAL LEAVE PAYABLE	00-212-00	
						OTHER ACCTS. RECEIV.	00-133-00	
						TOTAL DEBITS	COLUMN ABCD&E	(D)
						CREDITS	ACCOUNT NO.	AMOUNT
						ANNUAL LEAVE PAYABLE	00-212-00	
						FED W/H	00-213-00	
						FICA PAY	00-214-00	(C)
						STAT W/H	00-215-00	
						SAVING BONDS	00-216-00	
						RETIREMENT	00-217-00	
						LIFE INS.	00-218-00	
						MED. INS.	00-219-00	
						HEALTH MAIN.	00-220-00	
						DISABILITY INS.	00-221-00	
						SAVINGS INVEST. PLAN	00-222-00	
						FOREIGN NATL.	00-226-00	
						OTHER DEDUCTIONS	00-229-00	
						NET WAGES	00-101-00	
						TOTAL CREDITS		
						"NET WAGES" MUST AGREE WITH ATTACHED RSWC YELLOW COPIES AND/OR PAYCHECK LISTING	
						PAYROLL PERIOD	FROM	TO (E)
						CHECK NOS.	FROM	TO
						REMARKS/VOID CHECKS		
						(F) Preparer	DATE	
TOTALS						(F) APPROVER	DATE	

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DUTY II. Prepare RAMCAS Documentation for Non-Cash Transactions

TASK 3. Document any automatically reversing accrual transaction. (Prepare Accrual Journal Voucher, NAVPERS 7010-13.)

Complete this task every month to notify RAMCAS of goods or services received but not paid.

Overview: Any expenses, which are incurred but not paid in the same accounting month are called accruals. The Accrual Journal Voucher (AJV) is used to record expenses that will be paid in the next accounting month. Examples are accounts payable for merchandise and services, outstanding wages, employer's share of FICA tax due on outstanding wages and annual leave earned. The "Non-Cash Transactions Guide" shows when to use an AJV or GJV.

> **NOTE:** Accrual entries are automatically reversed by RAMCAS. A GJV may be used if the liability will not be paid until after the following accounting month.
>
> If an error is discovered on a previously submitted AJV, do not send correcting documentation. AJVs are self-correcting because they are automatically reversed.

Before You Begin: Collect the file for goods and services received but not yet paid and the current time cards. The file and the time cards will be used to complete the AJV.

Step 1 **(A)** Complete header information.

Step 2 Using the time cards, compute the amount of payroll to be accrued to the next accounting month (that is, wages earned but not paid during the current month).

> **NOTE:** Instead of computing accrual amounts from the time cards, you may use estimated amounts. Use an average payroll or the last payroll for your Fund. Divide wage amounts by 14 and multiply by the number of days you are accruing (i.e. If you have 5 days to accrue, divide the average payroll amounts by 14 and multiply the answer by 5 to compute amount to be accrued.).

(B) Determine the accounts affected by the wages earned, and annual leave earned. Enter on AJV by account number in the "Debits" column.

Step 3 Compute employer's share of FICA taxes on outstanding wages. (See formula, Duty II, Task 2.)

(B) Enter Employer's share of FICA tax due but not paid on AJV (using account number XX-621-XX) in "Debits" column.

Step 4 Using Received and Awaiting Payment file, determine total amount due each vendor.

(B) Enter account number and amount for each invoice in "Debits" column.

Step 5 **(C)** Determine and enter total debits for both columns A and B.

Step 6 **(D)** Determine and enter by account number any credits accrued to the following accounting month.

Step 7 **(E)** Determine and enter total credits. Credits must equal debits.

Step 8 **(F)** As preparer, sign and date form.

Step 9 **(G)** Obtain authorized signature on both copies.

Step 10 Send original to RAMCAS. File one copy.

ACCRUAL JOURNAL VOUCHER

FUND	SOURCE	FUND NUMBER	MO.	DAY	YEAR	NUMBER
(A)	40					

DEBITS			DEBITS			CREDITS		
A	ACCOUNT NUMBER	AMOUNT	B	ACCOUNT NUMBER	AMOUNT	C	ACCOUNT NUMBER	AMOUNT
	(B)			(B)			(D)	

DUTY III. Transmit RAMCAS Documentation

TASK 1. Send documents to RAMCAS. (Prepare Transmittal Envelope, NAVPERS 7010-8.)

Complete this task if you have one or more of the following to send to RAMCAS:

- *RSWCs*
- *Resale Department Inventory Summaries*
- *GJVs*
- *JVs*
- *DARS*
- *CNIC Centralized Payroll System Checklisting*
- *Payroll Summaries*

Overview: The Transmittal Envelope is used for mailing accounting source documents to RAMCAS. The Transmittal Envelope is prepared every day the accounting source materials listed above need to be mailed to RAMCAS.

> **NOTE:** Funds telecommunicating data to RAMCAS will only use the transmittal envelope for sending:
>
> 1) Bank advices verifying local deposit bank account adjustments
>
> 2) The original check with the signature portion removed to substantiate requests for a check cancellation
>
> No entries or comments are to be made on the outside of the transmittal envelopes.

Before You Begin: Gather all completed forms (see list above) to be sent to RAMCAS.

Step 1 Complete the header information.

(A) Calendar month, January, 01; February, 02; etc.

(B) Envelope number (sequential numbering of the envelopes transmitted for an accounting period--begin with 01 every month).

(C) Fund number.

Step 2 Write document report numbers on the envelope for any documents in the envelope.

Step 3 Determine and enter the total dollar amount from the source document(s) for each document type.

(D) Add the actual amount of all RSWCs.

(E) Enter total of CNIC Centralized Payroll checks.

(F) Enter total net wages from Payroll Summary (see credit to account 00-101-00).

(G) Enter "Total Deposits" amount.

(H) Enter total of all debits from GJVs.

(I) Enter total of all debits from AJVs.

(J) Enter total from Resale Department Inventory Summary (RDIS). Only one RDIS allowed per month.

Step 4 **(K)** Envelope Control Total: Sum all above amounts.

Step 5 **(L)** If final Transmittal Envelope for accounting month, mark "X" in "Final Envelope" box (final envelopes for an accounting month must be mailed to RAMCAS within three working days after the end of the accounting month).

(M) MISC: List any checks enclosed for cancellations, other non-accounting data enclosed (e.g., RAMCAS Forms Requisition).

Step 6 Mail to RAMCAS.

MONTH		ENV.NO.		FUND NUMBER					IMPORTANT MESSAGE FROM CNIC	BOX
(A)		(B)				(C)			PLEASE CHECK THE BOX IF THIS IS YOUR FINAL ENVELOPE. OTHERWISE YOUR FINANCIAL STATEMENT IS SUBJECT TO DELAY.	(L)

SOURCE	TITLE	DOCUMENT NOS.	TOTAL	AMOUNT
10	CHECK NUMBERS	DISBURSEMENTS	(D)	
11	CENTRALIZED PAYCHECK NOS.	DISBURSEMENTS	(E)	
15	PAYROLL SUMMARY	NET WAGES	(F)	
20	DAILY ACTIVITY RECORD SUM	BANK DEPOSIT	(G)	
30	GENERAL JOURNAL VOUCHER	DEBITS	(H)	
40	ACCRUAL JOURNAL VOUCHER	DEBITS	(I)	
50	RESALE DEPT. INV. SUM. NO.	SUMMARY	(J)	
	ENVELOPE CONTROL TOTAL		(K)	

MISC: (M)

FOR USE BY CENTRAL ACCOUNTING	AUDIT		KEYPUNCH	
	CONTROL		KEYVERIFY	

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 1. Process requests to purchase from outside vendors. (Process Purchase Order, DD Form 1155)

Complete this task if you have received a copy of a Purchase Order from the purchasing agent (when goods/services are ordered) and a copy of a Purchase Order from Receiving (once goods/services are received).

Overview: Purchases from commercial vendors are handled with a document called the Purchase Order (PO) DD Form 1155. There are six parts to the document. You will receive copies of the same PO during the purchasing process. You must review the copies to ensure that they state that goods and services purchased were received in acceptable condition at the price and quantity specified in the original PO. You also process the payment to the vendor. See Step 5 for processing Blanket Purchase Agreements (PAs).

NOTE:	DD Form 1155 has replaced NAVCOMPT 2213 Form.

Before You Begin:

(A) Check the sequential number on the PO to ensure it is the proper sequence for the department ordering the goods. If it is not, notify your supervisor.

Step 1 Process Purchasing Agent copy of PO.

- Receive copy of PO from purchasing agent.
- Ensure signature by contracting officer (block 24).
- Annotate Stock Record Card "Quantity on Order" as necessary. Use pencil to be able to erase entries for longer card life.
- File copy in Open Order file.

Step 2 Process Receiving PO. (If Blanket PA, skip to Step 5.)

- Receive second copy of PO (or DD Form 250 in case of partial shipment) from Receiving.
- Ensure signature of receiving person (block 26).
- Pull first copy of PO from Open Order file, check to see that vendor invoice and other needed documentation is present. (Vendor invoice will either come through the mail or with the Receiving PO. It must be marked to indicate it is an invoice, not just a packing slip.)

(B) • Compare bill with PO.* If everything agrees, mark "This bill is correct" and initial.

• Match and compare PO copies and vendor invoice to ensure:

- Note is present saying goods received in acceptable condition (this information is found on Receiving copy of the PO).*

  - Goods received in quantity and price originally stated.

  - Method of payment for freight.

* The second copy you receive is the one submitted by Receiving. All vendor/PO comparisons should be made using this copy.

Step 3 **(C)** According to terms stated on PO, take the appropriate action to pay the vendor.

IF TERMS SAY	AND	THEN	NOTES
Payment on receipt or in the same accounting month	→	Prepare RSWC (see Duty V).	N/A
Payment in next month allowed	Will be made next accounting month	Record in Trade Payables - 00-201-00 and prepare AJV (see Duty II, Task 3)	Place all copies of PO and vendor's invoice in "Received and Awaiting Payment File."
Payment beyond next month	→	Record in Other Payables - 00-202-00 and prepare GJV (see Duty II, Task 1)	

Step 4 Record on subsidiary records.

• Post to Stock Records for resale or supply goods if placed in central storerooms (See Duty IV, Task 3.) or to Property and Depreciation Records for fixed assets (See Duty IV, Task 5) indicating that goods have been received.

Step 5 Process Blanket PAs. Blanket PAs are used for items received continually throughout the month.

• At the end of the accounting month, receive copies of Blanket PAs from Receiving. Follow the procedures in Step 2, then return to Step 5.

• Total all amounts by item and determine final price of all goods delivered for each vendor.

  • Prepare RSWC, AJV, or GJV as applicable. (See Step 3.)

  • Record on subsidiary records. (See Step 4.)

ORDER FOR SUPPLIES OR SERVICES
(Contractor must submit four copies of invoice.)

Form Approved
OMB No. 0704-0187
Expires Jun 30, 1997

PAGE **1**

Public reporting burden for this collection of information is estimated to average 1 hour per response, including the time for reviewing instructions, searching existing data sources, gathering and maintaining the data needed, and completing and reviewing the collection of information. Send comments regarding this burden estimate or any other aspect of this collection of information, including suggestions for reducing this burden, to Department of Defense, Washington Headquarters Services, Directorate for information Operations and Reports, 1215 Jefferson Davis Highway, Suite 1204, Arlington, VA 22202-4302, and to the Office of Management and Budget, Paperwork Reduction Project (0704-0187), Washington, DC 20503.

PLEASE DO NOT RETURN YOUR FORM TO EITHER OF THESE ADDRESSES.
SEND YOUR COMPLETED FORM TO THE PROCUREMENT OFFICIAL IDENTIFIED IN ITEM 6.

1. CONTRACT/PURCH ORDER NO. **(A)**
2. DELIVERY ORDER NO.
3. DATE OF ORDER (YYMMMDD)
4. REQUISITION/PURCH REQUEST NO.
5. PRIORITY

6. ISSUED BY — CODE
7. ADMINISTERED BY (If other than 6) — CODE
8. DELIVERY FOB
☐ DEST
☐ OTHER **(B)**
(See schedule if other)

9. CONTRACTOR — CODE — FACILITY CODE
NAME AND ADDRESS
10. DELIVER TO FOB POINT BY (Date) (YYMMMDD)
11. MARK IF BUSINESS IS
☐ SMALL
☐ SMALL DISADVANTAGED
☐ WOMAN-OWNED
12. DISCOUNT TERMS **(C)**
13. MAIL INVOICES TO

14. SHIP TO — CODE
15. PAYMENT WILL BE MADE BY — CODE
MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER

16. TYPE OF ORDER
DELIVERY ☐ This delivery order is issued on another Government agency or in accordance with and subject to terms and conditions of above numbered contract.
PURCHASE ☐ Reference your furnish the following on terms specified herein
ACCEPTANCE. THE CONTRACTOR HEREBY ACCEPTS THE OFFER REPRESENTED BY THE NUMBERED PURCHASE ORDER AS IT MAY PREVIOUSLY HAVE BEEN OR IS NOW MODIFIED, SUBJECT TO ALL OF THE TERMS AND CONDITIONS SET FORTH, AND AGREES TO PERFORM THE SAME.

NAME OF CONTRACTOR — SIGNATURE — TYPED NAME AND TITLE — DATE SIGNED

If ☐ box is marked, supplier must sign Acceptance and return the following number of copies:

17. ACCOUNTING AND APPROPRIATION DATA/LOCAL USE

18. ITEM NO	19. SCHEDULE OF SUPPLIES/SERVICES	20. QUANTITY ORDERED/ ACCEPTED*	21. UNIT	22. UNIT PRICE	23. AMOUNT
		(B)		**(B)**	

* If quantity accepted by the Government is same as quantity Ordered, indicate by X. If different, enter actual quantity Accepted below quantity ordered and encircle.

24. UNITED STATES OF AMERICA
BY: CONTRACTING/ORDERING OFFICER

25. TOTAL
29. DIFFER-ENCES
30. INITIALS

26. QUANTITY IN COLUMN 20 HAS BEEN
☐ INSPECTED ☐ **(A)** RECEIVED ☐ **(A)** ACCEPTED, AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED
(A)
DATE — SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE

27. SHIP. NO.
PART ☐ FINAL ☐
31. PAYMENT
COMP ☐
PARTIAL ☐
FINAL ☐

28. D.O. VOUCHER NO.
32. PAID BY

33. AMOUNT VERIFIED CORRECT FOR
34. CHECK NUMBER
35. BILL OF LADING NO.

36. I certify this account is correct and proper for payment
DATE — SIGNATURE AND TITLE OF CERTIFYING OFFICER

37. RECEIVED AT
38. RECEIVED BY (Print)
39. DATE RECEIVED (YYMMMDD)
40. TOTAL CONTAINERS
41. S/R ACCOUNT NUMBER
42. S/R VOUCHER NO.

DD FORM 1155, JUN 94 Previous editions may be used **(RPSV3)**

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 2. Process requests to transfer goods internally. (Review Requisitions, NAVCOMPT 2214.)

Complete this task if you have received the original copy of a requisition.

Overview: Requisitions are used to authorize and document the flow of goods from department to department, or from storeroom to department. Requisitions are never used for purchasing from commercial sources.

Before You Begin: You will need the stock records for all items listed on the requisition if the goods are being moved into or out of central storerooms.

Step 1 Verify authenticity.

- Receive original (white) copy of requisition from department receiving goods. (Name of receiving department appears on "From" line.)

(A) • Check the sequential number on the requisition to ensure it is in the proper order for the department that requested and received the goods. If it is not in sequential order, notify your supervisor.

(B) • Compare authorized signatures to the authorized signatures on file.

Step 2 Record unit price.

(C) • Record unit cost (from stock record or PO).

(D) • Extend price by multiplying quantity issued by unit cost.

(E) • Total all extension columns.

Step 3 Post Stock and Budget Records.

- Record change in inventory caused by the requisition onto the appropriate Stock Record if issued from storeroom (see Duty IV, Task 4).

Step 4 Prepare GJV to record the issue of goods to the department.

- Debit: department-receiving goods.
- Credit: central storeroom or department transferring goods.

Step 5 Distribute GJV.

- Original to RAMCAS in next Transmittal Envelope.
- Copy and original requisition to local file.

MESS REQUISITION
NAVCOMPT FORM 2214 (3 PT) (10-71)
S/N 0104-LF-706-5350

NUMBER **(A)**

TO:

FROM:

STOCK NUMBER	DESCRIPTION	UNIT	QUANTITY DESIRED	QUANTITY ISSUED	UNIT COST	EXTENSION	UNIT RETAIL PRICE	EXTENSION
					(C)	**(D)**		
							(E)	**(E)**

REQUISITIONED BY **(B)** DATE

ISSUED BY **(B)** DATE

RECEIVED BY **(B)** DATE

PART 1 **BOOKKEEPER COPY** C9305

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 3. Document the flow of supplies and resale goods in and out of storage. (Prepare Stock Record Cards, NAVCOMPT 742-1.)

Complete this task if you have:

- Completed the processing of a PO indicating the purchase of resale goods or supplies
- Received a requisition indicating the transfer of resale goods or supplies

Overview: Stock Record Cards (NAVCOMPT 742-1) are used to record the flow of resale goods or supplies in and out of central storeroom. (Optional for prepaid supplies.)

Before You Begin: You need to have a copy of the PO or requisition that authorized the receipt or issue of goods or supplies. You will use the information on the PO or requisition to complete the Stock Record Cards.

Step 1 Enter identifying information.

	TOPIC	ENTER:
(A)	Manufacturer	Name of vendor or manufacturer
(B)	Description	Description of item received or issued
(C)	Location	Place where item has been stored
(D)	Stock Number	Stock number assigned by purchasing agent or fund (optional)
(E)	Unit of Issue	Unit size of item
(F)	Resale Price	For resale goods only--resale price found on PO or supplied by purchasing agent (optional)*
(G)	Serial Number	Vendor's number for item, if applicable
(H)	Optimum Stock Levels High/Low	Maximum/minimum number of the item that should be on hand determined by fund manager
(I)	Model/Inventory Number	Manufacturer's model number, if applicable, or inventory number assigned by fund, if applicable

* If resale price is supplied as a percentage (e.g., 20%) instead of as a dollar amount, use the formulas on the next page to calculate the resale price.

- If resale price is supplied as a percentage (e.g., 20%) instead:

  1. Unit price x % mark-up = amount of mark-up
  2. Unit price + amount mark-up = resale price

  Example: If unit price = $20, and if mark-up is indicated as "20%":

  1. $20 x 20% = $4 (amount of mark-up)
  2. $20 + $4 = $24 (resale price)

- To calculate a specific gross profit percentage of sales, divide the inventory cost by the inverse of the gross profit percentage.

  Example: If inventory cost = $20, and if desired gross profit is indicated as "40%":

  1. 100% - 40% = 60% (calculate inverse)
  2. $20 ÷ 60% = $33.33 (selling price)

Step 2 Record "On Order" information (for POs only).

- Receive purchasing agent copy of PO.

(J) • Record the quantity on order and the PO number.

Step 3 Record header information.

- Accept receiving copy of PO or copy of requisition.

- For POs only: Pull Stock Record Card prepared in Step 2 and line through "Quantity On Order" (be sure to match PO numbers).

- For requisitions: Pull Stock Record Card for item requested.

(K) • Record source of information (PO or requisition number).

(L) • Record date merchandise received or issued.

Step 4 Record item inventory information.

(M) • For POs: Record amount received in "IN" column.

(N) • For requisitions: Record amount issued in "OUT" column.

(O) • Record unit price.

- For POs: Found on PO.
- For requisitions: Found on stock card for that item (use the oldest **price** that still exists in stock).

Step 5 Calculate and enter unit reconciliation information.

• For Purchase Orders:

(Q) - In "Unit Balance" column enter number of units purchased and the unit price at which they were purchased. Add in any stock on hand that was purchased at the same price.

(R) - Enter any stock on hand that was purchased at another price (enter number of units and price per unit).

• For requisitions:

(P) - In "Units Out" column enter number of units transferred and unit price, using the oldest price that still exists in stock.

(Q) & (R) - In "Unit Balance" column enter total number of units left in stock (determined by adding all units listed under "Unit Balance").

Step 6 Calculate and enter total balance and valuation.

(S) • In "Total Balance" column enter total number of units left in stock (determined by adding all units listed under "Unit Balance").

(T) • In "Valuation" column enter total value of units left in stock (determined by multiplying units x price in "Unit Balance" column, then adding together extended amounts if two or more unit prices exist).

Step 7 File Stock Record Cards.

Associated Tasks:

• As indicated above, stock records are affected by POs and requisitions (Duty IV, Duty 1 and Duty IV, Task 2).

• Stock records are also used when taking inventory (Duty IV, Task 6).

STOCK RECORD - NAVCOMPT FORM 742-1 (7-74) S/N 0104-LF-700-7430

QUANTITY ON ORDER **(J)**

REFERENCE	DATE	QUANTITY		UNIT PRICE	UNIT RECONCILIATION		TOTAL BALANCE	VALUATION
		IN	OUT		UNITS OUT	UNIT BALANCE		
(K)	**(L)**	**(M)**	**(N)**	**(O)**	**(P)**	**(Q)**	**(S)**	**(T)**
						(R)		

MANUFACTURER	LOCATION	RETAIL PRICE	OPTIMUM STOCK LEVELS	HIGH	LOW
(A)	**(C)**	**(F)**		**(H)**	**(H)**

DESCRIPTION	STOCK NO.	UNIT OF ISSUE	SERIAL NO.	MODEL/INVENTORY NO.
(B)	**(D)**	**(E)**	**(G)**	**(I)**

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 4. Document the purchase of fixed assets. (Prepare Property and Depreciation Record, NAVCOMPT 742.)

Complete this task if you have received a PO stating that a fixed asset has been received.

Overview: There are nine categories of fixed assets: computer equipment , vehicles; furniture, fixtures and equipment (FF&E); buildings and facilities; buildings and facilities improvements; MWR centrally funded vehicles; FF&E; buildings and facilities; and buildings and facilities improvements. Whenever a fund acquires a fixed asset, you must record the new property on a Property and Depreciation (P&D) Record (NAVCOMPT 742). An automated/computer report can replace the 742 provided it contains all of the required information. P&D Records serve as a record of both ownership and depreciation taken on assets.

Before You Begin: If you are recording the receipt of a fixed asset, you need to have the receiving copy of the PO that was used to purchase the fixed asset. (This copy of the PO comes from Receiving.)

Step 1 Determine that **the** item purchased is a fixed asset using the following criteria:

IF PURCHASE IS	AND COSTS	AND HAS AN ESTIMATED LIFE* OF	THEN
Computer Equipment	$2,500 or more	2 years	Item is Considered a Fixed Asset.
Vehicles	$2,500 or more	5 or 8 years	
FF&E	$2,500** or more	2, 4 or 8 years	
Buildings and facilities	$2,500 or more	30 years	
Building and facilities improvements	$2,500 or more	10 to 15 years	

* Determined by CO or other appointed person.

** One item or group of like items (for example, five matching chairs costing $500 each, making the group price of like items $2,500).

Step 2 Complete identifying information on the P&D Record by entering:

(A) Description of asset

(B) Acquisition cost from PO (acquisition cost = unit price + any freight + installation charges + any enhancements)

(C) Serial number, if any

(D) Date of acquisition, from PO

(E) Identification number assigned by fund

(F) Age at acquisition

- If asset is new, record age as "O".
- If asset is used and age is known, record age in years.
- If asset is used and age is unknown, record age as one-half of estimated life of asset.

(G) The manufacturer's name

(H) Department receiving the item and where it is placed

(I) Manufacturer's model number, if any

Step 3 Enter receiving data

(J) PO number (from PO item purchased with)

(K) Date of receipt of item, from the PO

(L) Estimated life of asset, determined by CO or designated person

(M) Total value, same amount as appeared in "acquisition cost/value" (Step 2B)

(N) Book value, same amount as "total value"

Step 4 Prepare RSWC, AJV, or GJV.

- Debit appropriate fixed asset account, Computer Equipment 00-170-00, Vehicles 00-171-00, Centrally Funded Vehicles 00-172-00; FF & E 00-173-00, Centrally Funded FF & E 00-174-00; Buildings and Facilities 00-175-00, Centrally Funded Buildings and Facilities 00-176-00; or Buildings and Facilities Improvements 00-177-00, Centrally Funded Buildings and Facilities Improvements 00-178-00.

- Credit Central Bank Account 00-101-00 on RSWC, or applicable account payable on AJV or GJV.

Step 5 File P&D Records.

Associated Tasks:

- As with all POs, you will have to prepare a RSWC or record an Accounts Payable on an AJV or GJV for the fixed asset purchased. (See Duty V, Task 1; Duty II, Task 1; or Duty II, Task 3.)

- The Property and Depreciation Records will be used to calculate and record information and fixed asset depreciation. (See Duty V, Task 1 and Duty IV, Task 7.)

DESCRIPTION:	SERIAL NO:	IDENTIFICATION NO:
(A)	**(C)**	**(E)**
ACQUISITION COST/VALUE:	DATE OF ACQUISITION:	AGE AT ACQUISITION:
(B)	**(D)**	**(F)**

PROPERTY AND DEPRECIATION RECORD NAVCOMPT FORM 742 (REV. 7-74) S/N 0104-LF-700-7420

REFERENCE	DATE	ESTIMATED LIFE	IMPROVEMENTS	TOTAL VALUE	DEPRECIATION TAKEN	TOTAL DEPRECIATION	BOOK VALUE
(J)	**(K)**	**(L)**		**(M)**			**(N)**

MANUFACTURER:	LOCATION:	MODEL NO:
(G)	**(H)**	**(I)**
DESCRIPTION:	SERIAL NO:	IDENTIFICATION NO:
(A)	**(C)**	**(E)**

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 5. Prepare data for inventory of resale items. (Prepare Resale Department Inventory Summary, NAVPERS 7010-14.)

Complete this task if you have inventory sheets to summarize or your periodic inventory report is due.

Overview: The Resale Department Inventory Summary (RDIS) reports end of month Resale Department Inventory Amounts (Account XX-151-XX). Central storeroom inventories are not reported on this summary. Only one RDIS with one Ending Inventory total per department can be processed each month.

- Enter department name on NAVCOMPT form 2215 or locally designed inventory sheets.
- If required locally, enter the index number, description, and unit or size.
- Distribute to departments.
- Collect completed Inventory Record Sheets.

(A) • Record cost of item.

(B) • Using quantity and cost figures, extend and total all items and record on Inventory Record (quantity X cost = extension).

(C) • Add up extension columns.

Step 1 Transcribe information from Inventory Sheets to RDIS.

(D) • Complete header information. Reports are numbered consecutively throughout the fiscal year starting with 001 for the first report. Only one RDIS per month can be submitted to RAMCAS.

(E) • Transfer activity/department numbers from Inventory Record to RDIS.

(F) • Enter total from Inventory Record to RDIS.

Step 2 **(G)** • Total all three end of month amount columns and enter here.

Step 3 Obtain proper signature.

(H) • Sign and date as preparer.

(I) • Obtain approval signature and date.

Step 4 Send original Summary to RAMCAS. Enter appropriate date on front of Transmittal Envelope. Remember, only one RDIS per month to RAMCAS.

Step 5 File copy of Summary with Inventory Sheets.

NOTE: If the required end of the month physical inventory counts result in costly overtime or service disruption, the following two options exist for adjusting physical inventory counts. These options cannot be used for the September end of the month inventory.

- **OPTION 1:** Conduct the physical inventory earlier than, but as close as possible to the last day of the month, not exceeding five working days prior to month end. For the time between when the inventory is taken and the end of the month, adjust the inventory count up or down as applicable for purchases, purchase returns, transfers in and out, and inventory sold.

- **OPTION 2:** Move the accounting period ending date up or back one day. This does not require any further adjustments to the count as does Option 1, because all other transactions for the month (e.g., Source 10, 15, 20, 30, 40) must also be adjusted up or back one day.

INVENTORY RECORD
NAVCOMPT FORM 2215 (3 PT) (REV 3-72)
S/N 0104-LF-706-5400

DATE OF INVENTORY

DEPARTMENT OR STOREROOM

SHEET NUMBER | OF

ENTERED BY | CHECKED BY | PRICED BY

INDEX NUMBER	DESCRIPTION	UNIT OR SIZE	TOTAL QUANTITY	UNIT COST	EXTENSION	UNIT RETAIL PRICE	EXTENSION
				(A)	**(B)**		

RESALE DEPARTMENT INVENTORY SUMMARY

FUND	SOURCE	FUND NUMBER	MONTH	DAY	YEAR	NUMBER
(D)	50					

	A	ACCOUNT NUMBER	END OF MONTH AMOUNT		B	ACCOUNT NUMBER	END OF MONTH AMOUNT		C	ACCOUNT NUMBER	END OF MONTH AMOUNT		
1	(E)	151	(F)		(E)	151	(F)		(E)	151	(F)		1
2		151				151				151			2
3		151				151				151			3
4		151				151				151			4
5		151				151				151			5
6		151				151				151			6
7		151				151				151			7
8		151				151				151			8
9		151				151				151			9
10		151				151				151			10
11		151				151				151			11
12		151				151				151			12
13		151				151				151			13
14		151				151				151			14
15		151				151				151			15
16		151				151				151			16
17		151				151				151			17
18		151				151				151			18
19		151				151				151			19
20		151				151				151			20
21		151				151				151			21
22		151				151				151			22
23		151				151				151			23
24		151				151				151			24
25		151				151				151			25
26		151				151				151			26
27		151				151				151			27
28		151				151				151			28
29		151				151				151			29
30		151				151				151			30
31		151				151				151			31
32		151				151				151			32
33		151				151				151			33
34		151				151				151			34
	END OF MONTH INVENTORY TOTALS COL. A + B + C										(G)		

PREPARER	DATE	APPROVER	DATE
(H)	(H)	(I)	(I)

NAVPERS 7010/14 (REV. 3-88) S/N 0106-LF-070-1072 U.S. GOVERNMENT PRINTING OFFICE

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 6. Prepare data for annual inventory of fixed assets. (Prepare Inventory Record, NAVCOMPT 2215.)

Complete this task if you have:

- *Been notified of the need for inventory work sheets by the fund manager or director (see Steps 1 and 2).*
- *Received completed inventory work sheets from a fund manager or director (see Steps 3 through 5).*

Overview: At the direction of the fund manager or director, a physical inventory of fixed assets must be taken at the following times:

- At least once a year and
- Whenever a fund manager or director is replaced; or
- As directed by local practices.

Inventory-taking consists of each operational activity checking off items of property against an Inventory Record (NAVCOMPT 2215) that you prepare. When the physical count is complete, the Inventory Records are returned to you for review against the Property and Depreciation (P&D) Records.

Before You Begin: When notified of the planned inventory, pull all current P&D Records and organize them by activities.

Step 1 Prepare Inventory Records (NAVCOMPT 2215) from P&D Records and organize them by activity.

(A) • Activity responsible for assets

(A) • Physical location of assets

(B) • Index (ID) number

(C) • Description of item

(D) • Unit ("each," etc.)

(E) • Unit cost (see P&D Records), also sign in "Priced By" block in headers

Step 2 Send Inventory Records to person in charge of funds inventory. Process Inventory Records.

- Receive Inventory Records from funds with quantity sections completed.

(F) • Compute extensions: unit cost x number = extension.

(G) • Total "Extensions" column.

- Add all Inventory Record totals for each category of asset.
- Compare Inventory Records to P&D Records for agreement in number of items.

IF	THEN
AGREEMENT between Inventory and P&D Records	File Inventory Records in Fixed Asset Inventory File.
DISAGREEMENT between Inventory and P&D Records	Go to next step.

Step 3 Contact manager for resolution of missing fixed assets. Prepare GJV if missing assets cannot be found or accounted for. (Follow disposal procedures in Duty IV, Task 8.)

Step 4 File Inventory Records in Fixed Asset Inventory file.

Associated Task: Prepare Property and Depreciation Records, Duty IV, Task 4.

INVENTORY RECORD
NAVCOMPT FORM 2215 (3 PT) (REV 3-72)
S/N 0104-LF-706-5400

DATE OF INVENTOR

DEPARTMENT OF STOREROOM

(A)

SHEET NUMBER OF

ENTERED BY

CHECKED BY

PRICED BY

(E)

INDEX NUMBER	DESCRIPTION	UNIT OR SIZE	TOTAL QUANTITY	UNIT COST	EXTENSION	UNIT RETAIL PRICE	EXTENSION
(B)	**(C)**	**(D)**		**(E)**	**(F)**		

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 7. Calculate depreciation of fixed assets and report to RAMCAS.

Complete this task if:

- *You are preparing your once-a-year calculation of depreciation of fixed assets (see Steps 1-4).*
- *You are reporting monthly depreciation (see Steps 3 and 4).*

Overview: At the end of each month you must compute the next month's fixed asset depreciation and report the amount to RAMCAS monthly on a GJV. MWR's, see accounting procedures section for pertinent information on depreciation of fixed assets. Do not accelerate depreciation of assets purchased by funds on BRAC list.

NOTE:	Depreciation begins and is reported to RAMCAS in the month following asset acquisition. Likewise, asset depreciation stops at the end of its depreciable life or at the end of the month asset disposition occurs.

Before You Begin: Pull all Property and Depreciation (P&D) Records (NAVCOMPT 742) for fixed assets on which depreciation will be taken in the upcoming month. An automated/computer report can replace the 742 provided it contains <u>all</u> of the necessary information.

- Start taking depreciation for a new fixed asset in the month following receipt of the item.
- If a fixed asset is disposed of, stop taking depreciation at the end of the month asset disposal occurs.

Step 1 Calculate annual depreciation for each fixed asset.

- Using the information found on the P&D Records, calculate annual depreciation using the following formula and record.

  Total Value ÷ Estimated Life (years) = Annual Depreciation
  Example: $5,000 ÷ 10 years = $500 Annual Depreciation

  Acquisition during FY = Annual Depreciation x % of months left in fiscal year

  Example: December Acquisition = $500 x 75% = $375 1st year annual depreciation

(A) • Record annual depreciation determined above onto the P&D Record under "Depreciation Taken." In the date column of the P&D Record show monthly year. Example: (12-95/9-96).

(B) • Compute total depreciation ("Depreciation Taken" amount plus any depreciation taken previously).

(C) • Compute book value (total value minus total depreciation).

Step 2 Calculate total depreciation for each depreciable fixed asset account.

- List the property number and amount of depreciation for each item by fixed asset category (entered on locally prepared work sheet or form).
- Total the amount of depreciation for each category of fixed assets.

Step 3 Calculate monthly depreciation expense for each account using the following formula:

Total Annual Depreciation ÷ 12 months = Monthly Depreciation

Example:

Total Furniture, Fixtures and Equipment ÷ 12 months = Monthly Depreciation

$2,500 ÷ 12 = $208.33 Monthly
October through August - $208.33
September 208.37

(If total account depreciation does not divide evenly by twelve, allot the first eleven months with even amounts and make up the difference in the twelfth month.)

Acquisition year only	=	1st year annual depreciation ÷ no. of all months left in fiscal year
Example (extending from above example)	=	$375 ÷ 9 = $41.66 monthly for 8 months and $41.72 for September

List the monthly depreciation expense on the locally prepared form or work sheet. This form or work sheet will be used to prepare the monthly GJV to report depreciation expenses. File the form or work sheet in the Property Records file.

Step 4 Report monthly depreciation to RAMCAS.

Using the monthly depreciation expense information found on the locally prepared form or work sheet (see Step 3), prepare a GJV. Depreciation for locally funded MWR vehicles and MWR furniture, fixtures and equipment (FF&E) is charged to specific activities or to General and Administrative activity as directed by management. All other depreciation is charged to activity 00-General Fund.

- Debit: Depreciation Expense

ASSET TYPE	ACCOUNT NUMBER
Computer Equipment	XX-760-00
Vehicles - Locally Funded	XX-761-00
Vehicles - Centrally Funded (MWR only)	00-762-00
FF&E - Locally Funded	XX-763-00
FF&E - Centrally Funded (MWR only)	00-764-00
Building and Facilities - Locally Funded (MWR only)	00-765-00
Building and Facilities - Centrally Funded (MWR only)	00-766-00
Building and Facilities Improvement – Locally Funded (MWR only)	00-767-00
Building and Facilities Improvement – Centrally Funded (MWR only)	00-768-00

- Credit: Accumulated Depreciation

ASSET TYPE	ACCOUNT NUMBER
Computer Equipment	00-180-00
Vehicles - Locally Funded	00-181-00
Vehicles - Centrally Funded (MWR only)	00-182-00
FF&E - Locally Funded	00-183-00
FF&E - Centrally Funded - (MWR only)	00-184-00
Building and Facilities - Locally Funded (MWR only)	00-185-00
Building and Facilities - Centrally Funded(MWR only)	00-186-00
Building and Facilities Improvement – Locally Funded (MWR only)	00-187-00
Building and Facilities Improvement - Centrally Funded (MWR only)	00-188-00

Associated Tasks

- Document the purchase of a fixed asset (prepare Property and Depreciation Record, NAVCOMPT 742, Duty IV, Task 4).
- Prepare GJV, Duty II, Task 1.

DESCRIPTION:	SERIAL NO:	IDENTIFICATION NO:
ACQUISITION COST/VALUE:	DATE OF ACQUISITION:	AGE AT ACQUISITION:

PROPERTY AND DEPRECIATION RECORD NAVCOMPT FORM 742 (REV. 7-74) S/N 0104-LF-700-7420

REFERENCE	DATE	ESTIMATED LIFE	IMPROVEMENTS	TOTAL VALUE	DEPRECIATION TAKEN	TOTAL DEPRECIATION	BOOK VALUE
					(A)	**(B)**	**(C)**

MANUFACTURER:	LOCATION:	MODEL NO:
DESCRIPTION:	SERIAL NO:	IDENTIFICATION NO:

DUTY IV. Process, Document, and Track Goods, Services, and Fixed Assets

TASK 8. Document the disposition of a fixed asset. (Prepare Certificate of Disposition, NAVCOMPT 2212.)

Overview: When a fixed asset recorded on a Property and Depreciation (P&D) Record is found to be missing or no longer UFMble (beyond economical repair) or has been sold, it must be removed from the appropriate fixed asset account. Upon notification of the loss, prepare a Certificate of Disposition (NAVCOMPT 2212) removing the asset. The NAVCOMPT 2212 is also used to document spoilage and breakage.

Before You Begin: You will need:

- Authorized notification of the loss of the asset. (If sold, you will need the amount received as well.)
- The P&D Record for that asset.

Step 1 Enter identifying information.

(A) • Fund name and location

(B) • Date

(C) • Sheet number

Step 2 Enter asset information.

(D) • Description of item with serial number, if any, and identification number (from P&D Record)

(E) • Number of items lost or beyond repair (only like items can be recorded on one line)

(F) • Unit cost from "Total Value" column of the P&D Record

(G) • Total value (total value = unit cost x number of units)

(H) • Reason for disposition (Example: "Determined to be beyond economic repair on 7/1/YR")

> **NOTE:** Management may also want to show the book value of the disposed equipment by multiplying unit's disposed by each units book value. The amount is taken from the P&D Record. This amount can be recorded on the Certificate of Disposition in the "Reason" column.

Step 3 **(I)** Obtain authorizing signatures.

Step 4 Prepare and process GJV. Using information on the P&D Record, prepare a GJV to remove the fixed asset from the accounting records.

- Information from the P&D Record used on the GJV includes:

(J) - Total Value (also referred to as "cost when new")

(K) - Total Depreciation (also referred to as "accumulated depreciation")

(L) - Book Value (Adjust the year end book value as recorded on the P&D Record for any unrecorded depreciation at time of disposition.)

- See Chart of Accounts Guides for 00-17X-00 series accounts (particularly the "notes") for a detailed explanation of which accounts are debited and credited when assets are disposed of.

Step 5 File Certificates of Disposition, copy of GJV, and all supporting documents in the "Closed" file.

CERTIFICATE OF DISPOSITION
NAVCOMPT FORM 2212 (10-71)

ACTIVITY NAME/LOCATION (A)		
DATE (B)	SHEET (C)	OF

DESCRIPTION OF ITEM	UNITS	UNIT COST	TOTAL VALUE	REASON FOR DISPOSITION
(D)	(E)	(F)	(G)	(H)

SIGNATURE OF MESS TREASURER/CUSTODIAN OF RECREATION FUND (I)	APPROVED BY COMMANDING OFFICER (I)

*U.S. Government Printing Office 1979-703-173/3226 2-1 S/N 0104-LF-706-5250

DESCRIPTION:	SERIAL NO:	IDENTIFICATION NO:
ACQUISITION COST/VALUE:	DATE OF ACQUISITION:	AGE AT ACQUISITION:

PROPERTY AND DEPRECIATION RECORD NAVCOMPT FORM 742 (REV. 7-74) S/N 0104-LF-700-7420

REFERENCE	DATE	ESTIMATED LIFE	IMPROVEMENTS	TOTAL VALUE	DEPRECIATION TAKEN	TOTAL DEPRECIATION	BOOK VALUE
				(J)		**(K)**	**(L)**

MANUFACTURER:	LOCATION:	MODEL NO:
DESCRIPTION:	SERIAL NO:	IDENTIFICATION NO:

DUTY V. Disburse Funds From Central Bank Account

TASK 1. Prepare checks to pay for goods and services. (Prepare Remittance Statement with Check [RSWC].)

Complete this task any time funds are to be disbursed. To void an RSWC, see Step 4. To cancel or stop payment on a distributed RSWC, see Step 9.

Overview: There are a number of triggers for the preparation of an RSWC: PO, tax obligations, reimbursement of petty cash fund, personal services contracts, government invoices, reimbursement for travel orders, etc. A number of the most common examples are given below as well as steps in completing an RSWC. Checks are issued in strict numerical sequence and each check is accounted for.

Before You Begin: Make sure you have enough documentation to justify preparing an RSWC; for example, a fully processed PO, petty cash vouchers, taxes payable subsidiary records, etc.

All sections of the RSWC must be typed or in ink.

Step 1 **(A)** Complete header information on remittance portion.

- Full name and mailing address of fund (no abbreviations allowed)
- Five-digit fund number
- Date (check and Remittance Statement must have same date)

Step 2 Complete remaining sections of remittance portion.

(B) Enter invoice information.

- Number
- Date

(C) Enter Purchase Order Number.

(D) Enter activity, account, and department numbers affected by receipt of goods.

(E) Enter net amount to be paid to vendor on this invoice.

(F) Total "Amount" column and enter figure.

Step 3 Prepare check portion.

(G) Enter fund number.

(H) Enter date (must be the same as on Remittance Statement).

(I) Enter total of "Amount" column from the Remittance Statement. This should be shown in figures with the dollar sign immediately preceding the figures, such as $625.90.

(J) Enter the name and mailing address of payee.

Step 4 Verify the information on the check is correct.

- If correct, proceed to Step 5.
- If an error, the check must be voided and a new check issued. Follow the procedure below.

  (1) In ink, write "VOID" in the amount space of the check and all copies, and cut the signature block from the check.

  (2) Forward original and yellow copy to RAMCAS (If you are a Telecommunication Fund, you do not have to send original or yellow copy to RAMCAS.)

  (3) Retain remaining copies at fund.

  (4) Repeat Steps 1-3 to issue a new check.

- If an error has been discovered after distribution, see Step 9.

Step 5 **(K)** Obtain signature authorized for the fund. Checks written for more than $20,000 must have two authorized signatures.

Step 6 Annotate subsidiary records.

- Central Bank Account record
- As required, post to Budget
- Taxes Payable
- Other Accounts Payable

Step 7 Obtain authorized signature.

- Prepare supporting documents as applicable.

  - Fill in receiving copy of PO with RSWC number and date, and initial as preparer.
  - Stamp petty cash vouchers "PAID."

- Send all copies of RSWC and all supporting documentation to the designated representative for authorizing signature. You will receive back from the authorizer the green*, pink, and yellow copies of the RSWC (you will not get back the original) and all supporting documentation.

Step 8 File and distribute copies.

- File green copy* of RSWC by check number in the RSWC file.
- File pink copy of RSWC, with supporting documents attached, by vendor name.
- Send yellow copy of RSWC to RAMCAS.

Step 9 If a fund wishes to cancel a check after the duplicate (yellow) copy has already been forwarded to RAMCAS, BUT the original check has NOT been distributed, follow these steps.

(1) Write "CANCELLED" on all remaining copies and cut out the signature portion of the check.

(2) Forward the original copy marked void to RAMCAS.

(3) File remaining copies at the fund.

(4) If a duplicate copy has been processed by RAMCAS, RAMCAS will prepare an adjustment voucher to reverse the entry and forward a copy of the voucher to the fund.

If a fund wishes to stop payment on a check ALREADY ISSUED, follow these steps:

(a) RAMCAS may be notified by the telephone or in writing. The request to RAMCAS will include:

- Name of the payee
- Check number
- Fund number
- Account numbers
- Amounts debited on the original check
- Date
- Reason for stopping payment

* Computer checks will not have a green copy. The Check Register from BLAS will take the place of the RSWC file.

(b) Overseas funds may fax (901) 874-6811 or DSN 882-6811 or use a Naval Message for notification addressed to: CNIC MILLINGTON TN//N252E//.

(c) RAMCAS will make the adjusting entries caused by the stopped check.

(d) A replacement check may be issued upon verification of stop payment from RAMCAS. Verification may be received via the telephone or receipt of GJV canceling the original entry. The replacement RSWC must bear the notation "Issued in replacement of stopped check number _____." Ensure that the replacement check contains an account number.

FUND NAME/ADDRESS

(A)

REMITTANCE STATEMENT WITH CHECK

SOURCE	FUND NO.	DATE			CHECK NUMBER
		MO.	DAY	YEAR	
10	(A)		(A)		6000134

NMPC 41 12/89

INVOICE NUMBER AND DATE	PURCHASE ORDER NO.	ACCOUNT NO.	AMOUNT
(B)	(C)	(D)	(E)
		TOTAL	$ (F)

DETACH BEFORE DEPOSITING

THIS DOCUMENT CONTAINS A WATERMARK-VOID IF GRAY BACKGROUND IS ABSENT

BUREAU OF NAVAL PERSONNEL
MORALE, WELFARE AND RECREATION DIVISION
CENTRAL BANK ACCOUNT

No.6000134

80-289

NationsBank
NationsBank of Georgia, N.A.
ATLANTA, DEKALB COUNTY, GEORGIA

811

FUND NO.	DATE	AMOUNT
(G)	(H)	(I)

VOID IF NOT CASHED WITHIN 6 MONTHS

PAY TO THE ORDER OF:

(J)

(K)

VOID

IF AMOUNT OF CHECK IS $20,000 OR MORE
2 AUTHORIZED SIGNATURES REQUIRED

⑈06000134⑈ ⑆061112788⑆ 011 59 0521⑈

DUTY V. Disburse Funds From Central Bank Account

TASK 2. Prepare checks to reimburse the local bank account for Patron's returned checks. (Prepare Remittance Statement with Check [RSWC].)

Complete this task immediately after checks have been returned from the local bank.

Overview: The local bank charges the local bank account for the cost of returned checks. The bank also sends the fund a debit advice along with the returned check. Upon receiving this documentation, prepare an RSWC.

Before You Begin: Make sure you have enough documentation to justify preparing an RSWC; for example, bank debit advice and returned checks.

All sections of the RSWC must be typed or in ink.

Step 1 **(A)** Complete header information on remittance portion.

- Full name and mailing address of fund (no abbreviations allowed)
- Five-digit fund number
- Date (check and Remittance Statement must have same date)

Step 2 Complete remaining sections of remittance portion.

(B) Enter date from the bank debit advice (not the date of the returned check).

(C) Enter the name of each patron and amount of each individual returned check from the bank debit advice.

(D) Enter account number, 00-132-00, Account Receivable-Returned Check.

(E) Enter net amount to be reimbursed from the bank debit advice.

(F) Total "Amount" column and enter figure.

Step 3 Prepare check portion.

(G) Enter fund number.

(H) Enter date (must be the same as on Remittance Statement).

(I) Enter total of "Amount" column from the Remittance Statement.

(J) Enter your fund name and address.

(K) Endorse the check with the fund's endorsement stamp, which consists of the fund's name, local bank account number, and "For deposit only."

NOTE:	If you are Telecommunication (TC) Fund, you must send the yellow copies of these RSWCs to RAMCAS monthly.

Charge for unpaid items mailed to you on *12 Feb 92* **(B)**

date

RETURN ITEMS: DEBIT

REASON CODE	CODE	MAKER	DRAWN ON	AMOUNT
A. Insufficient Funds B. Uncollected Funds C. Cannot locate account D. Account closed E. Endorsement F.	*A*	*JANE DOE* **(C)**		*45.50*
	B	*JOHN SMITH*		*200.00*

CHECKING ACCOUNT NO.	TRAN CODE	AMOUNT
010102	***60***	*$ 245.50*

(E)

FUND NAME

Bank

BRANCH

FUND NAME/ADDRESS

(A)

NMPC 41 12/89

REMITTANCE STATEMENT WITH CHECK

SOURCE	FUND NO.	DATE MO.	DAY	YEAR	CHECK NUMBER
10	(A)		(A)		6000134

INVOICE NUMBER AND DATE	PURCHASE ORDER NO.	ACCOUNT NO.	AMOUNT
(B)	(C)	(D)	(E)

DETACH BEFORE DEPOSITING

TOTAL ▶ $ (F)

THIS DOCUMENT CONTAINS A WATERMARK-VOID IF GRAY BACKGROUND IS ABSENT

BUREAU OF NAVAL PERSONNEL
MORALE, WELFARE AND RECREATION DIVISION
CENTRAL BANK ACCOUNT

No.6000134

80-289
811

NationsBank
NationsBank of Georgia, N.A.
ATLANTA, DEKALB COUNTY, GEORGIA

FUND NO.	DATE	AMOUNT
(G)	(H)	(I)

VOID IF NOT CASHED WITHIN 6 MONTHS

PAY TO THE ORDER OF:

(J)

VOID

IF AMOUNT OF CHECK IS $20,000 OR MORE
2 AUTHORIZED SIGNATURES REQUIRED

⑈06000134⑈ ⑆061112788⑆ 011 59 0521⑈

(K)

FUND NAME
ACCOUNT NO. 010102
FOR DEPOSIT ONL

(Back of Check)

DUTY VI. Disburse Payroll Funds From Other Bank Accounts

TASK 1. Prepare checks to pay salaries and wages earned from local payroll bank account. (Operate Local or Manual Payroll Account.)

Complete this task only if your fund does not use the CNIC Centralized Payroll System.

Overview: There are three systems for processing payroll disbursements: CNIC Centralized Payroll System, Local Payroll Account, and RSWCs. This guide only deals with the operation of the Local Payroll Account to disburse funds. It does not go into the determination of wages or salary.

Before You Begin: You will receive the following information for each employee from the payroll clerk:

- Total gross wages/salary
- Federal withholdings
- State withholdings
- Other withholdings
- Net pay

This information will be used to prepare the payroll check and withholding statement.

Step 1 Review submitted employee information (provided on a local form or Payroll Journal).

Step 2 Determine who is responsible for issuing checks to pay for deductions and withholdings. If bank, go to Step 3; if you are responsible, go to Step 4.

Step 3 Prepare and process RSWC for full amount of deductions (not to include CNIC group benefits) payable to Local Payroll Bank Account.

Step 4 Prepare and process RSWCs payable to appropriate parties. (Fill in the blanks below from information obtained from your manager.)

- Federal withholdings are payable to _____ and submitted to _____.
- State withholdings are payable to _____ and submitted to _____.
- Credit Union withholdings/bonds are payable to _____ and submitted to _____.

Step 5 Record entries to Individual Earnings Record (gross salary, net pay, and payroll deductions). A manual form is on page B-85.

Step 6 Determine who prepares the payroll checks. If bank, go to Step 7; if you are responsible, go to Step 8.

Step 7 Prepare and process an RSWC for total amount of net salaries, payable to Local Payroll Bank Account. Attach to Payroll Summary from Local Payroll Bank Account when sending to RAMCAS.

Step 8 Prepare check and statement of earnings for each employee to be paid.

Step 9 Forward either bank-supplied or locally prepared checks for signing and distribution.

Step 10 Prepare and process RSWC to cover bank service charges and fees.

Associated Task: • Prepare Payroll Summary, Duty II, Task 2.

NAME (Last)	(First)	(MI.)	ADDRESS	SOCIAL SECURITY NO.	EMPLOYEE NO.	TAXABLE YEAR
Doakes	*Joseph*	*P.*	*22 Hemlock St.* *Elmhurst, MD 12345*	*123-45-6789*	*1*	*19YR*

INDIVIDUAL EARNINGS RECORD - NAVCOMPT FORM 2209 (10-71)

DEPARTMENT OR PLACE OF WORK	OCCUPATION	SALARY	RATE	EXEMPTIONS	DATE	
					EMPLOYED	TERMINATED
Administrative	*Assistant Manager*	*Annual* *$13,036.00*	*PPP501.60* *HR 6.27*	*5.0*	*20 Jul YR*	

PERIOD ENDING	EARNINGS				FREE MEALS	DEDUCTIONS										NET PAY
	SALARIES AND WAGES	SERVICE CHARGES	REPT'D TIPS	TOTAL EARNINGS		FEDERAL INC. TAX	ST/TERR INC. TAX	F.I.C.A	SAVINGS BOND	RETIRE INSUR	RETIRE ANNUITY	LIFE INSUR	MEDICAL INSUR	OTHER	TOTAL DEDUCTS	
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)	(13)	(14)	(15)	(16)	(17)
1-1	*501.60*			*501.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
1-15	*501.60*			*5.01.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
1-29	*501.60*			*5.01.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
2-12	*501.60*			*501.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
3-11	*501.60*			*5.01.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
3-25	*501.60*			*5.01.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
SUB-TOTAL	*3.511.20*	▶		*3,511.20*		*651.84*	*183.19*	*182.56*	*56.70*		*95.62*	*24.50*	*17.50*		*1,211.91*	*2,299.29*
4-8	*501.60*			*501.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
4-22	*501.60*			*501.60*		*93.12*	*26.17*	*26.08*	*8.10*		*13.66*	*3.50*	*2.50*		*173.13*	*328.47*
SUB-TOTAL		▶														

S/N 0104-706-5100

DUTY VII. Maintain All Bank Accounts and Special Funds

TASK 1. Obtain authorization for check signing on Central Bank Account. (Prepare Bank Signature Cards, RAMCAS-supplied.)

Overview: Bank signature cards are prepared to give authorization for check-signing on the Central Bank Account. Authorized signatures are to be assigned or cancelled by the Commanding Officer (CO) in writing to RAMCAS. A maximum of six persons are allowed for MWR funds, a maximum of four persons for CVQ funds, and a maximum of three persons for all other fund types.

Before You Begin: A supply of bank signature cards are to be maintained in your office. New bank signature cards need to be prepared when there is a change of authorized personnel.

Step 1 **(A)** Complete the header information (three copies per signature):

- Fund number (to include Name and Address)

Step 2 **(B)** Obtain signature of new signee on signature card.

Step 3 **(C)** Print in ink or type name and title of new signee.

Step 4 **(D)** Obtain signature and date of CO authorizing new signee on signature card.

Step 5 Forward two copies of signature cards to RAMCAS. Include a memorandum detailing who should be removed from the authorized list, if any.

Step 6 File new signature card.

Step 7 If necessary, pull and file cancelled person's signature card in inactive file. Annotate outdated card "CANCELLED," note date, and keep on file at least three years.

Bank Of America **Global Finance Signature Card**

Bank Of America of: _____ **Date:**

Account Number _____ **New Account:** ☐ **Revised Card:** ☒ **Supplemental Card:** ☐

Company or Organization Name (the "Depositor")
COMMANDER, NAVY INSTALLATIONS

Account Title: **CNIC MWR PAYABLES ACCOUNT**

Address: Commander, Navy Installations Command
Millington Detachment N252E
5720 Integrity Drive
Millington, TN 38055-6520

Tax Identification Number: 52-0813449

Special Instructions: Amounts $20,000 and over require two (2) signatures.

I, the undersigned Secretary, or Assistant Secretary, of the above named company or other organization, hereby certify that the below named persons are those persons currently empowered to act under our resolutions authorizing doing business with you, and that the title and specimen official signature set opposite the name of each person is true.

Under penalties of perjury, I certify (1) that the number shown on this form is the Depositor's correct taxpayer identification number and (2) that the Depositor is not subject to backup withholding as a result of a failure to report all interest or dividends, or the Internal Revenue Service has notified the Depositor that the Depositor is no longer subject to backup withholding. **(Instruction to signer: If the Depositor has been notified by IRS that the Depositor is subject to backup withholding due to notified payee underreporting and the Depositor has not been notified that the backup withholding is terminated, the Depositor should strikeout the language in clause 2 above)**

By: _____ **Date:**
Mary Cay Canfield, Head Treasury Operations

Fund Number: _____**(A)**

Authorized Signature: **Typed Name:** **Title:**

_____**(B)**_____ _____**(C)**_____ _____**(C)**

By: _____**(D)**_____ Date: _____**(D)**
Commanding Officer granting approval for check signing authority on the Fund listed above.
Send three (3) cards per signature to the address listed above.

The Depositor hereby acknowledges receipt of and agrees to the terms and conditions of the Deposit Agreement and Disclosures which Bank Of America may amend from time to time. In addition, the Depositor agrees to be bound by the terms and conditions or any amendment thereto of any Product Information Sheet or similar document received by it relating to any service which Bank Of America may at any time provide to the Depositor which agreement shall be conclusively indicated by the Depositor's use of any such service.
Revised 1/26/95

DUTY VII. Maintain All Bank Accounts and Special Funds

TASK 2. Increase or decrease amount of Petty Cash or Change Fund.

Complete this task when the Commanding Officer (CO) has authorized an increase or decrease to the size of the Petty Cash or Change Fund.

Overview: On occasion, there may be a need to increase or decrease the total authorized amount of the Petty Cash or Change Fund. For example:

- If the fund must be reimbursed frequently, then the authorized amount held in the fund may need to be increased to reduce the number of reimbursements required during the month.
- If the fund is only reimbursed for small amounts of the total fund, it may be necessary to decrease the amount to avoid unnecessary cash tie-ups.
- Final directions on increases/decreases come in writing from the CO.

Before You Begin: Make sure you have CO's written authorization to change the amount of the fund.

Step 1 Determine whether to increase or decrease fund, and by how much, to bring it to the new authorized level. If increase, complete Step 2. If decrease go to Step 3.

Step 2 Prepare and process RSWC, payable to Petty Cash Fund Custodian or Change Fund Custodian (with name of custodian) for the amount of increase. Debit the Petty Cash or Change Fund Account on the RSWC to show the increase in the fund. Attach copy of authorization to file copy of RSWC.

Step 3 Credit the Petty Cash or Change Fund Account on the DARS to decrease the amount of the fund. (Perform this step upon receipt of DARs from operational departments detailing deposit of funds. Attach a copy of the authorization to the DAR.)

Associated Tasks:

- For Step 2 see Duty V, Task 1.
- For Step 3 see Duty I, Task 2.

DUTY VII. Maintain All Bank Accounts and Special Funds

TASK 3. Reimburse Petty Cash Fund.

Complete this task when the Petty Cash Fund needs to be replenished.

Overview: Throughout the month, minor purchases arise in the day-to-day operation of a fund. These are usually paid for out of the Petty Cash Fund. It is replenished from the Central Bank Account using an RSWC. The Petty Cash Fund must be replenished at the end of every accounting month. The RSWC you write will be for the exact amount documented by the vouchers.

Before You Begin: You need vouchers for all Petty Cash disbursements from the Petty Cash Fund Custodian.

Step 1 Review vouchers for normal accounting procedures.

- Voucher may have documentation attached: sales receipt, delivery slip, charge slip, etc.
- Each voucher must have the amount of disbursement and enough information to classify disbursement to an account.

Step 2 Assign account numbers to each expenditure (a single voucher may have more than one account number on it).

Step 3 Verify total expenditures by adding all the vouchers submitted by Petty Cash Fund Custodian.

Step 4 Annotate vouchers (by signing in ink or stamping "PAID") to avoid paying the vouchers twice.

Step 5 Prepare RSWC payable to "Petty Cash Fund Custodian: "_____ _____" (fill in name of Petty Cash Fund Custodian).

- Record account number(s) on RSWC.
- Record voucher number(s) and dates on RSWC.

Step 6 Process RSWC.

Associated Tasks

- Maintain forms in conformity with accountability control system, Duty XI, Task 1.
- Provide forms to individuals when necessary, Duty XI, Task 2.

DUTY VII. Maintain All Bank Accounts and Special Funds

TASK 4. Reconcile Imprest Bank Accounts.

Complete this task when you receive a bank statement for an imprest account you maintain for Payroll.

Overview: This locally prepared report is used to reconcile bank account statements with a locally maintained check book balance.

Before You Begin: Keep an accurate up-to-date check book balance. All deposits and checks must be accounted for. The sample format on the next page is not a required form.

Step 1 Arrange cleared checks in numerical sequence.

Step 2 Verify that all uncleared checks from previous month's reconciliation have been paid or remain outstanding. Follow local procedures to stop payment on any checks outstanding for more than six months.

Step 3 Determine that all outstanding deposits from previous month's reconciliation are recorded on the bank statement. If not, notify bank.

Step 4 **(A)** Determine and enter total amount of all deposits made but not shown on statement.

Step 5 **(B)** Determine and list by date, number, payee, and amount, all checks not paid by bank.

Step 6 **(C)** Determine and record in the check book and on reconciliation any charges and credits made by the bank during the month but not entered in the check book. Record on GJV, use account No. 00-105-00 for Local Payroll.

Step 7 Summarize the information on the statement (if form provided or use a format similar to the one shown on the next page).

Step 8 Sign and date the reconciliation.

Step 9 Retain reconciled statement for future reference and audit.

RECONCILE IMPREST BANK ACCOUNT	
Balance shown on statement at close of month	$XXXXXXXX
Add deposits not credited **(A)**	+ XXXXXXXX
	= XXXXXXXX
Deduct checks or withdrawals outstanding: Date / No. / Amount **(B)** ____ ____ $ XXXXXXX ____ ____ XXXXXXX ____ ____ + XXXXXXX = XXXXXXX	— XXXXXXXX
Adjusted statement balance	= $XXXXXXXX
Balance shown by general ledger cash account at close of month	$XXXXXXXX
Deduct debits not entered in books **(C)**	— XXXXXXXX
	= XXXXXXXX
Add credits not entered in books	+ XXXXXXXX
Adjusted general ledger balance	= $XXXXXXXX

DUTY VIII. Prepare Report on Operations

TASK 1. Prepare flash report/financial summary: local form.

Complete this task only if requested to do so by manager.

Overview: A flash report or financial summary as it may be called is an abbreviated income statement estimate for a fund or any part of it, i.e., activity/department or sub of. It can be tailored to suit your fund's needs and can be prepared on a daily, weekly, or on a request basis. The report is intended to be a convenient management yardstick for measuring performance between receipt of the complete and official monthly RAMCAS financial statements. To minimize the administrative cost of preparing the report, it should contain only enough information to allow informed manager decisions. The form and instructions shown here are what a typical department report might look like and how it would be completed.

Before You Begin: To complete the illustrated form you would need the following:

- RAMCAS Prepared Operating Statement
- Time Cards or Work Schedule
- DARS

Step 1 Enter gathered/computed data on report.

(A) • Golf Pro Shop sales taken from the DARS for the day.

(B) • Multiply sales in A by the Golf Pro Shop historical gross profit %.

(C) • Multiply hours worked for the day by the Golf Pro Shop average hourly salary and benefit rate.

(D) • Multiply sales in A by the Golf Pro Shop Other Expense historical percentage (%).

NOTE:	Historical percentages and average hourly rates are arrived at through analysis of actual results as presented in the RAMCAS financials over a period of time. These constants should be continually reviewed and changed as needed.

(E) • Last 12 months' actual results from RAMCAS financials for applicable amount divided by part of year being reported. Daily calculation example:

Last 12 months' sales = $84,000
Business days in a year = 260
Past year's actual average daily sales =
$84,000 ÷ 260 = $323.08

Step 2 Distribute and file as locally determined.

Associated Tasks

- Summarize daily cash transaction as reported on individual DARS (Duty I, Task 2).
- Relate employee payroll cost to appropriate activities and departments (Duty II, Task 2).

FLASH REPORT/FINANCIAL SUMMARY

GOLF PRO SHOP
NAVAL AIR STATION SOMEWHERE
FOR THE DAY ENDING MM/DD/YY

ITEM	(EST.) DAILY	(ACTUAL) PAST YEAR'S DAILY AVERAGE
Sales	**(A)**	**(E)**
Gross Profits	**(B)**	**(E)**
Salaries & Benefits	**(C)**	**(E)**
Other Expense	**(D)**	**(E)**
Total Expense		
Department Profit/Loss		

DUTY IX. Reconcile RAMCAS Financial Statements With Subsidiary Records

TASK 1. Reconcile RAMCAS financial data with locally maintained records.

Complete this task upon receipt of Financial Statements from RAMCAS.

Overview: Each month, RAMCAS sends centrally prepared Financial Statements to each fund. The RAMCAS report must be compared to the locally maintained records to ensure accuracy. You must maintain subsidiary records for all balance sheet accounts as well as for any other accounts which local management deems necessary.

Before You Begin: In order to do this task, the following must be done:

- Determine which accounts require subsidiary records.
- Use the following subsidiary records to verify accounts:

FOR THIS ACCOUNT:	USE THIS FOR SUBSIDIARY RECORDS:
Receivables	Documentation supporting each debtor's amount
Payables	Documentation supporting each creditor's amount
Fixed Assets	Property and Depreciation Record for each item
Central Storerooms	Stock Record Card for each item
Central Bank Accounts	DARS and RSWCs
Wages, Tax, Deductions, etc.	Payroll Records
Prepaid Supplies (optional)	Stock Records (optional)

Step 1 Receive RAMCAS Financial Statement.

Step 2 Total all subsidiary records for each account. This can be performed while awaiting the RAMCAS Financial Statements.

Step 3 Compare local record totals with RAMCAS Financial Statements.

- Use locally prepared form for this. (Sample is attached.)
- If any figures don't agree, go to Steps 4, 5, and 6. Otherwise go to Step 7.

Step 4 Determine nature of the problem.

- Compare detailed General Ledger entries with locally prepared input documents.
- Re-total the subsidiary record to determine whether there is an addition error.
- Check to make sure subsidiary record is complete.
- If RAMCAS is at fault, go to Step 5; if fund, to 6.

Step 5 Notify RAMCAS of its error.

Step 6 Send any required adjustment to RAMCAS, if fund error.

Step 7 File subsidiary records as appropriate.

MWR/VQ Director _____
(Initial)

Bookkeeper _____
(Initial)

DETAIL/SUBSIDIARY RECORD RECONCILIATION

Date Prepared _____

Period Ending _____

ACCOUNT NO.	ACCOUNT NAME	DETAIL LEDGER AMOUNT	SUBS. RECORD AMOUNT	DIFFERENCE
00-101-00	Central Bank Account			
00-102-00	Restricted Cash - Cap Outlays			
00-103-00	Restricted Cash - Local Natl			
00-104-00	Restricted Cash - BRAC/Special Operating Outlays			
00-105-00	Local Payroll/Airline Travel Account			
00-106-00	Local Foreign Curr Account			
00-107-00	Local Credit Card Account			
00-108-00	Change Funds			
00-109-00	Petty Cash			
00-110-00	Electronic Credit Card Account			
00-131-00	Accounts Receivable - General			
00-132-00	Accounts Receivable - Returned Checks			
00-133-00	Accounts Receivable - Other			
00-134-00	Accounts Receivable - Credit Cards			
00-135-00	Accounts Receivable - Gift Certificates			
00-136-00	Accounts Receivable - APFSUP			
XX-151-XX	Dept Resale Inventories			
XX-152-XX	Central Storeroom Inventories			
00-161-00	Prepaid Supplies			
00-162-00	Prepaid Contracts			
00-163-00	Prepaid Tickets			
00-165-00	Prepaid Minor Property			
00-167-00	Goods in Transit			
00-168-00	Prepaid Other Expenses			
00-169-00	Suspense Account			
00-170-00	Computer Equipment			
00-171-00	Vehicles			
00-172-00	MWR Centrally Funded Vehicles			
00-173-00	Furniture, Fixtures, & Equipment (FF&E)			
00-174-00	MWR Centrally Funded FF&E			
00-175-00	MWR Buildings and Facilities			

ACCOUNT NO.	ACCOUNT NAME	DETAIL LEDGER AMOUNT	SUBS. RECORD AMOUNT	DIFFERENCE
00-176-00	Centrally Funded Building and Facilities			
00-177-00	Building and Facilities Improvement			
00-178-00	MWR Centrally Funded Buildings and Facilities Improvement			
00-179-00	Construction in Progress			
00-180-00	Accum Depr- Computer Equipment			
00-181-00	Accum Depr - Vehicles			
00-182-00	MWR Accum Depr - Centrally Funded Vehicles			
00-183-00	Accum Depr - FF&E			
00-184-00	MWR Accum Depr - Centrally Funded FF&E			
00-185-00	Accum Depr - Buildings & Facilities			
00-186-00	MWR Accum Depr - Centrally Funded Buildings & Facilities			
00-187-00	Accum Depr - Building & Facilities Improvement			
00-188-00	MWR Accum Depr - Centrally Funded Buildings & Facilities Improvement			
00-191-00	Loans Receivable			
00-201-00	Accounts Payable - Trade			
00-202-00	Accounts Payable - Other			
00-203-00	Deposits Payable			
00-204-00	Gratuities Due Employees			
00-205-00	Service Charges Due Employees			
00-206-00	Consignment Payable			
00-210-00	Comp Time Payable			
00-211-00	Wages Payable			
00-212-00	Annual Leave Payable			
00-213-00	Federal Taxes Payable			
00-214-00	Social Security Payable			
00-215-00	State Taxes Payable			
00-216-00	Savings Bonds Payable			
00-217-00	Retirement Payable			
00-218-00	Life Insurance Payable			
00-219-00	Post Retirement Benefit			
00-220-00	Health Maint Payable			
00-221-00	Disability Insurance Payable			
00-222-00	Savings Investment Plan Payable			
00-223-00	Civil Service CSRS Retirement Payable			

ACCOUNT NO.	ACCOUNT NAME	DETAIL LEDGER AMOUNT	SUBS. RECORD AMOUNT	DIFFERENCE
00-224-00	Civil Service FERS Retirement Payable			
00-225-00	Bonuses Payable			
00-226-00	Foreign National Payable			
00-227-00	Civil Service TSP Payable			
00-228-00	TSP Loan Payable			
00-229-00	Payroll Deductions - Other			
00-230-00	GS CSRS Offset Retirement Plan Payable			
00-256-00	Unearned Income UFM			
00-251-00	Unearned Income			
00-271-00	CNIC - Long-Term Loans Payable			
00-272-00	Other Long-Term Loans Payable			
00-281-00	Long-Term Retirement and Severance Allow			
00-291-00	Retained Earnings Beg of FY			
00-292-00	Misc Equity Transactions			
00-293-00	BRAC - Residual Balances			
00-294-00	Intrasystem Transfers			
00-295-00	Central Fund - Capital Grants			
00-296-00	Echelon - Capital Grants			
00-297-00	CNIC Capital Grants			
00-298-00	Asset Transfer from CFAS			
00-299-00	CNIC Project Collateral Equip			

DUTY X. Prepare Tax Reports

TASK 1. Notify IRS of payroll taxes (federal) in preceding quarter. (Prepare Employer's Quarterly Federal Tax Return, Form 941.)

Complete this task at the end of the accounting quarter if you have withheld taxes from employees.

Overview: Each quarter employers must submit to the IRS a statement detailing taxes actually paid to the IRS in the previous quarters (both FICA and income withholding) and the amount owed. The 941 must be submitted to the IRS by the end of the month following the quarter's end. (Example: If the quarter ends 31 March, the 941 is due by 30 April.) If there is a difference between the actual amount and the amount owed, either the employer must send in a check covering the difference, or the IRS will refund the difference. Federal Tax Deposit Coupon Form 8109 must be completed and sent with each federal payroll withholding deposit. The deposit and Form 8109 go to the Federal Tax Department of the Federal Reserve Bank servicing your area.

For Funds on ADP: Effective 1 Jan 97, ADP is responsible for preparing and filing Employer Quarterly Federal Tax Returns, Form 941, as well as any state payroll returns. ADP will rely on the payroll information, being reported by the Funds, as correct at the time of filing. Any adjustments after ADP deadline will result in additional costs to the fund. Each quarter ADP will notify the payroll personnel of the deadline.

Before You Begin: At the end of the quarter gather copies of the Payroll Summaries for the quarter and use them to determine the total salaries paid and taxes owed. Also gather copies of RSWCs used to pay taxes.

To Correct Forms 941: Obtain Forms 941C and complete with corrected information. If the fund owes more than that originally reported, prepare an RSWC to accompany the 941C. If the fund owes less, IRS will send a refund.

To Get More Help: Call IRS at 800-829-1040 or the number in the U.S. Government section of your commercial phone book.

DUTY X. Prepare Tax Reports

TASK 2. Notify IRS of payments for services paid to individuals who are not your employees and/or to businesses that are not incorporated. (Prepare 1099 MISC and 1096.)

Complete this task if you have paid any persons not on the payroll $600 or more. Use Form W-2 to report all money paid to persons on the payroll.

Overview: IRS Form 1099 MISC is used to report income to individuals who have been paid $600 or more. A copy of the 1099 must go to the payee no later than 31 January. The 1096, with a copy of the 1099s attached, must be filed with the IRS no later than the end of February.

Before You Begin: Refer to the subsidiary records for personal service contracts and check vendor files for payments made to individuals who are not your employees and/or businesses that are not incorporated. Collect the following information for individuals or groups paid $600 or more.

- Payee's name, address, zip code, and social security number (or federal identifying number if no social security number is available)
- Total compensation received

To Get More Help: See IRS Instructions for Form 1099 and 1096 or call 800-829-1040 or the number in the U.S. Government section of your commercial phone book.

DUTY X. Prepare Tax Reports

TASK 3. Notify Social Security Administration (SSA) and employees of income earned in preceding year and taxes withheld. (Prepare W-2s and complete a W-3).

Complete the W-2 and W-3 only if your fund is not on the CNIC Centralized Payroll System.

Overview: Once a year, funds not on the CNIC Centralized Payroll System must prepare a W-2 tax form for each employee. Funds on the CNIC Centralized Payroll System will receive completed W-2s from the system. W-2s show total wages paid and all tax deductions made for each employee in the preceding year. One W-3 per Employer Identification Number (EIN) is submitted along with the W-2s for that EIN. All funds must prepare the W-3, which summarizes the information on the W-2s except those reporting 250 or more W-2's, in which case magnetic media must be used instead of form W-3. The Centralized Payroll System performs the magnetic media function for any applicable funds using its services.

Deadlines: W-2s must be given to employees by 31 January of the year following the employment year reported on the form. W-3 and "A" copies of W-2s must be filed with SSA no later than the end of February of the year following the employment year reported on the forms.

Before Completing W-2s: Using payroll records, determine total compensation, reported and allocated tips, and taxes for each employee who:

- Had income tax withheld
- Would have had taxes withheld except for claiming more than one exception

Before Mailing W-3 to IRS: Using copies of 941s filed for year and the W-3, compare total wages, income withholding taxes, reported and allocated tip on income amounts, and advance earned income credit (EIC) payments reported. The totals reported on the W-3 and 941s should agree.

To Correct W-2s or W-3: Obtain forms W-2C and W-3C. Complete them with the corrected information and distribute like W-2s and W-3.

To Get More Help: See instructions on forms or call IRS at 800-829-1040 or the number in the U.S. Government section of your commercial phone book.

DUTY X. Prepare Tax Reports

TASK 4. Notify IRS of any significant gambling income earned by individuals. (Prepare W-2G's and 1096.)

Complete this task if anyone has won $1200 or more in a single BINGO game.

Overview: Anyone winning $1200 or more in a single BINGO game must be reported to the IRS. Your task is to complete the W-2G (or IRS Form 5754 when a person shares gambling winnings with another) and to file it with the IRS using the 1096. Copies of form W-2G must go to winner by last day of January in the next year. The forms must be submitted to IRS by the last day of February in the year following the year of the winnings.

Before You Begin: Collect all BINGO prize recipient data from manager or director in charge of BINGO. Retain any IRS forms 5754 for four years.

To Get More Help: See instructions on IRS forms or call IRS at 800-829-1040 or the number in the U.S. Government section of your commercial phone book.

DUTY X. Prepare Tax Reports

TASK 5. Notify IRS of tip income and allocated tips. (Prepare 8027 and 8027T.)

Complete this task if any club, annex, or recreation branch serving food and/or beverage has 10 or more employees and tipping is customary there.

Overview: Employees must report any tips they receive over $20 per month, including tips direct from customers and tips passed through to them as a result of customer charges. If employees don't report tips equal to 8% or more of gross food and beverage receipts, the employer must "allocate" (assign a pro-rata share of) the difference between 8% and reported tips to each tipped employee. Reported tips are subject to withholding for Employee FICA and income taxes. Allocated tips are not subject to withholding. One form 8027 should be filed for each club, annex, or recreation branch that requires one. Form 8027T is used to transmit Forms 8027 when more than one club, annex, or branch uses the same Employer Identification Number. Forms 8027 and 8027T, if necessary, should be sent to IRS by the last day of February of each year.

The amount of reported and allocated tips must be included on employee W-2s.

Before You Begin: You will need sales and tip figures from, for example:

- Cash register tapes
- Guest checks
- Statement of reported tips from employees
- DARs and DARS
- Daily Financial Summaries

To Get More Help: See instructions on IRS forms or call IRS at 800-829-1040 or the number in the U.S. Government section of your commercial phone book.

DUTY X. Prepare Tax Reports

TASK 6. Notify state or local governments of income information.

Complete this task to comply with state and local tax reporting requirements.

Overview: In addition to federal taxes that must be withheld from employee pay checks and reported to the IRS, there may be a variety of state and local taxes that also require withholding and reporting. For example, most states have income taxes that require withholding; some localities do as well. Many of these requirements are keyed to federal requirements. For example, the W-2 is prepared in multiple copies with copies designated for state or local use. Because there are 50 different states and hundreds of different localities, this handbook makes no attempt to describe how to comply with specific tax withholding and reporting requirements.

For Funds on ADP: Effective 1 January 1997, ADP is responsible for preparing and filing state payroll returns. ADP will rely on the payroll information, being reported by the Funds, as correct at the time of filing. Any adjustments after ADP's deadline will result in additional costs to the fund. ADP will notify the payroll personnel of the deadlines.

Before You Begin: You may need completed copies of federal tax forms, for example:

- IRS Employees Tip Report
- Form 941
- Forms 1099 and 1096
- Forms W-2 and W-3
- Forms W-2G and 1096

To Get More Help: Call the state or local tax office listed in your area's telephone book.

DUTY XI. Account For and Supply Forms to Managers and Directors

TASK 1. Maintain accountability control system for forms.

Complete this task to reduce the possibility of fraud in any cash-access or sensitive accounts.

Overview: Prenumbered forms accountability systems may vary. At some bases the bookkeeper takes responsibility for the system; on other bases the operational activities/ departments may assume much of the responsibility. The local procedures are determined by each manager; the bookkeeper runs the system according to local procedures.

The following list shows examples of forms that may be part of a prenumbered accountability system:

- Purchase orders
- Requisitions
- Petty cash vouchers
- Entertainment contracts
- Private party contracts
- Personal services contracts
- RSWC
- Cash receipt vouchers
- Sales tickets
- Special events reports
- Score sheets for bowling

Some of these forms are strictly for the use of the bookkeeper (RSWC). Others are only used in operational activities/departments (requisitions, score sheets for bowling, etc.).

Before You Begin: The procedures for each accountability system are set up on each base. Before you can respond to requests for forms, you need to know how to handle each system. For each system, determine the following information:

- Who maintains the system
- What the procedures are
- Where to get additional forms
- Who is responsible for prenumbering forms

(See Accountability Directory for suggested format for gathering the needed information.)

Step 1 Determine local procedures for accountability systems. Complete Accountability Directory. Complete Step 2 through 7 for systems you are responsible for.

Step 2 Receive requests for additional forms by

- Letter
- Requisition
- Phone call
- Personal visit

Step 3 Verify that nearly all the forms previously issued to the requestor have been used. Use subsidiary records to determine which forms have been used.

Step 4 Determine if forms are in stock. If they are, go to Step 6; if not, got to Step 5.

Step 5 Order forms as needed. Use information from Accountability Directory. Notify requestor of any delay in filling order.

Step 6 If necessary, hand number a block of forms. Record the numbers of the block of forms and to whom distributed. (See sample - Form SS 110 11/78.)

Step 7 Forward forms to requestor. Enclose note or letter specifying form numbers sent.

NAVY EXCHANGE AT _____ NUMBER CONTROL FOR _____

FROM NO.		FROM NO.		FROM NO.		FROM NO.	
TO NO.		TO NO.		TO NO.		TO NO.	
1		51		1		51	
2		52		2		52	
3		53		3		53	
4		54		4		54	
5		55		5		55	
6		56		6		56	
7		57		7		57	
8		58		8		58	
9		59		9		59	
10		60		10		60	
11		61		11		61	
12		62		12		62	
13		63		13		63	
14		64		14		64	
15		65		15		65	
16		66		16		66	
17		67		17		67	
18		68		18		68	
19		69		19		69	
20		70		20		70	
21		71		21		71	
22		72		22		72	
23		73		23		73	
24		74		24		74	
25		75		25		75	
26		76		26		76	
27		77		27		77	
28		78		28		78	
29		79		29		79	
30		80		30		80	
31		81		31		81	
32		82		32		82	
33		83		33		83	
34		84		34		84	
35		85		35		85	
36		86		36		86	
37		87		37		87	
38		88		38		88	
39		89		39		89	
40		90		40		90	
41		91		41		91	
42		92		42		92	
43		93		43		93	
44		94		44		94	
45		95		45		95	
46		96		46		96	
47		97		47		97	
48		98		48		98	
49		99		49		99	
50		00		50		00	

ACCOUNTABILITY DIRECTORY

Base: _____ **Completed by:** _____

Date: _____

FORM	WHO MAINTAINS THE SYSTEM	PROCEDURES	RESTOCKING INFORMATION	PRENUMBERED BY
Purchase Orders	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
RSWC	☐ Bookkeeper ☐ Fund ☐ _____	1. Complete RSWCs in numerical order. 2. Account for all RSWCs - issued or voided.	RAMCAS Commander, Navy Installations Finance & Acctg. Branch (N252GG) 5720 Integrity Drive Millington TN 38055-6520	☐ Bookkeeper ☐ Fund ☐ Supplying agency
Requisitions	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
Petty Cash Vouchers	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
Entertainment Contracts	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
Private Party Contracts	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
Personal Services Contracts	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
Cash Receipts Vouchers	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
Special Events Reports	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency

ACCOUNTABILITY DIRECTORY

Base: _____ **Completed by:** _____

Date: _____

FORM	WHO MAINTAINS THE SYSTEM	PROCEDURES	RESTOCKING INFORMATION	PRENUMBERED BY
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency
	☐ Bookkeeper ☐ Fund ☐ _____			☐ Bookkeeper ☐ Fund ☐ Supplying agency

DUTY XI. Account For and Supply Forms to Managers and Directors

TASK 2. Provide forms to individuals when necessary.

Complete this task when a request is made for forms.

Overview: There are many forms used by the bookkeeping function on a Navy base that do not have to be pre-numbered. Part of your job is to maintain stocks of some of these forms. These can be divided (for ease of reordering) into four types:

1. Forms supplied by RAMCAS
2. Locally prepared forms
3. Privately purchased or supplied forms
4. Forms supplied by Naval Publications Forms Center (NAVPUBS)

The type of form determines the reordering procedure.

Before You Begin: Make a list of all forms used in your area and identify:

- What type of form it is (1, 2, 3, or 4 above)
- Where and how to reorder

The guide on the next page can be used for gathering that information. Once it is complete, follow the steps below to complete this task.

Step 1 Receive request for a form. See if the form is pre-numbered. If it is see Duty XI, Task 1. If not, go to Step 2.

Step 2 Determine if adequate supply is on hand. If yes, go to Step 4. If no, go to Step 3.

Step 3 Reorder forms. See Form Restocking Guide. Notify requestor if there will be a delay in filling request.

Step 4 Pull number of forms requested and forward to requestor.

FORM RESTOCKING GUIDE					
FORM TITLE AND NUMBER	STOCK NUMBER	STOCKED BY	REORDER ADDRESS	DATE ORDERED	QUANTITY ORDERED
RSWC	N/A	RAMCAS	Commander, Navy Installations Command Millington Detachment (N252G) 5720 Integrity Drive Millington, TN 38055-6520		

DUTY XII. Process Unit Fund Requests

TASK 1. Process requests from local Navy units for MWR Funds.

Complete this task when MWR Funds are requested.

Overview: Each year, member units are entitled to draw funds from Morale, Welfare and Recreation for unit special programs or item expenditures. The amount a member unit is entitled to is based on a formula that allots a certain amount of money per year for each individual in the member unit. When a member unit requests funds, you must review and process that request.

Before You Begin: At the beginning of each accounting year, set up a Budget Record for each member unit (the list of units and amount of money allocated to each will be supplied to you by the Commanding Officer in the approved budget). This Budget Record should show the amount remaining in the fund at any given time.

Step 1 Receive request in writing from member unit for funds. Each request must specify

- The purpose
- The amount requested
- The officer in charge, the department head, or the name of the person acting on behalf of the unit if other than the Commanding Officer

Step 2 Determine whether an RSWC or a PO is needed.

- If PO, handle as shown in Duty IV, Task 1.
- If RSWC, determine payee and follow Duty V.

Step 3 Inform responsible party that he/she must bring receipts for any money used.

Step 4 Record transaction on and adjust Budget Record.

Step 5 Assure residual cash was deposited by cashier.

DUTY XIII. Perform Overseas Special Tasks

TASK 1. Document any foreign currency gains or losses. (Prepare Foreign Currency Gain or Loss Report.)

Complete this task only on overseas bases when there has been a change in the exchange rate during the current accounting month.

Overview: At an overseas base, some monies may have to be kept in the local currency. Since the local currency to U.S. dollar exchange rate fluctuates, a Foreign Currency Gain or Loss Report is prepared on a monthly basis. The exchange rates to use for converting foreign currency to U.S. dollars are as follows:

- Monies for deposit should be converted using either beginning-of-month, end-of-month, or transaction-date rate.

- Disbursements consist of the following types:

  Type 1 If a majority of the funds used for foreign currency disbursements come from "lot buys," convert all disbursements using the "lot buy" rate. For example, 10,000 Krona are bought; convert all Krona disbursements to dollars using the same rate at which the 10,000 Krona were bought. The rate does not change until the next "lot buy" is made.

  Type 2 If over half of the funds used for disbursement come from your cash receipts sources, convert all disbursements using either beginning-of-month, end-of-month, or transaction-date rate.

- For deposits and Type 2 disbursements above, funds must choose one of the three date-conversion choices and stay with the practice (e.g., deposits always converted using transaction day rate.) While the same conversion practice must be consistently applied from month-to-month, the method used for deposits and disbursements can differ (e.g., deposits are always converted using current-day rate and disbursements are always converted using end-of-month rate.)

- The exchange rate can be found by calling the Disbursing Office on base.

Before You Begin: To complete this locally prepared report, find out the exchange rate. You will also need a copy of last month's schedule. The completed Schedule of Foreign Currency Gain or Loss Sheet form, on page B-120, is a suggested format and not issued by RAMCAS. It will, however, keep track of all the information the fund needs and it, or a similar document, should be used.

Step 1 **(A)** Enter the month ending date.

Step 2 **(B)** Enter the "date" for this month's beginning balance, usually the first day of the month.

Step 3 **(C)** Copy the following figures taken from last month's schedule onto this month's schedule.

Last Month's Schedule	This Month's Schedule
End of Month before Conversion/ Foreign Currency (F)	= Beginning Balance/ Foreign Currency (C)
End of Month Rate (G)	= Beginning Balance/Rate (C)
End of Month after Conversion/ U.S. Dollar (H)	= Beginning Balance/ U.S. Dollar (C)

Step 4 **(D)** For each deposit or disbursement, enter in their respective columns, the transaction date and whether it is a deposit or disbursement, the foreign currency amount, and the exchange rate.

Step 5 **(E)** Multiply the foreign currency transaction amounts by the applicable exchange rate to determine the U.S. dollar value.

Step 6 **(F)** Total the "Foreign Currency" column and "U.S. Dollar" column, remembering to subtract disbursements and add deposits. Enter the totals under their respective columns as "End of Month before Conversion."

Step 7 **(G)** Enter the end of month bank exchange rate at "End of Month Rate."

Step 8 **(H)** Multiply the end of month bank exchange rate by the end of month before conversion foreign currency amount to determine U.S. dollar amount after conversion.

Step 9 Calculate and enter the "Gain" or "Loss" by comparing the end of month before conversion and end of month after conversion amounts.

(I) If the U.S. dollar value after conversion is greater than U.S. dollar value before conversion, the difference is a gain.

(J) If the U.S. dollar value before conversion is greater than the U.S. dollar value after conversion, the difference is a loss.

Step 10 Prepare GJV.

- If Gain
  - Debit account 00-106-00, Local Foreign Currency Bank Account
  - Credit account 00-569-00, Other Revenue.

- If Loss
  - Debit account 00-799-00, Miscellaneous Expense.
  - Credit account 00-106-00, Local Foreign Currency Bank Account

SCHEDULE OF FOREIGN CURRENCY GAIN OR LOSS FOR MONTH ENDING 06-30-YY(A)

DATE	DEPOSIT/ DISB.	FOREIGN CURRENCY		EXCHANGE RATE		U.S. DOLLAR
(B)		**(C)**		**(C)**		**(C)**
06-01-YY	Beginning Balance	3200	X	.50	=	$1600
(D)	**(D)**	**(D)**		**(D)**		**(E)**
06-13-YY	Deposit	800	X	.52	=	416
06-30-YY	Deposit	900	X	.53	=	477
06-10-YY	Disburs.	600-	X	.51	=	306-
06-29-YY	Disburs.	700-	X	.53	=	371-
End of Month Before Conversion		**(F)** 3600				**(F)** 1816
				(G)		
End of Month Rate				.53		
End of Month After Conversion						**(H)** 1908
Gain						**(I)** $ 92
Loss						**(J)** ___

DUTY XIII. Perform Overseas Special Tasks

TASK 2. Document balance of payment information. (Prepare International Balance-of-Payment [IBOP] Report.)

Complete this task quarterly. It is required for every overseas base.

Overview: For the U.S. to keep track of spending abroad and the balance of payments, each base must report its balance of payments on Accounting Report 2 (NAVCOMPT 7020).

Frequency: This report is filed quarterly for the periods ending in March, June, September, and December. It must be submitted no later than 20 calendar days following the close of the quarter, or earlier if local conditions require.

Before You Begin: The information reported here is drawn from RAMCAS Financial Summaries, DARS, Payroll Journal, Foreign Bank Account Disbursements, and RSWCs. Each of these must be completed before this report can be filed.

Step 1: **(A)** Enter header information.

- Responsible Office (Fund number)
- Exchange/Other (Base name)
- Code and Name of the country being reported on

Step 2: **(B)** Transcribe information from final DARS for each month of the quarter being reported on to columns 2 through 4. Report unearned income in the period when it is earned.

- **Column 2** Resale income
- **Column 3** Program revenue, services, commissions from concessions, etc.
- **Column 4** Sum of columns 2 and 3. Must equal debit entry to 00-106-00 Foreign Currency Account on DARSs.

Step 3: **(C)** Transcribe information from Payroll Journal to columns 5 and 6.

- **Column 5** Net pay of U.S. civilians and off-duty military
- **Column 6** Gross pay of foreign nationals, plus employer's expense for employees' benefits and annual leave

Step 4 **(D)** Determine foreign payments using foreign bank accounts disbursements and record in columns 7 and 8 as prescribed.

- **Column 7** Payments for merchandise for resale. Exclude payments to any U.S. Government agency or activity.

- **Column 8** All other foreign currency payments. Exclude payroll, payroll liabilities, and refunds.

Step 5 **(E)** Add columns 5, 6, 7, 8 and record total in column 9.

Step 6 **(F)** Record in column 10 net excess of payment (column 9) over receipts (column 4).

- If payments are greater than receipts (column 9 greater than column 4), record difference as a bracketed amount. If receipts exceed payments (column 4 greater than column 9) simply record the number.

Step 7 **(G)** Usually not applicable: In column 11 enter any excess currency obtained from Military or U.S. Treasure Disbursing Offices.

Step 8 **(H)** In column 12 enter Accommodation Sales by NAF facilities to U.S. personnel (net dollar amount of exchange desk).

Step 9 **(I)** Run totals for columns 2 through 12.

- Whenever more than one fund is included on one report, the totals for each need to be determined and recorded.

Step 10 Distribute in accordance with CNIC policy.

ACCOUNTING REPORT 2
DEPARTMENT OF THE NAVY INTERNATIONAL BALANCE OF PAYMENTS TRANSACTIONS
NONAPPROPRIATED FUND TRANSACTIONS
(ThoUFMnds of Dollars)

RCS: DD-COMP(Q)743(NAVCOMPT 7020)

Quarter Ending: _____

Responsible Office: _____

(A)

_____
EXCHANGE/OTHER

Page _____ of _____ Pages

Country Code/Name	Sales	Other Revenue	Total Receipts	Net Pay U.S. Personnel	Gross Pay Foreign Nationals	Foreign Payments for Procurement of Merchandise for Resale	Other Foreign Payments	Total Foreign Payments	Net Excess of Payments or Receipts	Payments in Excess & Near Excess Foreign Currency	Net Accommodation Sales (Foreign Currency)
(1)	(2)	(3)	(4)	(5)	(6)	(7)	(8)	(9)	(10)	(11)	(12)
(A)	**(B)**	**(B)**	**(B)**	**(C)**	**(C)**	**(D)**	**(D)**	**(E)**	**(F)**	**(G)**	**(H)**
Totals **(I)**											

NOTE: All figures are in U.S. dollars.

Puerto Rico
Guantanamo Base

Supplemental Data: Enter here as a worldwide total payments to CCC under Barter Arrangements _____

DUTY XIII. Perform Overseas Special Tasks

TASK 3. Reconcile foreign bank account.

Complete this task when you receive a foreign bank account statement.

Overview: This locally prepared report is used to reconcile foreign bank account statements with a locally maintained check book balance.

Before You Begin: Keep an accurate up-to-date check book balance. All deposits and checks must be accounted for. The sample format on the next page is not a required form.

Step 1 Arrange cleared checks in numerical sequence.

Step 2 Verify that all uncleared checks from previous month's reconciliation have been paid or remain outstanding. Follow local procedures to stop payment on any checks outstanding for more than six months.

Step 3 Determine that all outstanding deposits from previous month's reconciliation are recorded on the bank statement. If not, notify bank.

Step 4 **(A)** Determine and enter total amount of all deposits made but not shown on statement.

Step 5 **(B)** Determine and list by date, number, payee, and amount all checks not paid by bank.

Step 6 **(C)** Determine and record in the check book and on reconciliation sheet any charges and credits made by the bank during the month but not entered in the check book. Record on GJV, account 00-106-00.

Step 7 Summarize the information on the statement (if form provided) or use a format similar to the one shown on the next page.

Step 8 Sign and date the reconciliation.

Step 9 Retain reconciled statement for future reference and audit.

RECONCILE FOREIGN BANK ACCOUNT	
Balance shown on statement at close of month	$XXXXXXXX
Add deposits not credited **(A)**	+ XXXXXXXX
	= XXXXXXXX
Deduct checks outstanding: Date / No. / Amount **(B)** ____ ____ $ XXXXXXX ____ ____ XXXXXXX ____ ____ + XXXXXXX = XXXXXXX	– XXXXXXXX
Adjusted statement balance	= $XXXXXXXX
Balance shown by general ledger cash account at close of month	$XXXXXXXX
Deduct debits not entered in books **(C)**	– XXXXXXXX
	= XXXXXXXX
Add credits not entered in books	+ XXXXXXXX
Adjusted general ledger balance	= $XXXXXXXX

CHART OF ACCOUNTS

This section of the Handbook contains the Chart of Accounts used by all RAMCAS funds. Each account has seven digits that are broken down into three segments (i.e. XX-XXX-XX). The first two digits are termed the Activity number and identify the activity (e.g., Club, Bowling, Golf). The middle three digits are often termed the "core" or "primary number" and identify the account type (e.g., Asset, Liability, Expense, Income). The last two digits are termed the Department number and are used to further specify the meaning of the transaction.

Note that the detailed descriptions of the primary account numbers differ from narrative descriptions you may be more familiar with. Among these differences are:

- Often a detailed description will cover two, three, or more accounts. The purpose behind grouping accounts has been to portray similar accounts together, so you can choose the best account for a transaction by comparing several reasonable alternatives.

- "When debited" and "when credited" information is supplied for all accounts--along with the names of the documents on which the accounts are normally credited or debited.

- Minimum subsidiary records required by RAMCAS to document account transactions are listed. Computer generated reports that contain the <u>required</u> records can be substituted for suggested subsidiary records listed for each account. The goal is to minimize the record-keeping burden.

To make the best use of this section, do the following:

1. Review its content to become familiar with the layout of each guide and the type of information it contains.

2. Mark up guides to tailor them to your requirements.

3. Use the Chart of Accounts List as an index.

PRIMARY ACCOUNT NUMBERS BY TYPE

I. Balance Sheet

Assets

Current Assets 101-169

Fixed Assets 171-179

Accumulated Depreciation 181-188

Long-Term Receivables 191

Liabilities

Current Liabilities 201-256

Long-Term Liabilities 271-281

Equity

Retained Earnings 291

Equity Adjustments 292-294

Capital Grants 295-299

II. Operating Statement

Resale Revenue Income 301/302/303

Cost of Goods Sold Expense 401

Program & Other Revenue Income 501-596

Department & G&A Expenses 601-799

Other Income 812-891

Other Expenses 912-991

BRAC - Reimbursements & Expenses 830, 930-937

HOW TO ALLOCATE MWR INCOME AND EXPENSES

Use the following table when making decisions about how to allocate MWR income and expenses. Direct costs should not be allocated (e.g., resale inventories, minor property, supplies). See Accounting Procedures Section for more information.

IF ALLOCATED INCOME OR EXPENSES	THEN RECORD TO
Benefit a single MWR activity	The specific activity. **Example:** Record Enlisted Club bartender's salary to Enlisted Club activity.
Can be segregated on a reasonable and meaningful basis to benefit four or less activities (Four or less activities cut-off is based on premise that further splitting would fragment accounting into unUFMble portions.)	The identified activities. **Example:** The salary expense of a club coordinator who oversees the operations of the Consolidated Club, Officers' Club, and Enlisted Club is allocated to these three activities.
Legitimately benefit more than four activities, but four activities receive 80% or more of the benefit.	The four activities that receive 80% or more of the benefit or a fund that can allocate the cost to <u>all</u> of the activities benefited. **Example:** The salary expense for a F&B Beverage manager who oversees four club and food operations that receive 80% or more of his time, and two snack bars receiving less than 20% of his time. The fund can allocate the F&B manager's total salary to the four club and food operations <u>or</u> to all six operations.
Benefit five or more activities and: (1) no four-activity combination are receiving 80% or more of the benefits; (2) not all of the activities are Category C programs; and (3) the fund determines it is unfeasible to allocate the cost to all the benefiting activities.	Overall fund G & A, activity 00, (use with department codes 90-95 if applicable). **Example:** A recreation director is responsible for nine Category A & B activities. No four of the nine activities consume more than 80% of the director's time, and a nine-activity split is deemed counter-productive.
Benefit five or more Category C activities and: (1) no four-activity combination are receiving 80% or more of the benefits; and (2) the fund determines it is unfeasible to allocate the cost to all the benefiting activities.	Category C General, activity 99. **Example:** An F&B manager has responsibility for eight different F&B activities. No four-activity combination of the eight F&B activities requires more than 80% of the manager's time, and an eight -activity salary split is deemed counter-productive.

NOTE: Allocation of NEX distribution revenue to any particular activity is improper with exception of Amusement machines. See NEX Dist. - Amusement Machines Account XX-566-00.

HOW TO CALCULATE EXPENSE ALLOCATIONS THAT BENEFIT FOUR OR LESS ACTIVITIES

IF METHOD FOR ALLOCATING EXPENSES IS	THEN
Exact Measure	Break down costs into unit values (e.g., hourly wages, per item cost). **Example:** To calculate an activity's salary expense allocation: • Multiply the number of hours worked at an activity by (employee's hourly wage + pro rata share of annual leave, sick leave, and FICA expenses) **NOTE:** Method is most accurate but not always most practical.
Revenue Percentage	Distribute expense in proportion to the total resale and program revenues generated by each activity. **Example:** If Enlisted Club revenues are 50% of all club revenues, then 50% of the club coordinator's salary would be allocated to the Enlisted Club. **NOTE:** Under this method expenses are allocated to each activity based on each activity's revenue percentage of the total revenue of all applicable activities.
Study Basis	Distribute expense on a rational systematic basis that relies principally on a quantitative and/or time analysis of the situation. **Example:** An electric bill for the space heating of two activities occupying equal space in a building would not be allocated equally to both activities if one activity used equipment with a greater current demand. An additional systematically determined amount would be charged to the activity using the equipment with the higher current demand. **NOTE:** Method should be used only when exact measure or revenue percentage do not apply. Method can contain elements of, or variations on, the exact measure and/or revenue percentage methods. Final formula must be supportable and reviewed annually for distribution fairness.

ACTIVITY/DEPARTMENT DEFINITION

ACTIVITY

The first two digits (prefix) of an account are coded with the proper activity number. Accounts shown in the chart with XX in the activity prefix indicate that any allowable activity number can be used. Accounts shown in the chart with a number in the activity prefix indicate that only that activity number can be used.

DEPARTMENT

The last two digits (suffix) of an account are coded with the proper department number. Accounts shown in the chart with XX in the department suffix indicate that any allowable department number can be used. Accounts shown in the chart with a number in the department suffix indicate that only that department number can be used.

Exceptions to the above department coding rules are that departments 10-18, 30-95, and 00 cannot be coded with accounts 151-Resale Inventory, 301-Resale Revenue, 302-Catering Resale Revenue, and 303-Sales Discounts. Departments 00 through 09 and 89-95 cannot be coded with accounts 501-Program Revenue, and 503-Other Sales Discount Program.

BASE LEVEL ACCOUNTING SYSTEM (BLAS)

The BLAS allows for an eleven-digit account number, XX-XX-XXX-XX-XX, use as follows:

First two digits = RAMCAS activity number

Second two digits = **BLAS USE ONLY.** Local activity annex code (00-99) (e.g., If you have two golf courses, you would have to use RAMCAS activity code "40" for both of them.). By adding annex codes to the BLAS account number, the BLAS will produce separate financial information for each of them.

Middle three digits = core RAMCAS account number

Fourth two digits = RAMCAS department number

Last two digits = **BLAS USE ONLY.** Local department annex code (00-99) (e.g., If you have two snack bars at your golf course, you have to use department code "01" for food sales for both of them.). By adding department annex codes to the BLAS account number, the BLAS will produce separate financial information for each of them.

NOTE:	All documents submitted to RAMCAS for processing should use seven-digit RAMCAS Account number <u>only</u>.

ACTIVITY LISTING
(First two digits of Account Number)

01	All Hands Club
02	O Club
03	CPO Club
05	E Club
06	Fast Food
08	PiCNICc/Park Areas
09	RV Parks w/Hookups (only w/dept 00-08. 10,12-16&19)
10	Beaches/Lakes
11	Campsites
12	Cabins/Cottages
13	Outdoor Recreation
14	Special Community Events
15	Fleet Recreation
16	Rec. Center
17	Single Sailor Program
18	Community Center
19	Community Activities
20	Youth Activities
21	School-Age Care
22	Child Development Center
23	Family Child Care
24	Animal Care/Veterinary Service
26	Boarding Stables
27	Libraries
28	Cat C Recreation Equipment Rental
30	Vehicle Storage
31	Car wash
32	Auto Skills Shop
33	Marina Services, Cat B (only w/dept 00, 10, 12 & 16)
34	Marina Services, Cat C (only w/dept 00, 02 03)
39	Skeet/Trap Range
40	Golf Course
41	Fisher House
43	Large Bowling Center
44	Recreation Rooms
46	Audio/Visual
49	Arts/Crafts/Hobbies
50	Commercial Theaters
51	Recreation Theaters
54	Leisure Travel Cat C (only w/dept 00, 10, 16, 22 & 23)
55	Recreation Information, Entertainment Tickets, and Tours Cat B (only w/depts. 00, 03, 10, 14-16, 20, 21 & 22)
56	Amusement/Vending Machines
57	Cat A Swimming Pools
59	Recycling
60	Cat B Swimming Pools
61	Sports/Athletics
62	Fitness Center
63	Intramural Sports
64	Sports Programs Above Intramural
67	Cat B Other Recreation
68	Skating
70	Cat C Other Recreation
74	CPS (only w/depts. 03, 04 & 00)
76	NGIS Front Desk Other.
77	Specialty Food & Bev. Operations 1
78	Specialty Food & Bev. Operations 2
79	Specialty Food Bev. Operation 3
80	Small Bowling
81	Open House Events
82	Parcheezi's
83	Cactus Cantina
84	Cntract Food and Bev . Operation
85	NGIS Mission Support Essential
86	NGIS Mission Support
87	VQ Suities (Closed)
88	Distinghed Visiting Quarters
89	VQ Conference Centers
94	MWR Regional Support (only w/dept 00& 89)
98	Cat B General (only w/dept 00, 90, 93,94 & 95)
99	Cat C General(only w/dept 00,90,93,94,&95)
00	General Fund

USE:

MWR - All but 85, 86, 87, 88, 89 (00 can only be used w/Depts. 90-95 & 00)

Civilian Fund - All but 09, 33, 34, 51, 54, 27, 74, 85, 86, 87, 88, 89, 94 (00 can only be used w/Dept. 00)

MWR ECHELON - Only 70, 00

BILLETING – Only 85, 86, 87, 88, 89, 00 (00 can only be used w/Dept. 00)

ACTIVITY DESCRIPTIONS

01 **All Hands Club -** A food, beverage, and entertainment operation that is open to all hands regardless of rank or rate. Facility can contain multi-functions but must be operated as one facility. This is a Category C activity.

02 **O Club -** A food, beverage, and entertainment operation used exclusively or primarily by officers (O-1 through O-10), their dependents, reserve and retired components, and authorized civilians. This is a Category C activity.

03 **CPO Club -** A food, beverage, and entertainment operation used exclusively or primarily by chief petty officers (E-7 through E-9), their dependents, reserve and retired components, and authorized civilians. This is a Category C activity.

05 **E Club -** A food, beverage, and entertainment operation used exclusively or primarily by enlisted personnel (E-1 through E-9), their dependents, reserve and retired components, and authorized civilians. This is a Category C activity.

06 **Fast Food -** Used for walk-up, over-the-counter prepared, or prepared in a short time (usually less than five minutes), light meals consisting mostly of sandwiches or other hand-held food. Any alcoholic beverage transactions or transactions at a physically separate bar must be accounted for under Department 02, Bar Resale. This activity is used when the fast food operation is a "stand alone" independent entity and is not within or connected to another MWR activity. For more information, see the Snack Bar accounting rules in the Accounting Procedures section of this handbook. This is a Category C activity.

08 **PiCNIC/Park Areas -** Picnic/Park areas which are operated for day use of picnics and parties. Use this activity to also account for income and expenses associated with stand alone playground areas that are maintained by the MWR fund. This is a Category A activity.

09 **RV Parks with Hookups** – An RV Park is an outdoor recreational area used for recreational vehicle camping. They can include hard-stand spaces and complete water, sewage, electrical, cable television and telephone hookups. RV parks often include a reception center and amenities such as bathhouses, laundries and a small retail store. This is a Category C activity.

10 **Beaches/Lakes -** Beach/Lake areas which are operated for day use for swimming, sun bathing, fishing, boating, etc. This is a Category A activity.

11 **Campsites** – Campsites are overnight camping areas for tents without individual electrical, water, sewage hookups or other such amenities. Usually includes one water source and a garbage receptacle near by servicing many sites. Also includes a fire pit. Not normally used for Recreational Vehicle parking. This is a Category B activity.

12 **Cabins/Cottages -** Rental operation of recreation cabins/cottages (including permanently mounted trailers). This is a Category C activity.

ACTIVITY DESCRIPTIONS (cont.)

13 **Outdoor Recreation** - Category B, outdoor recreation activities, programs, and services such as issue/rental of sports and piCNICc equipment, tents, backpacks, ski equipment, and party bags; outdoor trips, tours, rental of horses for riding, and other outdoor programs not accounted for separately. Income and expense transactions for rental of "big ticket" rental items (e.g., camping trailers, pleasure boats, etc. are recorded in Activity 28 - Category C, Recreation Equipment Rental).

14 **Special Community Events** - Base-wide, MWR fund sponsored special community events (completed in a short time frame such as a day or weekend). Includes carnivals, fairs, festivals, holiday celebrations, Navy Ball, etc. This is a Category B activity. Should not be recorded under activity code 81.

15 **Fleet Recreation** - Programs specially developed and conducted for fleet sailors. Such programs might include trips/local tours ashore, special interest group programming, social events, sports, special events, etc. This is a Category A activity.

16 **Rec. Center** - Operation of a recreation center targeted to active duty. Includes on and off base MWR information, skills classes, special events, table games, amusement machines, food, beverage, and product sales. This is a Category A activity.

17 **Single Sailor Program** - Stand-alone programs specially developed and conducted for enlisted sailors (18-24 years). Programs might include social and special events, contests, tournaments, recreation skills development, local tours, etc. Most MWR programs include programming for young adults (single sailors) as a major part of their respective program. It is only the intent of this activity to record income and expenses associated with programs and services for this patron group that cannot be readily recorded to another activity. This is a Category A activity.

18 **Community Center** - Operation of a community center targeted to youth and families. Includes classes, special interest group programming, and other community family related programs. This is a Category B activity.

19 **Community Activities** - Community recreation programs such as classes, special interest group programming, and other community related programs not held in the Community Center. This is a Category B activity.

20 **Youth Activities** - Operation of youth centers and recreation and sports programming for school aged youth between the first and twelfth grades. This is a Category B activity.

21 **School-Age Care** - Operation of recreation programs designed for school age children of working parents that are offered at the Child Development Center, Youth Center, or other MWR facility before or after school. This is a Category B activity.

22 **Child Development Center** - Includes full day, drop-in part day (including preschool), and hourly Child Care. This is a Category B activity.

ACTIVITY DESCRIPTIONS (cont.)

23 **Family Child Care** - Approved Family Home Care Programs to include provider insurance administration. This is a Category B activity.

24 **Animal Care/Veterinary Services** - Operation of an animal care clinic or providing of veterinary services. This is a Category C activity.

26 **Boarding Stables** - The operation of stables with privately owned horses. (Rental of horses for riding should be recorded under Activity 13 - Outdoor Recreation.) This is a Category C activity.

27 **Libraries** - Use this activity for recording MWR funds expended to purchase materials (print and non-print) in support of the local general library operation. NAF funds are not to be used for any other library operational support (e.g., salaries, equipment, supplies, and travel). This is a Category A activity.

28 **Cat C Recreation Equipment Rental** - Used for recording income and expenses associated with the rental of "big ticket" outdoor recreation equipment that is taken away (e.g., camping trailer) from the facility versus equipment rented and used at the facility (e.g., the day rental of a sailboat at the marina). Such equipment might be camping trailers, Boston Whalers, and other large trailerable boats. This is a Category C activity.

30 **Vehicle Storage** - The operation of a facility or area for the storage of privately owned vehicles for a fee. This is a Category B activity.

31 **Car Wash** - Car wash operations. Stand alone car wash operations. Open to department 12. This is a Category C activity.

32 **Auto Skills Shop** - The operation of automotive skills (hobby) centers where individuals exercise self-help in the repair of privately owned vehicles. Includes stall and equipment rental, retail operations, etc., associated with the operation of an Automobile Skills Center. This is a Category B activity.

33 **Marina Services, Cat B** - Includes activities without resale or private boat berthing open to departments 00, 10, 12, 14, 16, only. This is a Category B activity.

34 **Marina Services, Cat C** - The operation of marina facilities. Functions normally include merchandise, bar, and food and beverage resale, and private boat berthing. Open to departments 00, 02, 03, 05, 25, 26, 27 and 28. This is a Category C activity.

39 **Skeet/Trap Range** - Operation and programming of skeet and trap ranges which come under the control of the MWR fund. Ranges that are operated under a private organization authority are not authorized MWR recreation subsidy. This is a Category C activity.

40 **Golf Course** - Operation of one or more golf courses and the recording of transactions for greens fees, cart rental, lesson programs, pro shop, club rental, car rental tournaments, food, bar, etc. Generally includes miniature golf and driving ranges. This is a Category C activity.

ACTIVITY DESCRIPTIONS (cont.)

41 **Fisher House** - Operations to provide temporary, convenient, and reasonable cost lodging for families of patients whom are hospitalized for complicated or critical medical problems at a military treatment facility. Limited to Hospital San Diego, Portsmouth and Betheseda. Separate stand alone BLAS systems.

43 **Large Bowling Center** - The operation of one or more bowling centers each with 13 lanes or more. Program components include open and league bowling, tournaments, shoe rental, lesson programs, pro shop, food, bar, and other events associated with a bowling program. This is a Category C activity.

44 **Recreation Rooms** - The operation of an area not located within an MWR facility (e.g. air terminal amusement area, VQ lounge) where MWR NAF-owned or contracted billiard tables, table tennis, and other non-electric game room activities, events, and services are provided (or where MWR NAF-owned or contracted equipment is provided for day rooms). When separate information is not desired, income and expense transactions for these activities, events, services, and equipment may be recorded in activity 16, Recreation Center. This is a Category A activity.

46 **Audio/Visual** - Audio/visual services provided to customers. This is a Category C activity.

49 **Arts Crafts Hobbies** - The operation of arts, crafts, and hobby programs. These programs include but are not limited to ceramics, photography, pottery, fine arts, sculpture, models, textile/ fibers, woodworking, etc. This is a Category B activity.

50 **Commercial Theaters** - The operation of movie theaters showing movies provided by the Navy Motion Picture Service (NMPS). This is a Category C activity.

51 **Recreation Theaters** - The operation of free (reduced price) movie theaters showing movies provided by the Naval Motion Picture Service (NMPS). Authorized users of this account are limited to those stations Congress has designated as Isolated/Remote and those who have received authorization to operate "free" from NMPS. This is a Category A activity.

54 **Leisure Travel** - Contractor operated travel program. Use this activity to record the two types of Leisure Travel Commissions as well as sales associated with the ARC system. This functional element of the program is only authorized use of departments 00, 10, 16, 20, 22, and 23. Record leisure travel commissions received from the leisure travel agency under contract to MWR in department 00, account 54-591-00. Record leisure travel commissions from SATO (the Official Travel Office) in department 00, account 54-594-00. This is a Category C activity.

55. **Recreation Information, Entertainment, Tickets, and Tours** - The operation of a facility or providing of services that includes the sale of transportation and entertainment tickets, local tours, tour/travel related merchandise retail. This activity is only authorized use of departments 00, 03, 10, 14, 15, 16, 20, 21 and 22 and as a functional element of the ITT program. This is a Category B activity.

ACTIVITY DESCRIPTIONS (cont.)

56 **Amusement/Vending Machines** - The operation of a stand-alone facility-housing fund owned amusement/vending machines. If the fund does not own the machines, credit the commissions to Amusement/Vending Machine Commissions, account 592. Otherwise, record income to account 501. This is a Category C activity.

57 **Cat A Swimming Pools** - Record transactions for the total swimming pool operation supporting official training or the command physical readiness program swimming activities. This would include military lap swimming, water survival training, swim qualifications, command physical readiness utilization (preparation and testing), etc. This is a Category A activity.

59 **Recycling** - Use this activity to record revenue and expense transactions for the collection and/or processing of waste materials. This is a Category C activity.

60 **Cat B Swimming Pools** - Record transactions for the operation of recreational swimming pools and related activities. Includes aquatic classes, competitive swimming events, special events conducted at the swimming pool, food and beverage operations at the swimming pool, etc. This is a Category B activity.

61 **Sport/Athletics** - Use this activity to record revenue and expense transactions for the operation of gymnasiums, athletic fields, and other ancillary sports/athletics programs, e.g., locker rental, athletic gear issue, facility/equipment items, athletic field maintenance, etc. Use this activity to record racquetball courts, spas, etc., when not associated with a fitness center. Otherwise, use Activity 62. This is a Category A activity.

62 **Fitness Center** - Use this activity to record revenue and expense transactions for the operation of fitness centers (where programs or a separate facility exists beyond the normal weight room/exercise area). Use this activity to record aerobic programs, racquetball courts, spas, and other associated programs if an integral part of the fitness center operation. This is a Category A activity.

63 **Intramural Sports** - Use this activity to record transactions for the conduct of team or individual sports events which are part of command sponsored intramural/intermural or "Captain's Cup" type programs. Participants would be primarily active duty and may include varsity or extramural programs. This is a Category A activity.

64 **Sports Programs Above Intramurals** - Use this activity to record transactions for the conduct of team or individual sporting events other than described in Activity 63 (Intramural Sports). Participants may be active duty or any other eligible patron. Sporting events may be league, tournament, or self-directed. This is a Category B activity.

67 **Cat B Other Recreation** - Use <u>ONLY</u> for a recreation-type (Category B) facility, program, service, or operation which does not fall under any other Category B activity and is treated as a separate operation with its own income and expense. This is a Category B activity.

ACTIVITY DESCRIPTIONS (cont.)

68 **Skating -** Skating rink and program operations. This is a Category C activity.

70 **Cat C Other Recreation -** Use ONLY for a recreation-type (Category C) facility, program, service, or operation which does not fall under any of the other Category C activities and is treated as a separate operation with its own income and expenses. Miniature Golf goes here now.

74 **CPS -** Consolidated Package Store operated within an MWR fund. This is a Category C activity (only w/depts 03, 04, 00).

76 **NGIS** Front Desk other- for use by Andersen AFB Guam for sale of unique sundries.

77-79 **Specialty Food and Beverage Operation 1, 2, 3 -** Used for Specialty food and beverage operations such as pizza parlors, sports clubs, family restaurants, and other themed operations not restricted to a particular rank or rate. Facility may contain multi-functions but must be operated as one facility. When specialty operations are in separate facilities, each must be accounted for separately using activities 78 and 79. This is a Category C activity.

80 **Small Bowling Center -** The operation of one or more bowling centers each with 12 lanes or less. Program components include open and league bowling, tournaments, shoe rental, lesson programs, pro shop, food, bar, and other events associated with a bowling program. This is a Category B activity.

81 **Open House Events -** Use this activity code to record MWR revenues and expenses associated with the sale of food, beverages, promotional items, etc., and the provision of services (e.g., rentals, insurance, service contracts, etc.) resulting from MWR's involvement in the Open House. Open House events include such events as Air Shows, festivals, and carnivals, that are open to the general public, and are considered base wide public affairs events. Complete guidance on MWR's involvement in Open House Events can be found in the Open House Events Guidebook.

82 **Parcheezi's -** A quick-service branded concept developed by the CNIC club branch. The size of the operation (express, medium, large, or kiosk) is designed to fit local market and facility needs. The menu features pizzas, calzones, salads, and dessert pizza. Larger operations can also feature pastas, sandwiches, and all-you-can-eat Parcheezi's Bar. This is a Category C activity.

83 **Cactus Cantina -** A quick service branded concept developed by the CNIC Business Activities Branch. The size of the operation (express, medium, large, or kiosk) is designed to fit local market and facility needs. The menu features tacos, burritos, nachos, salads, and more. This is a Category C activity.

84 **Contract Food & Beverage Operations -** Food and/or beverage operations managed by a third party, including sports bars. Management is inclusive of accounting, payroll, and personnel functions. When more than one contract operation is present, Activity Code 77, Specialty Food & Beverage Operation 1, will be used. This is a Category C activity.

85 **NGIS Mission Essential**– Used to record income and expenses for all rooms designated for Multiple occupants. Restricted to VQ and departments 03, 10, 00. This is a Category A activity.

86 **NGIS Mission Support** - Used to record income and expenses for all rooms designated for a single occupant. Restricted to VQ and department 03, 10, 00. This is a Category A activity.

ACTIVITY DESCRIPTIONS (cont.)

87 **VQ Suites –** Closed to all associated cost centers,will be closed and blocked for posting by the end FY09.(Closed)

88 **Distinguished Visiting Quarters** - (Closed).

89 **VQ Conference Centers** – Used to record income and expenses for conference centers. Restricted to VQ and departments 03, 10, 00. This is a Category A activity.

90 **VQ Trailer/Other**—Used to record temporary housing for VQ's only.

94 **MWR Regional Support -** This activity will be open to Department 89 and 00. Used to record the cost associated with the Regional Support Office. This is a Category A activity.

98 **Cat B General -** Used to record general and/or administrative income and expenses that are entirely for Category B activities. Open to departments 00, 90, 93, 94 and 95.

99 **Cat C General -** Record general and/or administrative income and expenses that are entirely for Category C activities. Limited to use with departments 00, 90, 93, 94, and 95. This is a Category C activity.

00 **General Fund -** Used for general and/or administrative income and expenses for the fund except for those that are entirely Category C. Use activity 99 for general and/or administrative Category C income and expenses. Limited to use with departments 00 and 90-95. This is a Category A activity.

DEPARTMENT LISTING
(Last two digits of Account Number)

01 Food-Resale
02 Bar-Resale
03 Merchandise-Resale
04 Other-Resale
05 Other Food & Drink-Resale
06 Parcheezi's
07 Cactus Cantina
08 Market Street Deli
09 Enlisted Dining Facility (only w/acts 01-05, 77-79, 84, 99, 00)
10 General Program Operations
11 Golf Cart Rentals (only w/act 40)
12 Rentals-Program
13 Amusement/Vending Machines-Program
14 Slot Machines-Program (MWR only)
15 Bingo-Program
16 Other-Program
17 Conference Room Operations
20 Transportation Tickets (only w/act 54 & 55)
21 Entertainment Tickets (only w/act 55)
22 Tours (only w/act 53, 54 & 55)
25 Boat Berthing (only w/act 34)
26 Boat Storage (only w/act 34)
27 Charter Operations (only w/act 34)
28 Large Boat Operations (only w/act 34)
30 Driving Range (only w/act 40)
89 APF Support
90 MWR Director (only w/acts 98, 99 & 00)
91 MWR Accounting (only w/act 00)
92 MWR Personnel (only w/act 00)
93 MWR Procurement (only w/acts 98, 99 & 00)
94 MWR Marketing (only w/acts 98, 99 & 00)
95 MWR Maintenance (only w/acts 98, 99 & 00)
00 General Income & Expense

USE:

MWR - All

Civilian Fund - All but 9, 11, 14, 17, 23, 30, & 90-95

Billeting - Only 03, 10, 00

Echelon - Only 00

DEPARTMENT DESCRIPTIONS

01 **Food Resale** - Dining room and other food resale business including private parties and catering. Food resale is primary to the program, clubs, restaurant, cafeteria, snack bars, etc.

02 **Bar Resale** - Over the bar resale business and beer, wine, and distilled spirits resale business in a food/beverage operation. Bar resale is primary to the program, clubs, restaurant, cafeteria, snack bars, etc.

03 **Merchandise Resale** - Goods resale business such as merchandise, sundry, Pro Shop items (e.g., T-shirts, sneakers, cigarettes, candy, bowling balls, golf clubs).

04 **Other Resale** - Resale business not properly accounted for under the other resale departments.

05 **Other Food and Drink Resale** - Other food and drink resale business.

06 **Parcheezi's** - A quick-service branded concept developed by the CNIC Business Activities Branch and operated as a department of a hosting activity. The size of the operation (express, medium, large, or kiosk) is designed to fit local market and facility needs. The menu features pizzas, calzones, salads, and dessert pizza. Larger operations can also feature pastas, sandwiches, and all-you-can-eat Parcheezi's Bar.

07 **Cactus Cantina** - A quick-service branded concept developed by the CNIC Business Activities Branch and operated as a department of a hosting activity. The size of the operation (express, medium, large, or kiosk) is designed to fit local market and facility needs. The menu features tacos, burritos, nachos, salads, and more.

08 **Market Street Deli** - A quick-service branded concept developed by the CNIC Business Activities Branch. The size of the operation (express, medium, large, or kiosk) is designed to fit local market and facility needs. The menu features Philly cheese steaks, burgers, fries, subs, and salads. Some units also feature a "blue plate" special.

09 **Enlisted Dining Facility** - An appropriated fund function contracted for by MWR, from the local command, to provide rations-in-kind (meals) for enlisted personnel. Use this department when function is performed in one of the MWR food and beverage facilities.

10 **General Program Operations** - Used to record transactions of a general program nature, i.e., those non-resale operations not specifically identified by another department.

11 **Golf Cart Rentals** - Use this department to record revenue and expense associated with Golf Cart Rentals. This can only be used with Activity 40.

12 **Rentals Program** - A department renting out fund owned equipment (e.g., catering equipment, tables/chairs, chafing dishes, tents, sleeping bags, lanterns).

13 **Amusement/Vending Machines-Program** - Fund-owned amusement and/or vending machine department. If this is a major operation, not operated within an activity, but an activity itself with resale and/or program departments under it, use Activity 56 - Amusement/Vending Machines. If the machines are not fund-owned, credit the commissions to Amusement/Vending Machine Commissions Account 592.

DEPARTMENT DESCRIPTIONS (cont.)

14 **Slot Machine Program** - Used to record income and expenses associated with a slot machine operation.

15 **Bingo Program** - Bingo department. If this is a major operation, not operated within an activity, but an activity itself with resale and/or program departments under it, use Activity 58 - Bingo.

16 **Other Program** - Program business not properly accounted for under the other program departments.

17 **Conference Room Operations** - Use to record income and expenses associated with the MWR and CVQ Conference Room Operations. MWR use only with Activity 18 or 67 for Category B operations and Activity 70 for Category C operations.

20 **Transportation Tickets** - Use this department to record revenue and expense associated with the sale of bus, air, train, ferry, sail tickets, etc. Can only be used with Activity 54 and 55.

21 **Entertainment Tickets** - Use this department to record revenue and expense associated with the sale of baseball, football, concert, amusement parks, and other cultural/entertainment tickets. Can only be used with Activity 55.

22 **Tours** - MWR operated tours program. Use this department to record revenue and expense associated with a tours program, which is generally of a local nature. Can only be used with Activity 54 and 55.

25 **Boat Berthing** - Use this department to record all revenue and expense associated with the berthing and mooring, with or without water and electrical hookup, of privately owned boats. Can only be used with Activity 34.

26 **Boat Storage** - Use this department to record all revenue and expense associated with the dry storage of privately owned boats. Can only be used with Activity 34.

27 **Charter Operations** - Use this department to record all revenue and expense associated with the operation of large craft that are chartered with a crew for pleasure, private or group fishing, parties, etc. Can only be used with Activity 34.

28 **Large Boat Operations** - Use this department to record all revenue and expense associated with the operation of rental boats that are self skippered and over twenty-five feet (25') in length. Can only be used with Activity 34. Revenue and expense for smaller boat operations shall be recorded in Department 10, General Program Operations.

DEPARTMENT DESCRIPTIONS (cont.)

30 **Driving Range -** Use this department to record revenue and expenses associated with Driving Ranges. This can only be used with Activity 40.

89 **APF Support-** This department is used to record all MWR authorized purchases and expense related to the support will be captured in this department (even is APF is not program , as additional funds may become available , authorized epensees previously captured on the financial statements are permited UFM offset.

90 **MWR Director -** Use for expenses related to the overall management of the MWR Fund (e.g., labor, related supplies, travel, and training expenses for the MWR Director, Deputy Director, Secretary to the Director). Only w/accts 98, 99 & 00, MWR only.

91 **MWR Accounting -** Use for transactions related to the NAF accounting office (e.g., labor, related supplies, travel, and training expenses for the Accounting Supervisor, Accounting Technicians). Only w/acct 00, MWR only.

92 **MWR Personnel -** Use for transactions related to the NAF personnel office (e.g., labor, related supplies, travel, and training expenses for the Personnel Director, Supervisor, Specialists, Clerks). Only w/acct 00, MWR only.

93 **MWR Procurement -** Use for transactions related to the NAF procurement process (e.g., labor, related supplies, travel, and training expenses for the Procurement Supervisor, Clerks). Only w/accts 98, 99 & 00, MWR only.

94 **MWR Marketing -** Use for transactions related to marketing, promoting, or advertising MWR activities (e.g., labor, related general supplies, travel, and training expenses for the Marketing Specialist, Public Affairs Specialist, Graphic Artists). Only w/accts 98, 99 & 00, MWR only.

NOTE:	The actual cost of printed materials and the distribution of materials is to be charged to XX-781-XX Advertising and Promotion for the activity being worked on.

95 **MWR Maintenance -** Use for transactions related to the Maintenance of MWR activities (e.g., supervisory and direct labor, related general supplies, travel, and training expenses).

NOTE:	The actual cost of materials is to be charged to the respective Repair and Maintenance account, XX-681-XX for Vehicles, XX-683-XX for FF & E, or XX-685-XX for Bldg. & Facilities, for the MWR activity being worked on. Only w/accts 98, 99 &00, MWR only.

00 **General Income & Expense -** (G&A) Non-departmental income and expense of the fund or an activity within the fund.

RAMCAS CHART OF ACCOUNTS*

ASSET ACCOUNTS

CURRENT ASSETS

00-101-00	Central Bank Account	C-23
00-102-00	Restricted Cash - Capital Outlay	C-25
00-103-00	Restricted Cash - Local Nationals	C-29
00-104-00	Restricted Cash - BRAC/ Special Operating Outlays	C-31
00-105-00	Local Payroll/Airline Travel Account	C-33
00-106-00	Local Foreign Currency Account	C-35
00-107-00	Local Credit Card Account	C-37
00-108-00	Change Funds	C-39
00-109-00	Petty Cash	C-39
00-110-00	Electronic Credit Card Account	C-37
00-131-00	Accounts Receivable - General	C-41
00-132-00	Accounts Receivable - Ret Chks	C-41
00-133-00	Accounts Receivable - Other	C-41
00-134-00	Accounts Receivable - Credit Cards	C-41
00-135-00	Accounts Receivable – Gift Certificate	C-41
00-136-00	Accounts Receivable - APFSUP	C-41
XX-151-XX	Department Resale Inventories	C-47
XX-152-XX	Central Storeroom Inventories	C-47
00-161-00	Prepaid Supplies	C-49
00-162-00	Prepaid Contracts	C-49
00-163-00	Prepaid Tickets	C-49
00-165-00	Prepaid Minor Property	C-49
00-167-00	Goods In Transit	C-49
00-168-00	Prepaid Other Expenses	C-49
00-169-00	Suspense Account	C-53

FIXED ASSETS

00-170-00	Computer Equipment	C-54
00-171-00	Vehicles	C-54
00-172-00	MWR Centrally Funded Vehicles	C-54
00-173-00	Furniture, Fixtures & Equip (FF&E)	C-54
00-173-10	Whole Room Concept	C-54
00-174-00	MWR Centrally Funded FF&E	C-54
00-175-00	Buildings and Facilities(MWR only)	C-54
00-176-00	MWR Cent Fund Bld&Fac(MWR only)	C-54
00-177-00	Bldgs and Fac Imprvmt (MWR only)	C-54
00-178-00	MWR Cnt Fnd Bld&Fc Imp(MWR only)	C-54
00-179-00	Construction In Progress	C-54

ACCUMULATED DEPRECIATION

00-180-00	Accum Depr - Computer Equip	C-63
00-181-00	Accum Depr - Vehicles	C-63
00-182-00	MWR Acc Depr - Cent Fund Veh	C-63
00-183-00	Accum Depr - FF&E.	C-63
00-184-00	MWR Acc Depr - Cent Fund FF&E	C-63
00-185-00	Accum Depr - Bldgs & Facil (MWR only)	C-63
00-186-00	MWR Accum Depr – Centrally Funded Bldgs & Facil (MWR only)	C-63
00-187-00	Accum Depr - Bldgs & Facil Imp (MWR only)	C-63
00-188-00	MWR Acc Depr - Centrally Funded Bldg & Facil Imprvmt (MWR only)	C-63

LONG-TERM RECEIVABLES

00-191-00	Loans Receivable	C-66
00-192-00	Loans Receivable – NEX Dist.	
00-193-00	Float Loan Rec. (RAMCAS ONLY)	

LIABILITY ACCOUNTS

CURRENT LIABILITIES

00-201-00	Trade Payables	C-67
00-202-00	Other Payables	C-67
00-203-00	Deposits Payable	C-67
00-204-00	Gratuities Due Employees	C-70
00-205-00	Service Charges Due Employees	C-70
00-206-00	Consignment Items Payable	C-72
00-210-00	Comp Time Payable	C-73
00-211-00	Wages Payable	C-73
00-212-00	Annual Leave Payable	C-73
00-213-00	Federal Taxes Payable	C-75
00-214-00	Social Security Payable	C-75
00-215-00	State Taxes Payable	C-75
00-216-00	Savings Bonds Payable	C-78
00-217-00	Retirement Payable	C-78
00-218-00	Life Insurance Payable	C-78
00-219-00	Post Retirement Benefit	C-78
00-220-00	Health Maintenance Payable	C-78
00-221-00	Disability Insurance Payable	C-78
00-222-00	Savings Investment Plan Payable	C-78
00-223-00	Civil Serv CSRS Retire Payable	C-78
00-224-00	Civil Serv FERS Retire Payable	C-78
00-225-00	Bonuses Payable	C-78
00-226-00	Foreign National Payable	C-78
00-227-00	Civil Service TSP Payable	C-78
00-228-00	TSP Loan Payable	C-78
00-229-00	Payroll Deductions - Other	C-78
00-230-00	GS CSRS Offset Retirement Plan Payable	C-78
00-251-00	Unearned Income	C-80
00-256-00	Unearned Income UFM	C-81

LONG-TERM LIABILITIES

00-271-00	BUPERS Long-Term Loans Pay	C-82
00-272-00	Other Long-Term Loans Pay	C-82
00-281-00	Long-Term Ret and Sev Allow	C-83

NET WORTH ACCOUNTS

RETAINED EARNINGS

00-291-00	Retained Earnings Beg of FY	C-85

ADJUSTMENTS, NET PROFITS

00-292-00	Misc Equity Transactions	C-85
00-293-00	BRAC - Residual Balances	C-87
00-294-00	Intrasystem Transfers	C-87

CAPITAL GRANTS

00-295-00	Central Fund - Capital Grant	C-88
00-296-00	Echelon - Capital Grant	C-88
00-297-00	Echelon II Capital Grants	C-88
00-298-00	Assets Transferred from CFAS	C-88
00-299-00	Echelon II Project Collateral Equip	C-88

INCOME & EXPENSE ACCOUNTS

RESALE REVENUE

XX-301-XX	Resale Revenue	C-91
XX-302-XX	Catering Resale Revenue	C-91
XX-303-XX	Sales Discount	C-93

* Restrictions on fund/activity use are listed in the account descriptions.

RAMCAS CHART OF ACCOUNTS* (cont.)

INCOME & EXPENSE ACCOUNTS (cont.)

PROGRAM & OTHER REVENUE

XX-501-XX Program Revenue C-91
XX-503-XX Program Discounts.....……C-93
XX-506-XX Net Ticket/Tour/Cruise Rev……...C-91
00-531-00 Common Support Services……..C-95
XX-532-00 Dues C-96
00-533-00 Echelon II Assessment ..... **NONE**
00-558-00 NEX Ship Store Profit Dist. C-97
XX-559-00 NEX Div. FdServ/Concessionaire.....C-98
00-560-00 Telephone Revenue……. …….C-99
XX-562-XX Central Fund-Op Grant Bupers only C-100
XX-563-XX Echelon –OP Grant Bupers only C-100

XX-564-XX Other –Op Grants Bupers only …….C-100

XX-565-XX NEX Distribution -Direct(NPC)only C-103

00-566-00 NEX Distribution – Amuse Mach C-102
(NPC use only) C-103
XX-567-00 NEX Distribution – BUPERS Subsidy
(Bupers use only)……C-103

00-568-00 NEX Distribution - CNIC
(NPC use only) C-103
XX-569-XX Other Revenue C-105
XX-571-XX Commercial Sponsorship C-106
XX-581-XX Central Stores Overage.....C-107
54-591-00 Leisure Travel Commissions C-108
XX-592-XX Amuse/Vending Mach Commissions C-108
59-593-00 Recycling Commissions C-108
XX-594-XX Other Commissions C-108

COSTS OF GOODS SOLD

XX-401-00 Costs of Goods Sold.....C-110

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XX-602-XX Salaries & Wages - Local Natl.....C-102
XX-603-XX Bonuses.....C-102
XX-604-XX Payroll Overtime Expense C-102
XX-605-XX Foreign National Payroll Offset.....C-102
XX-606-XX Comp Time Expense……. C-102
XX-621-XX Employer's Share of FICA C-115
XX-622-XX Annual Leave Expense.....C-115
XX-623-XX Sick Leave Expense C-115
XX-624-XX Employee Meals C-115
XX-625-XX Employee Benefits - Local Natl C-115
XX-626-XX Employee Benefits - Other C-115
XX-629-XX Employers Health & Disb. Ins Cost C-118
XX-630-XX Employers Life Ins C-118
XX-632-XX Emplyr Ben Cst -CSRS, FERS TSPC-118
XX-633-XX Employers Work Comp Cost C-118
XX-634-XX Employers Unemp Comp Cost C-118
XX-635-XX MWR Property/Liability Ins C-118
XX-636-XX 401K Employer Match…… C-118
XX-637-XX 401K Admin Fees……C-118
XX-638-XX Post Retirement Benefit Cost ……..C-118
XX-639-XX DoD Travel Subsidy ……..C-118
XX-641-00 Utilities C-122
XX-642-XX Rentals C-122
00-660-00 Telephone Expense…… C-114
XX-661-XX Telephone and Postage C-122
XX-662-XX Cable/Satellite Service C-122

INCOME & EXPENSE ACCOUNTS (cont.)

DEPARTMENT/GENERAL & ADMINISTRATIVE EXPENSES (cont.)

XX-701-XX Supplies…… C-127
XX-702-XX Amenities …… C-127

XX-703-XX Laundry.....C-127
XX-705-XX Ticket Expense C-129
XX-706-XX USDA Offset C-130
XX-707-XX USDA Program Expense C-132
XX-708-XX CDH Subsidy Expense C-133
XX-721-XX Travel and Per Diem..... C-134
XX-724-XX Employee Relocation Expense…… C-134
XX-724-01 Employee Reloc. Exp. HH Goods C-134
XX-724-89 Employee Relocation Exp UFM ……C-134
XX-731-00 Freight & Transportation.....C-134
XX-741-00 Support Service Expense C-136
XX-742-00 Internal Services Rendered/Recvd...C-137
XX-747-XX UFM APF Offset CDH Subsidy Exp C-140
00-748-00 UFM Headquarters 1 .....C-138
00-749-00 UFM Headquarters 2 .....C-139
XX-750-XX UFM APF Offset Minor Property.....C-140
XX-751-XX UFM APF Offset Labor Cost.....C-140

XX-752-XX UFM APF Offset Supplies Cost C-140
XX-753-XX UFM Offset Contractual Cost.....C-140
XX-754-XX UFM APF Offset Maint. Cost……..C-140
XX-755-XX UFM APF Offset Other Ops Cost C-140
XX-756-XX UFM APF Fixed Asset Offset.....C-140
XX-757-XX UFM APF Offset Communications....C-140
XX-758-XX UFM APF Offset Travel & Per Diem .C-140
XX-759-XX UFM APF Offset Transportation C-140
XX-760-00 Depr Ex-Computer Equip C-140
XX-761-00 Depr Expense - Vehicles C-144
00-762-00 MWR Dep Exp - Cent Fund Veh. C-144
XX-763-00 Depr Expense - FF&E.....C-144
00-764-00 MWR Dep Exp-Cent Fund FF&E.....C-144
00-765-00 Depr Expense - Bldg & Facil C-142
00-766-00 MWR Depr Exp-Cent Funded.....
Bldg and Facilities C-144
00-767-00 Depr Exp - Bldg & Facil Imp C-144
00-768-00 MWR Depr Exp-Centrally Funded
Bldg & Facil Imp C-144
00-771-00 MWR Field Acctg Srvcs Costs.....C-147
00-772-00 MWR Central Support Costs C-147
00-773-00 MWR Ech II/III Support Costs.....C-147
XX-780-XX Discounts Lost.....C-149
XX-781-XX Advertising and Promotion C-150
XX-782-XX Conferences and Training C-150
XX-783-XX Contractual Expense C-150
XX-784-00 Credit Card Sales Expense C-151
XX-785-XX Awards & Prizes C-152
67-786-00 Unit Allocation.....C-152
XX-787-XX Entertainment C-152
00-788-00 CBQ Echelon Assessment C-154
00-789-00 CBQ Headquarters Assessment C-155
XX-791-XX Central Stores Shortage C-156
00-793-00 Ombudsmen Expense C-158
XX-794-XX Spillage/Spoilage Expense.....C-159
XX-799-XX Miscellaneous Expense C-160

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XX-812-00 Cash Overage C-160
XX-813-00 Gain on Disp of Fixed Assets C-160
XX-814-00 Prior FY Income Adjustment.....C-160
XX-819-00 Bonus Merchandise.....C-160

XX-681-XX Rep & Maint – Vehicles C-115
XX-683-XX Rep & Maintenance – FF&E.....C-115
XX-685-XX Repairs & Maint - Bldg & Facil.....C-115
XX-686-XX Minor Property C-125
XX-687-XX Smallwares C-126
XX-688-XX UFM APF Fixed Asset Expense….. C-126

RAMCAS CHART OF ACCOUNTS* (cont.)

INCOME & EXPENSE ACCOUNTS (cont.)

OTHER EXPENSES (cont.)

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XX-891-00 Misc Income - Extraordinary.....C-160
XX-912-00 Cash Shortage.....C-164
XX-913-00 Loss of Disp of Fixed Assets C-164
XX-914-00 Prior FY Expense Adjustment.....C-164
XX-915-00 Bad Check Expense C-164
XX-916-00 Bad Debt Expense.....C-164
00-930-00 BRAC - Severance Pay Expense C-159
00-931-00 BRAC - Annual Leave Payoff Expense.....C-159
00-932-00 BRAC - PCS Expense C-159
00-933-00 BRAC - Outplacement Asst Expense.....C-159
00-934-00 BRAC - Asset Transportation Expense.....C-159
00-935-00 BRAC - Base Closure Team Expense.....C-159
00-936-00 BRAC - Other Personnel Expense ...C-159
00-937-00 BRAC - Other Non-Personnel Expense.....C-156
XX-950-00 Interest Expense - Late Paymt C-156
XX-991-00 Misc Expense - Extraordinary.....C-160

* Restrictions on fund/activity use are listed in the account descriptions.

00-101-00 CENTRAL BANK ACCOUNT

Overview Used to record deposits to and disbursements from the Central Bank Account.

When Debited

- When deposits to a local bank (or direct mail deposits) are entered as debits on DARS.
- When a GJV crediting a restricted cash account is submitted.
  - 00-102-00 Restricted Cash - Capital Outlay
  - 00-103-00 Restricted Cash - Local Nationals
  - 00-104-00 Restricted Cash - BRAC/Special Operating Outlays
- When RAMCAS processes credit card payments and makes occasional deposits or correcting entries.

When Credited

- When any RSWC is prepared.
- When a CNIC centralized payroll clerk listing is submitted with a Payroll Summary.
- When RAMCAS makes occasional disbursements or correcting entries.
- When a GJV debiting a restricted cash account is submitted.
  - 00-102-00 Restricted Cash - Capital Outlay
  - 00-103-00 Restricted Cash - Local Nationals
  - 00-104-00 Restricted Cash - BRAC/Special Operating Outlays

ACCOUNT STATUS

Type Asset account. Debits increase, credits decrease.

Normal Balance Debit balance.

Normal Status Account is debited and credited frequently during the accounting month.

Subsidiary Records Backup documents are:

- Activity copies of DARs
- Activity copies of RSWCs filed in numeric order

Used by All Funds

00-102-00 RESTRICTED CASH - CAPITAL OUTLAY

Overview Used to restrict cash for funding capital outlays (e.g., renovations, expansions, major replacements), and vehicles, furniture, fixtures and equipment purchases. The capital expenditure must have been approved by the proper authority as described in the chart below. (Once this approval has been obtained, separate approval is not required to restrict cash.) If funds are not available to cover entire cost at the time of approval, a portion can be restricted and increased later as funds become available. Cash should be restricted for projects in accordance with a 5 year recapitalization plan. Restricted cash should be revalidated and approved annually during the budget process. Funds recorded in this account are not available for normal operations and upon completion of an individual project, any remaining funds should be returned to operational cash or redistributed to an approved project that cash has not already been restricted.

MWR FACILITY FUNDING PROFILE			
APPROVAL AUTHORITY	**CATEGORY OF WORK (1)**	**FUND SOURCE**	**COST LIMITS**
Regional Commander	Major Construction	None	None
	Minor Construction	O&M,N NAF	$0 – 750,000 $0 – 200,000
	Repairs/Renovation	O&M,N NAF	$0 - 1,000,000 $0 - 500,000
Commander, Navy Installations (CNIC)	Major Construction	MILCON NAF	$750,000 + UP $750,000 + UP
	Minor Construction	O&M,N NAF	$75,000 - $750,000 $200,000 - $750,000
	Repairs/Renovation	O&M,N DBOF NAF	$75,000 - $5,000,000 $0 – 3,000,000 $200,000 + UP

00-102-00
Reference Notes:

1. Project execution approval authority is limited to the specified funding threshold. Projects with funding requirements below the range outlined can be funded by higher authority when deemed appropriate by the approval authority. All nonappropriated fund (NAF) new construction projects over $200,000 must be reported to OSD/Congress. The coordinating office for submission of the annual report is CNI (N9). All NAF construction and repair/renovation initiatives over $750,000 require review and approval through the CNIC MWR/NEX Board of Directors (BOD) Facility Committee and BOD.

2. Construction category of work includes the erection, installation, or assembly of a new facility; the addition, expansion, alteration, conversion or replacement/relocation of a real property facility.

3. Repair category of work refers to the restoration of a facility through overhaul/replacement of built-in parts or materials that have deteriorated over time or through usage. Repair may include modification or addition of building components or materials necessary to comply with current life safety standards, national or regional building codes, or environmental regulations.

4. For minor construction/repair projects with combined work categories (i.e., "RC" Repair and Construction), the threshold authority applicable to each respective category of work applies in determining the execution approval authority.

5. For O&M,N funded minor construction, Regional Commanders may execute projects up to the minor construction threshold limit of $500,000. With CNI approval, minor construction projects up to the threshold limitation of $750,000.00 may be funded locally.

6. The Commander, Navy Installations Command and Resource Sponsors are responsible for programming of MILCON projects. Congressional review and approval is required prior to construction execution.

7. OPNAVINST 11010.20G, Facilities Projects Manual, provides expanded information on the preparation of Special Projects. NAVFACINST 11010.45 provides information on preparation and submission of MILCON projects. CNIC Internal Needs Validation Study (INVS) procedure provides the vehicle and instructions for submission of NAF capitalization projects.

8. The equipment expense investment threshold has been increased to $250,000 from $100,000 through Section 106 of Public Law 108-7, the Consolidated Appropriations Resolution, 2003. This change was promulgated through Under Secretary of Defense Memorandum of 11 March 2003. In summary, Operation and Maintenance funds (O&M,N) may be used to purchase equipment investment items up to $250,000.00.

When Debited	When a project or other capital outlay is approved, funds are recorded to this account by means of a GJV only. The GJV also credits the Central Bank Account (00-101-00) for the same amount.
When Credited	GJV is issued whenever disbursements from this account are made. GJV credits this account (and debits Central Bank Account) for the amount of the disbursement.

ACCOUNT STATUS

Type	Asset account. Debits increase, credits decrease.
Normal Balance	Debit balance, if any.
Normal Status	Account is debited whenever projects or other capital outlays are approved. Account is credited whenever disbursements for projects or other capital outlays made.
Subsidiary Records	Backup documents are documentation approving projects or other capital outlays authorizing their level of funding, and all debits and credits for projects or other capital outlays.
Used by	All Funds.

* Do not Restrict cash you do not have.

00-103-00 RESTRICTED CASH - LOCAL NATIONALS

Overview Used by overseas funds only to record cash that has been set aside for funding of foreign nationals' such as retirement, severance pay liabilities and payroll shortfalls. Amount in account should equal 75% of funds recorded in the Long-Term Retirement and Severance Allowances Account 00-281-00. Cash recorded to this account represents Central Bank Account funds that are not available for normal operations.

When Debited Whenever the balance falls below 75% of the Long-Term Retirement and Severance Allowances Account 00-281-00, debits are recorded on a GJV only with an offsetting credit to the Central Bank Account 00-101-00. See account 00-281-00 for more information.

When Credited Whenever the balance rises above 75% of Long-Term Retirement and Severance Allowances Account 00-281-00, credits are recorded on GJV only, with offsetting debit to Central Bank Account. See account 00-281-00 for more information.

ACCOUNT STATUS

Type Asset account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account is debited and credited infrequently during the accounting month. Adjustments are made only when changes occur in long-term retirement and severance liability.

Subsidiary Records Backup documents are fund copies of GJVs.

Used by All Funds.

00-104-00 RESTRICTED CASH - BRAC/SPECIAL OPERATING OUTLAYS

Overview Used by funds whose bases are on the Official Base Realignment Commission (BRAC) list to restrict cash for future outlays relating to BRAC drawdown and closure actions. This account can also be used by non-BRAC bases to restrict cash for future special operating needs such as significant employee termination costs, litigation expenses and other special operating needs. Whether for BRAC or special operating needs, the account can only be used when appropriate contingencies or actual liabilities exist which support the need for the cash restriction.

When Debited When the fund needs to set aside monies for payment of BRAC related expenses or other approved liabilities, funds are recorded to this account by means of a General Journal Voucher (GJV) only. The GJV also credits the Central Bank Account (00-101-00) for the same amount.

When Credited GJV is issued whenever disbursements from this account are made. GJV credits this account (and debits Central Bank Account) for the amount of the disbursement.

ACCOUNT STATUS

Type Asset account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account is debited whenever monies are set aside for BRAC related expenses or other liabilities. Account is credited whenever disbursements for BRAC related expenses or other liabilities are made.

Subsidiary Records Backup documents are documentation approving BRAC related expenses or other liabilities, and all debits and credits for BRAC related expenses or other liabilities.

Used by All Funds.

00-105-00 LOCAL PAYROLL/AIRLINE TRAVEL ACCOUNT

Overview

Minimum balance required by a local bank for maintaining operation of a Payroll or Airline Travel bank account. Used by funds who:

1. Contract with a commercial bank or service center for processing the fund's payroll and need to open a local bank account. Only a few RAMCAS funds who are not on the CNIC centralized payroll system or preparing their own payrolls manually will use this account for payroll.

2. Operate an airline travel office, deal directly with the airlines instead of through a travel agency, and need to open a local bank account to keep receipts separate from other MWR funds received. Refer to accounting procedures section for complete instructions on Airline Travel Offices.

When Debited

On an RSWC when minimum balance is established or changed. On a GJV when payments are received for sale of Airline Tickets, credit revenue account.

When Credited

On a DARS whenever balance is reduced or account is closed, debit Concentration Bank Account, 00-101-00. On a GJV to record wire transfer of funds to Airlines Collecting Authority and to record credit card charges. On a DARS to record transfer of funds to the deposit bank account.

ACCOUNT STATUS

Type

Asset account. Debits increase, credits decrease.

Normal Balance

Debit balance, if any.

Normal Status

- If used for Local Payroll, balance will remain fixed unless required balance is changed. Funds normally make deposits to this account every pay period for net wages due. These deposits are considered to be withdrawn immediately so they have no overall effect on the balance of the account.

- If used for Airline Travel, account will be debited and credited frequently during the month. Balances in this account shall be kept at an absolute minimum to minimize interest loss and service charges.

Subsidiary Records

Backup documents are:

- Bank letters establishing the account, signature cards, and all bank statements and reconciliations.

- Cancelled payroll checks, copies of wire transfers and deposits.

Used by

All Funds.

00-106-00 LOCAL FOREIGN CURRENCY ACCOUNT

Overview Balance of foreign currency kept in a local bank account. Used by foreign-based funds only. This account will be used by funds only after conversion to the CNIC credit card central processor.

When Debited On an RSWC when account is just opened or reimbursed. On a DARS or GJV when deposits are made to the account. On a GJV to record increases from currency fluctuations.

When Credited On a GJV for any disbursements. On a GJV to record any decreases from currency fluctuations. On a DARS when balance is reduced or account is closed.

ACCOUNT STATUS

Type Asset account. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status Debited and credited frequently during month and adjusted for currency fluctuations at end of month.

Subsidiary Records Backup documents are:

The suggested minimum records for Local Foreign Currency Account, 00-106-00 are the bank letter establishing the account, signature cards, and all bank statements and reconciliations.

Used by All Funds.

00-107-00 Local Credit Card Account
00-110-00 Electronic Credit Card Account

Overview

THIS ACCOUNT	USED TO RECORD THIS
Local Credit Card Account (00-107-00)	Minimum balance required by a local bank for maintaining operation of the credit card account. Used only by funds which establish a credit card account in a local bank in order to process credit card transactions.
Electronic Credit Card Account (00-110-00)	Record funds for credit card transactions of card types that provide next day settlement of funds. Include American Express, Discover, MasterCard and Visa.

*** THIS ACCOUNT WILL BE USED BY FUNDS ONLY AFTER CONVERSION TO THE CNIC CREDIT CARD CENTRAL PROCESSOR**

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Local Credit Card Account (00-107-00)	On a RSWC when the minimum balance is established or charged.
Electronic Credit Card Account (00-110-00)	On a DARS to record increases in the account as a result of American Express, Discover, Master Card and Visa sales transactions.

00-107-00
00-110-00

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Local Credit Card Account (00-107-00)	On a DARS whenever the minimum balance is reduced or account is closed. Concentration Bank Account 00-101-00 would be debited. Credit card handling charges levied by bank are not credited against this account. They are debited to account 00-784-00.
Electronic Credit Card Account (00-110-00)	On a GJV to record American Express, Discover, MasterCard and Visa transaction chargebacks and adjustments. Offset is to reverse original revenue. By CNIC, Treasury Management Section on a GJV when payment is received from American Express, Discover, MasterCard and Visa with an offset of 00-101-00.

ACCOUNT STATUS

Type Asset account. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status All are debited and credited during the accounting month.

Backup documents are: DARS

Subsidiary Records

ACCOUNT	USE TO RECORD THIS
Local Credit Card Account (00-107-00)	Copy of credit card receipt (with name, date, credit card number and amount charged) and date sent to commercial credit card company for payment.
Electronic Credit Card Account (00-110-00)	Documentation of any follow-up needed for collection from commercial credit card company.

Used by All Funds.

00-108-00 CHANGE FUNDS
00-109-00 PETTY CASH

Overview

THIS ACCOUNT	USED TO RECORD THIS
Change Funds (00-108-00)	Cash funds issued to cashiers for making change and cashing patrons' personal checks
Petty Cash (00-109-00)	Cash authorized for small miscellaneous disbursements (purchases, refunds, etc.)

When Debited

ACCOUNT	DEBITED FOR THIS REASON(S)
Change Funds (00-108-00)	On an RSWC when increase is authorized. On an RSWC to replenish fund when either check cashing has depleted fund, or when local procedures require that fund monies be deposited with day's sales receipts.*
Petty Cash (00-109-00)	On an RSWC when an increase is authorized. (When petty cash is replenished to bring back to authorized level, the appropriate accounts - expense or otherwise - on which petty cash funds were spent are debited on RSWC.** Amount replenished must equal paid petty cash vouchers.)

When Credited

ACCOUNT	CREDITED FOR THIS REASON(S)
Change Funds (00-108-00)	On a DARS when a decrease is authorized. On a DARS when a check cashing has depleted fund, or when local procedures require that fund monies be deposited with day's sales receipts.*
Petty Cash (00-109-00)	On a DARS when a decrease is authorized.

* In rare instances, checks cashed in a given day may exceed cash sales receipts. These checks will be paid from the change fund, reducing it to below its authorized level. This reduction is reported as a credit on the DARS, and a RSWC is prepared to reimburse the change fund. Also rare, cashiers may deposit all receipts and change fund monies at end of the day. Change fund would be credited on DARS, and an RSWC normally would be prepared to replace it on the following day.

** For example, a sales refund made from petty cash would debit an income account. A beer keg deposit refund to a patron would debit deposits payable.

ACCOUNT STATUS

Type Both are asset accounts. Debits increase, credits decrease.

Normal Balance Both have a debit balance, if any.

Normal Status Balance for both accounts ordinarily remains unchanged through the accounting period. Accounts infrequently debited or credited for most funds.

Subsidiary Records Backup documents are:

ACCOUNT	RECORD
Change Funds (00-108-00)	• Letter of authorization
Petty Cash (00-109-00)	• Letter of authorization • Paid petty cash authorization

Used by All Funds.

00-131-00 ACCOUNTS RECEIVABLE - GENERAL
00-132-00 ACCOUNTS RECEIVABLE - RETURNED CHECKS
00-133-00 ACCOUNTS RECEIVABLE - OTHER
00-134-00 ACCOUNTS RECEIVABLE - CREDIT CARDS
00-135-00 ACCOUNTS RECEIVABLE -
00-136-00 ACCOUNTS RECEIVABLE – APFSUP

Overview

THIS ACCOUNT	USED TO RECORD THIS
Accounts Receivable - General (00-131-00)	Amounts owed by members or customers for dues/fees, charges, rentals, or credit sales. Not used for commercial credit card sales. VQ uses this account to record Accounts Receivables for individual guests.
Accounts Receivable - Returned Checks (00-132-00)	Checks accepted by the fund and returned by bank as uncollectible.
Accounts Receivable - Other (00-133-00)	Any receivables not categorized by other receivable accounts. VQ uses this account to record Accounts Receivables for guests registered and paying as groups, such as a ship, squadron, or reserve unit.
Accounts Receivable – Credit Cards (00-134-00)	Balances due fund for credit card receipts that cannot be deposited into the local bank at the time that sales are reported. Used by funds until conversion to CNIC Central Processor.
Accounts Receivable (00-135-00)	Amounts owed by CFAS for MWR Bucks redeemed at qualifying MWR facilities. This account will include RLK meals program.
Accounts Receivable - APFSUP (00-136-00)	a) Receivable established with offset entry to the Contra Expense Account for qualifying UFM APF expenses as they are incurred, pending the receipt of funds. (NOTE: Additional instructions can be found under Section D: Accounting Procedures.) b) Accumulated labor costs during the first quarter of the project to be collected at the beginning of the next quarter. *Account scheduled to be closed in FY07.

00-131-00 00-132-00 00-133-00
00-134-00 00-135-00 00-136-00

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Accounts Receivable - General (00-131-00)	On a DARS when in-house credit sales are reported. On a GJV when monthly membership dues are earned but not yet received.
Accounts Receivable - Returned Checks (00-132-00)	When RSWC is prepared to cover local depository overdraft.*
Accounts Receivable - Other (00-133-00)	When RSWC, DARS, AJV, GJV, or Payroll Summary** transaction is submitted.
Accounts Receivable - Credit Cards (00-134-00)	On a DARS when credit card sales are recorded.
Accounts Receivable - (00-135-00)	On a DARS to record RLK.
Accounts Receivable - APFSUP (00-136-00)	On a RSWC, or GJV for qualifying UFM APF expenses as they are incurred and paid, and offset to the UFM APF account series (750 - 759).* SCHEDULED TO CLOSE ACCOUNT END FY06.

* When the local bank returns a check to the fund, prepare an RSWC for the amount of the returned check, debiting account 00-132-00 on the RSWC and putting the patron's name and the date of the debit advice on the remittance portion of the check. Deposit the RSWC in the local bank account, using a separate deposit slip. Do not report the deposit on the DARS. Do not send a copy of the separate deposit slip to RAMCAS. When the returned check is redeposited or replaced by cash or a new check, include it in the applicable daily deposit and report it on that day's DARS.

** Example: Accounts Receivable would be recorded on a Payroll Summary when one fund owes another fund for payroll costs.

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Accounts Receivable - General (00-131-00)	On a DARS when collections are reported. On a GJV when a bad debt is written off, after CO approval. (GJV must also debit Bad Debt Expense Acct XX-916-00.)*
Accounts Receivable - Returned Checks (00-132-00)	On a DARS when amount of returned check is collected from patron. (Any service charge is credited to Other Revenue Account XX-569-00) When GJV is prepared to write off check, after CO approval. (GJV must also debit XX-915-00: Bad Check Expense.)*
Accounts Receivable - Other (00-133-00)	When a DARS shows cash has been collected. On a GJV when a bad debt is written off, after CO approval. (GJV must also debit account XX-916-00: Bad Debt Expense.)*
Accounts Receivable - Credit Cards (00-134-00)	On a DARS when payment is received from commercial credit card companies. (Any credit card discounts should be debited to Credit Card Sales Expense, account XX-784-00). On a GJV when a bad debt is written off, after CO approval. (GJV must also debit account XX-916-00: Bad Debt Expense).*
Accounts Receivable - (00-135-00)	By RAMCAS when redeemed certificates are processed and approved by PERS-651. On a GJV for adjustments.
Accounts Receivable - APFSUP (00-136-00)	On a DARS when UFM APF Support is received. On a GJV for adjustments with offset to account series (750 - 759).

* To receive CO approval, receivable must be over six months old and have had every reasonable effort made to collect it (see BUPERS Instruction 7200.2). Collection efforts may continue after debt has been written off. If any income ultimately is collected, it would be credited to one of the following accounts:

- Prior Fiscal Year Expense Adjustment, XX-914-00
- Bad Check Expense, XX-915-00
- Bad Debt Expense, XX-916-00

00-131-00 00-132-00 00-133-00
00-134-00 00-135-00 00-136-00

ACCOUNT STATUS

Type All are asset accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status All are debited and credited during the accounting month.

Subsidiary Records Backup documents are:

ACCOUNT	RECORD
Accounts Receivable - General (00-131-00)	• Name, date, address, amount charged and collected, and payment due date for each debtor • Documentation of any collection efforts*
Accounts Receivable - Returned Checks (00-132-00)	• Name, address, amount, and date of returned check • Documentation of any collection efforts* • The returned check (may be relinquished when check is redeemed)
Accounts Receivable - Other (00-133-00)	• Name, date, address, amount charged and collected, and payment due date for each debtor. • Documentation of any collection efforts*
Accounts Receivable - Credit Cards (00-134-00)	• Copy of credit card receipt (with name, date, credit card number, and amount charged) and date sent to commercial credit card company for payment • Documentation of any follow-up needed for collection from commercial credit card company or customer*
Accounts Receivable - Gift Certificates (00-135-00)	• Copy of Reimbursement request and supporting redeemed certificates. • Control logs containing date redeemed, quantity redeemed, and numbering sequence of gift certificates.
Accounts Receivable – APFSUP (00-136-00)	All related UFM APF records. (e.g., MOA, RSWC).* Scheduled to close account in FY05

Subsidiary Records (cont.)

* Documentation may be your records, "notes" briefly describing collection efforts, formal documents, etc. (see CNIC Instruction 7200.2).

ACCOUNT	USED BY
Accounts Receivable - General (00-131-00) Accounts Receivable - Returned Checks (00-132-00) Accounts Receivable - Other (00-133-00) Accounts Receivable - Credit Cards (00-134-00)	All Funds
Accounts Receivable - Gift Certificates (00-135-00)	All qualifying MWR Facilities
Accounts Receivable - APFSUP (00-136-00)	All MWR Funds

XX-151-XX DEPARTMENT RESALE INVENTORIES
XX-152-XX CENTRAL STOREROOM INVENTORIES

Overview

THIS ACCOUNT	USED TO RECORD THIS
Department Resale Inventories (XX-151-XX)	Value of merchandise held for resale and not accounted for in Central Storerooms (see account XX-152-XX). (Cannot be used with activities 00 or 99, and departments 00, 10-18, and 29-95)
Central Storeroom Inventories (XX-152-XX)	Value of bulk, volume, or secured storage for resale and/or operating supply inventories. Use of this account is optional.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Department Resale Inventories (XX-151-XX)	On a RSWC, AJV, or GJV whenever items are delivered from a storeroom, outside vendor, or another activity/department.
Central Storeroom Inventories (XX-152-XX)	On a RSWC, AJV, or GJV when purchased or transferred items are delivered to a central storeroom. On a GJV whenever an overage discovered during a physical inventory is reported (Central Storeroom Overage Account XX-581-XX would be credited).

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Department Resale Inventories (XX-151-XX)	Whenever items are transferred out and recorded on a GJV, AJV, or DARS. Whenever Cost of Goods Sold affecting department is computed by RAMCAS. On RSWC for discounts. On DARS when prime vendor rebate is received.
Central Storeroom Inventories (XX-152-XX)	Whenever items moved out of storeroom are recorded on a GJV. Whenever a shortage discovered during a physical inventory is reported on a GJV (Central Storeroom Shortage Account XX-791-XX would be debited). On DARS when prime vendor rebate is received.

XX-151-XX XX-152-XX

ACCOUNT STATUS

Type All are asset accounts. Debits increase, credits decrease.

Normal Balance Both normally have a debit balance, if any.

Normal Status All are debited and credited frequently during the accounting period.

Subsidiary Records Backup documents are:

ACCOUNT	RECORD
Department Resale Inventories (XX-151-XX)	Results of physical inventory required in December, March, June, and September. May be taken more often.*
Central Storeroom Inventories (XX-152-XX)	Stock Record Cards for all inventory items. Results of physical inventories required in December, March, June, and September. May be taken more often.**

* If inventories are taken more frequently, the results should be submitted to RAMCAS on the Resale Departmental Inventory Summary (RDIS) for computing Cost of Goods Sold.

** More frequent inventories may be taken at local option. Adjustments, if necessary, are submitted to RAMCAS on a GJV. Do not submit Central Storeroom values on the RDIS.

Used by VQ Funds Only.

00-161-00 PREPAID SUPPLIES
00-162-00 PREPAID CONTRACTS
00-163-00 PREPAID TICKETS
00-165-00 PREPAID MINOR PROPERTY
00-167-00 GOODS IN TRANSIT
00-168-00 PREPAID OTHER EXPENSES

Overview

THIS ACCOUNT	USED TO RECORD THIS
Prepaid Supplies (00-161-00)	Unused portion of operating supplies bought in substantial quantity for use over two or more accounting months (includes smallwares that should be expensed over a 12 month period.) Supplies should be inventoriable and of future value to the fund. This account cannot be used to record resale merchandise.
Prepaid Contracts (00-162-00)	Unexpired portion of contracts for maintenance, entertainment, or other services paid for in advance.
Prepaid Tickets (00-163-00)	Unsold or unissued tickets purchased at an earlier date and intended to be sold over a period of two or more accounting months.
Prepaid Minor Property (00-165-00)	Used to record the value of minor property items ($1,000.00 - $2,499.99) that are to be tracked for inventory purposes in the fixed asset listing and amortized up to 12 months.
Goods in Transit (00-167-00)	The value of goods that must be paid for before shipment will be initiated by the vendor. This is a temporary tracking account for these in transit items. The value must be reclassified to the proper account upon receipt of goods (IE. resale inventory, central storeroom inventory, prepaid tickets, supplies, etc.).
Prepaid Other Expenses (00-168-00)	The future value of any other prepaid expenses not described above. Example: cost of an Excise Tax Stamp.

Note: VQ'S can amortize more than 12 months with written approval from CNIC/N7. Minimum amount of monthly amortization is $1,000.00.

00-161-00 00-162-00 00-163-00
00-165-00 00-167-00 00-168-00

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Prepaid Supplies (00-161-00)	On an RSWC when the supplies are paid for. On a GJV or AJV when the supplies are received but not yet paid for.
Prepaid Contracts (00-162-00)	On an RSWC when the contract is paid for.
Prepaid Tickets (00-163-00)	On an RSWC when the tickets are paid for. On a GJV or AJV when the tickets are delivered but not yet paid for.
Prepaid Minor Property (00-165-00)	On an RSWC to record to purchase. On a GJV for corrections/adjustments. On an AJV when purchase is accrued.
Goods in Transit (00-167-00)	On an RSWC to record payment in advance. On a GJV for corrections/adjustments.
Prepaid Other Expenses (00-168-00)	On an RSWC when the prepaid purchases are paid for. On a GJV or AJV when the prepaid purchases are received but not yet paid for.

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Prepaid Supplies (00-161-00)	On a GJV at the end of the accounting period for the actual supplies consumed.
Prepaid Contracts (00-162-00)	On a GJV at the end of the accounting period, usually for a fixed amount for each contract (e.g., a $100 contract covering four months for cutting lawns would be $25 each month).
Prepaid Tickets (00-163-00)	On a DARS when tickets are sold for the cost of the ticket.
Prepaid Minor Property (00-165-00)	On a GJV for corrections/adjustments. Auto post source during depreciation run in BLAS will expense to XX-686-XX.
Goods in Transit (00-167-00)	On a GJV to reclassify goods after receipt.
Prepaid Other Expenses (00-168-00)	On a GJV at the end of the accounting month for the portion of prepaid items that have been actually used or have expired during the month.

ACCOUNT STATUS

Type All are asset accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status All accounts are debited occasionally during the accounting month when a prepaid item or contract is purchased.

Accounts may be credited during or at the end of the accounting month.

00-161-00 00-162-00 00-163-00
00-165-00 00-167-00 00-168-00

Subsidiary Records Backup documents are:

ACCOUNT	RECORD
Prepaid Supplies (00-161-00)	Stock cards (optional). At a minimum, this account must be inventoried quarterly.
Prepaid Contracts (00-162-00)	Copies of the actual contracts.
Prepaid Tickets (00-163-00)	Documents showing vendor's name, quantity received, and quantity sold. Inventory in accordance with latest ticket directive.
Prepaid Minor Property (00-165-00)	Fixed Asset subsidiary ledger.
Goods in Transit (00-167-00)	PO, Invoice.
Prepaid Other Expenses (00-168-00)	Documents describing nature of other expenses.

Used by All Funds.

NOTE: VQ's refer to pages D24-D25 for more information on account 00-161-00.

00-169-00 SUSPENSE ACCOUNT

Overview Used by RAMCAS to temporarily reclassify errors on input documents submitted by funds. Funds should identify the error and submit a correcting entry(ies) to RAMCAS upon notification that the account has been used. RAMCAS removes the balance for any one transaction in this account after 90 days. Many separate transactions may be included in this account.

When Debited

By RAMCAS to offset errors on documents submitted by a fund.

By RAMCAS to remove any one transaction's credit balance in the account after 90 days. (Miscellaneous Income - Extraordinary XX-891-00 is credited.)

By a fund submitting document to RAMCAS to correct credit error(s) on a GJV, DARS, RSWC, or Payroll Summary.

When Credited

By RAMCAS to offset errors on documents submitted by a fund.

By RAMCAS to remove any one transaction's debit balance in the account after 90 days. (Miscellaneous Expense - Extraordinary XX-991-00 is debited.)

By a fund submitting document to RAMCAS to correct debit error(s) on a GJV, DARS, RSWC, or Payroll Summary.

ACCOUNT STATUS

Type Suspense Account. Offsetting entries recorded with debits and credits, as appropriate.

Normal Balance Usually a zero balance. Can have either debit or credit balance.

Normal Status Account is debited or credited only when errors are made on input documents.

Subsidiary Records Backup document is RAMCAS Advisory Notice.

Used by All Funds, entries processed by RAMCAS only.

00-170-00 COMPUTER EQUIPMENT (MWR & VQ)
00-171-00 VEHICLES
00-172-00 MWR CENTRALLY FUNDED VEHICLES
00-173-00 FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)
00-174-00 MWR CENTRALLY FUNDED FF&E
00-175-00 BUILDINGS AND FACILITIES
00-176-00 MWR CENTRALLY FUNDED BUILDINGS AND FACILITIES
00-177-00 BUILDINGS AND FACILITIES IMPROVEMENTS
00-178-00 MWR CENTRALLY FUNDED BLDGS & FACILITIES IMPROVE
00-179-00 CONSTRUCTION IN PROGRESS

Overview

THIS ACCOUNT	USED TO RECORD THIS	IF PURCHASE MEETS THESE CRITERIA
NOTE:	The accounts below are not used to record depreciation of assets.	
Computer Equip (00-170-00) Vehicles (00-171-00)	This account is used to record the purchase of computer hardware grouped as a unit and single items that meet of exceed the cost criteria of $2,500.00. Record the purchase as a fixed asset and depreciate with a two- year life for MWR and a three-year life for VQ'S. Other computer items that do not meet the cost criteria for fixed asset cand be expensed of set up as minor Property. Existing computer equipment is NOT to be reclassified to the new account asset class Cost of vehicles purchased with local nonappropriated funds. VQ golfcarts are to be included with vehicles. NOTE: Per CNIC letter 11103 n7/MT of 9 July 04 For vehicle repair and maintenance costs, see account XX-681-XX.	Computer Equip (or unit or single item must : ▪ Cost $2,500. Vehicle (or group of vehicles) must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have a life span of five or eight years.**
	Disposition - at cost - of vehicles when Disposed of.	See "Notes" on page C-61 for recording disposition.
MWR Centrally Funded Vehicles (00-172-00)	Cost of MWR only vehicles purchased with centrally funded (CNIC/CNIC & III) nonappropriated funds. For vehicle repair and maintenance costs, see account XX-681-XX.	Vehicle (or group of vehicles) must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have a life span of five or eight years.**
	Disposition - at cost - of vehicles when disposed of. ***(continued on next page)***	See "Notes" on page C-61 for recording disposition.

THIS ACCOUNT	USED TO RECORD THIS	IF PURCHASE MEETS THESE CRITERIA
Furniture, Fixtures, and Equipment (FF&E) (00-173-00) **Note** : **Approved for MWR/NGIS operations with Recreational Lodging**	Cost of FF&E purchased with local nonappropriated funds. VQ balances from 00-175-00 & 00-177-00 belong here. FF&E repair and maintenance costs, see account XX-683-XX. For Minor Property, see account XX-686-XX.	FF&E (one item or group) must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have a life span of 2, 4 or 8 years.**
	Disposition - at cost - of FF&E when disposed of.	See "Notes" on page C-61 for recording disposition.
MWR Centrally Funded FF&E (00-174-00)	Cost of MWR only FF&E purchased with centrally funded (CNIC/CNIC & III) nonappropriated funds. FF&E repair and maintenance costs, see account XX-683-XX. For Minor Property, see account XX-686-XX.	FF&E (one item or group) must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have life span of 2, 4 or 8 years.**
	Disposition - at cost - of FF&E when disposed of.	See "Notes" on page C-61 for recording disposition.
Buildings and Facilities (00-175-00)	Cost of buildings and facilities purchased with local nonappropriated funds. operations. For building/facilities repair and maintenance costs, see account XX-685-XX.	Building and facility must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have a life span of 30 years.**
	Disposition - at cost - of building or facility when disposed of. ***(continued on next page)***	See "Notes" on page C-61 for recording disposition.

* For items that meet all criteria except cost, see account XX-686-XX.
** As determined by CO or designee.
Do not change depreciation lifespan on **old assets** to agree with this instruction.

00-170-00 00-171-00 00-172-00
00-173-00 00-174-00 00-175-00
00-176-00 00-177-00 00-178-00 00-179-00

THIS ACCOUNT	USED TO RECORD THIS	IF PURCHASE MEETS THESE CRITERIA
MWR Centrally Funded Buildings and Facilities (00-176-00) MWR only	Cost of MWR only buildings and facilities purchased with centrally funded CNIC nonappropriated funds. Not to be used by VQ operations. For building/facility repair and maintenance costs, see account XX-685-XX.	Building or facility must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have a life span of 30 years.**
	Disposition - at cost - of building and facility when disposed of.	See "Notes" on page C-61 for recording disposition.
Buildings and Facilities Improvement (00-177-00)	Cost of improvements purchased with local nonappropriated funds. For improvements, repair, and maintenance costs, see account XX-685-XX.	Improvements must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have a life span of 10 to 15 years.**
	Disposition - at cost - of improvements when disposed of.	See "Notes" on page C-61 for recording disposition.
MWR Centrally Funded Building and Facilities Improvement (00-178-00) MWR only	Cost of MWR only improvements purchased with centrally funded (CNIC/CNIC & III) nonappropriated funds. Not to be used by VQ operations. For improvements, repair, and maintenance costs, see account XX-685-XX.	Improvements must: • Cost $2,500 or more.* • Retain original identity. • Not be consumed in normal use. • Have a life span of 10 to 15 years.**
	Disposition - at cost - of improvements when disposed of.	See "Notes" on page C-61 for recording disposition.
Construction in Progress (00-179-00)	Payments made for construction (either new, improvements, of FF&E) while construction is in progress. Once project does not meet any of criteria, balance must be reclassified to one or more of accounts above	Cannot be used if any one of the following is true: • Project is producing revenue. • Project is fully utilized. • Final payment is disbursed.

* For items that meet all criteria except cost, see account XX-686-XX.
** As determined by CO or designee.
<u>Do not change depreciation lifespan on **old assets** to agree with this instruction.</u>

00-170-00 **00-171-00** **00-172-00** **00-173-00**
00-174-00 **00-175-00** **00-176-00**
00-177-00 **00-178-00** **00-179-00**

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
	On an RSWC if asset is paid for when acquired.* On an AJV or GJV at the end of the accounting month if asset is received but not paid for.
Computer Equipment (00-170-00)	
Vehicles (00-171-00)	
MWR Centrally Funded Vehicles (00-172-00)	
FF&E (00-173-00)	
MWR Centrally Funded FF&E (00-174-00)	
Buildings and Facilities (00-175-00)	
MWR Centrally Funded Building and Facilities (00-176-00) **MWR only**	
Buildings and Facilities Improvements (00-177-00)	
MWR Centrally Funded Buildings and Facilities Improvements (00-178-00)	On RSWCs as payments are made for construction in progress. On an AJV or GJV at the end of the accounting month if expense is incurred but not paid for.*
Construction in Progress (00-179-00)	

* Fixed assets are recorded at cost plus any expenditures necessary to place those assets into use as intended, e.g., installation, freight, testing, legal fees to establish title, and any other costs of putting the asset in the condition and location for use. Labor costs are included only if the labor is contracted or a NAF employee was hired for the express purpose of performing work to create fixed assets. Do not include the labor cost of NAF employees working on a fixed asset if the employees would have been on the payroll regardless of whether or not they worked on a fixed asset. Purchase discounts should be applied to reduce the costs; however, interest charges should not be capitalized.

00-170-00 00-171-00 00-172-00
00-173-00 00-174-00 00-175-00
00-176-00 00-177-00 00-178-00 00-179-00

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Computer Equipment (00-170-00)	This will allow for inventory tracking of room renovations that meet the same definition for whole room concept as defined for NGIS. NOTE:The general ledger account is 173000, but the asset class for whole room is 173100.
Vehicles (00-171-00)	
MWR Centrally Funded Vehicles (00-172-00)	
FF&E (00-173-00)	
Centrally Funded FF&E (00-174-00)	
Buildings and Facilities (00-175-00)	
MWR Centrally Funded Building and Facilities (00-176-00) **MWR only**	On a GJV when the asset is disposed of. Amount is original cost of the asset. See Accounts 00-181-00, 00-182-00, 00-183-00, 00-184-00, 00-185-00, 00-186-00, 00-187-00, and 00-188-00 for asset depreciation.
Buildings and Facilities Improvements (00-177-00)	
MWR Centrally Funded Building and Facilities Improvements (00-178-00)	
Construction in Progress (00-179-00)	On a GJV when project is reclassified to one or more of the accounts above. See Overview (above) for reclassification criteria.

00-170-00	**00-171-00**	**00-172-00**	**00-173-00**
	00-174-00	**00-175-00**	**00-176-00**
	00-177-00	**00-178-00**	**00-179-00**

ACCOUNT STATUS

Type All are asset accounts. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Except for Construction in Progress, accounts are debited whenever an asset is acquired by a fund, credited whenever one is disposed of. Construction in Progress is debited as a construction project progresses and is credited when it is completed.

Subsidiary Records Backup documents must be maintained. For all accounts except Construction in Progress, backup documents are the Property and Depreciation Cards filled out for each asset or an acceptable computer report replacement. See Duty IV, Task 4. For Construction in Progress, records should consist of a separate ledger for each project, with the following information recorded on it:

- Approval amount
- Available funds
- Disbursements
- Undisbursed balance

00-170-00 00-171-00 00-172-00
00-173-00 00-174-00 00-175-00
00-176-00 00-177-00 00-178-00 00-179-00

Used by

THIS ACCOUNT	USED BY
Computer Equipment (00-170-00)	All funds
Vehicles (00-171-00)	All funds
MWR Centrally Funded Vehicles (00-172-00)	MWR only
FF&E* (00-173-00)	All funds
MWR Centrally Funded FF&E (00-174-00)	MWR only
Buildings and Facilities (00-175-00)	All funds
MWR Centrally Funded Buildings and Facilities (00-176-00)	MWR only
Buildings and Facilities Improvement (00-177-00)	All funds
MWR Centrally Funded Building and Facilities Improvement (00-178-00)	MWR only
Construction in Progress (00-179-00)	All funds

- 00-173-00 FF&E: This account is used by VQ and is restricted to single items, with no grouping, except Whole Room Concept Purchases. This account may be used by MWR for Whole Rom Concept Purchases.
- 00-175-00 Will be available for VQ operations on a restricted basis.

NOTES: The following chart gives the accounting entries needed to record a fixed asset disposition under varying situations. It uses Vehicles as an example.

IF VEHICLE HAS	AND IF	THEN MAKE THESE ENTRIES
Been fully depreciated at time of disposition	No monies received for the vehicle	Credit Vehicles (00-171-00) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (00-181-00) for same amount (on GJV).
	Monies received/due for the vehicle	Credit Vehicles (00-171-00) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (00-181-00) for same amount (on GJV). Debit Central Bank Account (DARS) or Accts. Receivable (on GJV) for monies received/due. Credit Gain on Disposition of Fixed Asset Account XX-813-00 for monies received/due.
Not been fully depreciated at time of disposition	No monies received for vehicle	Credit Vehicles (00-171-00) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (00-181-00) for amount depreciated (on GJV).* Debit Loss on Depreciation of Fixed Asset (XX-913-00) for undepreciated cost of vehicle (on GJV).
	Monies received/due less than the amount not yet depreciated on the vehicle (book value). ***(continued on next page)***	Credit Vehicles (00-171-00) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (00-181-00) for the amount depreciated (on GJV).* Debit Central Bank Account (DARS) or Accts. Receivable (on GJV) for monies received/due. Debit Loss on Disposition of Fixed Assets Accounts XX-913-00 for difference between monies earned and book value of vehicle (on GJV).

* Amount depreciated equals the value of accumulated depreciation at the end of the month in which the asset is disposed.

00-170-00 00-171-00 00-172-00
00-173-00 00-174-00 00-175-00
00-176-00 00-177-00 00-178-00 00-179-00

IF VEHICLE HAS	AND IF	THEN MAKE THESE ENTRIES
Not been fully depreciated at time of disposition (cont.)	Monies received/due equal to the amount not yet depreciated on the vehicle (book value).	Credit Vehicles (00-171-00) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (00-181-00) for amount depreciated (on GJV).* Debit Central Bank Account (DARS) or Accts. Receivable (on GJV) for monies received/due.
	Monies received/due greater than amount not yet depreciated on the vehicle (book value).	Credit Vehicles (00-171-00) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (00-181-00) for the amount depreciated (on GJV).* Credit Gain on Disposition of Fixed Asset (XX-813-00) for difference between monies received/due and book value of vehicle (on GJV). Debit Central Bank Account (DARS) or Accts. Receivable (on GJV) for monies received/due.

* Amount depreciated equals the value of accumulated depreciation at the end of the month in which the asset is disposed.

* 00-175-00: Open to VQ‘s on restricted basis
* 00-177-00: Open to VQ’s on restricted basis
VQ Projects must be properly approved by CNIC lodging (N924) AND CNIC NAF Facilities and Acquisitions (944). The depreciation will be determined on a project by project basis.

00-180-00 ACCUMULATED DEPRECIATION – COMPUTER EQUIPMENT
00-181-00 ACCUMULATED DEPRECIATION - VEHICLES
00-182-00 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED VEHICLES
00-183-00 ACCUMULATED DEPRECIATION - FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)
00-184-00 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED FF&E
00-185-00 ACCUMULATED DEPRECIATION - BUILDINGS AND FACILITIES
00-186-00 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED BUILDINGS AND FACILITIES
00-187-00 ACCUMULATED DEPRECIATION - BUILDINGS AND FACILITIES IMPROVEMENTS
00-188-00 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED BUILDINGS AND FACILITIES IMPROVEMENTS

Overview

THIS ACCOUNT	USED TO RECORD THIS
Accum Depr – Computer Equip (00-180-00)	This account is used to record the Computer FF&E costs that have been charged to depreciation expense.
Accum Depr - Vehicles (00-181-00)	Vehicle cost that has been charged to depreciation expense. The difference between this account and Vehicle Account 00-171-00 represents the book value of a fund's vehicles.
MWR Accum Depr - Centrally Funded Vehicles (00-182-00)	Centrally funded MWR vehicle cost that has been charged to depreciation expense. The difference between this account and MWR Centrally Funded Vehicle Account 00-172-00 represents the book value of MWR centrally funded vehicles.
Accum Depr - Furniture, Fixtures, and Equipment (FF&E) (00-183-00)	FF&E costs that have been charged to depreciation expense. The difference between this account and FF&E Account 00-173-00 represents the book value of a fund's FF&E.
MWR Accum Depr - Centrally Funded FF&E (00-184-00)	Centrally funded MWR FF&E costs that have been charged to depreciation expense. The difference between this account and MWR Centrally Funded FF&E Account 00-174-00 represents the book value of a MWR centrally funded FF&E.
Accum Depr - Buildings and Facilities (00-185-00) MWR only	Building and facility costs that have been charged to depreciation expense. The difference between this account and Buildings and Facilities Account 00-175-00 represents the book value of a fund's buildings and facilities.

00-180-00 00-181-00 00-182-00
00-183-00 00-184-00 00-185-00
00-186-00 00-187-00 00-188-00

Overview (cont.)

THIS ACCOUNT	USED TO RECORD THIS
MWR Accum Depr - Centrally Funded Buildings and Facilities (00-186-00)	Centrally funded MWR building and facility costs that have been charged to depreciation expense. The difference between this account and MWR Centrally Funded Buildings and Facilities Account 00-176-00 represents the book value of MWR centrally funded buildings and facilities.
Accum Depr - Buildings and Facilities Improvements (00-187-00) MWR only	Improvements costs that have been charged to depreciation expense. The difference between this account and Buildings and Facilities Improvements Account 00-177-00 represents the book value of a fund's improvements.
MWR Accum Depr - Centrally Funded Buildings and Facilities Improvements (00-188-00)	Centrally funded MWR improvements costs that have been charged to depreciation expense. The difference between this account and MWR Centrally Funded Buildings and Facilities Improvements Account 00-178-00 represents the book value of MWR centrally funded improvements.

When Debited

Each of these accounts is debited when a corresponding asset with accumulated depreciation is disposed of. See accounts 00-171-00 through 00-178-00 for a description of how these assets are accounted for at time of disposition.

When Credited

Each of these accounts is credited monthly on a GJV to record fixed asset accumulated depreciation. To balance the credit, one of the following accounts is debited for the same amount:

- Depreciation Expense - Vehicle Account XX-761-00
- MWR Depreciation Expense - Centrally Funded Vehicle Account 00-762-00
- Depreciation Expense - Furniture, Fixtures, and Equipment Account XX-763-00
- MWR Depreciation Expense - Centrally Funded FF&E Account 00-764-00
- Depreciation Expense - Buildings Account 00-765-00
- MWR Depreciation Expense - Centrally Funded Buildings Account 00-766-00
- Depreciation Expense - Building Improvements Account 00-767-00
- MWR Depreciation Expense - Centrally Funded Building Improvements Account 00-768-00
- Depreciation Expense – Computer Equip XX-760-00

ACCOUNT STATUS

Type All are Contra Asset accounts. Credits increase, debits decrease.

Normal Balance All have a credit balance, if any.

Normal Status All accounts are credited once a month. Accounts are debited to remove assets upon disposal.

Subsidiary Records Backup documents are the Property and Depreciation Records kept on each asset.

Used by

THIS ACCOUNT	USED BY
Accum Depr – Computer Equip (00-180-00)	All funds
Accum Depr - Vehicles (00-181-00)	All funds
MWR Accum Depr - Centrally Funded Vehicles (00-182-00)	MWR only
Accum Depr - FF&E (00-183-00)	All funds
MWR Accum Depr - Centrally Funded FF&E (00-184-00)	MWR only
Accum Depr - Buildings and Facilities (00-185-00)	All funds *Note open to VQ on a restricted basic
MWR Accum Depr - Centrally Funded Buildings and Facilities (00-186-00)	MWR only
Accum Depr - Buildings and Facilities Improvement (00-187-00)	All funds* Note open to VQ on a restricted basic
MWR Accum Depr - Centrally Funded Building and Facilities Improvement (00-188-00)	MWR only

* NOTE: VQ project must be properly approved by CNIC Lodging (924) and CNIC NAF facilities and Acquisitions (N944). The depreciation will be determined on a project by project basis .

00-191-00 LOANS RECEIVABLE

Overview Used to record a loan that will not be collected in the next twelve months.

When Debited When a loan is made, account is debited on an RSWC.

When Credited When the loan is collected, account is credited on a DARS.

ACCOUNT STATUS

Type Asset Account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account is debited whenever a long term loan (exceeding 12 months) is made. Account is credited when loan is collected.

Subsidiary Records Backup documents should indicate:

- Date, amount, and fund to whom loan is made.
- Loan agreement and payment schedule.

Used by All Funds.

00-201-00 TRADE PAYABLES
00-202-00 OTHER PAYABLES
00-203-00 DEPOSITS PAYABLE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Trade Payables (00-201-00)	Cost of goods and services (except salaries) which are received but not paid for by the end of the month, but will be paid the following month.
Other Payables (00-202-00)	Any payable which remains outstanding at the end of the accounting period and which cannot be recorded in any other liability accounts, and may not be paid the following month. Example: Bingo jackpots which increase in size over several months before being awarded.
Deposits Payable (00-203-00)	Funds received as part of an agreement permitting use of a facility or fund equipment; for example, a security deposit of $200 for the two-week rental of a boat and outboard motor, or $50 deposit for a beer keg and pump. Ordinarily, deposits recorded in account 00-203-00 will be refunded. Funds received as down payments on the future delivery of goods or services are recorded in Unearned Income Account 00-251-00.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Trade Payables (00-201-00)	Automatically by RAMCAS in the next accounting period.
Other Payables (00-202-00)	On an RSWC when payment is made. If amount paid and amount originally accrued differ, the difference must be recorded to the appropriate expense or asset account. See "Notes" for an example of this transaction.
Deposits Payable (00-203-00)	On a DARS or RSWC when deposit is refunded.

00-201-00 00-202-00 00-203-00

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Trade Payables (00-201-00)	On an AJV only, for the amount owed. AJV debits applicable expense or asset account. (If amount has not been paid at the end of the accounting period, transaction will have to be entered again on next month's AJV.)
Other Payables (00-202-00)	On a GJV for the amount owed. GJV debits applicable expense or asset account.
Deposits Payable (00-203-00)	On a DARS for the amount of the deposit. Record money received from squadrons, re-cycling, unit funds, navy ball etc to hold on deposit for future pay out on behalf of those organizations. Record pay out for these funds to 00-203-00.

ACCOUNT STATUS

Type All are liability accounts. Credits increase, debits decrease.

Normal Balance All ordinarily have a credit balance.

Normal Status Trade Payables is debited once a month automatically by RAMCAS, and ordinarily is credited once a month by the fund.

Other Payables is debited and credited at various times during the month.

Deposits Payable is debited and credited during the month. This account should be reconciled monthly to ensure all money is accounted for properly.

Subsidiary Records Backup documents are:

ACCOUNT	RECORD
Trade Payables (00-201-00)	File of unpaid invoices.
Other Payables (00-202-00)	Ledger for each creditor will have the following information: • Amount and date due • Name, address, or creditor • Payments made • Unpaid balance
Deposits Payable (00-203-00)	Copies of prenumbered receipts.

Used by All Funds.

NOTE: Occasionally the amount originally credited to Accounts Payable - Other (00-202-00) and the amount actually paid may differ. When they do, the expense or asset account originally affected by the transaction must be adjusted.

This example shows how such a transaction is accounted:

TRANSACTION	REQUIRES THIS ACCOUNTING
ORIGINAL TRANSACTION $100 of prepaid supplies was received and recorded to Other Payables.	Supplies Account XX-701-XX was debited for $100 on a GJV. Other Payables 00-202-00 was credited on same GJV for $100.
SUBSEQUENT TRANSACTION Fund actually pays only $90 (due to discount) for the supplies with a check.	Other Payables is debited for $100 on the RSWC. Central Bank Account is credited for $90 on the RSWC. Supplies Account XX-701-XX is credited for $10 on the RSWC.

00-204-00 GRATUITIES DUE EMPLOYEES
00-205-00 SERVICE CHARGES DUE EMPLOYEES

Overview

THIS ACCOUNT	USED TO RECORD THIS
Gratuities Due Employees (00-204-00)	Credit card or other charge tips voluntarily added by a patron to his or her bill. Cash tips are not included and mandatory service charges are not included.
Service Charges Due Employees (00-205-00)	Mandatory charges added to the patron's bill or party contract by the fund and which are owed to one or more employees.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON
Gratuities Due Employees (00-204-00)	When the gratuities are paid to the employees.
Service Charges Due Employees (00-205-00)	On a Payroll Summary when the service charges are paid to the employee.

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON
Gratuities Due Employees (00-204-00)	On a DARS when gratuities or service charges are received.
Service Charges Due Employees (00-205-00)	

ACCOUNT STATUS

Type Liability account. Credits increase, debits decrease.

Normal Balance Both have a credit balance, if any.

Normal Status Both accounts are credited frequently during the accounting month. Usually, accounts are debited at the end of each payroll period.

Subsidiary Records Backup documents are:

ACCOUNT	RECORD
Gratuities Due Employees (00-204-00)	Copies of guest checks and/or credit card slips filed by employee number.
Service Charges Due Employees (00-205-00)	Sufficient information to enable reporting of federal, state, and local withholding and FICA taxes for each employee.

Used by All Funds.

00-206-00 CONSIGNMENT ITEMS PAYABLE

Overview Used by MWR Activities selling consignment items such as amusement and theme parks, movie theaters, concert, sporting event and ferry/bus tickets, auto-parts, etc.

When Debited On an RSWC when consignment vendor is paid.

When Credited On a DAR or GJV to record the amount owed the consignment vendor for items sold (or items used).

ACCOUNT STATUS

Type Liability Account, Credits increase, debits decrease.

Normal Balance Credit balance.

Normal Status Account should be credited on a DAR based on the value of items sold.
Amount recorded should be the cost to MWR, with an offsetting entry to Expense.
Account should be debited on RSWC when consignment is paid.

Subsidiary Records RSWC when vendor is paid. Monthly reconciliation documents based on month physical inventory and monthly sales totals.

Used by All MWR funds selling consignment items.

00-210-00 COMP TIME PAYABLE
00-211-00 WAGES PAYABLE
00-212-00 ANNUAL LEAVE PAYABLE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Comp Time Payable (00-210-00)	Comp time earned but not paid. There should be a record of request and approval in advance. The supervisor should keep track of comp time and ensure the employee uses within 26 pay periods. The maximum accumulation is 80 hours. Craft and trade and non-exempt employees are not authorized comp time unless it is for religious purposes. If the employee leaves with comp time on the books, extend the departure date so that the comp time is used. If this is not possible, up to 80 hours can be paid off as regular time.
Wages Payable (00-211-00)	Wages that have been earned by employees but are unpaid at the end of the accounting month.
Annual Leave Payable (00-212-00)	Dollar amount of annual leave earned by employees but unused at the end of the accounting month.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Comp Time Payable (00-210-00)	On Payroll Summary as comp time is paid. On GJV for adjustments.
Wages Payable (00-211-00)	Account automatically debited by RAMCAS at the beginning of the current accounting month if accrued on an AJV the previous month. Used to record net pay for all ADP prepays.
Annual Leave Payable (00-212-00)	On a Payroll Summary whenever an employee takes leave. Periodically on a GJV to adjust the account for pay rate changes.

Overview (cont.)

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Comp Time Payable (00-210-00)	On a GJV to record the hours earned for comp time earned.
Wages Payable (00-211-00)	On an AJV at the end of each accounting month in which wages are accrued. Applicable Salaries and Wages accounts (XX-601-XX and XX-602-XX) are debited. Used to record net pay void for all ADP voids.
Annual Leave Payable (00-212-00)	On a Payroll Summary at the end of each pay period for the amount of leave earned by employees during the period. Annual Leave Expense Account XX-622-XX is debited. Periodically on a GJV to adjust the account for pay rate changes.

ACCOUNT STATUS

Type All are liability accounts. Credits increase, debits decrease.

Normal Balance All have a credit balance, if any.

Normal Status Wages Payable are usually debited automatically by RAMCAS/BLAS at the beginning of each month and credited by the fund at the end of each month for accruals.

Subsidiary Records Backup documents for both accounts are copies of payroll journals and Payroll Summaries for each payroll period. For manual pay systems, adequate leave information for each employee should be maintained.

Used by All Funds.

* Note: Account 00-212-00 should be reconciled with the ADP Annual Leave Report every month.

00-213-00 FEDERAL TAXES PAYABLE
00-214-00 SOCIAL SECURITY PAYABLE
00-215-00 STATE TAXES PAYABLE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Federal Taxes Payable (00-213-00)	Amount of federal income tax withheld from employees and owed to the IRS.
Social Security Payable (00-214-00)	Amount of FICA withheld from employees and owed to the IRS. Includes employer's share as well. For more information, see Employer's Share of FICA Account XX-621-XX.
State Taxes Payable (00-215-00)	Amount of state tax withheld from employees and owed to state governments.

When Debited Each of these accounts is debited on an RSWC when the particular tax is paid. For locations on ADP a Source 08 will be included with each payroll Summary/ Journal received from ADP. Process as received from ADP. Do not make manual changes. ADP will electronically transfer and pay taxes.

When Credited Each of these accounts is credited on a Payroll Summary for the amount withheld from employees' pay.

ACCOUNT STATUS

Type Liability account. Credits increase, debits decrease.

Normal Balance All have a credit balance, if any.

Normal Status The accounts are ordinarily debited and credited one or two times in each accounting month.

Subsidiary Records Backup documents are Payroll Summaries, payroll journals, individual earnings records, and RSWCs.

Used by All Funds.

00-216-00	**SAVINGS BONDS PAYABLE**	**00-217-00**	**RETIREMENT PAYABLE**
00-218-00	**LIFE INSURANCE PAYABLE**	**00-219-00**	**POST RETIRE BENEFIT**
00-220-00	**HEALTH MAINT PAYABLE**	**00-221-00**	**DISABILITY INS PAYABLE**
00-222-00	**SAVINGS INVEST PLAN PAY**	**00-223-00**	**CIVIL SRVC CSRS RETIRE PAYABLE**
00-224-00	**CIVIL SRVC FERS RETIRE PAY**	**00-225-00**	**BONUSES PAYABLE**
00-226-00	**FOREIGN NATIONAL PAYABLE**	**00-227-00**	**CIVIL SRVC TSP PAYABLE**
00-228-00	**TSP LOAN PAYABLE**	**00-229-00**	**PAYROLL DEDUCT -OTH**
00-230-00	**GS CSRS OFFSET RETIREMENT PLAN PAYABLE**		

Overview

THIS ACCOUNT	USED TO RECORD THIS
Savings Bonds Payable (00-216-00)	Amount of employee earnings withheld for the purchase of Savings Bonds.
Retirement Payable (00-217-00)	Amount of retirement annuity premium withheld from employee earnings.
Life Insurance Payable (00-218-00)	Amount of life insurance premiums withheld from employee earnings.
Post Retirement Benefit (00-219-00)	Amount used to record the liability for costs of benefits after retirement. The factor for FY-05 is set at 0.035 and will be calculated against all MWR employee health and dental deductions by home dept. ADP will calculate the entry and include the amount on the payroll summary to be posted to the G/L each payroll. The offsetting expense acct for this entry is XX-632-XX/SAP 632007 Post Retirement Benefit Costs. The balances in account 219 will be included in the sweep routine at the end of month for RAMCAS/BLAS and after each payroll in SAP.
Health Maintenance Payable (00-220-00)	Amount of health maintenance organization premiums withheld from employee earnings.
Disability Insurance Payable (00-221-00)	Amount of disability insurance premiums withheld from employee earnings.
Savings Investment Plan Payable (00-222-00)	Savings Investment Plan (e.g., 401-K) payments withheld from employee earnings.
Civil Service CSRS Retirement Payable (00-223-00)	Amount of pay withholdings from NAF employees who transfer from civil service and choose to continue their payments to the CSRS retirement plan they elected when in civil service.

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Overview (cont.)

THIS ACCOUNT	USED TO RECORD THIS
Civil Service FERS Retirement Payable (00-224-00)	Amount of pay withholdings from NAF employees who transfer from civil service and choose to continue their payments to the FERS retirement plan they elected when in civil service.
Bonuses Payable (00-225-00)	Bonuses due employees as stipulated by authorized local national employment agreements at overseas funds. Also for bonuses due employees as a form of reward. Note: The calculation for the monthly balance may be based on the dollar amount of bonuses paid in the previous year. This calculation would act as supporting documentation each month. The account must be "trued up" and reflect the actual amount due and payable by employee at the end of the fiscal year.
Foreign National Payable (00-226-00)	Amounts (usually taxes) withheld from foreign national earnings that are not specifically identified by other liability accounts. **Example:** Taxes withheld from Japanese employees working in a fund in Japan.
Civil Service TSP Payable (00-227-00)	Amount of pay withholdings from NAF employees who transfer from civil service and choose to continue their payments to the Civil Service Thrift Savings Plan (TSP) they elected when in civil service.
TSP Loan Payable (00-228-00)	Amount of pay withholdings from NAF employees who transfer from civil service and choose to continue their participation with the Civil Service Thrift Savings Plan. This account is used through payroll for employee's deductions for repayment of TSP Loans through the thrift loan plan.

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00-216-00 00-217-00 00-218-00 00-219-00
00-220-00 00-221-00 00-222-00 00-223-00
00-224-00 00-225-00 00-226-00 00-227-00
00-229-00 00-230-00

Overview (cont.)

THIS ACCOUNT	USED TO RECORD THIS
Payroll Deductions - Other (00-229-00)	Amounts withheld from employee earnings – taxes or benefits - that are not identified in other accounts. **Example:** Deduction from employees' paychecks for their Credit Union accounts.
GS CSRS Offset Retirement Plan Payable (00-230-00)	Amount of pay withholdings from NAF employees who transfer from Civil Services and choose to continue their payment to the GS CSRS retirement plan offset they elected when in Civil Service.

When Debited

THIS ACCOUNT	USED TO RECORD THIS
Savings Bonds Payable (00-216-00)	On an RSWC when payment is made for the purchase of Savings Bonds to be delivered to employees.
Retirement Payable (00-217-00)	RAMCAS automatically collects any credit balances in these accounts at the end of the month for payment to CNIC and credits the Central Bank Account. Amounts collected from accounts 223, 224, 227, 228, and 230 are paid to the proper civil service depositories Funds usually will not debit these accounts.
Life Insurance Payable (00-218-00)	
Post Retirement Benefits (00-219-00)	
Health Maintenance Payable (00-220-00)	
Disability Insurance Payable (00-221-00)	
Savings Investment Plan Payable (00-222-00)	
Civil Service CSRS Retirement Payable (00-223-00)	
Civil Service FERS Retirement Payable (00-224-00)	
Civil Service TSP Payable (00-227-00)	

(continued on next page)

When Debited (cont.)

THIS ACCOUNT	USED TO RECORD THIS
TSP Loan Payable (00-228-00)	
GS CSRS Offset Retirement Plan Payable (00-230-00)	
Bonus Payable (00-225-00)	On an RSWC when the bonus is paid.
Payroll Deductions – Other (00-229-00)	On a RSWC (or GJV if payment is from a foreign currency bank account) when payment is made
Foreign National Payable (00-226-00)	

When Credited On a Payroll Summary to record the amount withheld from employee pay. For the Bonus Account; when the liability comes into existence as called for in the employment agreement with the foreign government, or for other instances when the bonus is due. Offsetting debit for the bonus credit would be the bonuses/incentive Account XX-603-XX.

ACCOUNT STATUS

Type Liability account. Credits increase, debits decrease.

Normal Balance Except for Payroll Deduction Savings Bonds (00-216-00), Bonuses Payable (00-225-00), Foreign National Withholding (00-226-00), and Payroll Deductions - Other (00-229-00) which carry credit balances (if any), all accounts normally have a zero balance at the end of the accounting month.

Normal Status Accounts are normally credited when a Payroll Summary is prepared except for the Bonus Account which may be credited and debited at various times throughout the year.

Subsidiary Records Backup documents are Payroll Summaries, payroll journals, individual earnings records, RSWCs, and letters/messages/instructions, etc., documenting employee portability from Civil Service to NAF and benefits transfer conditions. For the Bonus Account; a record with the name, date, amount due each employee, and payments made, also any applicable employment agreement with a foreign government.

Used by All Funds.

00-251-00 UNEARNED INCOME

Overview

Used to record money received from patrons for goods and services to be provided by the fund in one or more future accounting months. Examples include:

- Down payment for a party to be held next month
- Stable fee, paid in March, for the months of April, May, and June
- Prepaid room rentals

Security deposits that are received from customers as part of an agreement permitting customer use of a facility or fund equipment are recorded to Deposits Payable, Account 00-203-00. See account description for account 00-203-00 for more information.

When Debited

Account is debited on a GJV when the fund has provided the goods or services. The GJV should credit the appropriate earned income account.

When Credited

Account is credited on a DARS when the money is received.

ACCOUNT STATUS

Type

Liability account. Credits increase, debits decrease.

Normal Balance

Credit balance, if any.

Normal Status

Account is debited and credited throughout the accounting month.

Subsidiary Records

Backup documents are the DARS and any receipts.

Used by

All Funds.

00-256-00/SAP 256000 – Unearned Income UFM

Overview MWR will use this account exclusively to record deposits received to cover NAF expenditures that are authorized to be covered with Appropriated Funds. As the authorized items are purchased, this account will be debited to offset the contra UFM expense accounts. Initial APF funding may be delayed due to a continuing resolution or other timing issues. The unearned income account may reflect a debit balance until funding is received.

When Debited RAMCAS/BLAS with SC10, SC30, SC 40 when approved items are purchased, expensed or accrued. Offset to this account is the contra UFM expense account. SAP when approved items are purchased, expensed or accrued. Offset to this account is the contra UFM expense account.

When Credited RAMCAS/BLAS with SC 20 to record deposit, SC 30 for corrections. SAP to record deposit or corrections.

ACCOUNT STATUS

Type Liability account. Credits increase, debits decrease.

Normal Balance Credit balance, if any.

Normal Status Account is debited and credited throughout the accounting month.

Used by MWR only

00-271-00 CNIC LONG-TERM LOANS PAYABLE
00-272-00 OTHER LONG-TERM LOANS PAYABLE

Overview

THIS ACCOUNT	USED TO RECORD THIS
CNIC Long-Term Loans Payable (00-271-00)	Long-term loans payable to CNIC. RAMCAS performs all debiting, crediting, and collection actions. Fund entries to this account are not permitted.
Other Long-Term Loans Payable (00-272-00)	Long-term loans payable that are not specifically identified to another account. **Example:** Loan due another nonappropriated fund.

When Debited Other Long-Term Loans Payable 00-272-00 is debited on an RSWC when a loan payment is made.

When Credited Other Long-Term Loans Payable 00-272-00 is credited on a DARS when a loan is received.

ACCOUNT STATUS

Type Both accounts are liability accounts. Credits increase, debits decrease.

Normal Balance Both have a credit balance, if any.

Normal Status Other Long-Term Loans Payable is credited whenever a long-term loan is entered into, and debited whenever a long-term loan payment is made.

Subsidiary Records Backup documents for both accounts are a loan agreement or letter.

Used by All Funds.

00-281-00 LONG-TERM RETIREMENT AND SEVERANCE ALLOWANCES

Overview Amount due local national employees for retirement and severance pay.

When Debited Account is debited on an RSWC when retirement is paid the local national. Any reduction in this account balance will require changes to Restricted Cash - Local Nationals Account 00-103-00. See that account for details.

When Credited Account is credited when the liability comes into existence as called for in the employment agreement with the foreign government. When crediting account 00-281-00, the offsetting debit is to account XX-625-XX. Any increase in account balance will require changes to Restricted Cash - Local Nationals Account 00-103-00. See that account for details.

ACCOUNT STATUS

Type Liability, credits increase, debits decrease.

Normal Balance Credit balance, if any.

Normal Status Credited and debited at various times throughout the year.

Subsidiary Records Backup documents are:

- Ledger with name, date, amount due each employee, and payments made
- Employment agreement with foreign government

Used by All Funds.

00-291-00 RETAINED EARNINGS BEGINNING OF FISCAL YEAR
00-292-00 MISCELLANEOUS EQUITY TRANSACTIONS

Overview

THIS ACCOUNT	USED TO RECORD THIS
Retained Earnings Beginning of Fiscal Year (FY) (00-291-00)	Net worth of a fund at the beginning of a fiscal year - the difference between total assets and liabilities at that time. Entries cannot be made to this account.
Miscellaneous Equity Transactions* (00-292-00)	Authorized equity transaction that is not properly accounted for in one of the other equity accounts (e.g., asset/liability transfers, establishment, disestablishment, merger, consolidated entries, etc.). BLAS funds post these entries to BLAS using a Source 99. These funds then prepare a manual Source 30 (GJV) for the same entry with supporting explanation and fund manager approval signature and forward the document to RAMCAS for entry to the BLAS funds' RAMCAS records. The BLAS funds keep a copy of the Source 30 with the Source 99.

* Refer to Accounting Procedures section for more information.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Retained Earnings Beginning of Fiscal Year (FY) (00-291-00)	By RAMCAS only
Miscellaneous Equity Transactions (00-292-00)	To record authorized equity transaction debits on GJV

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Retained Earnings Beginning of Fiscal Year (FY) (00-291-00)	By RAMCAS only
Miscellaneous Equity Transactions (00-292-00)	To record authorized equity transaction credits on GJV

00-291-00 00-292-00

ACCOUNT STATUS

Type Equity account.

Normal Status

ACCOUNT	STATUS
Retained Earnings Beginning of Fiscal Year (FY) (00-291-00)	Debited or credited by RAMCAS at end of fiscal year.
Miscellaneous Equity Transactions (00-292-00)	Debited and credited as needed to make authorized miscellaneous equity transactions.

Backup documents are:

Subsidiary Records

ACCOUNT	RECORD
Retained Earnings Beginning of Fiscal Year (FY) (00-291-00)	• RAMCAS detail ledger
Miscellaneous Equity Transactions (00-292-00)	Documentation supporting the miscellaneous equity transactions

Used by

ACCOUNT	USED BY
Retained Earnings Beginning of Fiscal Year (FY) (00-291-00)	RAMCAS only.
Miscellaneous Equity Transactions (00-292-00)	All funds.

00-293-00 BRAC - RESIDUAL BALANCES
00-294-00 INTRASYSTEM TRANSFERS

Overview

THIS ACCOUNT	THE CURRENT USE OF THESE ACCOUNTS
BRAC Residual Balances (00-293-00)	Equity adjustments to clear uncompensated asset account balances and remaining liability account balances after a Fund has been closed due to base closure under BRAC. RAMCAS approval required.*
Intrasystem Transfers (00-294-00)	The book value of assets transferred to other NAFs. RAMCAS approval required.*

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
BRAC Residual Balances (00-293-00)	On a GJV* to clear debit balances remaining in asset or liability accounts after a fund has been closed.
Intrasystem Transfers (00-294-00)	The Fund transferring the asset will debit this account for the book value of the asset and account 18X for the amount of accumulated depreciation taken to date. The offsetting credit will be to account 17X for the original purchase price of the asset.** The entry is submitted to RAMCAS on a GJV.*

* GJV must have an adequate description explaining why the equity account is being used in order for RAMCAS to approve these entries. BLAS funds should send a manual Source 30 with description to RAMCAS for processing. BLAS should be updated on a Source 99.

** The transferring fund should forward a copy of the fixed asset card or depreciation report to the receiving fund. The receiving fund will continue with the same depreciation schedule as the transferring fund.

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
BRAC Residual Balances (00-293-00)	On a GJV* to clear credit balances remaining in asset or liability accounts after a fund has been officially designated a BRAC location.
Intrasystem Transfers (00-294-00)	Upon notification by the transferring fund RAMCAS will credit this account on the receiving location for the book value of the asset received and credit account 18X for the amount of accumulated depreciation taken by the transferring fund. The offsetting debit will be to account 17X for the original purchase price of the asset.**

* GJV must have an adequate description explaining why the equity account is being used in order for RAMCAS to approve these entries. BLAS funds should send a manual Source 30 with description to RAMCAS for processing. BLAS should be updated on a Source 99.

** The transferring fund should forward a copy of the fixed asset card or depreciation report to the receiving fund. The receiving fund will continue with the same depreciation schedule as the transferring fund.

ACCOUNT STATUS

Type Equity accounts.

Normal Status Credited and debited as needed.

Subsidiary Records Backup documents are: Copies of GJVs, RAMCAS balance sheet, and depreciation records to support entries.

Used by All funds.

00-295-00 CENTRAL FUND - CAPITAL GRANT
00-296-00 ECHELON - CAPITAL GRANT
00-297-00 CAPITAL FUND PROJECTS
00-298-00 ASSETS TRANSFERRED FROM CFAS
00-299-00 ECHELON II PROJECT COLLATERAL EQUIP - CAPITAL GRANT

Overview

THIS ACCOUNT	USED TO RECORD THIS
Central Fund - Capital Grant* (00-295-00)	Capital Grant received from Central Funds.
Echelon - Capital Grant* (00-296-00)	Capital Grant received from the Echelon command.
Capital Fund Projects (00-297-00)	Used by VQ to record transfers of Capital project from HQ.
Assets Transferred from CFAS (00-298-00)	Capital Project received from Central Fund.
Echelon II Project Collateral Equip (00-299-00)	Used to tack any Echelon II Capital Grants for Collateral Equipment, in conjunction with a Central Fund Project.

* When the fixed asset is purchased, the proper fixed asset account is debited, not the grant or subsidy account.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Central Fund - Capital Grant* (00-295-00)	. By RAMCAS only for adjustments of corrections.
Echelon - Capital Grant* (00-296-00)	
Capital Fund Projects (00-297-00)	By RAMCAS only to record tranfers of Capital Projects.
Assets Transferred from CFAS (00-298-00)	By RAMCAS only to record transfers of Capital Projects.
Echelon II Project Collateral Equip (00-299-00)	By RAMCAS only for adjustment to transfers of Capital Projects.

NOTE: Fiscal year end balances for all accounts are automatically closed to the Retained Earnings Beginning of Fiscal Year, account 00-291-00.

00-295-00 00-296-00 00-297-00
00-298-00 00-299-00

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Central Fund - Capital Grant (00-295-00)	By RAMCAS only to record grant or subsidy disbursed to Fund
Echelon - Capital Grant (00-296-00)	
Capital Fund Project (00-297-00)	By RAMCAS only to record transfer of Capital Projects..
Assets Transferred from CFAS (00-298-00)	By RAMCAS only to record transfer of Capital Projects.
Echelon II Project Collateral Equip (00-299-00)	By RAMCAS only to record grant.

* May want to include offset into FA and will need to be depreciated.

ACCOUNT STATUS

Type Equity account.

Normal Balance Credit balance if any. Account 00-298-00 may have a debit balance if fund disbursed grant to another fund.

Normal Status

ACCOUNT	STATUS
Central Fund - Capital Grant (00-295-00)	Credited by RAMCAS as grants or subsidies are disbursed.
Echelon - Capital Grant (00-296-00)	
Capital Fund Projects (00-297-00)	Credited By Ramcas only as Central Capital Projects are transferred from CNIC HQ capital fund to the field..
Assets Transferred from CFAS (00-298-00)	Credited by RAMCAS as Central Capital Projects are transferred from CNIC HQ capital fund to the field.
Echelon II Project Collateral (00-299-00)	Credited by RAMCAS as grants or subsidies are disbursed.

Backup documents are:

Subsidiary Records

ACCOUNT	RECORD
Central Fund - Capital Grant (00-295-00)	Grant Authorization Letters.
Echelon- Capital Grant (00-296-00)	Grant Authorization Letters and Second Echelon or CNIC approval for cash transfers between NAF's.
Capital Fund Projects (00-297-00)	Capital Project transfer letters.
Assets Transferred from CFAS (00-298-00)	Capital Project transfer letters.
Echelon Ii Project Collateral Equip (00-299-00)	Grant Authorization Letters and Second Echelon or CNIC approval for cash transfers between NAF's.

Used by All funds.

XX-301-XX RESALE REVENUE
XX-302-XX CATERING RESALE REVENUE
XX-501-XX PROGRAM REVENUE
XX-506-XX NET TICKET/TOUR/CRUISE/REVENUE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Resale Revenue (XX-301-XX) *Note: VQ 00-301-00*	Revenue earned from the sale of goods. Cannot be used with activities 00 or 99, or departments 10-18, 30-95, and 00.
Catering Resale Revenue (XX-302-XX)	Revenue earned from the sale of catered food and beverage/alcohol. Cannot be used with activities 00 or 99, or departments 10-18, 30-95, and 00.
Program Revenue (XX-501-XX)	Revenue earned through the performance of a service rather than the sale of goods. Cannot be used with activity 00 or departments 00-09, and 89-95.Used for VQ guestroom charges and conference center fees.
Net Ticket/Tour/Crusie Rev (XX-506-XX	Revenue earned from tickets sales ,tours and crusie. Cannot be used with activities 00 or 53 or 56-99. Can only be use with activities 54 & 55, or departments 10,20-22.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Resale Revenue (XX-301-XX)	On a DARS or RSWC if recording refund for resale goods.
Catering Resale Revenue (XX-302-XX)	On a DARS or RSWC if recording refund for catered food, beverage/alcohol resale.
Program Revenue (XX-501-XX) Net Ticket /Tour/Crusie Rev (XX-506-XX)	On a DARS or RSWC when program revenue refund is made. On a DARS when recording refund for ticket,tour,crusie rev

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Resale Revenue (XX-301-XX)	On a DARS or GJV when revenue is earned from the sale of goods.
Catering Resale Revenue (XX-302-XX)	On a DARS or GJV when revenue is earned from the sale of catered food, beverage/alcohol.
Program Revenue (XX-501-XX)	On a DARS, AJV, or GJV when revenue is earned through the performance of a service.
Net Ticket/Tour/Crusie Rev (XX-506-XX)	On a DARS or GJV when revenue is earned from sales of ticket, tour, crusie.

ACCOUNT STATUS

Type Income accounts. Credits increase, debits decrease.

Normal Balance All have a credit balance, if any.

Normal Status These accounts are credited throughout the month. They are debited for refunds or corrections only.

Subsidiary Records Backup documents are DARs.

Used by All Funds, except 302 which is only used by MWR & Civilian Fund.

XX-303-XX SALES DISCOUNTS
XX-503-XX PROGRAM DISCOUNTS

Overview

THIS ACCOUNT	USED TO RECORD THIS
Sales Discounts (XX-303-XX)	Discount/coupons given to customers. The full sale is recorded as revenue with an offset for the discount recorded as a contra revenue. Cannot be used with departments 10-18, 30-99, and 00.
Program Discounts (XX-503-XX)	Discount/coupons given to customers for PROGRAM related activities. This account will mirror the retail sales discount account (i.e. XX-303-XX) in UFM for PROGRAM sales, to reflect the discount against the full sale amount as program revenue in the normal account (i.e. XX-501-XX). It is recorded as a contra to the corresponding program revenue. Only can be used with program activities/departments. Cannot be used with departments 00-09, 90-95, and 99.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Sales Discount (XX-303-XX)	On a DARS when discount are given. On GJV for correction or adjustments.
Program Discount (XX-503-XX)	On a DARS when discount are given. On GJV for correction or adjustments.

When Credited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Sales Discount (XX-303-XX)	On GJV for correction or adjustments.
Program Discount (XX-503-XX)	On GJV for correction or adjustments.

ACCOUNT STATUS

Type	Contra income account. Credits increase, debits decrease.
Normal Balance	Debit balance.
Normal Status	This account is debited throughout the month whenever a discount is given.
Subsidiary Records	Backup documents are DARs.
Used by	All Funds.

00-531-00 COMMON SUPPORT SERVICES

Overview Revenue earned for a common support service rendered to another organization.

When Debited On a GJV or RSWC when there is need for adjustments or corrections.

When Credited For funds who provide common support services. Credit on a DARS, AJV or GJV when income is earned for services rendered.

ACCOUNT STATUS

Type Income account. Credits increase, debits decrease.

Normal Balance Credit balance.

Normal Status Credited throughout the month. Debiting occurs as refunds or the need for corrections occur.

Subsidiary Records Backup documents are:

- DARS
- Cost allotment breakdown for Common Support Services.

Used by All Funds.

XX-532-00 DUES

Overview Dues earned at an activity such as the O' Club, Fitness Center, or Golf.

When Debited On a GJV or RSWC for adjustments or corrections.

When Credited Credit on DARS or GJV when dues are earned.

ACCOUNT STATUS

Type Income account. Credits increase, debits decrease.

Normal Balance Credit balance, if any.

Normal Status Credited throughout the month. Debiting occurs as refunds or corrections occur.

Subsidiary Records Backup documents are:

- DARS
- Membership lists

Used by MWR, Civilian Fund

00-558-00 NEX SHIP STORE PROFIT DISTRIBUTION

Overview Used to track ship store ashore profits (IE. Diego Garcia).

When Debited On a GJV for corrections and adjustments.

When Credited On a DARS when income is received.
On a GJV for corrections and adjustments.

ACCOUNT STATUS

Type Income account. Credits increase, debits decrease.

Normal Balance Credit balance, if any.

Normal Status

Subsidiary Records

XX-559-00 NEX DIV. FDSERV/CONCESSIONAIRE

Overview Used to record revenue inflows from NEX managed concession operations which operate in MWR owned facilities.

When Debited On a GJV for corrections and adjustments.

When Credited On a DARS when income is generated.
On a GJV for corrections and adjustments.

ACCOUNT STATUS

Type Revenue account. Credits increase, debits decrease.

Normal Balance Credit balance, if any.

Normal Status This account is to be used for activities 01, 02, 03, 05, 06, 18, 40, 43, 77, 78, 79 and 80.

Subsidiary Records

Used by All MWR funds (restricted activities).

00-560-00 Telephone Revenue

Overview: Used to record the receipt or accrual of telephone revenue. It is open to VQ operations recreation and lodging only, and restricted to activity 00 and department 00. This account is reported as Other Income on the Executive Summary.

When Debited:
On a SC (30) GJV for adjustments.
On a SC (45) RJV for prior month's SC (40).

When Credited:
On a SC (20) DARS when revenue is received.
On a SC (30) GJV for adjustments.
On a SC (40) AJV for revenue earned not received.

ACCOUNT STATUS

Type Revenue account. Debits decrease, credits increase.

Normal Balance Credit balance.

XX-562-XX CENTRAL FUND - OPERATING GRANTS
XX-564-XX OTHER - OPERATING GRANTS

Overview

THIS ACCOUNT	USED TO RECORD THIS
Central Fund – Operating Grants (XX-562-XX)	The receipt of operating grants from the CNIC Central Fund. This account can be debited and credited to reclassify (dollar for dollar). Controlled by Headquarters accounting.
Other – Operating Grants (XX-564-XX)	The receipt of operating grants from a miscellaneous grantor such as from a CPS or other NAF.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Central Fund – Operating Grants (XX-562-XX)	This account is not debited. Instead, when payments are made using the grant money, the appropriate asset or expense account is debited on an RSWC.
Other – Operating Grants (XX-564-XX)	On a GJV for corrections or an RSWC for a refund.

XX-562-XX XX-564-XX

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Central Fund - Operating Grants (XX-562-XX)	By RAMCAS when the grant is disbursed. RAMCAS also automatically debits the Concentration Bank Account. This account can be debited and credited to reclassify (dollar for dollar). Controlled by Headquarters accounting.
Other - Operating Grants (XX-564-XX)	On a DARS when the grant is received. The offsetting debit is to account 00-101-00. Funds transferred from another base must have CNIC or Second Echelon approval.

ACCOUNT STATUS

Type All are income accounts. Credits increase, debits decrease.

Normal Balance All have a credit balance, if any.

Normal Status Account XX-562-XX are credited by RAMCAS when grants are approved and disbursed. Account XX-564-XX is credited by the fund when the grant is received. This account can be debited and credited to reclassify (dollar for dollar). Controlled by Headquarters accounting.

Subsidiary Records Backup documents for Accounts XX-562-XX and XX-564-XX are the Grants Authorizing Letters. Funds transferred from another base credited to Account XX-564-XX must have Second Echelon or CNIC approval.

Used by

ACCOUNT	USED BY
Central Fund - Operating Grants (XX-562-XX)	RAMCAS only.
Other - Operating Grants (XX-564-XX)	All funds.

00-565-00 XX-566-00
00-567-00 00-568-00

00-565-00 NEX DISTRIBUTION - DIRECT
XX-566-00 NEX DISTRIBUTION - AMUSEMENT MACHINES
00-567-00 NEX DISTRIBUTION - CNIC SUBSIDY
00-568-00 NEX DISTRIBUTION - CNIC

Overview

THIS ACCOUNT	USED TO RECORD THIS
NEX Distribution - Direct (00-565-00)	Regular NEX Distribution posted by RAMCAS directly to MWR.
NEX Distribution – Amusement Machines (XX-566-00)	The receipt of funds distributed by NEX for Amusement Machine profit distribution.
NEX Distribution - CNIC Subsidy (00-567-00)	Operating subsidies paid to MWR by CNIC based on annual budget submissions and applicable party endorsements and recommendations.
NEX Distribution - CNIC (00-568-00)	CNIC directed NEX Distributions.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
NEX Distribution - Direct (00-565-00)	On a GJV, Source 30, when reclassifying applicable amusement machine profits to account XX-566-00. By RAMCAS for adjustments or corrections.
NEX Distribution - Amusement Machines (XX-566-00)	On a GJV when there is a need for adjustments or corrections.
NEX Distribution – BUPERS Subsidy (00-567-00)	By RAMCAS for adjustments or corrections.
NEX Distribution - CNIC (00-568-00)	By RAMCAS for adjustments or corrections.

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
NEX Distribution - Direct (00-565-00)	By RAMCAS when NEX Distributions are received.
NEX Distribution - Amusement Machines (XX-566-00)	By MWR Fund to transfer NEX amusement machine profits from NEX Distribution accounts 00-565-00.
NEX Distribution - BUPERS Subsidy (00-567-00)	By RAMCAS when CNIC disburses operating subsidy.
NEX Distribution - CNIC (00-568-00)	By RAMCAS when CNIC re-distributes NEX profits.

ACCOUNT STATUS

Type Income account. Credits increase, debits decrease.

Normal Balance All have a credit balance, if any.

Normal Status MWR Fund will debit account 00-565-00 and credit account XX-566-00 on a GJV when transferring NEX Amusement Machine profits included in NEX Distribution. Accounts 00-565-00, 00-567-00, and 00-568-00 will be credited by RAMCAS when recording NEX Distributions or operating subsidies.

Subsidiary Records Backup documents are documentation received from NEX, or CNIC concerning distributions.

Used by MWR Funds and RAMCAS only.

XX-569-XX OTHER REVENUE

Overview Used to record the receipt or accrual of revenue not specifically identified by other revenue accounts. For example, service charges collected on bad checks or approved reimbursement received from CNIC to offset authorized Navy Ball expenses. CNIC Grant Program monies for MWR Special Event Programming (14-569-00). Special Events should NOT be credited under activity code 81. VQ uses for service charges collected on bad checks and lost/damaged NAF Property. If fund is on SAP AIMS use account 569003, which is for charges for lost or damaged property, including VQ room keys, video equipment and tapes/discs.

When Debited Account is debited on a GJV or RSWC when there is a need for adjustments or corrections.

When Credited Account is credited on a DARS, AJV, or GJV when revenue not specifically identified by other revenue accounts is received or recorded.

ACCOUNT STATUS

Type Income account. Credits increase, debits decrease.

Normal Balance Credit balance, if any.

Normal Status Frequency of credits will vary according to need.

Subsidiary Records Backup documents are GJV or RSWC.

Used by All Funds.

XX-571-XX COMMERCIAL SPONSORSHIP

Overview	Used to record the receipt or accrual of sponsorship revenues (except merchandise and in-kind services) earned through the commercial sponsorship program.
When Debited	Account is debited on a GJV or RSWC when there is a need for adjustments or corrections.
When Credited	Account is credited on a DARS, AJV, or GJV when revenue is earned.

ACCOUNT STATUS

Type	Income account. Credits increase, debits decrease.
Normal Balance	Credit balance, if any.
Normal Status	Varies in sync with level of revenue earned through commercial sponsorship program.
Subsidiary Records	Backup documents are supporting DAR and other documentation including commercial sponsorship agreement or contracts.
Used by	All except Billeting.

XX-581-XX CENTRAL STORES OVERAGE

Overview Overage discovered through physical inventory of central storeroom. For shortages see account XX-791-XX.

When Debited On a GJV when there is need for adjustments or corrections. To record shortages see account XX-791-XX.

When Credited On a GJV to record an overage found during a physical inventory. Offsetting debit is to applicable XX-152-XX account.

ACCOUNT STATUS

Type Income account. Credits increase, debits decrease.

Normal Balance Zero unless an overage is identified.

Normal Status May be credited after a physical inventory. Frequency depends on number of inventories and overages occurring.

Subsidiary Records Backup documents are the GJV and supporting physical inventory sheets compared to the book inventory.

Used by All Funds.

54-591-00 LEISURE TRAVEL COMMISSIONS
XX-592-XX AMUSEMENT/VENDING MACHINE COMMISSIONS
59-593-00 RECYCLING COMMISSIONS
XX-594-XX OTHER COMMISSIONS

Overview

THIS ACCOUNT	USED TO RECORD THIS
Leisure Travel Commissions (54-591-00)	Commissions received from the leisure travel agency under contract to MWR.
Amusement/Vending Machine Commissions (XX-592-XX)	Commission income earned from the operation of amusement or vending machines not owned by the fund.
Recycling Commissions (59-593-00)	Commission income earned from recycling operations
Other Commissions (XX-594-XX)	Commission income earned that is not specifically identified by other commission revenue accounts. Record commissions received from the official travel office for leisure travel transactions by using Activity Code 54 and Department Code 00. Also record contract food and beverage commissions here.

When Debited

Each of these accounts is debited on a GJV or RSWC when there is a need for adjustments or correction.

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Leisure Travel Commissions (54-591-00)	On a DARS, AJV, or GJV when commission income is earned.
Amusement/Vending Machine Commissions (XX-592-XX)	
Recycling Commissions (59-593-00)	
Other Commissions (XX-594-XX)	On DARS, AJV, or GJV when commission income not specifically identified by other commission accounts is earned.

54-591-00 XX-592-XX
59-593-00 XX-594-XX

ACCOUNT STATUS

Type All are income accounts. Credits increase, debits decrease.

Normal Balance All have a credit balance**.**

Normal Status Accounts may be credited frequently throughout the month.

Subsidiary Records Backup documents are:

- DARs
- Contracts between machine vendors and fund
- RAMCAS Detail General Ledger

Used by All Funds.

XX-401-XX COST OF GOODS SOLD

Overview This account is used to record the cost of goods sold in resale operations. The cost is automatically calculated and entered by RAMCAS. Fund entries are not permitted. Does not include central storeroom (XX-791-XX) overages and shortages.

When Debited Account is automatically debited. Fund entries are not permitted.

When Credited Account is automatically credited by RAMCAS. Fund entries are not permitted.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status This account is debited monthly by RAMCAS.

Subsidiary Records Backup documents are DARs.

Used by For RAMCAS use only.

XX-601-XX XX-602-XX XX-603-XX
XX-604-XX XX-605-XX XX-606-XX

XX-601-XX SALARIES AND WAGES
XX-602-XX SALARIES AND WAGES - LOCAL NATIONAL
XX-603-XX BONUSES/INCENTIVE
XX-604-XX PAYROLL OVERTIME EXPENSE
XX-605-XX FOREIGN NATIONAL PAYROLL OFFSET
XX-606-XX COMP TIME EXPENSE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Salaries and Wages (XX-601-XX)	Employee salary and wage expense.
Salaries and Wages - Local National (XX-602-XX)	Local National employee salary and wage expense. (Local Nationals are employees who are citizens of the country where the base is located, not including bases located within the U.S. or its territories.)
Bonuses/Incentive* (XX-603-XX)	Performance/incentive bonuses/awards paid to employees.
Payroll Overtime Expense (XX-604-XX)	Used to record the expense of employee overtime.
Foreign National Payroll Offset (XX-605-XX)	Used to record the monies received from foreign governments, as an offset to foreign national's payroll expense.
Comp Time Expense** (XX-606-XX)	Used to record comp time when earned. There should be a record of request and approval in advance. The supervisor should keep track of comp time and ensure the employee uses it within 26 pay periods. The maximum accumulation is 80 hours. Craft and trade and non-exempt employees are not authorized comp time unless it is for religious purposes. If the employee leaves with comp time on the books, extend the departure date so that the comp time is used. If this is not possible, up to 80 hours can be paid at regular time.

* Do not use XX-785-XX for awards and prizes for employee incentive awards.

** Account XX-606-XX will have an offset to Account 00-210-00.

XX-601-XX XX-602-XX XX-603-XX
XX-604-XX XX-605-XX XX-606-XX

When Debited

ACCOUNT	IS DEBITED FOR THIS REASON(S)
Salaries and Wages (XX-601-XX)	On a Payroll Summary or AJV at the end of the pay period.
Salaries and Wages - Local National (XX-602-XX)	
Bonuses (XX-603-XX)	On a Payroll Summary or AJV when the bonus is paid or accrued.
Payroll Overtime Expense (XX-604-XX)	On a Payroll Summary to record the overtime cost. On an AJV to accrue month end payroll. On a GJV for corrections or adjustments.
Foreign National Payroll Offset (XX-605-XX)	On a GJV for corrections or adjustments.
Comp Time Expense (XX-606-XX)	On a GJV to record the hours earned for comp time earned.

When Credited

ACCOUNT	IS DEBITED FOR THIS REASON(S)
Salaries and Wages (XX-601-XX)	On GJV or DARS for corrections or adjustments
Salaries and Wages - Local National (XX-602-XX)	
Bonuses (XX-603-XX)	
Payroll Overtime Expense (XX-604-XX)	On GJV for corrections or adjustments.
Foreign National Payroll Offset (XX-605-XX)	On DARS when the offsets are received. On AJV to accrue offsets. On GJV for corrections or adjustments. Contra Expense.
Comp Time Expense (XX-606-XX)	On GJV for corrections or adjustments.

XX-601-XX XX-602-XX XX-603-XX
XX-604-XX XX-605-XX XX-606-XX

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, except XX-605-XX is a credit balance.

Normal Status

ACCOUNT	STATUS
Salaries and Wages (XX-601-XX)	Account is debited each pay period and end of the month for accrued salaries and wages.
Salaries and Wages - Local National (XX-602-XX)	
Bonuses (XX-603-XX)	Account is debited whenever bonuses are paid or accrued.
Payroll Overtime Expense (XX-604-XX)	Account is debited whenever overtime is paid or accrued.
Foreign National Payroll Offset (XX-605-XX)	Account is credited whenever offsets are received or to accrue offsets.
Comp Time Expense (XX-606-XX)	Account is debited whenever Comp Pay is accrued.

Backup documents are:

Subsidiary Records

ACCOUNT	RECORD
Salaries and Wages (XX-601-XX)	• Time cards • Payroll records • Approved work schedule
Salaries and Wages – Local National (XX-602-XX)	
Bonuses/Incentive (XX-603-XX)	Documentation showing recommendation and approval of employee bonus.

XX-601-XX XX-602-XX XX-603-XX
XX-604-XX XX-605-XX XX-606-XX

Subsidiary Records (cont.)

Payroll Overtime Expense (XX-604-XX)	• Time cards • Payroll records • Approved work schedule
Foreign National Payroll Offset (XX-605-XX)	Document showing receipt off offset (deposit slips, bank statements).
Comp Pay Expense (XX-606-XX)	Documentation showing request and approval of Comp Time in advance.

Used by All Funds.

XX-621-XX EMPLOYER'S SHARE OF FICA
XX-622-XX ANNUAL LEAVE EXPENSE
XX-623-XX SICK LEAVE EXPENSE
XX-624-XX EMPLOYEE MEALS
XX-625-XX EMPLOYEE BENEFITS - LOCAL NATIONAL
XX-626-XX EMPLOYEE BENEFITS - OTHER

Overview

THIS ACCOUNT	USED TO RECORD THIS
Employer's Share of FICA (XX-621-XX)	Employer's share of FICA expense.
Annual Leave Expense (XX-622-XX)	Cost of annual leave earned by employees.
Sick Leave Expense (XX-623-XX)	Cost of sick leave paid the employee. Sick leave expense is never accrued because the expense is not recognized until paid to the employee for sick leave used.
Employee Meals (XX-624-XX)	Cost of meals served to employees.
Employee Benefits - Local Nationals (XX-625-XX)	Cost of benefits for Local National employees. (Local Nationals are employees who are citizens of the country where the base is located, not including bases located within the U.S. or its territories.)
Employee Benefits - Other (XX-626-XX)	Cost of employee benefits not specifically identified by other expense accounts. (Examples of specific employee benefit expense accounts are XX-622-XX Annual Leave and XX-623-XX Sick Leave.) Civilian Funds employer share should be recorded here.

XX-621-XX XX-622-XX XX-623-XX
XX-624-XX XX-625-XX XX-626-XX

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Employer's Share of FICA (XX-621-XX)	On Payroll Summary, GJV, or AJV when FICA expenses are incurred.
Annual Leave Expense (XX-622-XX)	On Payroll Summary, GJV, or AJV to record annual leave earned by employees. The offsetting credit is recorded to account 00-212-00. (Leave taken is recorded to account 00-212-00 as a debit.)
Sick Leave Expense (XX-623-XX)	On Payroll Summary when employee is paid; on AJV when taken but not paid by the end of the month.
Employee Meals (XX-624-XX)	On AJV, Payroll Summary, or GJV when cost of meals is incurred.
Employee Benefits - Local Nationals (XX-625-XX)	On a GJV each pay period to record benefits due Local Nationals. When debiting account XX-625-XX, the credit entry, for example, will be to accounts 00-225-00 or 00-281-00.
Employee Benefits - Other (XX-626-XX)	On a GJV each pay period to record the cost of benefits due employees. When debiting account XX-626-XX, the credit entry will usually be to account 00-229-00 Payroll Deductions - Other.

When Credited When there is a need for adjustments or corrections.

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status

All accounts are debited as the expense is paid or incurred.

Subsidiary Records

Backup documents are:

ACCOUNT	RECORD
Employer's Share of FICA (XX-621-XX)	• Payroll Records • Individual Earnings Record • Approved Leave Slips
Annual Leave Expense (XX-622-XX)	• Payroll Records • Individual Employee Leave Records
Sick Leave Expense (XX-623-XX)	• Payroll Records • Approved Leave Slips • Individual Earnings Records
Employee Meals (XX-624-XX)	Employee Meal Checks
Employee Benefits - Local Nationals (XX-625-XX)	Local subsidiary records
Employee Benefits - Other (XX-626-XX)	Contracts or agreements calling for other benefits. Employer severance is recorded here

Used by

All Funds. Only applicable activities or funds in the business of serving meals can provide meals to employees, account XX-624-XX.

XX-629-XX XX-630-XX XX-632-XX
XX-633-XX XX-634-XX XX-635-XX
XX-636-XX XX-637-XX XX-638-XX
XX-639-XX

XX-629-XX EMPLOYERS HEALTH & DISABILITY INSURANCE COST
XX-630-XX EMPLOYERS LIFE INSURANCE COST
XX-632-XX EMPLOYERS OTHER BENEFIT COST
XX-633-XX EMPLOYERS WORKERS COMPENSATION COST
XX-634-XX EMPLOYERS UNEMPLOYMENT COMPENSATION COST
00-635-00 MWR PROPERTY/LIABILITY INSURANCE COST
XX-636-XX 401k EMPLOYER MATCH
XX-637-XX 401K ADMIN FEES
XX-638-XX POST RETIREMENT BENEFIT COST
XX-639-XX DOD TRAVEL SUBSIDY

Overview

THIS ACCOUNT	USED TO RECORD THIS
Employers Health & Disability Insurance Cost (XX-629-XX)	MWR allocation of the employer share of MWR employee health and disability insurance cost carried on CNIC records.
Employers Life Insurance Cost (XX-630-XX)	MWR allocation of the employer share of MWR employee life insurance cost carried on CNIC records.
Employer Benefit Cost CSRS, FERS, TSP (XX-632-XX)	MWR allocation of the employer share of CSRS, FERS, & TSP employee retirement plan cost carried on CNIC records.
Employers Workers Compensation Cost (XX-633-XX)	MWR allocation of the employer share of MWR employee workers compensation insurance cost carried on CNIC records.
Employers Unemployment Compensation Cost (XX-634-XX)	MWR allocation of the employer share of MWR employee unemployment compensation insurance cost carried on CNIC records.
MWR Property/Liability Insurance Cost (00-635-00)	MWR allocation of the MWR programs' property and liability insurance cost carried on CNIC records.
401K Employer Match (XX-636-XX)	MWR allocation of the employer's match to 401K MWR employee contributions.
401K Admin Fees (XX-637-XX)	MWR allocation of the fees associated with the administration of the 401K plan.
Post Retirement Benefit Cost (XX-638-XX)	MWR allocation of the costs of benefits employee retires.
DOD Travel Subsidy (XX-639-XX)	This account will be used by headquarters to expense the DOD Travel Subsidy to the funds with employees who are enrolled in and take advantage of the program.

XX-629-XX XX-630-XX XX-632-XX
XX-633-XX XX-634-XX 00-635-00
XX-636-XX XX-637-XX XX-638-XX
XX-639-XX

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Employers Health/Disability Insurance Cost (XX-629-XX)	Monthly for the applicable amount computed by multiplying employee benefits withheld in accounts 219/220/221 by 3.250 for MWR and 3.250 for VQ.
Employers Life Insurance Cost (XX-630-XX)	Monthly for the applicable amount computed by multiplying employee benefits withheld in account 218 by 0.450 for MWR and 0.450 for VQ.
Employer Benefit Cost CSRS, FERS, & TSP (XX-632-XX)	MWR allocation of the employer share of CSRS, FERS & TSP employee retirement plan cost carried on CNIC records.
Employers Workers Compensation Cost (XX-633-XX)	Monthly for the applicable amount computed by multiplying the total current month account 601 amount by 0.024 for MWR and 0.024 for VQ.
Employers Unemployment Compensation Cost (XX-634-XX)	Monthly for the applicable amount computed by multiplying the total current month account 601 amount by 0.011 for MWR and 0.011 for VQ.
MWR Property Liability Insurance Cost (00-635-00)	Monthly for the applicable amount. Calculated by multiplying the monthly CNICC system-wide budgeted insurance cost amount by each MWR fund's expense percent of system-wide MWR fund expense.
MWR Property/Liability Insurance Cost (00-635-00)	MWR allocation of the MWR programs' property and liability insurance cost carried on CNICC records.
401K Employer Match (XX-636-XX)	MWR allocation of the employer's match to 401K MWR employee contributions.
401K Admin Fees (XX-637-XX)	MWR allocation of the fees associated with the administration of the 401K plan.
Post Retirement Benefit Cost (XX-638-XX)	MWR allocation of the costs of benefits employee retires.
DOD Travel Subsidy (XX-639-XX)	This account will be used by headquarters to expense the DOD Travel Subsidy to the funds with employees who are enrolled in and take advantage of the program.

XX-629-XX XX-630-XX XX-632-XX
XX-633-XX XX-634-XX 00-635-00
XX-636-XX XX-637-XX XX-638-XX
XX-639-XX

When Credited

By RAMCAS for adjustments or corrections.

Activity Allocation Rate calculation used for accounts 629/630/632:

A. For funds using RAMCAS Centralized Payroll System, ADP will provide RAMCAS with the employee benefits withheld by activity type. RAMCAS will compute an Activity Allocation Rate by dividing total activity benefits withheld by the total fund benefits withheld. Total benefit costs for each activity will be computed by multiplying the total fund benefits withheld by the Activity Allocation Rate. Employer benefit costs for each activity will be computed by multiplying the activity employee costs by the applicable benefit rate.

Example for MWR

	Total Fund Benefits Withheld	X	Benefit Rate	=	Overall Fund Allocation
Health	$1,000	X	3.250	=	$3,250.00
Life	$30	X	0.450	=	$13.50

XX-629-XX XX-630-XX XX-632-XX
XX-633-XX XX-634-XX 00-635-00
XX-636-XX XX-638-XX XX-639-XX

ACCOUNT STATUS

Type Expense accounts. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Debited monthly by RAMCAS.

Subsidiary Records Backup documents are:

ACCOUNT	RECORD
Employers Health & Disability Insurance Cost (XX-629-XX)	Account 220 balances.
Employers Life Insurance Cost (XX-630-XX)	Account 218 balance.
Employer Benefit Cost CSRS,FERS,TSP (XX-632-XX)	Amount RAMCAS posts to ledger
Employers Workers Compensation Cost (XX-633-XX)	Account 601 balances.
Employers Unemployment Compensation Cost (XX-634-XX)	Account 601 balances.
MWR Property Liability Insurance Cost (00-635-00)	Amount RAMCAS posts to ledger.
401K Employer Match (XX-636-XX)	MWR allocation of the employer's match to 401K MWR employee contributions.
401K Admin Fees (XX-637-XX)	MWR allocation of the fees associated with the administration of the 401K plan.
Post Retirement Benefit Cost (XX-638-XX)	MWR allocation of the costs of benefits employee retires.
DOD Travel Subsidy (XX-639-XX)	This account will be used by headquarters to expense the DOD Travel Subsidy to the funds with employees who are enrolled in and take advantage of the program.

Used by RAMCAS only.

XX-641-00 UTILITIES
XX-642-XX RENTALS
XX-661-XX TELEPHONE AND POSTAGE
XX-662-XX CABLE/SATELLITE SERVICE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Utilities (XX-641-00)	Utility costs such as gas, oil, coal, electricity, and water.
Rentals Expense (XX-642-XX)	Rental costs associated with any real or personal property rented from external sources. Includes land, buildings, credit card machines, postage meters, copiers, fax machines.
Telephone and Postage (XX-661-XX)	Telephone and postage costs.
Cable/Satellite Service (XX-662-XX)	Cable/Satellite Service for common use areas, lobbies, or guest rooms.

When Debited On an RSWC, AJV, or GJV when expenses are paid or accrued for.

When Credited When there is a need for adjustments or corrections.

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status Accounts are debited when utility, rental, telephone and postage, or cable/satellite service expenses are incurred.

Subsidiary Records Backup documents are: Invoices for services received.

Used by All Funds.

00-660-00 Telephone Expense

Overview Used to record the payment or accrual of telephone costs. It is open to VQ operations and MWR Recreation Lodging, and is restricted to activity 00 and department 00. This account is reported as Other Expense on the Executive Summary.

When Debited
On a SC (10) RSWC to record payments for cost.
On a SC (40) AJV for services received not invoiced.
On a SC (30) GJV for adjustments.

When Credited
On a SC (30) GJV for adjustments.
On a SC (45) RJV reversal of prior month's.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance.

XX-681-XX REPAIRS AND MAINTENANCE - VEHICLES
XX-683-XX REPAIRS AND MAINTENANCE - FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)
XX-685-XX REPAIRS AND MAINTENANCE - BUILDINGS AND FACILITIES

Overview

THIS ACCOUNT	USED TO RECORD THIS
Repairs and Maintenance - Vehicles (XX-681-XX)	Vehicle repair and maintenance costs that do not meet the criteria for capitalization. (See accounts 00-171-00 and 00-172-00.)
Repairs and Maintenance - FF&E (XX-683-XX)	FF&E repair and maintenance costs that do not meet the criteria for capitalization. (See accounts 00-173-00 and 00-174-00.)
Repairs and Maintenance - Buildings and Facilities (XX-685-XX)	Building and facilities repair and maintenance costs that do not meet the criteria for capitalization. (These criteria are in the overview for accounts 00-175-00, 00-176-00, 00-177-00, and 00-178-00.)

When Debited When repair or maintenance costs are paid or accrued.

When Credited When there is a need for adjustments or corrections.

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status Debited as often as repairs and maintenance costs are paid for or incurred, which will occur at various times throughout the year.

Subsidiary Records Backup documents are:

- Any procurement documents (usually Pos)
- Receiving documents (PO signed by receiving)
- Invoices
- RSWC

Used by All Funds.

XX-686-XX MINOR PROPERTY

Overview Used to record items costing between $1,000.00 and $2,499.99 that are not consumed in normal use and are durable and lasting. They are not considered a supply and do not qualify as a fixed asset.*

When Debited When minor property expenses are paid or accrued.

When Credited When there is need for adjustments or corrections.

* Minor Property purchase amounts significant enough to materially distort purchase month profit/loss results can be amortized (spread-out) for up to twelve months. Charge the purchase to Prepaid Minor Property 00-165-00 and debit the XX-686-XX account and credit 00-165-00 account for an equal amount each month of the amortization period.

ACCOUNT STATUS

Type Expense account, debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Accounts are debited as frequently as minor property expenses are paid or incurred.

Subsidiary Records Backup documents are:

- Any procurement documents (usually POs)
- Receiving documents (POs signed by receiving)
- Invoices
- RSWCs
- Property and Depreciation Records if cost is greater than $2,500.00

Used by All Funds.

SPECIAL NOTE:	Minor property that qualities under UFM provisions can exceed the value limits set in overview. UFM minor property ↑25K authorized. (CNIC)

XX-687-XX SMALLWARES

Overview Used to expense smallwares purchases originally recorded in account 00-161-00, Prepaid Supplies. Smallwares should be written off over a twelve month period beginning the first month after purchase. This includes seasonal items used only during special occasions or holidays. Smallware items include but are not limited to table ware, kitchenware, glassware, linens, uniforms, ash trays, dishes/chinaware, jars, napkins, reserve signs, salt/pepper, shakers, tablecloths, pots and pans.

> **NOTE:** Small dollar purchases of Smallwares in any given month may be expensed directly to XX-687-XX, Smallwares rather than amortized over twelve months.

When Debited When Smallwares expenses are accrued, paid or written off.
On a SC (10), RSWC to record expenses of small purchase amount.
On a SC (30), GJV for corrections/adjustments and write-off over twelve month period.
On a SC (40), AJV when expense is accrued.

When Credited On a SC (30), GJV for corrections/adjustments.

ACCOUNT STATUS

Type Expense account, debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Accounts are debited as frequently as smallwares are accrued, purchased, or written off.

Subsidiary Records Backup documents are stock cards or subledger of smallwares in prepaid supplies

Used by All Funds. ***NOTE:*** ***Not to be used by VQ***

XX-688-XX UFM APF FIXED ASSET EXPENSE

Overview Used to show the expense of Fixed Assets authorized to be funded with APF. This account will be used to track all authorized assets exceeding $2,500.00 eligible for UFM offset. The rules for purchases using this account follow the NAFI rules as stated under fixed assets.

When Debited
RAMCAS/BLAS SC 10 or SC 40 when qualifying purchases are paid or accrued.
On a SC (30), GJV for adjustments or corrections.
SAP when qualifying purchases are paid or accrued. Adjustments or corrections.

When Credited
On a SC (30), GJV for corrections/adjustments.
SAP for corrections or reclassifications.

ACCOUNT STATUS

Type Expense account, debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Accounts are debited as frequently as smallwares are accrued, purchased, or written off.

Used by MWR

XX-701-XX SUPPLIES
XX-702-XX AMENITIES
XX-703-XX LAUNDRY

Overview

THIS ACCOUNT	USED TO RECORD THIS
Supplies (XX-701-XX)	Costs of supplies used by a fund in its normal operations.
Amenities (XX-702-XX)	Used by billeting funds only to record cost of in-room items such as beverage kits, clock radios, soap, toiletries, and other comfort enhancing articles. Conference room decorations are also recorded in this account.
Laundry (XX-703-XX)	Laundry costs.

When Debited When supplies, amenities, or laundry expenses are paid for or accrued.

When Credited When there is a need for adjustments or corrections.

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status Accounts are debited as frequently as supply, amenity, and laundry expenses are paid for or incurred.

Subsidiary Records Backup documents are:

- Any procurement documents (usually POs)
- Receiving documents (POs signed by receiving)
- Invoices
- RSWCs

XX-701-XX XX-702-XX XX-703-XX

Used by

THIS ACCOUNT	USED TO RECORD THIS
Supplies (XX-701-XX)	All funds.
Amenities (XX-702-XX)	VQ only.
Laundry (XX-703-XX)	All funds.

XX-705-XX TICKET EXPENSE

Overview Used to record the cost of tickets sold by the activity. Available for activity 54 and 55 only.

When Debited
On a RSWC to record expense.
On a GJV for corrections and adjustments.
On a AJV when expense is accrued.

When Credited On a GJV for corrections and adjustments

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status This account is to be used for activity 54 and 55 only. Account is debited throughout the month as transactions occur.

Subsidiary Records Backup documents are:

- Ticket control log
- Special events report
- Travel sales

Used by All MWR funds with activity 54 and 55.

XX-706-XX USDA OFFSET

Overview Used to record monies received from USDA for participation in USDA Children's Food program where dollars are spent up front.

When Debited On a GJV for corrections and adjustments.

When Credited On a DARS when the offsets are received.
On an AJV to accrue offsets
On a GJV for corrections or adjustments

ACCOUNT STATUS

Type Contra expense account. Credit increase, debits decrease.

Normal Balance Credit balance, if any.

Normal Status Account is credited as money is received from USDA.

Subsidiary Records

Used by All funds

XX-707-XX USDA Program Expense

Overview Used to record the expense related to the administration of the USDA Children's Food Program.

When Debited On a RSWC to record payment for goods.

When Credited On a GJV for corrections or adjustments.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account is debited as frequently as program expenses are paid.

Subsidiary Records Any procurement documents (usually POs) receiving documents, invoices, RSWCs.

Used by All funds.

XX-708-XX CDH SUBSIDY EXPENSE

Overview Used to record all expenses associated with the Child Development Home (CDH) program direct cash and monetary subsidies paid to CDH providers. Direct cash subsideis are paid to certified CDH providers in order that authorized users pay the same published parent fees in the CDH program as those users enroled in the Child Development Center (CDC) based delivery system. Direct cash subsideis paid to CDH providers are calculated based on the difference of published parent fees for the CDC by total family income and the local market rate (calculated annually by the CDH program manager). Parents enrolled in the CDH program placed through the Central Enrollement and Waiting List (CEWL) pay the CDH provider their determined fees based on their total family income and the government pays the difference of parent fees and the determined local market rate to the provider. Monetary subsidies are those funds paid to CDH providers in support of recruitment and retention, training, and other incentives to promote program expansion.

When Debited On an AJV when expense occurs but not paid.
On Source 10 RSWC when expense is paid.

When Credited On a GJV for corrections or adjustments.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Used by All funds.

XX-721-XX XX-724-89 XX-731-XX
XX-724-XX

XX-721-XX TRAVEL AND PER DIEM
XX-724-XX EMPLOYEE RELOCATION EXPENSE
XX-724-89 EMPLOYEE RELOCATION EXP. UFM
XX-731-00 FREIGHT AND TRANSPORTATION

Overview

THIS ACCOUNT	USED TO RECORD THIS
Travel and Per Diem (XX-721-XX)	Authorized travel and per diem cost including car rental cost, meals, lodging, and any transportation. See Conferences and Training Account XX-782-XX for related expenses. Travel advances are charged to Accounts Receivable - Other, 00-133-00.
Employee Relocation Expense (XX-724-XX)	This account has been opened for MWR/NGIS activities for associated relocation expense.
_Employee Relocation Expense HH Goods (XX-724-89)	This account has been opened for MWR/NGIS locations for relocation expense associated with household goods.
Freight and Transportation (XX-731-00)	Freight and Transportation costs are almost always assignable to a purchase and are to be added to the cost of the purchase; be it capital (e.g., FF&E, Vehicles) or nominal (e.g., supplies, minor property, inventory). This account is <u>only</u> used when freight and transportation costs <u>cannot</u> be assigned to a specific purchase.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Travel and Per Diem (XX-721-XX)	On an RSWC, GJV, or AJV when travel costs are paid or accrued.
Freight and Transportation (XX-731-00)	On an RSWC, GJV, or AJV when nonassignable freight and transportation costs are paid or accrued.

When Credited On a GJV or DARS when there is a need for adjustments or corrections.

ACCOUNT STATUS

Type Each is an expense account. Debits increase, credits decrease.

Normal Balance Each have a debit balance, if any.

Normal Status Both accounts are debited throughout the month as transactions occur.

Subsidiary Records Backup documents are:

- Travel authorizations and vouchers (for Travel and Per Diem XX-721-XX)
- Bills of lading, freight bills, etc. (for Freight and Transportation XX-731-00)

Used by All Funds.

XX-741-00 SUPPORT SERVICE EXPENSE

Overview Used to record cost of support services (IE. accounting, personnel, payroll, procurement, etc.) provided by one organization to another (MWR to VQ/Civilian Funds/ etc.; VQ to MWR/ etc.). The NAF fund providing the service will credit 00-531-00 Common Support Service. The offsetting debit is recorded in XX-741-00 Support Service Expense.

When Debited On an RSWC, AJV, or GJV when expenses are paid or accrued by the fund receiving the service.

When Credited On a GJV or DARS when there is a need for adjustment or corrections.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account is debited as frequently as expenses are paid or incurred. Account may be used as transactions occur.

Subsidiary Records Backup documents are:

- POs
- Contracts
- Signed agreements
- RSWC
- DARS
- GJV
- AJV based on allocation calculations determined by RSO.

Used by All funds

XX-742-00 INTERNAL SERVICES RENDERED/RECEIVED

Overview Used to record common support services provided by one organization to another location (IE, Jacksonville MWR to Mayport MWR) within the same organization (MWR to MWR; VQ to VQ). The entry will be recorded as a credit/contra expense in XX-742-00 Internal Services Rendered/Received on the fund providing the service and a debit/expense on the location receiving the service. No additional fees or mark ups will be added.

When Debited
On an RSWC to record expense by the location receiving the service.
On a GJV for corrections or adjustments.
On an AJV when expense is accrued.

When Credited
On a DAR to record the contra expense by the location providing the service.
On a GJV for corrections or adjustments

ACCOUNT STATUS

Type
Expense account on the fund who is receiving the service.
Contra expense on the fund who is providing the service.

Normal Balance
Debit balance for the fund that is receiving the service.
Credit balance for the fund that is providing the service.

Normal Status Account is debited or credited throughout the month when services are provided or received.

Subsidiary Records Backup documents are:

- POs
- Contracts
- Signed agreements
- RSWC
- DARS
- GJV

Used by All funds.

XX-748-00 UFM Headquarters 1

Overview Used by headquarters to record and track any special distribution of funds associated with lost revenues and or expenses. Use of this account is restricted to headquarters only. It is only valid for MWR Funds to be used with any activity and department 00. This account is reported as a separate expense line on the Executive Summary and included in the UFM APF Support Expense Reports.

When Debited On a SC (29) with bypass – headquarters only for adjustments.

When Credited On a SC (29) with bypass – headquarters only for distribution of funds.

ACCOUNT STATUS

Type Contra expense account. Credits increase, debits decrease.

Normal Balance Credit balance.

XX-749-00 UFM Headquarters 2

Overview Used by headquarters to further record and track any special distribution of funds associated with lost revenues and or expenses. Use of the account is restricted to headquarters only. The account is valid for MWR Funds. It is used with any activity and department 00. This account is reported as a separate expense line on the Executive Summary and included in the UFM APF Support Expense Reports.

When Debited On a SC (29) with bypass – headquarters only for adjustments.

When Credited On a SC (29) with bypass – headquarters only for distribution of funds.

ACCOUNT STATUS

Type Contra expense account. Credits increase. Debits decrease.

Normal Balance Credit balance.

XX-747-XX XX-749-00 XX-750-XX XX-751-XX XX-752-XX XX-753-XX
XX-754-XX XX-755-XX XX-756-XX XX-757-XX XX-758-XX XX-759-XX

XX-747-XX	**UFM APF OFFSET**	**CDH SUBSIDY EXPENSE**
XX-749-00	**UFM APF OFFSET**	**TRAINING**
XX-750-XX	**UFM APF OFFSET**	**MINOR PROPERTY**
XX-751-XX	**UFM APF OFFSET**	**LABOR COST**
XX-752-XX	**UFM APF OFFSET**	**SUPPLIES COST**
XX-753-XX	**UFM APF OFFSET**	**CONTRACTUAL COST**
XX-754-XX	**UFM APF OFFSET**	**MAINTENANCE COST**
XX-755-XX	**UFM APF OFFSET**	**OTHER OPS COST**
XX-756-XX	**UFM APF OFFSET**	**FIXED ASSET**
XX-757-XX	**UFM APF OFFSET**	**COMMUNICATIONS**
XX-758-XX	**UFM APF OFFSET**	**TRAVEL & PER DIEM**
XX-759-XX	**UFM APF OFFSET**	**TRANSPORTATION**

Overview

THIS ACCOUNT	USED TO RECORD THIS
UFM APF Offset CDH Subsidy Expense (XX-747-XX)	Contra expense accounts for qualifying UFM APF expense incurred.
UFM APF OFFSET Training (XX-749-00)	
UFM APF Offset * Minor Property (XX-750-XX)	
UFM APF Offset Labor Cost (XX-751-XX)	
UFM APF Offset Supplies Cost (XX-752-XX)	
UFM APF Offset Contractual Cost XX-753-XX	
UFM APF Offset Maintenance Cost XX-754-XX	
UFM APF Offset Other Ops Cost XX-755-XX	
UFM APF Offset Fixed Asset XX-756-XX	
UFM APF Offset Communications XX-757-XX	
UFM APF Offset Travel & Per Diem XX-758-XX	
UFM APF Offset Transportation XX-759-XX	

XX-747-XX XX-749-00 XX-750-XX XX-751-XX XX-752-XX XX-753-XX XX-754-XX XX-755-XX XX-756-XX XX-757-XX XX-758-XX XX-759-XX

* Qualifying Minor property up to 25K (CNICC) will be expensed through these accounts. These items need to be added to the asset listing in BLAS as a non-depreciable APF asset, 'A' for tracking purposes only. UFM APF funded MWR fixed assets are not recorded on the MWR general ledger. The assets become APF not a NAF expenditure. For management control purposes MWR shall maintain the UFM APF funded fixed assets on their fixed asset sub-records as APF items and continue with annual physical inventories of the APF funded assets.

When Debited

Each of these accounts is debited on a GJV when there is a need for adjustments/ corrections with offset to account 00-136-00.

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
UFM APF Offset CDH Subsidy Expense (XX-747-XX)	On a Source 10 RSWC when expense is paid. On a GJV to set up receivable.
UFM APF OFFSET Training (XX-749-00)	On an RSWC or GJV as contra expense to the qualifying minor property expenditures that were recorded in account XX-686-XX. Debit offset is 00-136-00.
UFM APF Offset Minor Property (XX-750-XX)	On an RSWC or GJV as contra expense to the qualifying minor property expenditures that were recorded in account XX-686-XX. Debit offset is 00-136-00.
UFM APF Offset Labor Cost (XX-751-XX)	On an RSWC or GJV as contra expense to the qualifying salaries and benefits that were recorded in accounts XX-601-XX thru 00-635-00. Debit offset is 00-136-00.
UFM APF Offset Supplies (XX-752-XX)	On an RSWC or GJV as contra expense to the qualifying supplies that were recorded in account XX-701-XX. Debit offset is 00-136-00.
UFM APF Offset Contractual Cost (XX-753-XX)	On an RSWC or GJV as contra expense to the qualifying supplies that were recorded in account XX-783-XX. Debit offset is 00-136-00.
UFM APF Offset Maintenance (XX-754-XX)	On a RSWC or GJV as contra expense to the qualifying maintenance expenses recorded in accounts XX-681/683/685-XX. Debit offset is 00-136-00.
UFM APF Offset Other Ops (XX-755-XX)	On a RSWC or GJV as contra expense to the qualifying operational costs not specified by unique account numbers. These expenses are recorded in accounts XX-703-XX, XX-741-00, XX-782-XX, 00-793-00, and XX-799-XX. Debit offset is account 00-136-00.
UFM APF Offset Fixed Asset (XX-756-XX)	To record any qualifying fixed asset purchases. Offset for account XX-688-XX / SAP 688000.
UFM APF Offset Communications (XX-757-XX)	On a RSWC or GJV as contra expense to the qualifying communications expenses recorded in account XX-661-XX. Debit offset is account 00-136-00.

XX-747-XX XX-749-00 XX-750-XX XX-751-XX XX-752-XX XX-753-XX XX-754-XX XX-755-XX XX-756-XX XX-757-XX XX-758-XX XX-759-XX

When Credited (cont.)

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
UFM APF Offset Travel & Per Diem (XX-758-XX)	On a RSWC or GJV as contra expense to the qualifying travel & per diem expenses recorded in account XX-721-XX. Debit offset is account 00-136-00.
UFM APF Offset Transportation (XX-759-XX)	On a RSWC or GJV as contra expense to the qualifying transportation expenses recorded in account XX-731-00. Debit offset is account 00-136-00.

ACCOUNT STATUS

Type All are contra expense accounts. Debit decrease, credits increase.

Normal Balance All have a credit balance, if any.

Normal Status Credit for qualifying UFM APF expenses as they are incurred.
These expenses will be recorded through the (600 & 700) account series. A receivable will be set up with offsetting entry to create a net effect of zero on the P/L.

Subsidiary Records Original source entries supporting qualifying UFM APF expense.

ACCOUNT	RECORD
UFM APF Offset CDH Subsidy Expense (XX-747-XX)	MOA PO'S Invoices RSWC
UFM APF OFFSET Training (XX-749-00)	
UFM APF Offset Minor Property (XX-750-XX)	
UFM APF Offset Labor Cost (XX-751-XX)	MOA Payroll Records

XX-747-XX XX-749-00 XX-750-XX XX-751-XX XX-752-XX XX-753-XX XX-754-XX XX-755-XX XX-756-XX XX-757-XX XX-758-XX XX-759-XX

Subsidiary Records (cont.)

ACCOUNT	RECORD
UFM APF Offset Contractual Cost (XX-753-XX)	MOA PO's Contracts Signed agreements RSWC
UFM APF Offset Maintenance (XX-754-XX)	MOA PO's Invoices RSWC
UFM APF Offset Others Ops (XX-755-XX)	MOA PO's Invoices RSWC
UFM APF Offset Fixed Asset (XX-756-XX)	MOA Invoices for PO's RSWC
UFM APF Offset Communications (XX-757-XX)	MOA Invoices for services received RSWC
UFM APF Offset Travel &Per Diem (XX-758-XX)	MOA Travel authorizations and vouchers RSWC
UFM APF Offset Transportation (XX-759-XX)	MOA Bill of lading Freight bills RSWC

Used by MWR Funds only.

XX-760-00 00-761-00 XX-762-00
00-763-00 00-764-00 00-765-00
00-766-00 00-767-00 00-768-00

XX-760-00	**DEPRECIATION EXPENSE – COMPUTER EQUIPMENT**
XX-761-00	**DEPRECIATION EXPENSE - VEHICLES**
00-762-00	**MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED VEHICLES**
XX-763-00	**DEPRECIATION EXPENSE - FURNITURE, FIXTURES & EQUIPMENT (FF&E)**
00-764-00	**MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED FF&E**
00-765-00	**DEPRECIATION EXPENSE - BUILDINGS AND FACILITIES**
00-766-00	**MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED BUILDINGS AND FACILITIES**
00-767-00	**DEPRECIATION EXPENSE - BUILDING AND FACILITY IMPROVEMENTS**
00-768-00	**MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED BUILDING AND FACILITY IMPROVEMENTS**

Overview

THIS ACCOUNT	USED TO RECORD THIS
Depr Exp – Computer Equip (XX-760-00)	To record depreciation offset by accumulated depreciation Computer FF&E 00-180-00 / SAP 180000.
Depr Exp – Vehicles (XX-761-00)	Asset type depreciation expense. See Chief of Naval Personnel letter 7000 N252 of 6 June 1997. Subj: Revision to Accounting Policy for Depreciation.*
MWR Depr Exp – Centrally Funded Vehicles (00-762-00)	
Depr Exp - FF&E (XX-763-00)	
MWR Depr Exp – Centrally Funded FF&E (00-764-00)	
Depr Exp - Buildings and Facilities (00-765-00)	
MWR Depr Exp – Centrally Funded Buildings and Facilities (00-766-00)	
Depr Exp - Building and Facilities Improvements (00-767-00)	
MWR Depr Exp - Centrally Funded Building and Facilities Improvements (00-768-00)	

* Do not change depreciation life span on <u>old assets</u> to agree with this instruction.

XX-760-00	**00-761-00**	**XX-762-00**
00-763-00	**00-764-00**	**00-765-00**
00-766-00	**00-767-00**	**00-768-00**

When Debited Each of these accounts is debited monthly on a GJV to record asset depreciation. Debits are offset on the GJV by credit entries to one of the following accounts for the same amount.

- XX-760-00 offset by Accumulated Depreciation – Computer FF&E 00-180-00
- XX-761-00 offset by Accumulated Depreciation - Vehicles 00-181-00
- 00-762-00 offset by MWR Accumulated Depreciation - Centrally Funded Vehicles 00-182-00
- XX-763-00 offset by Accumulated Depreciation - Furniture, Fixtures, and Equipment 00-183-00
- 00-764-00 offset by MWR Accumulated Depreciation - Centrally Funded Furniture, Fixtures, and Equipment 00-184-00
- 00-765-00 offset by Accumulated Depreciation - Buildings and Facilities 00-185-00
- 00-766-00 offset by MWR Accumulated Depreciation - Centrally Funded Buildings and Facilities 00-186-00
- 00-767-00 offset by Accumulated Depreciation - Building and Facilities Improvements 00-187-00
- 00-768-00 offset by MWR Accumulated Depreciation - Centrally Funded Building and Facilities Improvements 00-188-00

When Credited Each of these accounts is credited when there is a need for adjustments or corrections.

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance All have a debit balance, if any.

Normal Status All accounts are debited once a month.

Subsidiary Records Backup documents are property and depreciation records, and GJVs.

USED BY All funds

XX-760-00 00-761-00 XX-762-00
00-763-00 00-764-00 00-765-00
00-766-00 00-767-00 00-768-00

Used by

ACCOUNT	USED BY
Depr Exp – Computer Equip (XX-760-00)	To record depreciation offset by accumulated depreciation Computer FF&E 00-180-00 / SAP 180000.
Depr Exp – Vehicles (XX-761-00)	All funds.
MWR Depr Exp - Centrally Funded Vehicles (00-762-00)	MWR only.
Depr Exp - FF&E (XX-763-00)	All funds.
MWR Depr Exp - Centrally Funded FF&E (00-764-00)	MWR only.
Depr Exp - Buildings and Facilities (00-765-00)	MWR only.
MWR Depr Exp - Centrally Funded Buildings and Facilities (00-766-00)	MWR only.
Depr Exp - Building and Facilities Improvements (00-767-00)	MWR only.
MWR Depr Exp - Centrally Funded Building and Facilities Improvements (00-768-00)	MWR only.

NOTE: For more information, see Chart of Accounts for 00-170-00 - 00-178-00 and 00-181-00 - 00-188-00).

00-771-00 MWR FIELD ACCOUNTING SERVICES COSTS
00-772-00 MWR CENTRAL SUPPORT COSTS
00-773-00 MWR CNICC SUPPORT COSTS

Overview

THIS ACCOUNT	USED TO RECORD THIS
MWR Field Accounting Services Costs (00-771-00)	Used to record the MWR allocation of the indirect MWR cost of centralized payroll processing and RAMCAS carried on CNICC records.
MWR Central Support Costs (00-772-00)	Used to record the MWR allocation of the indirect MWR cost carried on CNICC records that is not allocated via accounts 629 through 635 and 771.
MWR CNICC Support Costs (00-773-00)	Used to record the MWR allocation of the indirect MWR cost of CNICC support carried on the CNICC's records.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
MWR Field Accounting Services Costs (00-771-00)	Monthly by RAMCAS as a Source 94 for the applicable amount. Calculated by multiplying the monthly CNICC system-wide budgeted centralized payroll and RAMCAS cost amount by each MWR fund's expense percent of system-wide MWR fund expense.
MWR Central Support Costs (00-772-00)	Monthly by RAMCAS as a Source 94 for the applicable amount. Calculated by multiplying the monthly CNICC system-wide budgeted central support cost by each MWR fund's expense percent of system-wide MWR fund expense.
MWR CNICC Support Costs (00-773-00)	Monthly by RAMCAS as a Source 94 for the applicable amount. Calculated by multiplying the monthly CNIC budgeted expense by each MWR fund's expense percent of Echelon-wide MWR fund expense.

00-771-00 00-772-00 00-773-00

When Credited	By RAMCAS for adjustments and corrections.

ACCOUNT STATUS

Type	All are expense accounts. Debits increase, credits decrease.
Normal Balance	All have a debit balance, if any.
Normal Status	Debited monthly by RAMCAS if any applicable expense exists.
Subsidiary Records	Backup documents are amount RAMCAS posts to ledger.
Used by	RAMCAS only.

XX-780-XX DISCOUNTS LOST

Overview Used to record purchase discounts lost due to late payment.

When Debited When payment is made after the expiration of the discount period.

When Credited When there is a need for adjustments or corrections.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Debited whenever discounts are lost due to late payment.

Subsidiary Records Backup documents are payment terms per approved contracts, purchase orders, invoices, and payment documentation.

Used by All funds.

XX-781-XX ADVERTISING AND PROMOTION
XX-782-XX CONFERENCES AND TRAINING
XX-783-XX CONTRACTUAL EXPENSE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Advertising and Promotion (XX-781-XX)	The cost of advertising and promoting business activity. For example, the cost of free snacks to increase business.
Conferences & Training (XX-782-XX)	The cost of professional membership conferences and training seminars not including travel and per diem costs. (For travel and per diem costs use account XX-721-XX.)
Contractual Expense (XX-783-XX)	The cost of contracted or outside services performed for the fund; for example sports officials.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Advertising and Promotion (XX-781-XX)	On an RSWC, AJV, or GJV when advertising or promotion expenses are paid or accrued.
Conferences & Training (XX-782-XX)	On an RSWC, AJV, or GJV when conference member ship or training seminar expenses are paid or accrued. Does not include travel or per diem expenses.
Contractual Expense (XX-783-XX)	On an RSWC, AJV, or GJV when the contractual service expense is paid or accrued. If the costs were prepaid to Prepaid Contracts Account 00-162-00, then the cost of the service must be expensed on a GJV as the contractual service is received. (Debit account XX-783-XX and credit account 00-162-00.)

When Credited

When there is a need for adjustments or corrections.

ACCOUNT STATUS

Type	All are expense accounts. Debits increase, credits decrease.
Normal Balance	All have a debit balance, if any.
Normal Status	Will be debited at various times throughout the year.
Subsidiary Records	Backup documents are POs, contracts and signed agreements.
Used by	All Funds.

XX-784-00 CREDIT CARD SALES EXPENSE

Overview Used to record commercial credit card handling costs; for example, the amount discounted by banks and credit card companies on credit card sales.

When Debited Account is debited on an RSWC, GJV, or AJV when the handling costs are paid for or accrued. When payment is received from commercial credit card company less discount record on a DARS, debit cash account 00-101-00 for amount of check, debit XX-784-00 for amount of discount, and credit receivable account 00-134-00 for full amount of charge sales.

> **NOTE:** Upon conversion to the CNIC Credit Card Central Processor the credit card handling costs will be a mechanized entry processed by CNIC Treasury Management to account 00-784-00. If necessary, the fund should reclassify to the proper activity.

When Credited Account is credited on a GJV only when there is need for adjustments or corrections.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Debited as often as the handling charges are due.

Subsidiary Records Backup documents are credit charge slips.

Used by All Funds.

XX-785-XX AWARDS AND PRIZES
67-786-00 UNIT ALLOCATION
XX-787-XX ENTERTAINMENT

Overview

THIS ACCOUNT	USED TO RECORD THIS
Awards and Prizes (XX-785-XX)	The cost of awards and prizes such as Bingo and Rec tournaments. DO NOT use for employee incentive awards and bonuses; instead use account XX-603-XX.
Unit Allocation (67-786-00)	Unit Allocations. For MWR use only.
Entertainment (XX-787-XX)	Entertainment costs.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Awards and Prizes (XX-785-XX)	On an RSWC, AJV, or GJV when award or prize is given.
Unit Allocation (67-786-00)	On an RSWC when unit allocations are disbursed.
Entertainment (XX-787-XX)	On an RSWC, GJV, or AJV when entertainment is paid or accrued. Any revenue earned from the entertainment (such as customer admission charges) must be coded to the same activity/department the entertainment expense was coded to.

When Credited

When there is a need for adjustments or corrections.

XX-785-XX 67-786-00 XX-787-XX

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Accounts are debited throughout the month.

Subsidiary Records Backup documents are:

- Special events report
- Entertainment contracts
- Letter authorizing award

Used by

ACCOUNT	USED BY
Awards and Prizes (XX-785-XX)	All funds
Unit Allocation (67-786-00)	MWR
Entertainment (XX-787-XX)	MWR

00-788-00 CVQ ECHELON ASSESSMENT

Overview Used by RAMCAS to record CVQ Echelon Assessments levied against a fund's income. See Financial Reports section for computation.

When Debited By RAMCAS only.

When Credited By RAMCAS only.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account is debited once a month or when assessments are due.

Subsidiary Records Backup documents are DARS.

Used by RAMCAS only.

00-789-00 VQ HEADQUARTERS ASSESSMENT

Overview Used by RAMCAS to record monthly CNIC assessment on CVQ revenue. See Financial Reports section for computation.

When Debited By RAMCAS only.

When Credited By RAMCAS only.

ACCOUNT STATUS

Type Expense account. Debits increase credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account is debited once a month.

Subsidiary Records Backup documents are amounts posted in applicable general ledger accounts.

Used by RAMCAS only.

XX-791-XX CENTRAL STORES SHORTAGE

Overview Shortages discovered through physical inventory of central storeroom. For overages, see account XX-581-XX.

When Debited On an GJV to record a shortage found during a physical inventory. Offsetting credit is to applicable XX-152-XX account.

When Credited On a GJV when there is need for adjustments/corrections.
To record overages, see account XX-581-XX.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Zero unless shortage is identified.

Normal Status Debited after a physical inventory. Frequency depends on the number of inventories and shortages occurring.

Subsidiary Records Backup documents are the GJV and supporting physical inventory sheets compared to the book inventory.

Used by All Funds.

00-793-00 OMBUDSMEN EXPENSE

Overview Used to record authorized expense reimbursements to ombudsmen and family service center volunteers working in an approved volunteer capacity. Reimbursement should be budgeted and available to recipients on an equitable basis, and approved by the CO administering the MWR Fund.

When Debited When authorized expense reimbursement is incurred.

When Credited When there is a need for adjustments/corrections.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Debited whenever authorized expense reimbursement is incurred.

Subsidiary Records Backup documents are approved budget and documentation supporting the ombudsmen/volunteer expenses incurred.

Used by MWR.

XX-794-XX SPILLAGE/SPOILAGE EXPENSES

Overview Used to record the cost of inventory lost due to events outside of management's control (IE, mechanical failure). Spoilage due to over production is a part of cost of goods and should flow through the account XX-401-XX.

When Debited On a SC (30) GJV to record inventory adjustment for spillage, spoilage and other losses.

When Credited On a SC (30) GJV for corrections or adjustments.

ACCOUNT STATUS

Type Expense account. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Debited whenever inventory is lost due to events outside of management's control.

Subsidiary Records Inventory sheets

Used by All funds.

XX-799-XX MISCELLANEOUS EXPENSE
XX-991-00 MISCELLANEOUS EXPENSE - EXTRAORDINARY

Overview

THIS ACCOUNT	USED TO RECORD THIS
Miscellaneous Expense (XX-799-XX)	Routine expenses that are not specifically identified by other expense accounts. Breakage expenses are recorded to account XX-799-00.
Miscellaneous Expense - Extraordinary (XX-991-00)	Reserved for expenses resulting from transactions or events of an unusual, nonrecurring, or extraordinary nature. (Examples: losses through theft, acts of God such as fires, tornadoes, hail storms)

When Debited Both accounts are debited on an RSWC, AJV, or GJV when expense is paid or accrued.

When Credited Both accounts are credited on a GJV or DARS when there is need for adjustments/corrections of errors.

ACCOUNT STATUS

Type Both are expense accounts. Debits increase, credits decrease.

Normal Balance Debit balance, if any.

Normal Status Account XX-799-XX may be debited frequently according to an individual fund's requirements. Account XX-991-00 will be debited infrequently.

Subsidiary Records Backup documents are:

- RSWC
- AJV
- GJV
- Other documentation such as insurance settlement papers.

Used by All Funds.

XX-812-00 CASH OVERAGE
XX-813-00 GAIN ON DISPOSITION OF FIXED ASSETS
XX-814-00 PRIOR FISCAL YEAR INCOME ADJUSTMENT
XX-819-00 BONUS MERCHANDISE
XX-891-00 MISCELLANEOUS INCOME - EXTRAORDINARY

Overview

THIS ACCOUNT	USED TO RECORD THIS
Cash Overage (XX-812-00)	Cash overages resulting from daily cash-handling errors. For cash shortages see account XX-912-00.
Gain on Disposition of Fixed Assets (XX-813-00)	Gains (amounts over the net book value*) resulting from the disposition of fixed assets. For losses, see account XX-913-00.
Prior Fiscal Year Income Adjustment (XX-814-00)	Correction of any over or understatement of a prior fiscal year's income account. For prior fiscal year expense adjustment, see account XX-914-00.
Bonus Merchandise (XX-819-00)	Fund receipt of fair market value of free merchandise (such as bonuses from vendors) received by fund.
Miscellaneous Income - Extraordinary (XX-891-00)	Reserved for income resulting from transactions or events of an unusual, nonrecurring, or extraordinary nature.

* Book value is found on Property and Depreciation Records, NAVCOMPT 742.

XX-812-00 XX-813-00 XX-814-00
XX-819-00 XX-891-00

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Cash Overage (XX-812-00)	On GJV, DARS, or RSWC only when there is need for adjustments or corrections. Do not use for cash shortages. Use Cash Shortage Account XX-912-00.
Gain on Disposition of Fixed Assets (XX-813-00)	On GJV, DARS, or RSWC when there is need for adjustments or corrections.
Prior Fiscal Year Income Adjustment (XX-814-00)	On GJV to correct an overstatement of a prior fiscal year income account.
Bonus Merchandise (XX-819-00)	On GJV, DARS, or RSWC when there is need for adjustments or corrections.
Miscellaneous Income - Extraordinary (XX-891-00)	

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Cash Overage (XX-812-00)	On DARS when cash overage is reported.
Gain on Disposition of Fixed Assets (XX-813-00)	On DARS, GJV, or RSWC when asset is disposed of and gain is received or accrued.
Prior Fiscal Year Income Adjustment (XX-814-00)	On a GJV or DARS to correct understatement of a prior fiscal year's income account.
Bonus Merchandise (XX-819-00)	On DARS, AJV, or GJV upon receipt of the free merchandise.
Miscellaneous Income - Extraordinary (XX-891-00)	On DARS or GJV when income is received or due.

ACCOUNT STATUS

Type All are income accounts. Credits increase, debits decrease.

Normal Balance Credit balance, if any, for all accounts except XX-814-00 which may have a debit or credit balance.

Normal Status Accounts may be used as transactions occur.

Subsidiary Records Backup documents are:

- Register tapes
- DARS
- Property and Depreciation Records
- Certificate of Disposition
- Prior year's accounting data

Used by All Funds.

XX-912-00 XX-913-00 XX-914-00
XX-915-00 XX-916-00 XX-950-00

XX-912-00 CASH SHORTAGE
XX-913-00 LOSS ON DISPOSITION OF FIXED ASSET
XX-914-00 PRIOR FISCAL YEAR'S EXPENSE ADJUSTMENT
XX-915-00 BAD CHECK EXPENSE
XX-916-00 BAD DEBT EXPENSE
XX-950-00 INTEREST EXPENSE - LATE PAYMENT

Overview

THIS ACCOUNT	USED TO RECORD THIS
Cash Shortage (XX-912-00)	Cash shortages resulting from daily cash handling errors. For cash overages see account XX-812-00.
Loss on Disposition of Fixed Assets (XX-913-00)	Losses (amount less net book value*) resulting from disposition of fixed assets. For gains, see account XX-813-00.
Prior Fiscal Year's Expense Adjustment (XX-914-00)	Correction of any over or understatement of a prior fiscal year's expense account. For prior fiscal year income adjustment, see account XX-814-00.
Bad Check Expense (XX-915-00)	Uncollectible returned check receivables. (Uncollectibles must be six months old and must have the CO's approval, see BUPERSINST 7200.2.)
Bad Debt Expense (XX-916-00)	Uncollectible receivables other than returned checks. (Uncollectibles must be six months old and must have the CO's approval, see BUPERSINST 7200.2.)
Interest Expense - Late Payment (XX-950-00)	Interest and/or penalty charges resulting from late bill payments as required by the Prompt Payment Act.

* Book value is found on Property and Depreciation Record, NAVCOMPT 742.

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Cash Shortage (XX-912-00)	On a DARS or RSWC when cash shortage is reported.
Loss on Disposition of Fixed Assets (XX-913-00)	On GJV or RSWC when asset is disposed of, and loss results.
Prior Fiscal Year's Expense Adjustment (XX-914-00)	On GJV, AJV, RSWC, or Payroll Summary to correct an understatement of a prior fiscal year's expense account.
Bad Check Expense (XX-915-00)	On GJV when a returned check receivable is determined to be uncollectible. Must be at least six months old and write off must have the CO's approval (see BUPERSINST 7200.2). Offsetting credit is to account 00-132-00.
Bad Debt Expense (XX-916-00)	On GJV when a receivable other than returned checks is determined to be uncollectible. Must be at least six months old and write off must have CO's approval (see BUPERSINST 7200.2). Offsetting credit is to applicable receivables account.
Interest Expense - Late Payment (XX-950-00)	On RSWC, GJV, or AJV when late charges are incurred.

XX-912-00 XX-913-00 XX-914-00
XX-915-00 XX-916-00 XX-950-00

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Cash Shortage (XX-912-00)	On a GJV or DARS only when there is need for adjustments or corrections. Do not use for cash overages. Use Cash Overage Account XX-812-00.
Loss on Disposition of Fixed Assets (XX-913-00)	On GJV, RSWC, or DARS when there is need for adjustments or correction of errors.
Prior Fiscal Year's Expense Adjustment (XX-914-00)	On GJV to correct an overstatement of a prior fiscal year's expense account.
Bad Check Expense (XX-915-00)	On GJV, DARS, or RSWC when there is need for adjustments or corrections.
Bad Debt Expense (XX-916-00)	
Interest Expense - Late Payment (XX-950-00)	

ACCOUNT STATUS

Type All are expense accounts. Debits increase, credits decrease.

Normal Balance Debit balance, if any for all accounts except XX-914-00 which may have a debit or credit balance.

Normal Status As transactions occur.

Subsidiary Records Backup documents are:

- Register tapes
- DARS
- Property and Depreciation Records
- Certificate of Disposition
- Prior year's accounting data
- RSWC and invoice (for XX-950-00)

Used by All Funds.

00-830-00 BRAC - EXPENSE REIMBURSEMENT
00-930-00 BRAC - SEVERANCE PAY EXPENSE
00-931-00 BRAC - ANNUAL LEAVE PAYOFF EXPENSE
00-932-00 BRAC - PCS EXPENSE
00-933-00 BRAC - OUTPLACEMENT ASSISTANCE EXPENSE
00-934-00 BRAC - ASSET TRANSPORTATION EXPENSE
00-935-00 BRAC - BASE CLOSURE TEAM EXPENSE
00-936-00 BRAC - OTHER PERSONNEL EXPENSE
00-937-00 BRAC - OTHER NON-PERSONNEL EXPENSE

Overview

THIS ACCOUNT	USED TO RECORD THIS
BRAC - Expense Reimbursement (00-830-00)	APF revenues given to the fund as reimbursement for eligible BRAC expenses.
BRAC - Severance Pay Expense (00-930-00)	Compensation paid to an eligible employee who is involuntarily separated due to BRAC. Compensation includes the basic severance pay allowance which is based on one week's salary for every year worked up to eight years maximum (non-BRAC severance pay is still limited to four years/four weeks maximum). Employees separated before final date of base closure can be paid in two-week increments. All incremental payments should be completed by final date of base closure.
BRAC - Annual Leave Payoff Expense (00-931-00)	Accrued annual leave payoff paid to employees separated from service because of BRAC. OPM policy limits the amount of accrued annual leave to 240 hours; however, at a closing base in accordance with Civilian Assistance and Re-employment (CARE) Program guidelines, an employee can accrue unlimited annual leave commencing upon official announcement of base closure.

Overview (cont.)

THIS ACCOUNT	USED TO RECORD THIS
BRAC - PCS Expense (00-932-00)	Permanent change of station (PCS) expenses paid for personnel due to BRAC. PCS costs should be calculated in accordance with the guidance contained in the Joint Travel Regulations (JTR). In establishing the PCS estimates be as realistic as possible in determining the possible number of employees moving to the new duty station. Not all employees will move, are married, or own a home. Costs include allowable per diem, mileage allowance, house hunting, temporary quarters/subsistence, miscellaneous expenses, real estate expenses, relocation services contract, household goods shipment, storage in transit, and relocation income tax allowance.
BRAC - Outplacement Assistance Expense (00-933-00)	Expenses paid for costs (including administrative costs) of specific initiatives such as job fairs and transition centers to assist displaced employees.
BRAC - Asset Transportation Expense (00-934-00)	Cost of transporting assets from a closing fund to another station when the asset relocation is caused by the fund's closure due to BRAC.
BRAC - Base Closure Team Expense (00-935-00)	Base Closure Assistance Team expenses for salary, travel, and per diem.
BRAC - Other Personnel Expense (00-936-00)	Civilian personnel costs not discussed above, which are submitted by the Host Command for consideration for BRAC funding. Detailed justification should be available to explain why these are considered a BRAC cost. The following have been determined as not chargeable to BRAC: retirement, unemployment compensation, and workmen's compensation.
BRAC - Other Non-PersonnelExpense (00-937-00)	Other civilian non-personnel costs, not discussed above, which are submitted by the Host Command for consideration for BRAC funding. Detailed justification should be available to explain why these are considered a BRAC cost.

00-830-00 00-930-00 00-931-00
00-932-00 00-934-00 00-935-00
00-936-00 00-937-00

When Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON
BRAC - Expense Reimbursement (00-830-00)	On an RSWC or GJV for corrections or adjustments.
BRAC - Severance Pay Expense (00-930-00)	On an RSWC, GJV, or AJV when expense is paid or accrued.
BRAC - Annual Leave Payoff Expense (00-931-00)	On an RSWC, GJV, or AJV when expense is paid or accrued. (Amount of annual leave accrued in account 212, Annual Leave Payable, for employees affected by BRAC should be transferred to account 914, Prior Year Expense Account.)
BRAC - PCS Expense (00-932-00)	On an RSWC, GJV, or AJV when expense is paid or accrued.
BRAC – Outplacement Assistance Expense (00-933-00)	
BRAC – Asset Transportation Expense (00-934-00)	
BRAC – Base Closure Team Expense (00-935-00)	
BRAC – Other Personnel Expense (00-936-00)	
BRAC – Other Non-Personnel Expense (00-937-00)	

00-830-00 00-930-00 00-931-00
00-932-00 00-934-00 00-935-00
00-936-00 00-937-00

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON
BRAC – Expense Reimbursement (00-830-00)	On a DARS, GJV, or AJV when payment is received or accrued.
BRAC – Severance Pay Expense (00-930-00)	On a GJV or DARS when there is a need for adjustment or correction.
BRAC – Annual Leave Payoff Expense (00-931-00)	
BRAC - PCS Expense (00-932-00)	
BRAC – Outplacement Assistance Expense (00-933-00)	
BRAC – Asset Transportation Expense 00-934-00)	
BRAC – Base Closure Team Expense (00-935-00)	
BRAC – Other Personnel Expense (00-936-00)	
BRAC – Other Non-Personnel Expense (00-937-00)	

ACCOUNT STATUS

Type Account 830 is an income account. Credits increase, debits decrease. Accounts 930, 931, 932, 933, 934, 935, 936, and 937 are expense accounts. Debits increase, credits decrease.

Normal Balance Credit balance in account 830 and debit balances in accounts 930, 931, 932, 933, 934, 935, 936, and 937, if any.

Normal Status Used by funds on bases affected by BRAC. Account 830 credited whenever APF revenues received. Accounts 930, 931, 932, 933, 934, 935, 936, and 937 debited whenever BRAC expenses paid or accrued.

Subsidiary Records Backup documents are any documentation that supports the amount of APF reimbursement received or the amount of BRAC expenditures incurred, including but not limited to DARs, POs, contracts, payroll records, RSWCs, etc.

Used by All funds.

FY11 RAMCAS CHART OF ACCOUNTS

00-101-00	Central Bank Acct. [SO 10, 20, (SO 30 w/offset to 102, 103, 104) only]
00-102-00	Restricted Cash-Cap Outlays (SO 30 w/offset to 101 only)
00-103-00	Restricted Cash-Loc. Nat'l. (SO 30 w/offset to 101 only)
00-104-00	Restr Cash-BRAC/Special Operating Outlays (SO 30 w/offset to 101 only)
00-105-00	Local Payroll/Airline Travel Acct.
00-106-00	Local Foreign Currency Acct.
00-107-00	Local Credit Card Acct.
00-108-00	Change Funds
00-109-00	Petty Cash
00-110-00	Electronic Credit Card Acct.
00-131-00	Acct. Receivable-General.
00-132-00	Acct. Receivable-Returned Cks.
00-133-00	Acct. Receivable-Other.
00-134-00	Acct. Receivable-Credit Cards
00-135-00	Acct. Receivable-Gift Certificates
00-136-00	Acct. Receivable-APFSUP
XX-151-XX	Dept. Resale Inv. (can't use act 00 or depts.00,10-18, and 29-99)
XX-152-XX	Central Storeroom Inv.
00-161-00	Prepaid Supplies
00-162-00	Prepaid Contracts
00-163-00	Prepaid Tickets
00-165-00	Prepaid Minor Property
00-167-00	Goods in Transit
00-168-00	Prepaid Other Expense
00-169-00	Suspense Acct. [2]
00-170-00	Computer Equip. (MWR & VQ)
00-171-00	Vehicles
00-172-00	MWR CF Vehicles
00-173-00	Furniture, Fixtures & Equip.
00-174-00	MWR CF FF&E
00-175-00	Bldgs. & Facilities[4]
00-176-00	MWR CF Bldgs. [4]
00-177-00	Bldgs. & Facilities Improv. [4]
00-178-00	MWR CF Bldg. Improv. [4]
00-179-00	Construction in Progress
00-180-00	Accumulated Depreciation Computer Equip (MWR & VQ)
00-181-00	Accum. Depr.- Vehicles
00-182-00	MWR Accum. Depr.- CF Vehicles
00-183-00	Accum. Depr.- FF&E
00-184-00	MWR Accum. Depr.- CF FF&E
00-185-00	Accum. Depr.- Bldgs.& Facil. [4]
00-186-00	MWR Accum. Depr.- CF Bldgs. [4]
00-187-00	Accum. Depr.- Bldgs. & Facil. Improv. [4]
00-188-00	MWR Accum. Depr.- CF Bldg. Improv. [4]
00-191-00	Loans Receivable
00-192-00	Loans Receivable-Nex Distr
00-193-00	Float Loan Rec. (RAMCAS only)
00-201-00	Trade Pay. (SO 40 only)
00-202-00	Other Payables
00-203-00	Deposits Payable
00-204-00	Gratuities Due Employees
00-205-00	Service Chrgs. Due Emplyees
00-206-00	Consignment Items Payable
00-210-00	Comp Time Payable
00-211-00	Wages Payable
00-212-00	Annual Leave Payable
00-213-00	Federal Taxes Payable
00-214-00	Social Security Payable
00-215-00	State Taxes Payable
00-216-00	Savings Bonds Payable
00-217-00	Retirement Payable
00-218-00	Life Insurance Payable
00-219-00	Post Retirement Benefit
00-220-00	Health Maintenance Payable
00-221-00	Disability Ins. Payable
00-222-00	Savings Investment Plan Pay.
00-223-00	Civil Serv.CSRS Retire.Pay.
00-224-00	Civil Serv. FERS Retire. Pay
00-225-00	Bonuses Pay.
00-226-00	Foreign National Pay.
00-227-00	Civil Service TSP Pay.
00-228-00	TSP Loan Pay.
00-229-00	PAYROLL Deduction-Other
00-230-00	GS CSRS Offset Retirement
00-251-00	Unearned Income
00-256-00	Unearned Income UFM [4]
00-271-00	Bupers Long-Trm Loans Pay. [2]
00-281-00	Long-Term Ret. & Sev. Allow.
00-291-00	Retained Earnings Beg. of FY
00-292-00	Misc. Equity Transactions[2]
00-293-00	BRAC-Residual Balances[2]
00-294-00	Intrasystem Transfers[2]
00-295-00	CF-Capital Grants[2]
00-296-00	Echelon-Capital Grants[2]
00-297-00	Echelon ii Capital Projects [2]
00-298-00	Assets Transferred from CFAS[2]
00-299-00	Echelon II Project Collateral Equip[2]
XX-301-XX	Resale Rev. (can't use depts. 10-18, 30-99, and 00)
XX-302-XX	Catering Resale Revenue (can't use depts. 10-18, 30-99, and 00)
XX-303-XX	Sales Discount (can't use depts. 10-18, 30-99 and 00)
XX-401-XX	Cost of Goods Sold (No entries)
XX-501-XX	Program Rev. (can't use depts. 00-09,90-95
XX-503-XX	Other Sales Discount Program (can't use depts. 00-09, 89-95,99)
XX-506-XX	Net Ticket/Tour/Cruise Rev (use only with Act 54 & 55
00-531-00	Common Support Services
XX-532-00	Dues (not CBQ)
00-533-00	Echelon II Assessment [3]
00-558-00	NEX Ship Store Profit Dist. [4]
XX-559-00	NEX Div. FdServ/Concessionaire (only w/act 00-07, 18, 40, 43, 77-80, 82-98) [4]
00-560-00	VQ Telephone Revenue [5]
XX-562-XX	CF-Operating Grants. [3]
XX-563-XX	Echelon Operating Grant. [3]
XX-564-XX	Other Operating Grants
00-565-00	NEX Distribution-Direct [3]
XX-566-00	NEX Dist.-Amsmt. Machine
00-567-00	NEX Dist-BUPERS Subsidy 3
00-568-00	NEX Distribution-CNIC (MWR and CNIC only) [3]
XX-569-XX	Other Rev(can't use dept 89)
XX-571-XX	Commercial Sponsorship (can't use w/act 74 – 76, can use dept 89)
XX-581-XX	Central Stores Overage
54-591-00	Leisure Travel Commissions
XX-592-XX	Amusement/Vendng Mach.Com
59-593-00	Recycling Commissions
XX-594-XX	Other Commissions
XX-601-XX	Salaries & Wages
XX-602-XX	Salaries & Wages-Local Nat'l.
XX-603-XX	Bonuses/Incentive
XX-604-XX	Payroll Overtime Expense
XX-605-XX	Foreign National Payroll Offset
XX-606-XX	Comp Time Expense
XX-621-XX	Employer's Share of FICA
XX-622-XX	Annual Leave Expense
XX-623-XX	Sick Leave Expense
XX-624-XX	Employee Meals
XX-625-XX	Employee Benefits-Local Nat'l.
XX-626-XX	Employee Benefits-Other
XX-629-XX	Emplyrs. Health/Disability Ins. Cost [3]
XX-630-XX	Emplyrs. Life Ins. [3]
XX-632-XX	ER Benefit Cost CSRS,FERS,TSP [3]
XX-633-XX	Emplyrs. Work Comp. Cost [3]
XX-634-XX	Emplyrs. Unemp. Comp. Cost [3]
00-635-00	MWR Emp.Prop/Liab.Ins.Cost [3]
XX-636-XX	401K Employer Match [4]
XX-637-XX	401K Admin Fees
XX-638-XX	Post Retirement benefit cost [4]
XX-639-XX	DOD TRAVEL SUBSIDY [4]
XX-641-00	Utilities
XX-642-XX	Rentals
00-660-00	Telephone Expense [5]
XX-661-XX	Telephone & Postage
XX-662-XX	Cable/Satellite Service
XX-681-XX	Repairs & Maint-Vehicles
XX-683-XX	Repairs & Maint-FF&E
XX-685-XX	Repairs & Maint-Bldg. & Facil.
XX-686-XX	Minor Property
XX-704-XX	Film Expense (only w/act 50,51)
XX-705-XX	Ticket Expense
XX-706-XX	USDA offset
XX-707-XX	USDA Program Expense
XX-708-XX	CDH Subsidy Exp(w/act 20-23)
XX-721-XX	Travel & Per Diem
XX-724-XX	Employee Relocation Expense
XX-724-89	Employee Relocation UFM
XX-731-00	Freight & Transp(w/dept 00,89)
XX-741-00	Support Srvc Exp(w/dept 00,89)
XX-742-00	Internal Service Rendered/Received
XX-747-XX	UFM APFOffset CDH Subs
XX-748-00	UFM Headquarters 1 [2]
XX-749-XX	UFM APF Offset Training
XX-750-XX	UFM APF Offset Minor Property
XX-751-XX	UFM APF Offset Labor Cost
XX-752-XX	UFM APF Offset Supplies Cost
XX-753-XX	UFM APF Offset Contract Cost
XX-754-XX	UFM APF Offset Maint Cost
XX-755-XX	UFM APF Offset OthOperatCost
XX-756-XX	UFM APF Offset Fixed Asset
XX-757-XX	UFM APF Offset Communicate
XX-758-XX	UFM APF Offset Trvl & Per Diem
XX-759-XX	UFM APF Offset Transportation
XX-760-00	Depr Exp-Computer Equip (MWR&VQ)
XX-761-00	Depr. Exp.-Vehicles
00-762-00	MWR Depr. Expense-CF Vehicles
XX-763-00	Depr. Exp.-FF&E
00-764-00	MWR Depr. Exp.-CF FF&E
00-765-00	Depr. Exp.-Bldg. & Facil.
00-766-00	MWR Depr. Exp.-CF Bldgs & Facil.
00-767-00	Depr. Exp.-Bldg. & Facil. Improv.
00-768-00	MWR Depr. Exp.-CF Bldg/Impv
00-771-00	MWR Field Acct. Srvces. Costs[3]
00-772-00	MWR Central Support Costs [3]
00-773-00	MWR Echelon II/III Costs [3]
XX-780-XX	Discounts Lost
XX-781-XX	Advertising & Promotion
XX-782-XX	Conference & Trng.
XX-783-XX	Contractual Expense
XX-784-00	Credit Card Sales Expense
XX-785-XX	Awards & Prizes
67-786-00	Unit Allocation [4]
XX-787-XX	Entertainment
00-788-00	CBQ Echelon Assessment [3]
00-789-00	CBQ Headquarters Assessmnt [3]
XX-791-XX	Central Stores Shortage
00-793-00	Ombudsman Exp [4](Dept 00,89)
XX-794-XX	Spillage/Spoilage
XX-799-XX	Miscellaneous Expense
XX-812-00	Cash Overage
XX-813-00	Gain on Disp. of Fixed Assets
XX-814-00	Prior Fiscal Year Income Adj
XX-819-00	Bonus Merchandise
00-830-00	BRAC-Expense Reimbursement
XX-891-00	Misc Income-Extraordinary
XX-912-00	Cash Shortage
XX-913-00	Loss on Disp. of Fixed Assets
XX-914-00	Prior Fiscal Year Expense Adj
XX-915-00	Bad Check Expense
XX-916-00	Bad Debt Expense
00-930-00	BRAC-Severance Pay Expense
00-931-00	BRAC-Annual Leave Payoff Exp
00-932-00	BRAC-PCS Expense
00-933-00	BRAC-Outplacement Assist Expense
00-934-00	BRAC-Asset Transportation Exp
00-935-00	BRAC-Base Closure Team Expense
00-936-00	BRAC-Other Personnel Expense
00-937-00	BRAC-Other Non-Personnel Exp
XX-950-00	Interest Expense-Late Payment
XX-991-00	Misc. Expense-Extraordinary

1 Open to 10197 only
2 Approved use only
3 CNIC use only
4 MWR only
5 CBQ /VQ only

00-272-00	**Other Long-Term Loans Pay.**	**XX-687-XX**	**Smallwares**
		XX-688-XX	**UFM APF FIXED ASSET EXP** [4]
		XX-701-XX	**Supplies**
		XX-702-XX	**Amenities** [5] **(w/act 00,59,85-89 & w/dept 09-13, 17, 18)**
		XX-703-XX	**Laundry**

ACTIVITIES

01 All Hands Club
02 O Club
03 CPO Club
05 E Club
06 Fast Food
08 PiCNICc/Park Areas
09 RV Parks w/hookups cat C (only w/depts. 00-08, 10, 12,-16 &19)
10 Beaches/Lakes
11 Campsites
12 Cabins/Cottages
13 Outdoor Recreation
14 Special Community Events
15 Fleet Recreation
16 Rec Center
17 Single Sailor Program
18 Community Center
19 Community Activities
20 Youth Activities
21 School Age Care
22 Child Development Center
23 Family Child Care
24 Animal Care/Veterinary Service
26 Boarding Stables
27 Libraries
28 Cat C Recreation Equipment Rental
30 Vehicle Storage
31 Carwash
32 Auto Skills Shop
33 Marina Services Cat B (only w/depts 00, 10, 12, 16, & 17)
34 Marina Services , Cat C(only w/depts 00, 02, 03, 05, 17, 25, 26, 27 & 28)
39 Skeet/Trap Range
40 Golf Course
41 Fisher House
43 Large Bowling Center
44 Recreation Rooms
46 Audio/Visual
47 Ceramics
49 Arts/Crafts/Hobbies
50 Commercial Theaters
51 Recreation Theaters
54 Leisure Travel Cat C (only w/depts 00, 10, 16, 20, 22 & 23)
55 Recreation Information, Entertainment Tickets and Tours Cat B (only w/depts 00, 03, 10, 14, 15, 16, 20, 21, 22, & 24-95)
56 Amusement/Vending Machines
57 Cat A Swimming Pools
59 Recycling
60 Cat B Swimming Pools
61 Sports/Athletics
62 Fitness Center
63 Intramural Sports
64 Sports Programs Above Intramural
67 Cat B Other Recreation
68 Skating
70 Cat C Other Recreation
74 CPS (only w/depts 03, 04, & 00)
76 NGIS Front Desk Other
77 Specialty Food & Bev Operations 1
78 Specialty Food & Bev Operations 2
79 Specialty Food & Bev Operations 3
80 Small Bowling Center
81 Open House Events
82 Parcheezi's
83 Cactus Cantina
84 Contract Food and Beverage
85 NGIS Mission Essential
86 NGIS Mission Support
87 VQ Suites(Closed)
88 Distinguished Visiting Quarters (Closed)
89 VQ Conference Center
90 VQ Trailer/Other
94 MWR Regional Support (only w/depts 00)
98 Cat B General (only w/dept 00, 90, 93, 94 & 95)
99 Cat C General (only w/dept 00, 90, 93, 94, 95)
00 General Fund

Activity Use:

MWR - All but 85-89 (00 only w/depts 90-95 & 00)
CIV - All but 27, 74, 85-89 (00 only w/dept 00)
VQ - Only 18, 85-89 (00 only w/dept 00)
MWR ECHELON - only 70 & 00

DEPARTMENTS

01 Food-Resale
02 Bar-Resale
03 Merchandise-Resale
04 Other-Resale
05 Other Food & Drink-Resale
06 Parcheezi's
07 Cactus Cantina
08 Market Street Deli
09 Enlisted Dining Facility
10 General Program Operations
11 Golf Cart Rentals (only w/act 40)
12 Rentals-Program
13 Amusement/Vending Machines-Program
14 Slot Machines-Program (MWR only)
15 Bingo-Program
16 Other-Program
17 Conference Room Operations
20 Transportation Tickets (only w/act 54 & 55)
21 Entertainment Tickets (only w/act 55)
22 Tours (only w/act 54 & 55)
23 ARC Travel (only w/act 53 & 54)
25 Boat Berthing (only w/act 34)
26 Boat Storage (only w/act 34)
27 Charter Operations (only w/act 34)
28 Large Boat Operations (only w/act 34)
30 Driving Range (only w/act 40)
89 APF Support
90 MWR Director (only w/acts 98, 99 & 00, MWR only)
91 MWR Accounting (only w/act 00, MWR only)
92 MWR Personnel (only w/act 00, MWR only)
93 MWR Procurement (only w/acts 98, 99 & 00, MWR only)
94 MWR Marketing (only w/acts 98, 99 & 00, MWR only))
95 MWR Maintenance (only w/acts 98, 99 & 00, MWR only)
00 General Income & Expense

Department Use:

MWR - All but 85,86,87,88 (00 can only be used w/depts. 90-95 & 00)

CIV FUND-All but 09, 33, 34, 51, 54, 27, 74, 85, 86, 87, 88, 89, 94 (00 can only be used w/ dept. 00)

MWR ECHELON – Only 70,00

CBQ/VQ– Only 59,85, 86, 87, 88, 89, 00 (00 can only be used w/dept. 00)

STANDARD ACCOUNTING PROCEDURES

This section of the handbook contains Accounting Procedures/Policies that must be followed by all RAMCAS funds. Adherence to these procedures will ensure accurate and consistent transaction reporting. As new Accounting Procedures/Policies are established, they will be distributed for inclusion in this section.

ACCOUNTING PROCEDURES

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ACCOUNTING PROCEDURE FOR MWR FUND SNACK BARS

The following accounting procedure applies to all MWR/VQ fund operated snack bars. (Effective 1 Oct 91.)

IF THE SNACK BAR IS LOCATED	AND	THEN RECORD
Within or connected to an MWR activity	NO alcoholic beverages of any kind are sold, or separate bar is involved.	ALL transactions for the snack bar under Food Resale Department 01 of the activity in which the snack bar is located Example: A snack bar located in the bowling center would be recorded as a Department of the bowling center because both operations benefit from each other's customers.
	Alcoholic beverages are sold, or a separate bar is present.	Food transactions ONLY under Food Resale Department 01 -AND- Alcohol/bar transactions under Bar Resale Department 02 of the activity in which the snack bar is located.
Outside an MWR activity as a "Stand-alone" independent food and beverage operation	NO alcoholic beverages of any kind are sold, or separate bar is involved.	ALL transactions under Food Resale Department 01 of the Fast Food activity 06.
	Alcoholic beverages are sold, or a separate bar is present.	Food transactions ONLY under Food Resale Department 01 -AND- Alcoholic/bar transactions under Bar Resale Department 02 of the Fast Food activity 06.

ACCOUNTING PROCEDURE FOR ACTIVITY/DEPARTMENT ANNEX REPORTING

The following accounting procedure applies to all MWR/VQ fund activity/department annex reporting.

IF	AND	THEN
There is a need/desire to separate an activity/department transaction into two or more groups (e.g., activity/ department annexes).	You have a local automated accounting system (e.g., BLAS).*	Use the annex reporting capabilities built into the local computer accounting system chart of accounts.
	You don't have a local automated accounting system.	Maintain manual sub-records/ ledgers.

NOTE: Under no circumstances should you misuse activity, department, or account numbers to form segregated but mislabeled transactions.

EXAMPLE: If your base operates two child development centers, transactions for both centers have to be recorded to the child development center activity. Parent fees for both centers have to be recorded to the general program operations department of the child development center activity.

* The BLAS allows for an eleven-digit account number, XX-XX-XXX-XX-XX, use as follows:

First two digits = RAMCAS activity number

Second two digits = **BLAS USE ONLY.** Local activity annex code (00-99) (e.g., If you have two golf courses, you would have to use RAMCAS activity code "40" for both of them.). By adding annex codes to the BLAS account number, the BLAS will produce information for each of them.

Middle three digits = core RAMCAS account number

Fourth two digits = RAMCAS department number

Last two digits = **BLAS USE ONLY.** Local department annex code (00-99) (e.g., If you have two food only snack bars at your golf course, you have to use department code "01" for food sales for both of them.). By adding department annex codes to the BLAS account number, the BLAS will produce separate financial information for each of them.

ACCOUNTING PROCEDURE FOR RECORDS RETENTION

The following applies to all centralized Navy NAF instrumentalities.

Authority over accounting records retention lies with the Secretary of the Navy and Internal Revenue Service (IRS). Specifics can be found in the pertinent guides such as the SECNAVINST 5212.5D of 22 April 1998 and IRS Publication 334 (updated annually).

Generally records relating to financial administration should be kept for three years, credit card receipts for three years and four months, IRS related records for seven years, and individual earning records for ten years after employment is terminated.

NOTE: Individual earning records for terminated employees should be placed in an inactive file and transferred in annual blocks to:

National Personnel Records Center (NPRC)
Civilian Personnel Records (CPR)
111 Winnebago Street
St. Louis, MO 63118

NPRC will retain these records for the required 10 years.

While Detail General Ledgers are required to be kept for only three years, you may want to keep them longer for research. They can be irreplaceable for tracing past transactions.

ACCOUNTING PROCEDURE FOR ELECTRONICALLY PROCESSED CREDIT CARD SALES

Overview

All deposits to the local bank account must be recorded exactly as they appear on the bank statement. In the case of electronically processed credit card receipts, it is especially important that the correct amount be recorded; otherwise, the Treasury Management Section cannot reconcile the deposits recorded on the DARS with the amounts reported by the bank. If you are using an electronic credit card system, you must have a terminal printer that will supply you with the necessary totals to record your credit card amounts. This accounting procedure applies to all funds using electronically processed credit cards to assure that the correct deposit amounts are recorded. Upon conversion to the credit card central processor, all funds will process electronically.

How recorded

On a Source 20 (DARS)

When recorded

Daily

Documentation

- Printed report(s) from the credit card terminal printers showing the needed to batched or settled totals by card types (Mastercard, Visa, American record credit Express, Discover, etc.) should include a verification number from the card receipts credit card processor to verify the transmission.

- **Prior to the conversion to the CNIC credit card central processor,** the printed report with verification number will support your debit to Cash, account 101, or Accounts Receivable, account 134, on the DARS.

- **For those funds converted to the CNIC credit card central processor,** the printed report **with** verification number will support your debit to electronic credit card account 110 on the DARS.

- **Prior to conversion to the CNIC credit card central processor,** the credit card merchant statement is used to verify all batched or settled totals transmitted. It can be used to support the transfer of funds via DAR from receivable 134 to cash 101. This statement also shows the charges levied against the local bank account for credit card expenses such as discount charges, rental fees, supplies, interchange fees, membership fees, etc.

- **For those funds converted to the CNIC credit card central processor**, the CNIC Treasury Management Section will debit the cash 101 account and credit the electronic credit card account 110 based on exact settlement made into the DDA designated for credit card receipts.

- Account 110 should be cleared to zero (0) balance following the Treasury Management month end entry. Treasury Management will work with funds which have a balance at the end of the month.

- Copies of DARs and DARS with supporting documentation.

ACCOUNTING PROCEDURE FOR ELECTRONICALLY PROCESSED CREDIT CARD SALES (cont.)

Discount fees

Once funds are converted to the CNIC credit card central processor, the discount fees will be paid once per month via ACH by CNIC Treasury. Funds will be charged monthly via GJV by CNIC.

NOTE:	If you have any questions concerning your credit card processing system, how it works, or how you should be recording your credit card sales, contact Treasury Management for clarification.

ACCOUNTING PROCEDURE FOR ELECTRONICALLY PROCESSED CREDIT CARD SALES (cont.)

Use these procedures prior to conversion to the CNIC Credit Card Central Processor.

IF	THEN
The credit card totals are deposited into the local bank account for the face value of the batched or settled amounts on the printed reports.	On the day of transaction record on DARS: Debit Cash, 00-101-00, $ settled amount(s) Credit Revenue, XX-XXX-XX, $ settled amount(s) **Make sure the settled amount(s) are the exact dollar amount deposited into the local bank account.** Use the credit card merchant statement to verify these amounts. When the credit card merchant statement is received, record on a RSWC: Debit Credit Card Sales Expense, XX-784-00, $ amount of discount charges, supplies, interchange fees, membership fees, etc. Debit Rentals, XX-642-00, $ amount of rental expense for equipment. List in the invoice section of the RSWC the charges as they appear on your merchant statement with the dates charged. Deposit the RSWC into the local bank account.
The discount charge was taken out of the batched or settled amount(s) before deposited into the local bank account.	On the day of transaction, record on DARS: Debit Accounts Receivable-Credit Cards, 00-134-00, $ batched total amount(s) Credit Revenue, XX-XXX-XX, $ batched total amount(s) Upon receipt of the report from the credit card carrier, record on DARS: Debit Cash, 00-101-00, $ net amount(s) Debit Credit Card Sales Expense, XX-784-00, $ amount of discount Credit Accounts Receivable-Credit Cards, 00-134-00, $ batched/gross total amount(s) **If using BLAS, enter each net amount separately in your deposit screen.**

NOTE: Contact Treasury Management (local banking) if you are using BLAS and if you are not sure how the credit card totals are being deposited into the local bank account.

ACCOUNTING PROCEDURE FOR ELECTRONICALLY PROCESSED CREDIT CARD SALES (cont.)

Use this procedures if your fund is using the CNIC Credit Card Central Processor.

IF	THEN
Mastercard, Visa, American Express, and Discover is used. The credit card totals are deposited into the local bank account for the face value of the batched or settled amounts on the printed reports	On the day of transaction, record on DARS: Debit electronic credit card account 00-110-00, $ settled amount(s) Credit Revenue, XX-XXX-XX, $ settled amount(s) Make sure the settled amount(s) are the exact dollar amount deposited into the local bank account. The CNIC Treasury Management Section will debit the funds cash 101 account and credit 110 account based on the exact settlement made into the DDA designated for credit card receipts. Any discount fees or equipment rental fees (if applicable) will be paid once per month via ACH by CNIC Treasury. Funds will be charged monthly via GJV by CNIC. **If using BLAS, enter each net amount separately in your deposit screen.**

NOTE:	Contact Treasury Management (local banking) if you are using BLAS and if you are not sure how the credit card totals are being deposited into the local bank account.

ACCOUNTING PROCEDURE FOR PRIOR PERIOD ADJUSTMENTS (PPAs) AND MISCELLANEOUS EQUITY TRANSACTIONS

Overview

Income and expenses should be recorded in the accounting year that they were earned or incurred. If the amounts are known but receipts of income or payments of expenses will not occur in time to record in the correct year, they should be accrued on an GJV or AJV. Entries to correct a prior years overstatement or understatement of income or expenses should be recorded using these guidelines.

Accounting entries to Equity are restricted. There are specific accounts to record Capital Grants disbursed or received, BRAC equity transactions, and other authorized equity transactions. These guidelines should also be used to determine when it is appropriate to use the Miscellaneous Equity Transaction account.

IF	THEN
PPA is under $100	Record to the proper current income or expense account.
PPA is $100 but less than $1,000	Record in the applicable Prior Fiscal Year Income or Expense Account, XX-814-00 or XX-914-00. Use these accounts to also record PPAs of $1,000 or more that do not qualify for equity treatment.
PPAs or other non-routine equity transactions are $1,000 or more	These entries will be considered for equity classification **only** if the transaction is of a rare, non-recurring nature with extenuating circumstances involved. PPAs normally not qualifying for equity treatment: 1. Adjustment of a prior year's overstatement or understatement of fixed asset depreciation. 2. Adjustment of a prior year's depreciation due to a change in a fixed asset's depreciable lifespan estimate. 3. Adjustment of a prior year's omitted or incorrect fixed asset disposal or loss entry. 4. Adjustment of a prior year's omitted or incorrect general ledger to physical inventory adjustment for any inventory account (e.g., resale, central storeroom/ warehouse, supplies, prepaid, fixed asset, etc.). 5. Adjustment of a prior year's overstated or understated accrual amount. 6. RAMCAS bank reconciliation adjustments relating to a prior year, including stale-dated check write-offs.

ACCOUNTING PROCEDURE FOR PRIOR PERIOD ADJUSTMENTS (PPAs) AND MISCELLANEOUS EQUITY TRANSACTIONS (cont.)

IF	THEN
Requesting non-routine equity adjustments (if a transaction is determined appropriate)	Submit a letter requesting the equity adjustment along with any relevant supporting documentation through the chain of command to CNIC for final approval. The chain of command review of the request should begin with the local Command Evaluation and Review (audit) Staff.
Recording routine equity transactions	The following non-PPA transactions regardless of the dollar values involved are normally recorded as equity adjustments and can be submitted directly to RAMCAS for processing on a GJV with accompanying explanation: 1. Recording of assets and liabilities added or subtracted during fund establishments, mergers, consolidations, and disestablishments. 2. Recording of Capital Grants or dividends paid or received by a fund. 3. Recording of assets or liabilities transferred to or from a fund. 4. Recording of non-recurring adjustments resulting from accounting policy/ procedure changes directed by proper authority (e.g., CNIC, DFAS, Navy, etc.). 5. Clearing annual leave balance for employee converted to Civil Service status.

* Whenever using an equity account, a complete description must be included on the GJV. For non-routine equity transactions, a copy of the approval from the chain of command review must accompany entry.

NOTE: If you are on BLAS you must enter equity transactions as a Source 99 on BLAS and send a manual copy of a GJV, Source 30, to RAMCAS for processing.

ACCOUNTING PROCEDURE FOR ENLISTED DINING FACILITIES (EDF)

These instructions were issued in RAMCAS letter of 14 September 1995 and apply to all MWR Funds operating enlisted dining facilities.

1. Record all direct food and beverage and EDF expenses in the non-EDF/regular food and beverage department of the activity (e.g., All Hands, E Club, etc.) operating the EDF.

2. In accordance with the prevailing EDF agreement, record EDF allowances monthly as revenue in EDF Department 09 using the accounts shown.

   a. XX-301-09 for Basic Daily Food Allowance

   b. XX-569-09 for All Other Allowances

3. Each month reclassify food, labor, and supplies direct expenses recorded in the non-EDF food and beverage department to EDF Department 09. The reclassification amount for each expense type is equal to the current month matching allowance amounts recorded as EDF Department 09 income.

NOTE:	Transfer Food Cost (COGS) by crediting the non-EDF 151 account and debiting the EDF XX-151-09 account. Always use a -0- value balance in Account XX-151-09 on the Resale Department Inventory Summary, source 50.

4. Overhead and any direct cost besides food/labor/supplies for which MWR is due an EDF allowance is not reassigned to the EDF department but remains an expense in its originally posted non-EDF department area (i.e., EDF Department 09 will show a profit each month in the amount of these non-reassigned expenses.).

NOTE:	Cost allowances due MWR depend upon the terms of the Memorandum of Understanding (MOU). Accordingly, it is imperative for the MOU to quantify all MWR costs (direct/indirect) related to providing EDF service.

ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY11 AND LATER FIXED-ASSET ACQUISITIONS

These instructions apply to all MWR Funds.

1. Smallwares

Smallwares items should be handled as prepaid supplies rather than fixed assets. Smallwares items include but are not limited to tableware, kitchenware, glassware, linens, uniforms, ashtrays, dishes/chinaware, jars, napkins, reserve signs, salt/pepper shakers, tablecloths, pots and pans. Smallware purchases should be recorded in account 00-161-00, Prepaid Supplies and written off over a twelve month period to account XX-687-XX, smallwares beginning the first month after purchase. This includes seasonal items used only during special occasions or holidays.

NOTE:	Small dollar purchases of smallwares in any given month may be expensed directly to XX-687-XX, smallwares rather than amortized over twelve months.

2. Computer Equipment 170

This account is used to record the purchase of computer hardware grouped as a unit and single items that meet of exceed the cost criteria of $2,500.00. Record the purchase as a fixed asset and depreciate with a four- year life for MWR and a three-year life for VQ'S. Other computer items that do not meet the cost criteria for fixed asset cand be expensed of set up as minor Property. Existing computer equipment is NOT to be reclassified to the new account asset class

3. Vehicle Accounts 171 and 172

Vehicles are depreciated over either a **five-year** or **eight-year** lifespan. Vehicles including trucks, buses, campers, and trailers under 10,000 pounds gross vehicle weight rating that are registered for highway use are depreciated over five years. The same vehicles if over 10,000 pounds gross vehicle-rating weight and registered for highway use are depreciated over eight years.

4. Furniture, Fixtures, and Equipment (FF&E) Accounts 173 and 174

FF&E items are depreciated over either a **two-year, four-year** or **eight-year** lifespan. See later pages for a general explanation of each lifespan group and a detailed list of items for each group.

5. Building Accounts 175 and 176

All buildings are depreciated over a **thirty-year** lifespan.

6. Building Improvements Accounts 177 and 178

All building improvements are depreciated over a **ten-to-fifteen-year** lifespan. The depreciable life selected should take into consideration the nature of the improvement.

7. Depreciation Method

Straightline for all fixed assets, no residual balances (i.e., monthly depreciation equals full acquisition cost divided by the number of months the asset is depreciated).

8. When Depreciation Begins

Depreciation begins the month after fixed-asset acquisition for both BLAS and Non-BLAS users. In the case of large projects, however, use the construction in progress (CIP) account until the project is either generating revenue, fully utilized, or final payment has been made. As soon as <u>one</u> of these three criteria is met, reclassify the CIP amount to the proper fixed-asset account(s) and begin depreciation over the prescribed lifespans. For projects generating revenue or fully utilized wherein final payment has not been made nor is final cost known, estimate expected total cost of the project and record the amount to CIP with the offset entry to accounts payable. Then transfer the entire actual and estimated amount recorded in CIP to the proper fixed-asset account(s) and commence depreciation according to prescribed lifespans. After final payment is made, adjust fixed-asset and depreciation accounts accordingly.

Schedule Of Depreciation For VQ Fixed Assets

a. Each item purchased must cost $2500.00 or more (individually) to qualify as a fixed asset.
b. The only exception is the Whole Room Concept. Under the whole room concept, all items purchased as part of the room may be grouped into a single asset. To qualify as Whole Room Concept, items must be purchased from one vendor referenced by the GSA-FSS or AFNAFPO contract number.
c. The useful life of an item is not an indicator that the item has to be replaced, but rather an indicator that The useful life of the item has reached its peak, and the item may be replaced if its condition is no longer serviceable.

Items purchased separately from the Whole Room Concept

Individual Item	Useful Life
Artwork/Wall decorations	4
Carpet	4
Carpet Cleaner Steam/Shampoo	4
Electronic Key Lock Systems	8
Electronic Kiosk	5
Espresso & Cappucino Machine	4
Fitness Equipment	4
Flooring Tile (in-room)	8
Flooring Wood (in-room)	8
Furniture	8
Golf Carts	4
Housekeeping Cart (4 years)	
Ice Dispensers	8
Registered Vehicles (over 10,000 lbs)	8
Registered Vehicles (under 10,000 lbs)	5
Safe	8
Stereo Equipment	4
TV Big/Flat/HD Screen	4
Utility Vehicle Unregistered / Carry All Cart	4
Wall Coverings (Wall Paper, Paint, etc.)	4
Washer/Dryers	4
Window Treatments (Blinds, Draperies, etc.)	4

Purchased as part of the Whole Room Concept

Case Goods: 8

May include the following:
- Furniture
- Appliances (except what is listed with softgoods)

Soft Goods: 4

May include the following:
- Bed Spreads
- Blankets / Comforters
- Carpet
- Window Treatments (Blinds, Draperies, etc.)
- Lamp
- Light Fixtures
- Linens (Fitted, Flat & Pillow Cases)
- Mattress
- Mattress box spring
- Microwave / Microfridge
- TV/VCR/DVD

ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY11 AND LATER FIXED-ASSET ACQUISITIONS (cont.)

TWO-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)

Items that provide two years of service (high replacement/early obsolescence nature, many small/light items). Following is a list of two-year FF&E items. If you are trying to decided the lifespan for an item not listed but similar to one on the list, depreciate the item over two years.

Many items on the list if purchased separately will not qualify as a fixed asset because their cost is under $2,500; however, a group purchase of these items can surpass $2,500, and since grouping is permitted for capitalization, these items are listed.

NOTE: VQ does <u>NOT</u> use asset grouping except for "whole room".

Air hockey table
Amusement machine
Animal over 5 years old
Bar code scanner wand
BVQ grill
Beacon lights-lighting equipment
Candle lamps
Coffee warmers
Coin changing machine
Compact disc players/changers
Computer software
Dart board lanes-bar/lounge/game room
Earth ball
Fax machine
Floor hockey equipment
Foozball table
Hand dryers
High chairs baby
Lift gate-bartop
Mechanical games
Menu boardsMini-trampoline
Mower-push
Outboard motor-electric
Pastry carts-dining room
Redemption games
Reserve signs
Roto-color light-lighting equipment
Sailboard
Salad carts
Signage
Speed hockey game
Table coffee warmers
Table top range
Tray stands-dining room
Trays bar, dining room
Video Games
Weed whacker – lawn maintenance
Wine Carts

ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY11 AND LATER FIXED-ASSET ACQUISITIONS (cont.)

FOUR-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)

Items that provide four years of service. Moderate replacement/obsolescence nature. If you are trying to decide the lifespan for an item not listed but similar to one on the list, depreciate the item over four years.

Many items on the list if purchased separately will not qualify as a fixed asset because their cost is under $2,500; however, a group purchase of these items can surpass $2,500, and since grouping is permitted for capitalization, these items are listed.

A/V receivers-sound equipment
Adding machine/calculator
Air conditioner-portable
Animal under 5 years old
Armrail-front bar
Athletic equipment
Automatic mobile cookie dropper-kitchen
Back panels with shelving-backbar
Backstop-portable
Bacteria metering unit
Bar die
Bar stool
Bar top
Barbecue chili warmer
Barbell w/collars
Basketball standards
Battery charger
Bench
Bench for barbell/dumbbell work
Bike
Bike rack
Billiard table-game room
Blender-bar & food
Blinds-venetian
Boat trailer-less than 16' boat
Boat-power less than 16'
Boat-row
Bread boxes-kitchen, pantry, storeroom
Bread drawers-kitchen, pantry, dining room
Breader/sifter-kitchen/preparation
Breading machines
Buffer-automotive/flooring
Burger/meatball forming machines
Bussing trucks
Butter pan insert
Candy apple cookers
Canoe
Caramel corn stove
Caramel dip warmer
Carpentry/woodworking equipment-handheld
Carpet
Carpet shampooer
Cassette deck-sound system
Cellular phone
Chairs-bar/lounge
Chairs-dining room
Chaser/dimmer board-lighting
Check signing machine
Clothes dryer
Clothes washer
Cocktail service station-bar
Communications system, sound system
Computer hardware/peripherals/furniture
Computerized engine analyzer
Computerized fitness evaluation system
Control console-sound/lighting/video
Conveyor, pizza oven
Copy machine
Corn dog fryer
Cotton candy machine
Couch/davenport
Counter, pizza oven
Court floor covering
Crepe machine
Cross-country ski machine
Cup rack glides under
Currency/ticket counter
Curtains
Descrambler-satellite equipment
Digital A/V mixer-sound equipment (audio/visual)
Digital telephones-office, dining room, bar/lounge
Dishwasher
Disk/drum brake lathe
Dollies

ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY11 AND LATER FIXED-ASSET ACQUISITIONS (cont.)

FOUR-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E) (cont.)

Doughnut-sugaring machine
Drapes
Dual waffle baker
Dumbbells
Ellipsoidal spotlights-lighting equipment
Engine hoist-portable
Engine parts' washer machine
Engine stand
Espresso & cappuccino machines
Fan-portable
Film splicer
Fitness equipment
Floor jack-wheeled
Floor molding
Forty-five second clock
Free weights
Fresnels spotlights-lighting equipment
Front panel-front bar
Glass washer-bar
Golf Carts
Graphic equalizer-sound equipment
Hand tools
Hand trucks
Heat lamps
Heater-portable
Hot dog grill
Ice machine-bar
Ice shavers
Jack stands
Jet ski
Juke box
Kick plate-frontbar
Laundry basket w/wheels
Laundry-washer & dryer
Led board-sound, lighting, video equipment
Library book truck
Lifecycle
Liquor gutter-bartop
Locker
Mailing machine & scales
Microfilm reader/printer
Microwave ovens
Mirror-general
Modular 4-sink unit-underbar
Movie projector
Movie projector lenses
Movie screen
Mowers-self propelled
Multichannel preamp/amplifiers/tuner-sound equipment
Musical instruments
Nacho cheese warmer
Outboard motor-gas
Outdoor furniture/canopies/umbrellas
Peanut roaster
Phone systems
Phonograph
Pinspots-lighting equipment
Pitching machine
Pizza ovens-electric
Pool grass catcher
Pool table
Pool vacuum
Popcorn butter dispensers
Popcorn machines
Power distribution box-sound, lighting, video
Power pack-sound, lighting, video equipment
Power saw
Pressure fryers
Pretzel warmers
Public address system
Quick snack cooker
Receiver-sound equipment
Recumbent bike
Refrigerator
Rice cooker/steamer
Rotisserie broilers
Roto tiller
Rowing machine
Sailboat
Satellite dish
Scales-electronic
Scoreboard-portable
Security system
Service stands-waitress station
Serving trucks
Ski binding adjustment machine
Ski maint. work bench
Skirt molding
Slot Machines
Slush machine
Snow mobile
Speaker system-sound equipment
"Spike" dog machine-kitchen equipment

FOUR-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E) (cont.)

Sports equipment
Spotlights-lighting equipment
Spreader-lawn maint.
Stage-portable
Stair climber
Stands-jack
Stationary bike
Steam cleaning machine
Stereo equipment
Stereo/sound system
Stove-wood
Strength training equipment/machines
Strobe controller-lighting equipment
Switch unit-sound, lighting, video equipment
Table tennis table
Tables-dining room
Tape recorder
Television
Theater curtains
Theater sound system
Theme pictures/memorabilia/paraphernalia/artifacts-bar/lounge
Tire changing machine/equipment
Toaster
Tool set
Tractor under 20 hp & attachments
Trailer-utility/general (unregistered)
Treadmill
TV antenna-sound & video equipment
TV monitors-audio & video equipment
Typewriter
Upper body ergometer
Utility vehicle-unregistered
Vacuum cleaner
VCR
Vegetable washer-dryer
Vending machine
Versa-climber
Volleyball standards/net
Water station w/drain and ice storage bin
Wheel balance equipment/machine
Wrestling mat

ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY11 AND LATER FIXED-ASSET ACQUISITIONS (cont.)

EIGHT-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)

Items that provide eight years of service. Infrequent replacement/obsolescence nature, many larger/ heavier items. If you are trying to decide the lifespan for an item not listed but similar to one on the list, depreciate the item over eight years.

Many items on the list if purchased separately will not qualify as a fixed asset because their cost is under $2,500; however, a group purchase of these items can surpass $2,500, and since grouping is permitted for capitalization, these items are listed.

Air compressor
All-weather mat
Automatic wash systems-dish machines
Backbar countertop
Bain Maries-kitchen equipment
Baker's tables
Balance beam-exercise
Basketball backboard/rim
Bearing press
Beverage stations-bar, pantry, or dining room
Bleachers-portable
Boat trailer-over 16' boat
Boat-power, over 16'
Bobtail fountain units
Bookcase/shelves
Bottle cooler-bar
Bowling ball conditioner
Bowling ball drilling machine
Bowling pinsetters, land & automatic scorers
Boxing ring
Broilers-cooking
Buffalo cutter/chopper
Butcher blocks
"C" bar (brass rail)-bartop
Camping trailers-unregistered
Carpentry/woodworking equipment-installed
Cash register
Ceiling fan
Chair-general
Chairs-folding/stacking
Charbroilers
Chef's table
Climate/air handling equip & controls
Coffee grinders & dispensers
Coffee table
Coffee urns
Cold food tables
Cold pan refrigerators
Cold pans - frost tops
Cold pans, scrap chutes, sinks, etc.
Columns, backbar
Columns, front bar
Compressor stands, refrigeration
Conduction oven
Conference table
Convection oven
Convection, pizza oven
Conventional hoods/canopies
Conventional oven
Corbels-front bar
Cornice-upper back bar
Credenza
Cup and glass rack glides
Cup dispensers
Cut-outs for dish elevators
Cutter/mixers-vertical
Dance floor-portable
Deck ovens
Desk
Dipper wells-kitchen, pantry
Dishwashing stands
Display case
Door type-dishwashing
Dough divider/rounder
Draught beer dispenser-direct draw
Drive on auto hoist
Drop-in soup stations
Electronic scoreboard
End splashes or enclosures-dining room
End table
Engraving machine
Equipment rack, metal
Exhaust gas analyzer-automotive
File cabinet
Fire extinguishing suppression equipment-automatic

ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY11 AND LATER FIXED-ASSET ACQUISITIONS (cont.)

EIGHT-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E) (cont.)

Flight type-dishmachine
Flooring, tile
Flooring, wood
Food cutters
Footrail (brass)-frontbar
Forklift
Fountainettes
Fry pans tilting
Fryers-deep fat
Fryers with accessories
Garbage can washers
Garbage disposal
Glass froster-bar
Glass storage bin/rack, etc.
Glass washers-dining room/kitchen
Golf ball dispenser
Golf ball picker
Grill stands
Grill stands with built-in filters
Grills/griddles
Hand sinks
Heated insulated cabinets
Hood lighting
Hot food tables
Hot food totes
Hot tank-caustic
Hot tub
Hydraulic lift dock
Hydraulic press
Ice chests
Ice cream cabinets plain or w/syrup rails
Ice crusher
Ice dispensers
Ice machine-kitchen
Ice storage bins
Ingredient bins
Ladder
Library card catalog
Lifeguard chair
Light fixtures
Lights-bar
Lights-dining room
Liquor display cabinets/shelves-backbar
Liquor display security panels (grill or tambour)-bar
Marquee
Meat choppers or grinders
Meat saws
Milk dispensers
Mirrors-bar/lounge, dining room
Mixers with attachments
Mobile hot food trucks
Mobile ingredient bins
Mobile or stationary racks/shelves
Mobile preparation tables
Modular blender station-underbar
Modular direct connected-steam kettle
Modular hand sink-bar/underbar
Modular insulated storage chest-underbar
Modular workboard cocktail stations-underbar
Napkin storage
Open shelving
Overhead shelves
Partitions/room dividers
Pasta machines
Peelers, electric-kitchen
Piano
Pie dough rollers
Pizza crust rollers
Pizza make-up tables
Pizza ovens-gas
Plate dispensers
Plate lowerators
Platform truck
Point-of-sale system (POS)-hardware, cash registers, etc.
Pool chlorinator
Pot racks
Pot sinks
Pot washers
Pressure steam cookers
Proofing cabinets
Proximity ventilators
Rack conveyor-dish machine
Racks glides under-pantry/dishwashing
Ranges-cooking
Reach-in coolers and freezers
Refrigerated display cases
Refrigerators-upright/under counter
Roll warmer stands
Rubber matting

EIGHT-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E) (cont.)

Safe
Salad and dessert cases
Sandwich units-cold storage
Sandwich units-kitchen
Saucer dispensers
Sauna
Scales-balance beam
Scoreboard-installed
Scrap chutes w/trash can concealed
Self contained (electric) steam kettle
Shelving units
Silver burnishers
Silver storage
Silver trays and cylinders
Sink units
Slicers
Sliding or hinged doors
Smoke ovens
Soda fountain units
Soda guns/dispense unit
Stained glass/bevelled mirrors/glass-bar, dining room
Steam cookers
Steam kettles
Steam tables-cooking
Storage cabinet
Tables-general
Tenderizers
Theme pictures/paraphernalia/artifacts/memorabilia-dining room/other
Tilting skillets/fry pans-electric
Time clock-employee
Tractor over 20 hp & attachments
Trash cans
Trencher
Trunnion tilting
Undercounter refrigerators
Urn stands
Valve grinder-automotive
Vegetable sinks
Ventilators
Walk-in coolers
Walk-in freezers
Wall display cases
Warehouse/material handling equipment
Water stations
Welding machine
Work top units

ACCOUNTING FOR REVENUE AND EXPENSES RELATED TO RECREATION INFORMATION, ENTERTAINMENT, TICKETS AND TOURS (ITT) (GROSS VERSUS NET)

Prepaid Tickets

Prepaid tickets are assets, paid for by the MWR Fund in advance of selling. These tickets must be recorded and controlled in account 00-163-00 (Prepaid Tickets) of the Funds' balance sheet until sold. A perpetual inventory system must be maintained and reconciled monthly to the balance in the Prepaid Ticket account (00-163-00). The revenue is record at gross.

Consignment Tickets

An arrangement whereby the tickets owned by one party (the consignor) is sold by another party (the consignee). MWR is the consignee that stocks and sells tickets for the consignor. MWR takes on the risk for the tickets and is ultimately liable for any tickets not returned to the vendor. The tickets must be logged, properly controlled and invetoried, however, since ownership of the tickets do not pass to MWR untill they are sold or otherwise used, the value of the tickets should NOT be reported on the MWR Fund's balance sheet. A perpetual invetory system must be maintained and reconciled monthly to the actual physical invetory count of tickets on hand Revenue is booked at gross.

Agency Capacity

In business transaction that put MWR Leisure Travel in an agency capacity (IE, with cruise lines, hotels, car rental companies, airline, etc.) MWR ITT is not assuming the risks of ownership but rather acts as a booking agent for selling another company's products. Only the fees or commissions for products sold in these transaction are reported as revenue earned, not the full price of the cruise/tour/etc. (IE, the revenue is booked at net either as a fee or commission). However, commission is not always guaranteed.

Third Party/Contracted Leisure Travel Agency Commissions

Commissions received from outside third party contracted agencies (IE, Omega, EXA, SATO, etc.) should be recorded at the net commission only. The commission from the Official Travel Office is coded to 54-594-00 while all other commissions are booked to 54-591-00. The only revenue recorded for these transactions is commission.

SAMPLE GL ACCOUNT CODING FOR VQ OPERATION

NAVY VISITORS QUARTERS	RAMCAS Asset Acct:	165 - Prepaid Minor Property	161 - Prepaid Supplies						168 - Prepai Other
MINOR PROPERTY, SUPPLIES, AND AMENITIES	AIMS Asset Acct:	165000 Prepaid Minor Property	161000 PREPAID SUPPLIES	161005 Prepaid Linen, Towel & Bedding	161004 Prepaid Clean Tools & Supplies	161006 Prepaid NAF Employee Uniforms	161003 Prepaid Consumable Amenities	161002 Prepaid Non-Consumable Amenities	168002 Prepai Marketin Supplie
ITEMS	RAMCAS Expenses:	686 - Minor Property	701- Supplies				702 - Amenities		781 Adv
(Not All Inclusive) READ! Accompanying AIMS VQ Account Definitions	AIMS Expense Acct:	686000 Minor Property	701000 Supplies	701004 Linen, Towel & Bedding	701005 Cleaning Tools & Supplies	701006 NAF Employee Uniforms	702000 Consumable Amenities	702001 Non-Consumable Amenities	781001 Marketin Expens
Ashtrays (Glass/Plastic/Metalic)								X	
Bags, Cash (Dunbar)			X						
Bags, Laundry (Paper or Plastic)							X		
Bags, Trash (Paper or Plastic)					X				
Bags, Vacuum Cleaner					X				
Batteries, Alkaline			X						
Breakfast Items (Fruits & Pastries)							X		
Broom, Floor					X				
Brushes, Scrub					X				
Bulbs, Light (If APF not available)			X						
Carafe, Beverage (Hot and Cold)								X	
Cart, Room Attendant (Per U/P)		X			X				
Chocolate, Hot Mix							X		
Cleaner, Bathroom					X				
Cleaner, Concentrated General Purpose					X				
Cleaner, Degreaser					X				
Cleaner, Floor					X				
Cleaner, Glass					X				
Cleaner, Mildew Remover					X				
Cleaner, Spot Remover					X				
Cloth, Dusting					X				
Cloth, Table				X					
Coffee (Regular & Decaf)							X		
Coffee Maker, Electric								X	
Comb, Hair							X		
Conditioner, Hair							X		
Cookware								X	
Cream, Shaving							X		
Creamer, Coffee							X		
Cups/Lids (Paper or Styrofoam)							X		
Cups/Lids, Hot/Cold Beverage							X		
Curtain, Shower (Plastic)			X						
Curtain, Shower (Fabric)				X					
Deodorant, Personal							X		
Detergent, Dish					X		X		
Detergent, Laundry (701005 w/Approval)					X		X		
Digital Video Disc Player								X	
Dishware								X	
Dryer, Hair, Electric								X	
Dust Pan					X				
Envelops, Housekeeper Recognition			X						
Floor Mat, Bathroom (Carpet/Terry Cloth)				X					
Floor Mat, Bathroom (Paper)			X						
Freshener, Air					X				
Fruit Baskets							DVQ		
Glasses, Drinking								X	
Gloves, Work (Vinyl and Rubber)					X				
Hangers, Clothes (Plastic or Wooden)								X	
Hygiene Products, Feminine							X		
Ice Bucket								X	
Ice Bucket Liners (Plastic)							X		
Iron, Steam, Non-Stick, Electric								X	

SAMPLE GL ACCOUNT CODING FOR VQ OPERATION
(cont.)

Ironing Board Cover							X	
Ironing Board, Full Size							X	
Key Blanks, Metal & Holders		X						
Key Card Blanks/Holders		X						
Lotion, Body and Skin						X		
Luggage Rack							X	
Mop Bucket				X				
Mop, Floor, Wet or Dry				X				
Mouthwash						X		
Mugs, Drinking							X	
Napkins, Paper						X		
Newspaper, Local and National						X		
Oven, Microwave							X	
Pads, Floor Polish/Stripper				X				
Pads, Mattress			X					
Paper, Copier (701003 Off Supplies)								
Paper, Label (701003 Off Supplies)								
Paper, Stationery						X		
Pens, Writing						X		
Polish, Floor				X				
Polish, Furniture				X				
Pots and Pans							X	
Radio, w/Alarm Clock							X	
Razor, Shaving, Disposable						X		
Receipt/Deposit, Cash (Books/Slips)		X						
Refrigerator Freezer (per U/P)	X						X	
Remote Control (TV/VCR/DVD)							X	
Sewing Kit						X		
Shampoo, Hair						X		
Shoeshine Kit						X		
Shower Cap						X		
Shower Mat (Rubber)		X				X		
Sign, Amenities Tent Card		X						
Signs: "Do Not Disturb/Service Request"		X						
Silverware							X	
Snack Items (Candies, Cookies, Chips)						X		
Soap, Bath and Deodorant						X		
Soap, Facial						X		
Softener, Fabric Laundry (701005 w/Apprl)				X		X		
Sponges				X				
Spoons, Plastic						X		
Stirrer, Hot Beverage						X		
Sugar, Individual Serve						X		
Sweetener, Artificial						X		
Tea Bags (Regular & Decaf)						X		
Telephone Answering Machine							X	
Telephone, Cordless							X	
Television (per U/P)	X						X	
Tissue, Facial						X		
Tissue, Toilet 2-Ply		X						
Toilet Seat Bands		X						
Toilet Seat Covers		X						
Toothbrush						X		
Toothpaste						X		
Towels, Bath, Hand, Face			X					
Towels & Pot Holders, Kitchen/Dish			X					
Towels, Paper				X		X		
Uniforms, Housekeeping Staff					X			
Vacuum Cleaners, Electric				X				
Video Cassette Player							X	
Video Cassette Recorder							X	
Video Tapes							X	
Wastebasket							X	
Water, Bottled (Individual or Common)						X		
Welcome Aboard Pckge (if APF not avail)								X

FORMS IDENTIFICATION GUIDE

Inevitably your job requires a fair amount of paperwork. Many documents will be placed on your desk, triggering some action on your part. Many of the tasks you must perform consist of filling in forms, though the challenging part often is finding the information that must go on the forms. The Forms Identification Guide seeks to list several of the forms you may have to deal with in one fashion or another. It lists these forms by form number, "official" title and common title, and references tasks described in the Duty and Task Job Aids Section (Part B) that are in some way associated with them.

To make the best use of this guide, consider doing the following:

1. Whenever an unfamiliar form title, number, etc. must be processed, look to see if the form is covered in the Forms Identification Guide. If it is, turn to the associated task reference for further instructions.

2. If a form is not mentioned, mark up the guide to include it. Very few local forms have been placed on the list, yet much of your job is centered on processing these forms.

FORMS IDENTIFICATION GUIDE

Type column refers to where forms are obtained.
R = RAMCAS, N = NAVPUBS, I = IRS
(See next page for addresses.)

FORM NUMBER	OFFICIAL TITLE	TYPE	REFERRED TO AS	SEE TASK
NAVCOMPT 735 Stock No. 0104-701-2400	Budget Record	N	Budget Record Budget Subsidiary Record	
NAVCOMPT 742 Stock No. 0104-701-3200	Property and Depreciation Record	N	Depreciation Record Fixed Asset Depreciation	IV-4
NAVCOMPT 742-1 Stock No. 0104-701-3250	Stock Record	N	Stock Record or Stock Record Card	IV-3
NAVCOMPT 2145 Stock No. 0104-704-2500	Resale Price Change	N	Resale Price Change	
NAVCOMPT 2209 Stock No. 0104-706-5100	Individual Earnings Record	N	Individual Earnings Record	VI-1
NAVCOMPT 2210 Stock No. 0104-706-5151*	Payroll Journal	N	Payroll Journal (subsidiary record for payroll)	II-2
NAVCOMPT 2211 Stock No. 0104-706-5200	Daily Activity Record	N	DAR	I-1
NAVCOMPT 2212 Stock No. 0104-706-5250	Certificate of Disposition	N	Certificate of Disposition	IV-8
NAVCOMPT 2213 Stock No. 0104-706-5300	Purchase Order	N	Purchase Order or PO	IV-1
NAVCOMPT 2213 Stock No. 0104-706-5330	Computer Purchase Order	N	Computer Purchase Order or Computer PO	IV-1
NAVCOMPT 2214 Stock No. 0104-706-5350	Mess Requisition	N	Requisition	IV-2
NAVCOMPT 2215 Stock No. 0104-706-5400	Inventory Record	N	Inventory Record or Sheet	IV-5 IV-6
NAVCOMPT 7020	Accounting Report 2 for International Balance of Payments (IBOP) Transactions		IBOP	XIII-2
NAVPERS 7010-8 Stock No. 0106-LF-070-1041	Transmittal Envelope	N	Transmittal Envelope	III-1
NAVPERS 7010-10* Stock No. 0106-LF-070-1052	Payroll Summary	N	Payroll Summary	II-2
NAVPERS 7010-11 Stock No. 0106-LF-070-1056	Daily Activity Record Summary	N	DARS	I-2
NAVPERS 7010-12 Stock No. 0106-LF-070-1061	General Journal Voucher	N	GJV	II-1

* No longer carried by NAVCOMPT; make copies of form on page J-3 or contact RAMCAS (address located on page E-3).

FORM NUMBER	OFFICIAL TITLE	TYPE	REFERRED TO AS	SEE TASK
NAVPERS 7010-13 Stock No. 0106-LF-070-1066	Accrual Journal Voucher	N	AJV	II-3
NAVPERS 7010-14 Stock No. 0106-LF-070-1072	Resale Department Inventory Summary	N	Inventory Summary	IV-5
NAVPERS 7010-15 Stock No. 0106-LF-985-6100	Daily Activity Record	N	SAP DAR	I-3

- To request NAVCOMPT and NAVPERS forms, send a DD1348 to:
  Commanding Officer
  Naval Publications and Forms Center
  700 Robbins Avenue
  Philadelphia, PA 19111-5094

FORM NUMBER	OFFICIAL TITLE	TYPE	REFERRED TO AS	SEE TASK
BUPERS 4	Remittance Statement with Check	R	RSWC	V-1
BUPERS 53	Bank-By-Mail Deposit Slip	R	Deposit Slip	I-2
-	Bank-by-Mail Labels	R	Deposit Envelope	I-2
-	Bank Signature Card	R	Signature Card	VII-1

- To request BUPERS forms, send a copy of the RAMCAS requisition to:
  Commander, Naval Installations
  Finance and Accounting Branch (PERS-252G)
  Millington Detachment N252
  Millington, TN 38055-6520

FORM NUMBER	OFFICIAL TITLE	TYPE	REFERRED TO AS	SEE TASK
IRS W-2	Wage and Tax Statement	I	W-2	X-3
IRS W-2C	Corrected Wage and Tax Statement	I	W-2C	X-3
IRS W-3	Transmittal of Income and Tax Statements	I	Transmittal Form for W-2s	X-3
IRS W-3C	Corrected Transmittal of Income and Tax Statements	I	W-3C	X-3
IRS W-2G	Statement for Certain Gambling Winnings	I	IRS Gambling Form	X-4
IRS 941	Employer's Quarterly Report Statement	I	941	X-1
IRS 941C	Corrected Employer's Quarterly Report Statement	I	941C	X-1
IRS 1096	Annual Sum and Trans of U.S. Info Return and Certain Gambling Winnings	I	Transmittal Form for 1099s and W-2Gs	X-2 X-4
IRS 1099	Nonempl Compensation	I	1099s	X-2

FORM NUMBER	OFFICIAL TITLE	TYPE	REFERRED TO AS	SEE TASK
IRS 8027	Empl Annual Information Return of Tip Income and Allocated Tips	I	Tip Report	X-5
IRS 8027T	Transmittal Form for 8027	I	Transmittal Form for 8027s	X-5
IRS 8109	Federal Tax Deposit	I	Deposit Coupon	X-1

- To find the regional address for IRS forms, call toll-free 800-424-1040 or the number listed in the U.S. Government section of your commercial phone book.

RAMCAS FORMS REQUISITION

ACTIVITY NAME/NUMBER/ADDRESS	ACTIVITY NO.	RAMCAS USE ONLY DATE SHIPPED:

FORM NAME	ORDERED	SHIPPED
DIRECT DEPOSIT SLIPS	PACK (200)	CHECK NOS. SLIP NOS.
BANK-BY-MAIL ADDRESS LABELS	BOX (200)	
BANK SIGNATURE CARDS	CARDS	BOX
FORMS REQUISITION	FORMS	CARDS
COMPUTER FEED REMITTANCE STATEMENT WITH CHECK	BOX (1000)	FORMS
		CHECK NOS.

REMARKS:

QTY:

PREPARER: DATE:

SUBMIT THIS REQUISITION BY FAX TO N252E1E1 AND ALLOW ONE MONTH FOR DELIVERY.
AFTER TAKING DELIVERY SIGN BELOW AND RETURN TO RAMCAS.

RECEIVER: DATE:

GLOSSARY

Account - A formalized group of similar transactions identified by number and name.

Accounting Month - Accounting period starting at the beginning of the calendar month and ending after the close of business at the end of the calendar month.

Accounting Year - Twelve months starting on 1 October each year and ending after the close of business the following September 30th.

Accounts Payable - The amount the fund owes.

Accounts Receivable - The amount that is owed to the fund.

Accrual Basis Accounting - Recognizes expenses when incurred, and income when earned, regardless of when the applicable cash is received or paid. Distinguished from the cash basis which recognizes expenses when cash is paid and income when cash is received.

Accrual Journal Voucher (AJV) - A document that is used to record payables to vendors or wages to employees that will not be paid in the month incurred but will be paid the following month.

Activity - Business within a fund with a likelihood of multiple resale/program transactions occurring within it. See Activity List page.

Appropriated Funds - Monies appropriated by Congress for a specific use, as distinguished from nonappropriated funds, which are not subject to Congressional appropriation.

Asset - Anything of value owned by fund.

Automatically Reversing Accrual Transactions - Action taken by RAMCAS on all AJV entries.

Bad Debt - An amount of money owed to the fund that is uncollectible and written off when approved by the commanding officer.

Balance Sheet - Lists all fund asset, liability, and net worth account balances as of the end of the month. Total assets equal total liabilities plus net worth.

Bank Reconciliation - Verifies the bank's balance against the fund's records.

Blanket Purchase Agreement - A purchase order for a product or service to be delivered, upon request, over a specified time period.

BLAS (Base Level Accounting System) - Computer software designed by CNIC for completing RAMCAS financial data.

Billeting - Lodging provided to unaccompanied personnel ordered to an installation.

BOD - Board of Directors.

Book Value - The figure in accounting records that represents the amount of an asset that has not yet been depreciated. (Purchase price less amount of depreciation taken.)

BRAC - Base Realignment And Closure.

Budget - A formal written statement of management's financial plans for the future.

Budget Record - A record of authorized expenses and income, expressed in financial terms.

BUPERS - Bureau of Naval Personnel. Commander Naval Military Personnel Command, former name for BUPERS - Central governing body and policy maker for all Navy Morale, Welfare and Recreation Funds. Also provides certain services centrally such as accounting, banking, and investment.

Calendar Year - The year that begins on January 1 and ends on December 31.

Capital Expenditure - An expenditure intended to benefit future periods, in contrast to a regular expense which benefits a current period. The term is generally restricted to expenditures that add fixed-asset units or that have the effect of increasing the capacity, efficiency, span of life, or economy of operation of an existing fixed asset.

Cash - Currency and coins as well as bank demand deposits. Includes personal checks and sometimes credit card slips.

Cashier - An employee who receives cash and credit card slips for sales, and/or is responsible for cash funds, such as change funds and petty cash funds.

Cash Transactions - Exchange of goods or services for cash.

CBA (Central Bank Account) - The central banking facility used by all funds.

Central Bank Account (CBA) - The central banking facility used by all funds.

Central Storeroom - A holding area for resale or supply items, which, when needed, would be charged to the applicable resale inventory or expense account.

Centralized Payroll/System - An automated system which processes payroll information and prepares payroll checks and documentation for a fund. Paid for and managed by CNIC.

Centrally Funded Fixed Assets - MWR fixed assets that are paid for with non-local NAF funds (e.g., CNIC or Echelon funds).

Certificate of Disposition - A document that identifies items, which are of no value to a fund and are to be disposed of. Includes spoilage and breakage.

CFAS - Central Fund Accounting Section.

Change Fund - An amount of cash authorized to be available to cashiers for making change and cashing authorized checks.

Chart of Accounts - A list and description of accounts which has been approved for recreational services use.

CHNAVPERS - Chief of Naval Personnel**.**

Civilian Fund - A NAF instrumentality aboard the military installation that serves civilian employees and other authorized patrons.

CNP - Chief of Naval Personnel.

COM - Commissioned Officers' Mess or Officers' Club.

Commanding Officer (CO) - Officer assigned overall responsibility for and control of a military unit (for example, a squadron) or base.

Consignment - Items such as bingo prizes or amusement park tickets that are in custody of, but are not owned by, the fund.

CONUS - Continental United States and the District of Columbia. Excludes Alaska and Hawaii.

Cost Allocation - A method begun in FY94 for allocating MWR overhead such as the employer's share of employee benefit costs and applicable CNIC costs.

Cost Price - The price of an item (including freight charges).

CPOM (Chief Petty Officers' Mess) - CPO Club or Chiefs' Club.

CPS (Consolidated Package Store) - The liquor store on a base.

Credit Entry - An accounting entry that decreases an asset or expense account or increases a liability, income, or net worth account.

DAR (Daily Activity Record) - A form used to record cash activity within a fund.

DARS (Daily Activity Record Summary) - A form summarizing a group of Daily Activity Records.

Debit Entry - An accounting entry that increases an asset or expense account and decreases a liability, income, or net worth account.

Defense Finance and Accounting Service (DFAS) - Has overall authority of accounting within DoD.

Department - Identifies a fund's activity as either resale, program or G&A.

Depreciation - Fixed-asset value lost due to aging or used up.

Detail Ledger - A computer printout prepared by RAMCAS which shows all accounts, beginning balances, debit and credit entries, and ending balances for an accounting month.

DFAS (Defense Finance and Accounting Service) - Has overall authority of accounting within DoD.

CNIC Command - A second level command division within the Navy based on location or function. Also the person who heads it up. A parallel in big business would be divisions each headed by a single person, (vice president perhaps) with all reporting to the same chief executive officers.

EDF - Enlisted Dining Facility.

EM - Enlisted Mess. Enlisted Club.

EOM (End of Month) - A discount term on a purchase order.

Equity - The excess of assets over liabilities. The amount of net investment plus profits.

Expense - The costs of doing business.

Extension - Number of units x unit cost = extension.

FF&E - Office furniture, resale activity display cases, and any type of equipment not permanently attached to a building which meet the criteria of dollar costs and anticipated years of use. One of the classes of fixed assets.

FICA Tax - Social Security Tax.

Fiscal Year - Twelve continuous calendar months used to accumulate and report income, expenses, and net profit or loss. The U.S. Government's fiscal year begins 1 October and ends the following 30 September.

Fixed Asset - Property which ordinarily retains its original identity during its period of use, is not consumed during its use, and has a considerable unit acquisition cost. Assets usually are vehicles, furniture, fixtures, equipment, buildings, and building improvements.

Fund - Fiscal entity such as MWR, VQ or Civilian Fund.

Fund Custodian - Person responsible for money in a designated cash fund (i.e., Petty Cash Fund Custodian).

Fund Manager - The direct representative of the commanding officer who exercises executive control over the fund.

FY (Fiscal Year) - Twelve continuous calendar months used to accumulate and report income, expenses, and net profit or loss. The U.S. Government's fiscal year begins 1 October and ends the following 30 September.

GAAP - An acronym for Generally Accepted Accounting Principles. A term used by a majority of businesses, and adopted by the American Institute of Certified Public Accountants.

General & Administrative (G&A) Expense - Costs which benefit two or more departments within a fund, but which cannot be directly charged to them without using cumbersome or expensive cost distribution methods.

General Journal Voucher (GJV) - An accounting document which is used when an accounting transaction cannot be recorded on any other document.

General Ledger - The accounts which classify, in accordance with GAAP, a fund's assets, liabilities, net worth, income, and expenses.

Gratuity - An amount a patron adds to his or her bill which will be transmitted to employee(s). A tip.

Gross - Amount before any applicable deductions.

IBOP (International Balance of Payments) - Tracking of the inflow and outflow of currency outside the United States.

IFBS - Investment and Field Banking Section.

Imprest Bank Account - A bank account that is established by the fund for a special purpose.

Income - Monies received (or to be received) as a result of doing business.

Inventory - Merchandise stocked by a fund for future resale or use.

Invoice - A bill received by the buyer from the seller specifying merchandise shipped, prices, and terms of sale.

IRS - Internal Revenue Service.

ISIC (Immediate Superior In Command) - Next higher level of command from the base Commanding Officer.

Liability - An account that is owed by a fund.

Local Deposit Bank Account - Established by RAMCAS in a bank located near the fund used for deposits only.

Local National/Foreign Employee - A non-U.S. Citizen employed overseas by a fund in his/her own country.

Mess - A Navy club, offering food, beverages, and a social environment.

Minor Property - Property similar to a fixed asset in that it is not consumed in normal use, is durable and lasting but does not meet the minimum fixed asset dollar levels.

MOA - Memorandum of Agreement

Monies - Cash, travelers' checks, and credit card charge slips which can be immediately converted to cash..

MWRF - A Morale, Welfare, and Recreation Fund.

NAFI (Nonappropriated Fund Instrumentality) - MWR, CVQ & Civilian Funds are examples.

NAVCOMPT - The Comptroller of the Navy. The Navy's principal financial officer.

NAVPERS - Naval Personnel.

NAVPUBS - Naval Publications Forms Center.

Net - Amount after any applicable deductions.

Net Worth - Other words that stand for "net worth" are "equity" or "owners' equity." The difference between total assets and total liabilities.

NEX - Navy Exchange.

NMPC - Naval Military Personnel Command, former name for BUPERS.

Nonappropriated Funds - Funds received by a club, package store, or other recreational services department for the sale of goods and/or services.

Non-Cash Transaction - A financial event, not involving the exchange or transfer of cash, which is recorded in the general ledger. Examples are credit purchases and sales, write-off of uncollectible accounts receivable, transfer of prepaid supplies to expense, and the depreciation of fixed assets.

Open House Events – Public affairs events open to the general public.

Open Orders - Requests for items not yet delivered by vendors.

Operating Statement - A summary of the income and expenses of a fund over a given period.

Open House Events - Public affairs events open to the general public.

Overseas Fund - A fund (NAFI) which is not located in CONUS.

Payroll Journal - A payroll document that identifies employees by name, gross wages, deductions and net wages.

Payroll Summary (PAYSUM) - Document that summarizes total payroll expenses and deductions for a payroll period.

Per Diem - The amount allowed each day for food and lodging while traveling.

Petty Cash Fund - An amount of cash available in a fund for small authorized cash transactions such as refunds and minor purchases.

Petty Cash Fund Custodian - The fund (NAFI) employee who is appointed to be responsible for the petty cash fund.

PPA - Prior Period Adjustment.

Prepaid Expense - Supplies and expenses purchased which benefit a future accounting month.

Prepaid Income - Money received which will not be earned until the fund (NAFI) delivers the ordered goods and/or services to the patron; unearned income.

PSP - Profit Sharing Plan.

Purchase Order (PO) - A document authorizing a vendor to deliver described merchandise at a specified price. Upon acceptance by a vendor, a purchase order becomes a contract.

RAMCAS - Recreation and Mess Central Accounting System.

Reconciliation - The identification of the items necessary to bring the balances of two or more related accounts, statements, or amounts into agreement.

Recreation and Mess Central Accounting System (RAMCAS) - CNIC central accounting system.

Requisition - A written request from one fund, or a activity/department thereof, to another for specified articles of services.

Resale Department Inventory Summary (RDIS) - An accounting document used to report end of month inventory amounts.

Resale Price (Value) - The selling price of an item.

Retained Earnings - Increase or decrease in net worth that results from the operations of the fund.

Revenue - Funds received or earned from the sale of articles and/or services; income, sales.

ROI - Return on Investment.

RSWC (Remittance Statement with Check) - A combined accounting form and check used to obtain money from the central bank account.

Service Charge - An amount automatically added to a patron's bill with his/her knowledge.

Signature Card - A form providing a sample signature for comparison to protect against forgery.

SRC (Stock Record Card) - A document used to keep track of items located in Central Storerooms or Warehouses. May also be used for prepaid items.

Subsidiary Records - Local records which provide detailed information about amounts recorded in Financial Reports. Also, ledgers and files which contain the detail of transactions recorded in the general ledger; and which must be periodically reconciled to the general ledger accounts.

Suspense Account - A holding account used by RAMCAS to balance accounting source documents which are not recordable as submitted by a fund.

Telecommunication (TC) - Transmitting financial data via computer modem to RAMCAS fund. Must be on BLAS.

Transaction - A financial event that is recorded in the accounting records.

Treasury Management Section - Formerly known as Investment and Field Banking (IFBS).

Unearned Income - Customer money received by a fund in advance of the fund's delivery of goods and/or services to the customer; prepaid income.

Unit Funds - Funds set aside for use by a recreation unit.

UFM (Uniform Funding and Management) - The DoD MWR UFM practice is designed to facilitate the effective use of funds for the MWR program. A valuable tool in providing flexibility to both the field activity Commanding Office and the MWR in maximizing APF and NAF fund support to the MWR program. UFM will help MWR accomplish its mission of providing customer focused MWR services while also saving taxpayers dollars. UFM can only be used for expenses that are authorized through an MOA to be funded with appropriated funds.

VQ Multi-Occupancy Room – Rooms designated for more than one person (e.g. open bay berthing, enlisted or officer multi-occupancy rooms).

VQ Single Room – A room usually with a private bath, designated for one person.

VQ Suite – A room, usually with a private bath, which has larger square footage than a single room and which by virtue of its increased size, results in greater expense (e.g. bedroom and bath with a sitting room.).

VQ Distinguished Visitors Quarters – Similar to the suite with additional amenities.

Withholding Tax - Federal, state, and foreign government income tax deducted from an individual's pay by the fund. The tax is paid to the appropriate government agency or collection center.

YTD - Year-to-Date, the sum of all entries of a type beginning with 1 October and running until the close of the most recent accounting period.

LOCAL WORKSHEETS

To perform successfully, you must have a considerable amount of knowledge and information about the fund where you work. You need to know such things as the names of department directors, the phone numbers of club cashiers, the location of blank NAVCOMPT forms, etc. Without this type of local information, you cannot function successfully.

The work sheets in this section are designed to help you, especially if you are new to the job, acquire much of this local information. The work sheets have the following titles:

- Directory of Information Not Maintained by Bookkeeper
- Directory of Tax Filing Information
- Directory of Accounting Contacts

To make the best use of these work sheets, consider doing the following:

1. Fill in the work sheets. Consult with your supervisors, other bookkeepers, written records around the office, and anyone or anything else that may provide you information.
2. Mark up the work sheets to suit your needs. As you'll see, these work sheets are blank for the most part. Their titles and subheads are meant to suggest the type of information you need; however, you are the best judge of your requirements so change the work sheets as necessary.

DIRECTORY OF INFORMATION NOT MAINTAINED BY BOOKKEEPER

INFORMATION/RECORD NEEDED	ACCESS/CONTRACT NAME	PHONE NO.	ACCESS HOURS	LOCATION
Payroll Information Wages				
Taxes				

DIRECTORY OF TAX FILING INFORMATION

FORM	WHEN FILED	DISTRIBUTION	FORM ORDERING
W-2			
W-2C			
W-3			
W-3C			
W-2G			
941			
941C			
1099-MISC			
1096			
8027			
8027T			
8109			
Local			
State			

DIRECTORY OF ACCOUNTING CONTACTS

TITLE		ACCESS/CONTACT NAME	PHONE NO.	ACCESS HOURS	LOCATION
CO					
Executive Officer					
MWR Head					
Head of MESS					
Head of REC					
Cashiers					
MESS Depart. Heads					
REC Depart. Heads					
Payroll contact					
RAMCAS contact					

FINANCIAL REPORTS EXPLANATION

RAMCAS produces the following financial reports monthly for each fund.

1. Executive Summary
   - Summarized Income Statement
   - Cash Flow Statement
   - Liquidity Analysis
2. Self-Sufficiency Summary
3. Club Operating and Financial Standards
4. Balance Sheet
5. Summary Operations Statements
6. Department Operations Statements
7. Detail General Ledger

Accounting Entries

Financial report values change only through the recording of accounting entries. In our system, accounting entries are categorized into one of three types: RAMCAS entries, automatic entries, and fund entries.

RAMCAS entries are usually made to adjust or correct items relating to the Central Bank Account 00-101-00, or Suspense Account 00-169-00. These entries typically appear as the following sources in your Detail General Ledger:

- Source 08, General Journal Voucher, Tax Payment - Used to record Electronic Fund Transfer (EFT) of tax payments.

- Source 09, Imprest Adjustment Voucher - Used for making adjustments to the Central Bank Account Imprest (check) side of the account.

- Source 12, Stale Dated Check Cancellation - Used for canceling multiple checks at multiple funds.

- Source 19, Central Adjustment Voucher - Used for making adjustments to the Central Bank Account Concentration (deposit) side of the account.

- Source 29, Intra Fund General Journal Voucher - Used to record transfer of cash between Funds.

- Source 30, General Journal Voucher - Used for general adjustments and works just like the one you use.

- Some accounting entries are not recorded from the usual source document but are automatically posted by RAMCAS such as:

- Source 45, Accrual Journal Voucher Reversal - Reversal of prior month's source 40, Accrual Journal Voucher.

- Source 51, Cost of Goods Sold - Computed using ending inventory information from Resale Department Inventory Summary (RDIS) or historical percentages if RDIS is not available.

- Source 61, Centralized Disbursements - Used to record a cash disbursement from the CNIC Central Fund to a fund.

- Source 62, Centralized Collections - Used to record a cash withdrawal from a fund for deposit into the CNIC Central Fund.

- Source 63, Automated Loan Collections - Used to record a loan repayment cash withdrawal from a fund for deposit into the CNIC Central Fund.

- Source 64, Second Echelon Command Transfers - Used to record a cash transfer between a second echelon command and one of its funds.

- Source 65, NEX Distribution - Used to record NEX cash disbursements.

- Source 67, Intra-System Reimbursements - Repayments between funds for intra-fund loans.

- Source 71, VQ Headquarters Assessment - A 2.0% assessment calculated against VQ revenue accounts XX-301-XX, XX-501-XX, XX-502-XX, XX-592-XX, XX-593-XX, XX-594-XX and collected by CNIC Headquarters.

- Source 73, Civilian Fund Centralized Payroll - An assessment charged to civilian funds for payroll services provided.

- Source 77, Central Benefits Collection - The CNIC collection of any credit balances in accounts 00-217-00, 00-218-00, 00-219-00, 00-220-00, 00-221-00, 00-222-00, 00-223-00, 00-224-00, 00-227-00.

- Source 78, Interest Allocation - Interest payments to Civilian and Ship Recreation Funds for monies on deposit.

- Source 94, Cost Allocations - Used to collect employer's share of employee benefits, field accounting services costs, central support costs, and CNIC support costs from MWRs & VQs.

Year End Closeout

At the end of each fiscal year, RAMCAS automatically closes all income and expense accounts (year-to-date profit or loss) and net worth entries to the Retained Earnings Account 00-291-00. At the beginning of the next fiscal year, the Retained Earnings Account 00-291-00 will reflect this closeout.

I. EXECUTIVE SUMMARY

A. Summarized Income Statement

This report is a summarized presentation of current month's and year-to-date income and expense amounts for the entire fund. The report shows budgeted, actual, and prior year amounts for both current month and year-to-date. The bottom line on this report agrees with the bottom line on the Summary Operations Statement for the total fund.

1. **Line Assignments**

a. Revenues:

(1) Resale Revenue = Accounts XX-301-XX, XX-302-XX, XX-303-XX

(2) Program Revenue = Accounts XX-501-XX, XX-502-XX, XX-503-XX

(3) APF Unified Funding = Account XX-550-XX

(4) Commissions = Accounts 54-591-00, XX-592-XX, 59-593-00, XX-594-XX

(5) Other Revenue = Accounts 00-531-00, XX-532-00, 00-533-00, 00-560-00, XX-562-XX, 00-563-00, 00-564-00, XX-569-XX, XX-571-XX, XX-581-XX, XX-812-00, XX-813-00, XX-814-00, XX-819-00, 00-830-00, XX-891-00

b. Expenses:

(1) Cost of Goods Sold = Account XX-401-XX

(2) Salaries and Benefits = Accounts XX-601-XX, XX-602-XX, XX-603-XX, XX-604-XX, XX-605-XX, XX-621-XX, XX-622-XX, XX-623-XX, XX- 624-XX, XX-625-XX, XX-626-XX

(3) Supplies = Accounts XX-686-XX, XX-687-XX, XX-688-XX, XX-701-XX, XX-702-XX

(4) Depreciation-Local = Accounts XX-760-XX, XX-761-00, XX-763-00, XX-765-00, 00-767-00

(5) Depreciation Centrally Funded F/A (MWR only) = Accounts 00-762-00, 00-764-00, 00-766-00, 00-768-00

(6) Maintenance = Accounts XX-681-XX, XX-683-XX, XX-685-XX

(7) Entertainment = Accounts XX-705-XX, XX-787-XX

(8) Contractual = Accounts XX-662-XX, XX-741-00, XX-742-00, XX-743-00, XX-783-XX, 00-744-00, 00-745-00

(9) Utilities = Account XX-641-00

(10) Advertising & Promotion = Account XX-781-XX

(11) Awards & Prizes = Account XX-785-XX

(12) Alloc Empl Benefits/Ins Costs (MWR only) = Accounts XX-629-XX, XX-630-XX, XX-632-XX, XX-633-XX, XX-634-XX, 00-635-00, XX-636-XX, XX-637-XX, XX-638-XX, XX-639-XX

(13) Alloc Accounting Service (MWR only) = Account 00-771-00

(14) Alloc Central Support (MWR only) = Account 00-772-00

(15) Alloc CNIC (MWR only) = Account 00-773-00

(16) Other Expense = Accounts XX-642-XX, 00-660-00, XX-661-XX, XX-703-XX, XX-706-XX, XX-707-XX, XX-721-XX, XX-731-00, XX-780-XX, XX-782-XX, XX-784-00, 67-786-00, 00-788-00, 00-789-00, XX-791-XX, 00-793-00, XX-794-XX, XX-799-XX, XX-912-00, XX-913-00, XX-914-00, XX-915-00, XX-916-00, 00-930-00,00-931-00, 00-932-00, 00-933-00, 00-934-00, 00-935-00, 00-936-00, 00-937-00, XX-950-00, XX-991-00

(17) Total UFM Expense Offset = Accounts XX-747-XX, XX-750-XX, XX-751-XX, XX-752-XX, XX-753-XX, XX-754-XX, XX-755-XX, XX-756-XX, XX-757-XX, XX-758-XX, XX-759-XX

(18) UFM Headquarters 1 & 2 = XX-748-00, XX-749-00

c. Net P/L Before NEX Dividends = Total Revenue minus Total Expenses

d. NEX Dividends:

(1) NEX Distribution - Direct (MWR only) = Accounts 00-565-00, XX-566-00

(2) NEX Distribution - Subsidy (MWR only) = Account 00-567-00

(3) NEX Distribution - CNIC (MWR only) = Account 00-568-00

(4) NEX Div FdServ/Concessionaire(MWR only)= Account XX-559-00

(5) NEX Ship Store Profit Distribution = Account XX-558-00

e. Net Profit/Loss = Net P/L Before NEX plus sum of NEX Dividends.

f. Net Cashflow from Operations = Net P/L After NEX + (760, 761, 762, 763, 764, 765, 766, 767, 768)

2. Percentages

Each line divided by Total Income line.

B. Cash Flow Statement

Summarizes a fund's major financial component changes for the month to illustrate what caused a fund's current month cash change. Also, a means of reconciling a fund's monthly accrual basis profit or loss to its monthly cash change.

Line Assignments

(BOM = Beginning of Month, CMO = Current Month Only, YTD = Year to Date)

1. Beginning of Month Cash = 101-110 (BOM)
2. Net Profit/Loss = Total Revenue (CMO) minus Total Expenses (CMO)
3. Depreciation = 760-768 (CMO)
4. Receivables = 131-137, 191 (CMO)
5. Inventories = 151, 152 (CMO)
6. Prepaids = 161-169 (CMO)
7. Fixed Assets = 170-179, 180-188, minus 760-768 (CMO)
8. Liabilities = 201-251, 255, 256, 271-281 (CMO)
9. Capital Grants = 295, 296, 297, 298, 299 (CMO)
10. Net Worth = 291-294 (CMO)
11. End of Month Cash = 101-110 (YTD)
12. Prior Year End of Month Cash = 101-110 (PYTD)

C. Liquidity Analysis

1. Available Funds

Uses the Acid Test Ratio components to express solvency in dollars.

2. Acid Test Ratio

Expression of a fund's immediate solvency. Calculated by dividing Current Liabilities into Unrestricted Cash plus Current Receivables.

3. Current Ratio

Expression of a fund's short-term solvency. Not as strict as the Acid Test Ratio since all current assets are included. Calculated by dividing Current Liabilities into Current Assets less Restricted Cash.

II. SELF-SUFFICIENCY SUMMARY

Lists all current month and year-to-date self-sufficiency percentages for all fund activities and their total.

Self-sufficiency percentage = Income ÷ Expense.

III. CLUB OPERATING AND FINANCIAL STANDARDS

Compares year-to-date operating results with worldwide standards established by CNIC. These standards apply to all club operations and special food and beverage operations, except for those in civilian funds. Food department, beverage department, and overall activity performance are addressed in this report.

A. Food Department

Departmental profit, cost-of-goods (XX-401-XX), and direct labor (XX-601-XX), are compared to the worldwide standards. If profit is less than the standard or expenses more than the standard, this symbol is displayed <--.

B. Beverage Department

Cost-of-goods (XX-401-XX), and direct labor (XX-601-XX) are compared to the worldwide standards. If expenses are more than the standard this symbol is displayed <--.

C. Activity Profit

All activity income less all activity expense is equal to activity profit/loss. If this net figure is less than the standard, this symbol is displayed <--.

IV. BALANCE SHEET

The Balance Sheet displays end of the month balances for all asset, liability, and net worth accounts and the year-to-date net profit or loss amount.

A. Format

1. Assets are grouped on the left side of the page in general order of liquidity. Cash and near cash assets are at the top with long-term assets at the bottom.

2. Liabilities and net worth balances are grouped on the right side of the Balance Sheet, also in general order of liquidity. Liabilities due within a short period are at the top, with long term liabilities nearer the bottom. Net worth is the last section on the right side, and is the difference between total assets and liabilities.

B. Normal Balance

The only amounts on the Balance Sheet which should normally be followed by minus (-) signs are the Accumulated Depreciation, Net Worth Debit Adjustments Account and possibly the Capital Grants - Other Account. Any other amounts followed by minus (-) signs probably need correction.

V. SUMMARY OPERATIONS STATEMENT

Displays Current Month, Year-to-Date and Prior Year-to-Date income and expense amounts. The report is produced for each activity within a fund and also for the total fund which incorporates the activity summary data along with any and all other fund transaction data. Detailed information for each activity department is shown in the Department Operations Statement.

A. Normal Balance

The only amounts on a Summary Operations Statement that may routinely carry minus (-) balances are the Prior Fiscal Year Income and Expense Adjustment Accounts and any contra accounts. Any others that are followed by minus (-) signs probably need correction.

B. Percentages

1. Cost of Goods Sold % = Cost of Goods Sold divided by Resale Revenue.

2. Gross Profit/Loss % = Gross Profit/Loss divided by Resale Revenue.

3. Department Expense % = Department Expense divided by Total Department Revenue.

4. Department Profit/Loss % = Department Profit/Loss divided by Total Department Revenue.

5. Activity General and Administrative Expense % = Activity General and Administrative Expense divided by Total Department and Activity Revenue.

6. Net Activity Profit/Loss % = Net Activity Profit/Loss divided by Total Department and Activity Revenue.

7. General and Administrative Expense % = General and Administrative Expense divided by Total Department, Activity, and General Revenue.

8. Net Operating Profit/Loss % = Net Operating Profit/Loss divided by Total Department, Activity, and General Revenue.

9. Other Expense % = Other Expense divided by Total Department, Activity, General and Other Income.

10. Net Profit/Loss % = Net Profit/Loss divided by Total Department, Activity, General and Other Income.

VI. DEPARTMENT OPERATIONS STATEMENT

The Department Operations Statement displays Current Month, Year-To-Date, and Prior Year-To-Date Income and Expense amounts for each department.

A. Normal Balance

Any amounts on the Department Operations Statement that are followed by a minus (-) sign probably need correction.

B. Percentages

1. Cost of Goods Sold % = Cost of Goods Sold divided by Resale Revenue.

2. Gross Profit/Loss % = Gross Profit/Loss divided by Resale Revenue.

3. Other Department Expenses % = Expense divided by Total Department Revenue.

C. EOM Inventory Balance

The end of month department inventory balance in accounts XX-151-XX and XX-152-XX.

D. Inventory Calculations

1. Current Month Turns = (Current Month Costs of Goods Sold, XX-401-XX) divided by (Beginning of Month Inventory and Central Storeroom XX-151-XX, XX-152-XX + End of Month Inventory and Central Storeroom XX-151-XX, XX-152-XX divided by 2).

2. Current Month on Hand = (Beginning of Month Inventory and Central Storeroom XX-151-XX, XX-152-XX + End of Month Inventory and Central Storeroom XX-151-XX, XX-152-XX divided by 2) divided by (Current Month Cost of Goods Sold, XX-401-XX).

3. Year-To-Date Turns = (Year-To-Date Cost of Goods Sold, XX-401-XX divided by Months Completed in Fiscal Year) divided by (End of Month Inventories, XX-151-XX, XX-152-XX, for all months completed in Fiscal Year divided by Months completed in Fiscal Year).

4. Year-To-Date On Hand = (End of Month Inventories, XX-151-XX, XX-152-XX, for all months completed in Fiscal Year divided by Months completed in Fiscal Year) divided by (Year-To-Date Cost of Goods Sold, XX-401-XX divided by Months Completed in Fiscal Year).

E. Self-sufficiency Percentage

Applicable current month or year-to-date income divided by expenses. A 100% self-sufficiency represents break-even operation.

VII. DETAIL GENERAL LEDGER

The Detail General Ledger is a complete listing of all accounts used by a fund. The accounts are sorted in ascending order by main account, account activity (prefix) and account department (suffix). The ledger shows beginning of month balance, all current month entries, and resulting end of month balance for each account. Current month entries come from source documents submitted by the fund, RAMCAS - prepared source documents, or RAMCAS automatic entries. Each current month entry shows its source code, document date, document or check number, document description or check, payee, and transmittal envelope number information. Any amount in the ledger followed by a minus (-) sign is a credit. Any amount not followed by a sign is a debit. The ledger provides complete detail on every entry made to an account. Each month the ledger should be examined for correctness and agreement to supporting documentation. Any irregularities should be investigated and resolved as soon as possible.

A. Cost of Goods Sold Calculation for Resale Departments

If a Resale Department Inventory Summary is submitted:

1. Current Month Cost of Goods Sold = Beginning of Month Inventory (XX-151-XX) plus current month inventory transactions less End of Month Inventory (XX-151-XX).

   If no Resale Department Inventory Summary is submitted:

2. Cost of Goods Sold Percentage = Last twelve months cost of goods sold divided by last twelve months sales.

3. Current Month Cost of Goods Sold = Current month sales multiplied by cost of goods sold percentage.

B. Current Month Envelope Summary Report

This page lists the number, date processed, and control total for each envelope processed during the month. Final envelopes and envelopes containing Resale Department Inventory Summaries are so noted. Envelopes containing non-accounting transaction data (e.g., voided checks, check requisitions) are noted "Record Only." Envelopes numbered in the 80 and 90 series are RAMCAS generated. Fund submitted envelopes that are incorrectly or not numbered are assigned 70 series numbers by RAMCAS.

C. RAMCAS Generated Transactions Report

This page summarizes all centralized or automated Central Bank Account 00-101-00 transactions for the month and any transactions made by RAMCAS.

D. End of Month Account Balance Summation

This page lists the total of all debit and credit balance accounts.

CENTRALIZED BANKING

I. LOCAL DEPOSIT BANK ACCOUNT - LOCAL

The local deposit bank account is kept in a local bank and used only for depositing daily receipts. The account is opened, controlled, reconciled, and closed by Treasury Management Section. Treasury Management draws a check from the CNIC Central Fund to open the account. Although the account is carried in the name of the fund, it belongs to the CNIC Central Fund. Before the local account can be moved to another bank a written request including the name, address, point of contact and telephone number of the proposed new bank is to be forwarded to RAMCAS.

A. DEPOSITS

Funds should make deposits to the local bank account daily on a three-part deposit slip ordered from the bank. The slips show the fund's title, number, and location. Original deposit slips are retained by the bank. For funds that do not telecommunicate (TC) their transactions to the RAMCAS (i.e., data is mailed via transmittal envelope), duplicate deposit slips properly validated by the bank teller, attach to the lower left portion of the original Daily Activity Record Summary (DARS) and submit to RAMCAS. Triplicate deposit slips, also properly validated, are retained locally and attached to the duplicate DARS. TC funds also obtain validated deposit slips which may be required to be submitted to Treasury Management upon request; however, the hardcopy DARS is not forwarded to RAMCAS.

The endorsement on each check included in each deposit must read "FOR DEPOSIT ONLY" and include the fund name, fund number, and local bank account number.

B. DEPOSIT ERRORS

When a non-TC fund is advised by the local bank of a deposit error, the debit or credit advice must be attached to the applicable DARS and sent to RAMCAS. If the applicable DARS was sent to RAMCAS prior to receipt of the advice, the advice must be attached to the next DARS. In either case, the DARS total should always equal the amount of the validated deposit slip minus the debit advice amount or plus the credit advice amount.

When a TC or BLAS fund is advised by the local bank of a deposit error, the fund should record the correction as a deposit. Credit advices (increase in the amount of the deposit) are recorded on BLAS in the deposit screen as a debit. Debit advices (decrease in the amount of the deposit) are recorded on BLAS in the deposit screen as a credit (negative). A copy of the debit or credit advice along with the information related to the deposit that was adjusted <u>must</u> be forwarded to the local banking section, Treasury Management.

C. WITHDRAWALS

Deposits into the local bank account are ultimately transferred into the central bank account. Treasury Management electronically transmits the amounts to the central bank account. The transmission credits the central bank account and produces an electronic transfer (Automatic Clearing House Transfer) which is processed through the Federal Reserve System and ultimately charged to the local deposit bank account. This is the only way withdrawals can be made.

D. RETURNED CHECKS

When the local bank returns a check to the fund, the fund should prepare a Remittance Statement with Check, debiting Returned Check Receivable Account 00-132-00 for the amount of the returned check(s). The remittance portion of the check should include the name of the patron, debit advice date and the amount of each individual check. This RSWC is made payable to the fund and deposited to the local bank account on a separate deposit slip. It is not reported on a DARS. A copy of the deposit slip is not forwarded to RAMCAS. Returned checks that remain uncollectible for a six-month period are written off to Bad Check Expense Account XX-915-00, but only after the Manager is satisfied that all efforts to collect the check have been made and the Commanding Officer has approved the write-off.

* See Duty V, Task II: Reimbursement of Returned Checks.

E. REPLACED RETURNED CHECKS

When the returned check is replaced by cash or a new check, it's included in the daily deposit and reported as a credit to Returned Check Receivable Account 00-132-00 on the DARS.

F. BANK RECONCILIATION

Treasury Management is responsible for reconciling the local bank account. Bank statements are sent by the bank to Treasury Management.

II. CENTRAL BANK ACCOUNT

The central bank account is used for all fund monies. This includes all deposits transferred from local bank accounts, direct deposits, and all checks issued by the funds, with the exception of checks drawn from payroll, credit card, or foreign currency accounts. The central bank account is opened, controlled, reconciled and closed by Treasury Management.

A. REMITTANCE STATEMENT WITH CHECKS (RSWCs)

Pre-numbered central bank checks (RSWCs) are furnished by Treasury Management to each participating fund. These checks should be maintained under maximum security and issued in numerical sequence.

1. Bank Signature Cards

A maximum of six people for MWR Funds, four for VQ, three for Civilian Funds, and three for Ship Recreation Funds may be designated by the Commanding Officer to sign central bank checks for the fund. Each designated person signs three bank signature cards supplied by Treasury Management. The fund name, fund number and location are typed in the upper portion, and the name and title of the person signing the card are typed under his or her

signature. The Commanding Officer signs each card to indicate approval. The cards are then sent to Treasury Management. Upon receipt, Treasury Management completes the information required, forwards two cards to the bank, and retains the other card on file. Signature cards must be forwarded whenever a new person is added. A letter, signed by the Commanding Officer, must be submitted when a person is added to or deleted from the list. Copies of the bank signature cards and letters should be maintained at the fund for audit purposes. An example of a bank signature card is shown in Duty VII, Task I.

NOTE:	The Central Bank will not consider a person authorized until the cards are received by the bank; signatories shall not sign checks until confirmation is received from Treasury Management.

2. Stopping Payment on Issued Checks

To stop payment on a check drawn against the central bank account, the fund should notify Treasury Management by telephone or in writing, indicating the date of issue, payee, check number, fund number, account number(s) and amount(s) debited on the original check, and the reason for stopping payment.
If a stop payment is placed on a check in the same month it is written, the check can be zeroed out at the fund. BLAS users should enter "zero" dollars for the amount of the check. If a stop payment is placed on a check in subsequent months after the month it is written, Treasury Management will reverse the accounting entries for the stopped checks. Replacement checks should not be issued until APPROVAL is received from Treasury Management. The remittance portion of the replacement check should read, "Issued in replacement of stopped check number _____." The routing of the replacement RSWC and all copies is the same as the RSWC it replaces. Ensure replacement check contains an account number.

3. Cancelled Checks (Unsigned Checks)

When the duplicate (yellow) copy of an RSWC has already been sent to RAMCAS and the fund wishes to cancel the RSWC, "CANCELLED" should be written on all remaining copies, the signature portion cut from the original check, and the original copy sent to RAMCAS. The remaining RSWC copies should be retained by the fund. If the duplicate (yellow copy) has been processed by RAMCAS when the cancelled check arrives, RAMCAS will prepare a General Journal Voucher to reverse the entry and will send a copy of that voucher to the fund. TC funds may retain original check.

4. Voided Checks (Signed Checks)

To void checks written on the central bank account, write "VOID" on all RSWC copies and cut out the signature portion from the original check. Staple the voided original check to the duplicate (yellow) RSWC copy and send both to RAMCAS. Keep all remaining copies at the fund.

5. Adjustments

Information recorded on the remittance portion of the RSWC is for accounting use only. When a difference between the remittance portion amount and the actual check amount is discovered by RAMCAS, RAMCAS will adjust the remittance entries to agree with the check amount. In NO instance may a correction/strikeover be made on the check portion. If an error is made, the check must be voided.

B. BANK BY MAIL DEPOSITS TO THE CENTRAL BANK ACCOUNT

Where a U.S. depository is not available (usually overseas funds), mail receipts directly into the central bank account. Cash cannot be mailed to the central bank. Cash can be converted to an "Exchange for Cash" check at a local Disbursing Office. An adding machine tape of all checks should be sent with the original deposit slip to the bank. Checks included in the deposit must be listed individually. Only checks that are payable in U.S. dollars and drawn on banks of the United States may be included in a deposit. The fund name, address, and number must be listed on all deposit slips.

1. Checks

All checks mailed to the central bank account must be endorsed on the back with fund number, fund name and location, and the words, "FOR DEPOSIT ONLY TO THE CNIC CENTRAL BANK ACCOUNT."

2. Daily Deposit

Activities should make one deposit for each business day. In no circumstances should more than one days worth of deposits be sent in the same envelope. Activities should also make and retain copies of all checks that are mailed to the central bank account. This precaution will reduce the risk associated with a deposit lost in the mail.

3. Returned Checks

Checks from a deposit mailed directly to the central bank account are purchased by Treasury Management if returned by the bank. Upon receipt of the returned check, Treasury Management debits Returned Check Receivable Account 00-132-00 and credits Central Bank Account 00-101-00. A copy of the General Journal Voucher and the original check are returned to the fund. When collection for the returned check is made by the fund, it is included in the daily deposit and reported on the DARS as a credit to Returned Check Receivable Account 00-132-00.

4. Distribution of Deposit Slip Copies

The original and duplicate deposit slips accompany the deposit to the central bank account. The triplicate deposit slip is attached to the DARS and sent to RAMCAS. The quadruplicate deposit slip is attached to the copy of the DARS and retained by the fund.

5. Transmittal of Deposit

All deposits must be sent via registered mail to the central bank account using the labels furnished by Treasury Management.

III. IMPREST BANK ACCOUNT - PAYROLL

A payroll impress bank account is a local bank account for processing the fund's payroll. It is opened, with Commanding Officer approval, in the name of the fund. It is used only by those few CONUS and overseas funds not on the centralized payroll system and commercial bank or service centers do their payrolls. Each fund with a payroll impress bank account is responsible for controlling, reconciling, and closing the account. Reconciliation should be made monthly with bank statements and supporting documents retained by the fund.

Refer to Section B (Duty VII Task 4) and Section C (Account 00-105-00) for more information.

IV. FOREIGN CURRENCY BANK ACCOUNT

A foreign currency bank account is a local bank account for making disbursements and deposits of foreign currency. It is opened, with Commanding Officer approval, in the name of the fund. Each fund with a foreign currency bank account is responsible for controlling, reconciling, and closing the account. Reconciliations should be made monthly with bank statements and supporting documents retained by the fund.

Refer to Section B (Duty XIII Task 3) and Section C (Account 00-106-00) for more information.

V. SAVINGS ACCOUNTS

Since CNIC invests all available funds centrally at the highest possible yield, funds are prohibited from establishing savings accounts or purchasing money certificates.

FORMS

When you get low on RAMCAS forms use the instructions in Section E to order more. However, if for whatever reason you run out of RAMCAS forms use the form in this section to make copies until your normal forms supply arrives.

This section includes RAMCAS forms 08, 15, 20, 30, 40, and 50.

General Journal Voucher
TAX PAYMENT

FUND NAME	SO	FUND #	MO	DAY	YEAR	DOC. #	FED.TAX ID#
	08						

	DEBITS			CREDITS		
	ACCOUNT	AMOUNT		ACCOUNT	AMOUNT	
1	00-213-00			00-101-00		
2	00-214-00					
3	00-215-00					
4						
5						
6						
7						
8						
9						
10						
11						
12						
13						
14						
15						
TOTAL DEBITS				TOTAL CREDITS		

EXPLANATION:

ENTRY TO RECORD TAX PAYMENT THROUGH

ENDING:

APPROVER:	DATE:

NAVPERS 7010/12 (REV. 3-88) S/N 0106-LF-070-1061

PAYROLL SUMMARY

FUND	SOURCE	FUND NO.	MONTH	DAY	YEAR	NUMBER
	15					

ACTIV	A DEPT	ACCT 601 B SALARIES		ACCT 621 C EMPLOYERS FICA		ACCT 622 D ANNUAL LEAVE		ACCT 623 SICK LEAVE		MISC. DEBIT	ACCOUNT NO. E	AMOUNT	
										GRATUITIES	00-204-00		
										SVC CHARGES	00-205-00		
										ANNUAL LEAVE PAYABLE	00-212-00		
										OTHER ACCTS. RECEIV.	00-133-00		
										TOTAL DEBITS	COLUMN ABCD&E		
										CREDITS	ACCOUNT NO.	AMOUNT	
										ANNUAL LEAVE PAYABLE	00-212-00		
										FED W/H	00-213-00		
										FICA PAY	00-214-00		
										STAT W/H	00-215-00		
										SAVING BONDS	00-216-00		
										RETIREMENT	00-217-00		
										LIFE INS.	00-218-00		
										Post Retirement Benefit	00-219-00		
										HEALTH MAIN.	00-220-00		
										DISABILITY INS.	00-221-00		
										SAVINGS INVEST. PLAN	00-222-00		
										FOREIGN NATL.	00-226-00		
										OTHER DEDUCTIONS	00-229-00		
										NET WAGES	00-101-00		
										TOTAL CREDITS			
										"NET WAGES" MUST AGREE WITH ATTACHED RSWC YELLOW COPIES AND/OR PAYCHECK LISTING			
										PAYROLL PERIOD	FROM	TO	
										CHECK NOS.	FROM	TO	
										REMARKS/VOID CHECKS			
										Preparer	DATE		
TOTALS										APPROVER	DATE		

NAVPERS 7010/10 (REV. 3-88) S/N0106-LF-070-1052 U.S. GOVERNMENT PRINTING OFFICE 1989-804-05/91165

DAILY ACTIVITY RECORD SUMMARY

FUND	SOURCE	FUND NO.	MONTH	DAY	YEAR	NUMBER
	20					

DEBITS			SALES & OTHER RECEIPTS CREDIT: AMOUNTS									
A	ACCOUNT NUMBER	DAILY AMOUNT	B	ACCOUNT NUMBER	DAILY AMOUNT	MONTH TO DATE AMOUNT	C	ACCOUNT NUMBER	DAILY AMOUNT	MONTH TO DATE AMOUNT		
ACCOUNT 00-101-00 DEPOSIT												
TOTAL DEBITS COL. A												
AMOUNT OF DEPOSIT MUST AGREE WITH ATTACHED DEPOSIT SLIP(S) OR DIRECT DEPOSIT SLIP(S)												
REMARKS												
			TOTAL SALES AND OTHER RECEIPTS CREDITS COLS. B & C									

PREPARER	DATE	APPROVER	DATE

NAVPERS 7010/11 (REV. 3-88) S/N 0106-LF-070-1056*U.S. Government Printing Office: 1988-604-005/90818 2-1

GENERAL JOURNAL VOUCHER

FUND	SOURCE	FUND NUMBER	MONTH	DAY	YEAR	NUMBER
	30					

DEBITS				CREDITS			
NO.	ACCOUNT NUMBER	AMOUNT		ACCOUNT NUMBER	AMOUNT		NO.
1							1
2							2
3							3
4							4
5							5
6							6
7							7
8							8
9							9
10							10
11							11
12							12
13							13
14							14
15							15
16							16
17							17
18							18
19							19
20							20
21							21
22							22
23							23
24							24
25							25
TOTAL DEBITS				TOTAL CREDITS			

EXPLANATION

PREPARER	DATE	APPROVER	DATE

NAVPERS 7010/12 (REV. 3-88) S/N 0106-LF-070-1061

ACCRUAL JOURNAL VOUCHER

FUND	SOURCE	FUND NUMBER	MO.	DAY	YEAR	NUMBER
	40					

DEBITS			DEBITS			CREDITS		
A	ACCOUNT NUMBER	AMOUNT	B	ACCOUNT NUMBER	AMOUNT	C	ACCOUNT NUMBER	AMOUNT

RESALE DEPARTMENT INVENTORY SUMMARY

FUND	SOURCE	FUND NUMBER	MONTH	DAY	YEAR
	50				

	A	ACCOUNT NUMBER	END OF MONTH AMOUNT	B	ACCOUNT NUMBER	END OF MONTH AMOUNT	C	ACCOUNT NUMBER	END OF MONTH AMOUNT	
1		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		1
2		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		2
3		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		3
4		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		4
5		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		5
6		___ ___ 151 ___ __			___ ___ 151 ___ ___			___ ___ 151 ___ ___		6
7		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		7
8		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		8
9		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		9
10		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		10
11		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		11
12		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		12
13		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		13
14		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		14
15		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		15
16		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		16
17		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		17
18		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		18
19		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		19
20		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		20
21		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		21
22		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		22
23		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		23
24		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		24
25		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		25
26		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		26
27		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		27
28		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		28
29		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		29
30		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		30
31		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		31
32		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		32
33		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		33
34		___ ___ 151 ___ ___			___ ___ 151 ___ ___			___ ___ 151 ___ ___		34
		END OF MONTH INVENTORY TOTALS COL. A + B + C								

PREPARER	DATE	APPROVER	DATE

NAVPERS 7010/14 (REV. 3-88) S/N 0106-LF-07-1072 U.S. GOVERNMENT PRINTI