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# AIMS

# USER HANDBOOK

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

**FY16**

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# **AIMS USER HANDBOOK**

**FY16 EDITION**

## **PREFACE**

Commander, Navy Installations Command, as program Manager of Navy Morale, Welfare and Recreation Programs, has developed the Accounting User Handbook. It conforms to the accounting principles contained in CNICINST 7000.3 Accounting Procedures for Navy Nonappropriated Funds, as amended. It has been designed to provide Accounting personnel with practical financial information and NAVCOMPT reporting requirements.

It is revised periodically; however accounting 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 found in the following locations:

[Navymwr.org – resources – finance – HQ Central Fund AIMS Accounting](http://Navymwr.org – resources – finance – HQ Central Fund AIMS Accounting)

[G2 N948 HQ & Central Fund/AIMS Accounting](#)

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## **ACCOUNTING INFORMATION MANAGEMENT SYSTEMS (AIMS) 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 reference guide is used by Morale, Welfare and Recreation Funds (MWRF), Civilian Funds (CF), and Navy Gateway Inns & Suites (NGIS).

This Handbook contains the following sections:

<b>THIS SECTION</b>	<b>HAS THIS PURPOSE</b>
A    Schedule Guides	Tells you <b>when</b> tasks and duties should be performed.
B    Chart of Accounts	Describes all the accounts in the Chart of Accounts and helps classify transactions.
C    Standard Accounting Procedures	Outlines processes for specific accounting procedures.
D    Glossary	Defines commonly used terms and acronyms.
E    Financial Reports	Explains AIMS printouts and formulas used for them.
F    Centralized Banking	Explains banking features and requirements.







## **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

## FREQUENT/DAILY FUNCTIONS

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT
Enter/verify daily cash transaction information	Daily/As received	DAR from activity  Supporting documentation	Completed DAR and transactional posting to SAP/AIMS.
Process invoices for payment from outside vendors	When proper invoice and /or receiving documentation are matched	PO/BPA number/Receiving documentation & Invoice (as applicable)	Transactional posting to SAP/AIMS.
Prepare/review payments (checks and EFT) to pay vendors	As necessary to: - Pay for goods and services - To reimburse for payroll garnishments	Processed Invoices  Payment Proposal List	EFTS (processed by CNIC NAF Accounting Office) or Checks
Process requests to transfer goods internally	As received	Item numbers  Requisition	Completed Requisition
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
Input and review employees' time in Kronos/time management system.	At the end of every pay period	Leave slips, schedule or time card information	Approved employee time
Process payroll in ADP	At the end of every pay period	Kronos file, supplemental payment information	Completed payroll file transmitted to ADP for payment processing.
Prepare financial summary	Daily or as locally mandated	AIMS/SAP Reports	Financial report.
Maintain accountability control system for forms	As necessary	As requested	Well controlled forms system
Provide forms to managers and directors	As necessary	Forms used on your base	Well controlled forms system

## INFREQUENT/MONTHLY FUNCTIONS

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT
Process requests from local Navy units for MWR funds	As requested	Written request for unit funds	Completed PO and/or check and/or Petty Cash reimbursement
Convert prepaid items to expense or inventory	As required	Supporting documents	GJV or RJV
Notify CO or manager of Aged Accounts Receivable	Monthly as locally determined	Subsidiary detail	SAP Accounts Receivable aging report
Document any nonpayroll or nonautomatically reversing accrual transaction (Prepare General Journal Voucher [GJV])	As the transaction occurs	Supporting documents	GJV
Document purchase of fixed assets	Whenever a fixed asset is purchased	Processed PO and Paid Invoice	Subsidiary record in SAP
Reconcile NFC Bank Accounts	Upon receipt of bank statement	Locally developed reconciliation sheet Bank Statement	Bank Reconciliation
(OVERSEAS ONLY) Reconcile foreign bank account	Upon receipt of bank statement	Locally developed reconciliation sheet  Bank statement	Bank reconciliation
Reimburse Petty Cash Fund	As requested and end of month	Vouchers with supporting documentation	Check
Complete locally mandated reports	As required	As specified	Locally prepared form
Reconcile SAP financial data with locally maintained records	When SAP data is received	SAP Financial Statement  Local subsidiary records	SAP reconciliation

## END-OF-ACCOUNTING MONTH FUNCTIONS

TASK	DUE OUT*	INFORMATION/ FORMS NEEDED	PRODUCT
Notify HQ NAF Accounting Office of payroll and tax expenses to be paid in next accounting month	3	Time Cards  Approved Work Schedule  Individual's rate of pay	AJV
Notify NAF ACCOUNTING OFFICE of Accounts Payable to be paid in next accounting month (or beyond)	3	Completed POs received from funds	GJV or AJV
Report monthly depreciation of fixed assets	3	Property and Depreciation Records	GJV
(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

\* Generally, all Funds' final data is due to the HQ NAF ACCOUNTING OFFICE by COB the 10th of the month.

## QUARTERLY/LESS FREQUENT FUNCTIONS

TASK	WHEN PERFORMED	INFORMATION/ FORMS NEEDED	PRODUCT
Prepare data for inventory of resale items (7010-14)	Monthly	Completed Inventory Count Sheets (generated by SAP)	Completed Inventory count sheets, SAP posts adjustments.
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)
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
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 Payments/Remittance Advices	1099 Misc 1096
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
Increase or decrease amount of Petty Cash or Change Fund	As requested	Written notice from Commanding Officer	Remittance Advice or deposit slip

**QUARTERLY/LESS FREQUENT FUNCTIONS (cont.)**

<b>TASK</b>	<b>WHEN PERFORMED</b>	<b>INFORMATION/ FORMS NEEDED</b>	<b>PRODUCT</b>
(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)
Notify IRS of significant gambling winnings (Prepare W-2G and 1096)	Follow IRS guidelines	RSWC  Local prize form  Special Events Reports	W-2G  1096
Notify IRS of tip income and allocated tips (Prepare 8027 and 8027T)	Follow IRS guidelines	Sales and Tip Amounts	8027  8027-T
Dispose of financial statement and source document/supporting records	Option when records become 3 or more years old	N/A	N/A
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
Increase or decrease amount of Petty Cash or Change Fund	As requested	Written notice from Commanding Officer	RSWC or deposit slip
Forward employee personnel files to Federal Records Center, St. Louis, Missouri	One year after an employee terminates	N/A	N/A

## CHART OF ACCOUNTS

This section of the Handbook contains the Chart of Accounts used by all SAP funds. Each account has six digits (i.e. XXXXXX). The first three digits are often termed the "core" or "primary number" and identify the account type (e.g., Asset, Liability, Expense, Income). The last three digits are used to further specify the meaning of the transaction. For example, an accounting ending in '89' is used for UFM purposes only.

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 the NAF Accounting Office to document account transactions are listed. Computer generated reports that contain the required 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.  <b>Example:</b> 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.  <b>Example:</b> 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.  <b>Example:</b> 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).  <b>Example:</b> 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.  <b>Example:</b> 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.

<b>NOTE:</b>	Allocation of NEX distribution revenue to any particular activity is improper with exception of Amusement machines. See NEX Dist. - Amusement Machines Account 566000.
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## HOW TO CALCULATE EXPENSE ALLOCATIONS THAT BENEFIT FOUR OR LESS ACTIVITIES

IF METHOD FOR ALLOCATING EXPENSES IS	THEN
Exact Measure	<p>Break down costs into unit values (e.g., hourly wages, per item cost).</p> <p><b>Example:</b> To calculate an activity's salary expense allocation:</p> <ul style="list-style-type: none"> <li>• 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)</li> </ul> <p><b>NOTE:</b> Method is most accurate but not always most practical.</p>
Revenue Percentage	<p>Distribute expense in proportion to the total resale and program revenues generated by each activity.</p> <p><b>Example:</b> 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.</p> <p><b>NOTE:</b> Under this method expenses are allocated to each activity based on each activity's revenue percentage of the total revenue of all applicable activities.</p>
Study Basis	<p>Distribute expense on a rational systematic basis that relies principally on a quantitative and/or time analysis of the situation.</p> <p><b>Example:</b> 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.</p> <p><b>NOTE:</b> 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.</p>

## ACTIVITY/DEPARTMENT DEFINITION

### ACTIVITY

Activities are entered into SAP in the cost center master record. When creating cost centers, the proper activity must be included on the cost center request.

### DEPARTMENT

Departments are entered into SAP in the cost center master record. When creating cost centers, the proper department must be included on the cost center request.

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.

<p><b>NOTE:</b> All documents submitted to the NAF Accounting Office for processing should use six-digit SAP Account number <u>only</u>.</p>
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## ACTIVITY LISTING

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

### USE:

**MWR** - All but 76,85, 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 76,85, 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 picnic 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 Bethesda. Separate stand alone SAP company codes.
- 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, NGIS 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 591000. Record leisure travel commissions from SATO (the Official Travel Office) in department 00, account 594000. 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 ONLY 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 Anderson 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 NGIS 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 NGIS and department 03, 10, 00. This is a Category A activity.

### ACTIVITY DESCRIPTIONS (cont.)

- 87 **NGIS 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 **NGIS Conference Centers** – Used to record income and expenses for conference centers. Restricted to NGIS and departments 03, 10, 00. This is a Category A activity.
- 90 **NGIS Trailer/Other**—Used to record temporary housing for NGIS’s only.
- 91 **Warfighter Services** – Used for Warfighter Services 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

- 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 CNGIS 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 permitted 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 781000 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, 681000 for Vehicles, 683000 for FF & E, or 685000 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.

**AIMS CHART OF ACCOUNTS\***

**ASSET ACCOUNTS**

**CURRENT ASSETS**

101000	Central Bank Account .....	31
102000	Restricted Cash - Capital Outlay .....	32
103000	Restricted Cash - Local Nationals .....	35
104000	Restricted Cash - BRAC/ Special	
	Operating Outlays .....	36
105000	Local Payroll .....	37
106000	Local Foreign Currency Account .....	38
108000	Change Funds .....	39
109000	Petty Cash .....	39
110000	Electronic Credit Card Account .....	41
132000	Accounts Receivable - Ret Chks .....	43
133000	Accounts Receivable - Other .....	43
134000	Accounts Receivable - Credit Cards .....	43
135000	Accounts Receivable – Gift Certificate .....	43
136000	Accounts Receivable - APFSUP .....	43
151000	Department Resale Inventories .....	48
152000	Central Storeroom Inventories .....	48
161000	Prepaid Supplies .....	50
162000	Prepaid Contracts .....	50
163000	Prepaid Tickets .....	50
165000	Prepaid Minor Property .....	50
167000	Goods In Transit .....	50
168000	Prepaid Other Expenses .....	50
169000	Suspense Account .....	50

**FIXED ASSETS**

170000	Computer Equipment .....	55
171000	Vehicles .....	55
172000	MWR Centrally Funded Vehicles .....	55
173000	Furniture, Fixtures & Equip (FF&E) .....	55
173001	Whole Room Concept .....	55
174000	MWR Centrally Funded FF&E .....	55
175000	Buildings and Facilities .....	55
176000	MWR Cent Fund Bld&Fac(MWR only) .....	55
177000	Bldgs and Fac Imprvmt .....	55
178000	MWR Cnt Fnd Bld&Fc Imp(MWR only) .....	55
179000	Construction In Progress .....	55

**ACCUMULATED DEPRECIATION**

180000	Accum Depr - Computer Equip .....	64
181000	Accum Depr - Vehicles .....	64
182000	MWR Acc Depr - Cent Fund Veh .....	64
183000	Accum Depr - FF&E .....	64
184000	MWR Acc Depr - Cent Fund FF&E .....	64
185000	Accum Depr - Bldgs & Facil .....	64
186000	MWR Accum Depr – Centrally Funded Bldgs & Facil (MWR only) .....	64
187000	Accum Depr - Bldgs & Facil Imp .....	64
188000	MWR Acc Depr - Centrally Funded Bldg & Facil Imprvmt (MWR only) .....	64

**LONG-TERM RECEIVABLES**

191000	Loans Receivable .....	67
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**LIABILITY ACCOUNTS**

**CURRENT LIABILITIES**

201000	Trade Payables .....	68
202000	Other Payables .....	68
203000	Deposits Payable .....	68
204000	Gratuities Due Employees .....	71
205000	Service Charges Due Employees .....	71
206000	Consignment Items Payable .....	73
210000	Comp Time Payable .....	74
211000	Wages Payable .....	74
212000	Annual Leave Payable .....	74
213000	Federal Taxes Payable .....	76
214000	Social Security Payable .....	76
215000	State Taxes Payable .....	76
216000	Savings Bonds Payable .....	77
217000	Retirement Payable .....	77
218000	Life Insurance Payable .....	77
219000	Post Retirement Benefit .....	77
220000	Health Maintenance Payable .....	77
221000	Disability Insurance Payable .....	77
222000	Savings Investment Plan Payable .....	77
223000	Civil Serv CSRS Retire Payable .....	77
224000	Civil Serv FERS Retire Payable .....	77
225000	Bonuses Payable .....	77
226000	Foreign National Payable .....	77
227000	Civil Service TSP Payable .....	77
228000	TSP Loan Payable .....	77
229000	Payroll Deductions - Other .....	77
230000	GS CSRS Offset Retirement Plan Payable .....	77
251000	Unearned Income .....	81
256000	Unearned Income UFM .....	82

**LONG-TERM LIABILITIES**

271000	BUPERS Long-Term Loans Pay .....	83
272000	Other Long-Term Loans Pay .....	83
281000	Long-Term Ret and Sev Allow .....	84

**NET WORTH ACCOUNTS**

**RETAINED EARNINGS**

291000	Retained Earnings Beg of FY .....	85
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**ADJUSTMENTS, NET PROFITS**

292000	Misc Equity Transactions .....	85
293000	BRAC - Residual Balances .....	87
294000	Intrasystem Transfers .....	87

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295000	Central Fund - Capital Grant .....	89
296000	Echelon - Capital Grant .....	89
297000	Echelon II Capital Grants .....	89
298000	Assets Transferred from CFAS .....	89
299000	Echelon II Project Collateral Equip .....	89

**INCOME & EXPENSE ACCOUNTS**

**RESALE REVENUE**

301000	Resale Revenue .....	92
302000	Catering Resale Revenue .....	92
303000	Sales Discount .....	94

\* Restrictions on fund/activity use are listed in the account descriptions.



**AIMS CHART OF ACCOUNTS\* (cont.)**

**INCOME & EXPENSE ACCOUNTS (cont.)**

**PROGRAM & OTHER REVENUE**

501000	Program Revenue.....	92
503000	Program Discounts .....	94
506000	Net Ticket/Tour/Cruise Rev .....	92
531000	Common Support Services .....	94
532000	Dues .....	97
558000	NEX Ship Store Profit Dist. ....	98
559000	NEX Div. FdServ/Concessionaire .....	99
560000	Telephone Revenue .....	100
562000	Central Fund-Op Grant HQ Only .....	101
564000	Other-Op Grants HQ Only .....	101
565000	NEX Distribution – Direct HQ Only .....	104
566000	NEX Distrib- Amuse Machine HQ Only .....	104
567000	NEX Distrib- CNIC Subsidy HQ Only .....	104
568000	NEX Distribution - CNIC (NPC use only).....	104
569000	Other Revenue.....	106
571000	Commercial Sponsorship .....	107
581000	Central Stores Overage .....	108
591000	Leisure Travel Commissions .....	109
592000	Amuse/Vending Mach Commissions .....	109
593000	Recycling Commissions .....	109
594000	Other Commissions .....	109

**COSTS OF GOODS SOLD**

401000	Costs of Goods Sold .....	111
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**DEPARTMENT/GENERAL & ADMINISTRATIVE EXPENSES**

601000	Salaries and Wages .....	112
602000	Salaries & Wages - Local Natl .....	112
603000	Bonuses .....	112
604000	Payroll Overtime Expense .....	112
605000	Foreign National Payroll Offset .....	112
606000	Comp Time Expense .....	112
621000	Employer's Share of FICA .....	116
622000	Annual Leave Expense .....	116
623000	Sick Leave Expense .....	116
624000	Employee Meals .....	116
625000	Employee Benefits - Local Natl .....	116
626000	Employee Benefits - Other .....	116
629000	Employers Health & Disability Ins .....	119
630000	Employers Life Ins .....	119
632000	Employers Ben – CSRS, FERS, TSP .....	119
632009	DOD Travel Subsidy .....	119
633000	Employers Work Comp Cost .....	119
634000	Employers Unemp Comp Cost .....	119
635000	MWR Property/Liability Ins .....	119
636000	401K Employer Match .....	119
637000	401K Admin Fees .....	119
638000	Post Retirement Benefit Cost .....	119
641000	Utilities .....	123
642000	Rentals .....	123
660001	Telephone Expense .....	124
661000	Telephone and Postage .....	123
662000	Cable/Satellite Service .....	123
681000	Rep & Maint – Vehicles .....	125
683000	Rep & Maintenance – FF&E .....	125

**INCOME & EXPENSE ACCOUNTS (cont.)**

**DEPARTMENT/GENERAL & ADMINISTRATIVE EXPENSES (cont.)**

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702000	Amenities .....	129
703000	Laundry.....	129
705000	Ticket Expense .....	131
706000	USDA Offset .....	132
707000	USDA Program Expense .....	133
708000	CDH Subsidy Expense .....	134
721000	Travel and Per Diem .....	135
724000	Employee Relocation Expense .....	135
724089	Employee Relocation Exp UFM .....	135
731000	Freight & Transportation .....	135
741000	Support Service Expense .....	137
742000	Internal Services Rendered/Recvd .....	138
747000	UFM APF Offset CDH Subsidy Exp .....	139
749000	UFM Headquarters 2 .....	139
750000	UFM APF Offset Minor Property .....	139
751000	UFM APF Offset Labor Cost .....	139
752000	UFM APF Offset Supplies Cost .....	139
753000	UFM Offset Contractual Cost .....	139
754000	UFM APF Offset Maint Cost .....	139
755000	UFM APF Offset Other Ops Cost .....	139
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757000	UFM APF Offset Communications .....	139
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759000	UFM APF Offset Transportation .....	139
760000	Depr Expense – Comp Equip .....	143
761000	Depr Expense - Vehicles .....	143
762000	MWR Dep Exp - Cent Fund Veh. ....	143
763000	Depr Expense - FF&E .....	143
764000	MWR Dep Exp-Cent Fund FF&E .....	143
765000	Depr Expense - Bldg & Facil .....	143
766000	MWR Depr Exp-Cent Funded .....	143
767000	Bldg and Facilities .....	143
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768000	MWR Depr Exp-Centrally Funded Bldg & Facil Imp .....	143
771000	MWR Field Acctg Svcs Costs .....	146
772000	MWR Central Support Costs .....	146
773000	MWR Ech II/III Support Costs .....	146
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782000	Conferences and Training .....	149
783000	Contractual Expense .....	149
784000	Credit Card Sales Expense .....	151
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787000	Entertainment .....	152
789000	NGIS Headquarters Assessment .....	154
791000	Central Stores Shortage .....	155
793000	Ombudsmen Expense .....	156
794000	Line of Credit .....	157
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813000	Gain on Disp of Fixed Assets .....	159
814000	Prior FY Income Adjustment .....	159
819000	Bonus Merchandise .....	159

685000	Repairs & Maint - Bldg & Facil .....	125
686000	Minor Property .....	126
687000	Smallwares .....	127
688000	UFM APF Fixed Asset Expense .....	127

**AIMS CHART OF ACCOUNTS\* (cont.)**

**INCOME & EXPENSE ACCOUNTS (cont.)**

**OTHER EXPENSES (cont.)**

830000	BRAC Expense Remibursement .....	165
891000	Misc Income - Extraordinary .....	159
912000	Cash Shortage .....	162
913000	Loss of Disp of Fixed Assets .....	162
914000	Prior FY Expense Adjustment.....	162
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930000	BRAC - Severance Pay Expense .....	165
931000	BRAC - Annual Leave Payoff Expense .....	165
932000	BRAC - PCS Expense .....	165
933000	BRAC - Outplacement Asst Expense .....	165
934000	BRAC - Asset Transportation Expense .....	165
935000	BRAC - Base Closure Team Expense .....	165
936000	BRAC - Other Personnel Expense.....	165
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950000	Interest Expense - Late Paymt.....	162
991000	Misc Expense - Extraordinary .....	158

\* Restrictions on fund/activity use are listed in the account descriptions.

**101000 CENTRAL BANK ACCOUNT**

<b>Overview</b>	Used to record deposits to and disbursements from the Central Bank Account.
<b>When Debited</b>	<ul style="list-style-type: none"> <li>• When deposits to a local bank (or direct mail deposits) are entered as debits on DARS.</li> <li>• When a GJV crediting a restricted cash account is submitted. <ul style="list-style-type: none"> <li>- 102000 Restricted Cash - Capital Outlay</li> <li>- 103000 Restricted Cash - Local Nationals</li> <li>- 104000 Restricted Cash - BRAC/Special Operating Outlays</li> </ul> </li> <li>• When NAF Accounting processes credit card payments and makes occasional deposits or correcting entries.</li> </ul>
<b>When Credited</b>	<ul style="list-style-type: none"> <li>• When any check is prepared.</li> <li>• When a CNIC centralized payroll clerk listing is submitted with a Payroll Summary.</li> <li>• When NAF Accounting Office makes occasional disbursements or correcting entries.</li> <li>• When a GJV debiting a restricted cash account is submitted. <ul style="list-style-type: none"> <li>- 102000 Restricted Cash - Capital Outlay</li> <li>- 103000 Restricted Cash - Local Nationals</li> <li>- 104000 Restricted Cash - BRAC/Special Operating Outlays</li> </ul> </li> </ul>

**ACCOUNT STATUS**

<b>Type</b>	Asset account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance.
<b>Normal Status</b>	Account is debited and credited frequently during the accounting month.
<b>Subsidiary Records</b>	Backup documents are: <ul style="list-style-type: none"> <li>• Activity copies of DARS</li> <li>• Activity copies of checks filed in numeric order</li> </ul>
<b>Used by</b>	All Funds

**102000 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.

<b>MWR FACILITY FUNDING PROFILE</b>			
<b>APPROVAL AUTHORITY</b>	<b>CATEGORY OF WORK (1)</b>	<b>FUND SOURCE</b>	<b>COST LIMITS</b>
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

## 102000

### 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 (101000) 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.

**103000 RESTRICTED CASH - LOCAL NATIONALS**

<b>Overview</b>	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 281000. Cash recorded to this account represents Central Bank Account funds that are not available for normal operations.
<b>When Debited</b>	Whenever the balance falls below 75% of the Long-Term Retirement and Severance Allowances Account 281000, debits are recorded on a GJV only with an offsetting credit to the Central Bank Account 101000. See account 281000 for more information.
<b>When Credited</b>	Whenever the balance rises above 75% of Long-Term Retirement and Severance Allowances Account 281000, credits are recorded on GJV only, with offsetting debit to Central Bank Account. See account 281000 for more information.

**ACCOUNT STATUS**

<b>Type</b>	Asset account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	Account is debited and credited infrequently during the accounting month. Adjustments are made only when changes occur in long-term retirement and severance liability.
<b>Subsidiary Records</b>	Backup documents are fund copies of GJVs.
<b>Used by</b>	All Funds.

**104000 RESTRICTED CASH - BRAC/SPECIAL OPERATING OUTLAYS**

<b>Overview</b>	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.
<b>When Debited</b>	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 (101000) for the same amount.
<b>When Credited</b>	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**

<b>Type</b>	Asset account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	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.
<b>Subsidiary Records</b>	Backup documents are documentation approving BRAC related expenses or other liabilities, and all debits and credits for BRAC related expenses or other liabilities.
<b>Used by</b>	All Funds.



**105000 LOCAL PAYROLL/AIRLINE TRAVEL ACCOUNT**

<b>Overview</b>	Minimum balance required by a local bank for maintaining operation of a Payroll or Airline Travel bank account. Used by funds who: <ol style="list-style-type: none"> <li>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 AIMS funds who are not on the CNIC centralized payroll system or preparing their own payrolls manually will use this account for payroll.</li> <li>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.</li> </ol>
<b>When Debited</b>	On a check when minimum balance is established or changed. On a GJV when payments are received for sale of Airline Tickets, credit revenue account.
<b>When Credited</b>	On a DARS whenever balance is reduced or account is closed, debit Concentration Bank Account, 101000. 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**

<b>Type</b>	Asset account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	<ul style="list-style-type: none"> <li>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.</li> <li>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.</li> </ul>
<b>Subsidiary Records</b>	Backup documents are: <ul style="list-style-type: none"> <li>Bank letters establishing the account, signature cards, and all bank statements and reconciliations.</li> </ul>
<b>Used by</b>	<ul style="list-style-type: none"> <li>Cancelled payroll checks, copies of wire transfers and deposits.</li> </ul> All Funds.

**106000 LOCAL FOREIGN CURRENCY ACCOUNT**

<b>Overview</b>	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.
<b>When Debited</b>	On a check 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.
<b>When Credited</b>	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**

<b>Type</b>	Asset account. Debits increase, credits decrease.
<b>Normal Balance</b>	All have a debit balance, if any.
<b>Normal Status</b>	Debited and credited frequently during month and adjusted for currency fluctuations at end of month.
<b>Subsidiary Records</b>	Backup documents are:  The suggested minimum records for Local Foreign Currency Account, 106000 are the bank letter establishing the account, signature cards, and all bank statements and reconciliations.
<b>Used by</b>	All Funds.

108000  
109000

108000 CHANGE FUNDS  
109000 PETTY CASH

Overview

THIS ACCOUNT	USED TO RECORD THIS
Change Funds (108000)	Cash funds issued to cashiers for making change and cashing patrons' personal checks
Petty Cash (109000)	Cash authorized for small miscellaneous disbursements (purchases, refunds, etc.)

When Debited

ACCOUNT	DEBITED FOR THIS REASON(S)
Change Funds (108000)	On a check when increase is authorized. On a check 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 (109000)	On a check 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 a check.** Amount replenished must equal paid petty cash vouchers.)

When Credited

ACCOUNT	CREDITED FOR THIS REASON(S)
Change Funds (108000)	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 (109000)	On a DARS when a decrease is authorized.

**108000**  
**109000**

- \* 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 a check 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:

<b>ACCOUNT</b>	<b>RECORD</b>
Change Funds (108000)	<ul style="list-style-type: none"><li>• Letter of authorization</li></ul>
Petty Cash (109000)	<ul style="list-style-type: none"><li>• Letter of authorization</li><li>• Paid petty cash authorization</li></ul>

**Used by** All Funds.

**110000 Electronic Credit Card Account**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Electronic Credit Card Account (110000)	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)
Electronic Credit Card Account (110000)	On a DARS to record increases in the account as a result of American Express, Discover, Master Card and Visa sales transactions.

110000

**When Credited**

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Electronic Credit Card Account (110000)	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 101000.

**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
Electronic Credit Card Account (110000)	Documentation of any follow-up needed for collection from commercial credit card company.

**Used by** All Funds.

**132000**      **133000**      **134000**  
**135000**      **136000**

**132000**      **ACCOUNTS RECEIVABLE - RETURNED CHECKS**  
**133000**      **ACCOUNTS RECEIVABLE - OTHER**  
**134000**      **ACCOUNTS RECEIVABLE - CREDIT CARDS**  
**135000**      **ACCOUNTS RECEIVABLE - HQ GIFT CERT/MWR BUCKS**  
**136000**      **ACCOUNTS RECEIVABLE - APFSUP**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Accounts Receivable - Returned Checks (132000)	Checks accepted by the fund and returned by bank as uncollectible.
Accounts Receivable - Other (133000)	Any receivables not categorized by other receivable accounts. NGIS 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 (134000)	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 – HQ Gift Cert/MWR Bucks (135000)	Amounts owed by CFAS for MWR Bucks redeemed at qualifying MWR facilities. This account will include RLK meals program.
Accounts Receivable - APFSUP (136000)	<p>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.)</p> <p>b) Accumulated labor costs during the first quarter of the project to be collected at the beginning of the next quarter.</p>

132000  
135000

133000  
136000

134000

When  
Debited

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Accounts Receivable - Returned Checks (132000)	When payment is prepared to cover local depository overdraft.*
Accounts Receivable - Other (133000)	When payment, DARS, AJV, GJV, or Payroll Summary** transaction is submitted.
Accounts Receivable - Credit Cards (134000)	On a DARS when credit card sales are recorded.
Accounts Receivable - (135000)	On a DARS to record RLK.
Accounts Receivable - APFSUP (136000)	On a payment, 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 a payment for the amount of the returned check, debiting account 132000 on the payment and putting the patron's name and the date of the debit advice on the remittance portion of the check. Deposit the payment 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 HQ NAF Accounting Office. 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.



**132000      133000      134000**  
**135000      136000**

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Accounts Receivable - Returned Checks (132000)	On a DARS when amount of returned check is collected from patron. (Any service charge is credited to Other Revenue Account 569000) When GJV is prepared to write off check, after CO approval. (GJV must also debit 915000: Bad Check Expense.)*
Accounts Receivable - Other (133000)	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 916000: Bad Debt Expense.)*
Accounts Receivable - Credit Cards (134000)	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 784000). On a GJV when a bad debt is written off, after CO approval. (GJV must also debit account 916000: Bad Debt Expense).*
Accounts Receivable - (135000)	By HQ NAF Accounting Office when redeemed certificates are processed and approved by PERS-651. On a GJV for adjustments.
Accounts Receivable - APFSUP (136000)	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, 914000
- Bad Check Expense, 915000
- Bad Debt Expense, 916000

132000      133000      134000  
 135000      136000

**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 - Returned Checks (132000)	<ul style="list-style-type: none"> <li>• Name, address, amount, and date of returned check</li> <li>• Documentation of any collection efforts*</li> <li>• The returned check (may be relinquished when check is redeemed)</li> </ul>
Accounts Receivable - Other (133000)	<ul style="list-style-type: none"> <li>• Name, date, address, amount charged and collected, and payment due date for each debtor.</li> <li>• Documentation of any collection efforts*</li> </ul>
Accounts Receivable - Credit Cards (134000)	<ul style="list-style-type: none"> <li>• Copy of credit card receipt (with name, date, credit card number, and amount charged) and date sent to commercial credit card company for payment</li> <li>• Documentation of any follow-up needed for collection from commercial credit card company or customer*</li> </ul>
Accounts Receivable - (135000)	<ul style="list-style-type: none"> <li>• Copy of Reimbursement request and supporting redeemed certificates.</li> <li>• Control logs containing date redeemed, quantity redeemed, and numbering sequence of gift certificates.</li> </ul>
Accounts Receivable – APFSUP (136000)	All related UFM APF records. (e.g., MOA, check).

132000      133000      134000  
 135000      136000

**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 - Returned Checks (132000)  Accounts Receivable - Other (133000)  Accounts Receivable - Credit Cards (134000)	All Funds
Accounts Receivable - Gift Certificates (135000)	All qualifying MWR Facilities
Accounts Receivable - APFSUP (136000)	All MWR Funds

**151000 DEPARTMENT RESALE INVENTORIES**  
**152000 CENTRAL STOREROOM INVENTORIES**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Department Resale Inventories (151000)	Value of merchandise held for resale and not accounted for in Central Storerooms (see account 152000). (Cannot be used with activities 00 or 99, and departments 00, 10-18, and 29-95)
Central Storeroom Inventories (152000)	Value of bulk, volume, or secured storage for resale and/or operating supply inventories. Use of this account is optional.

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Department Resale Inventories (151000)	On a payment, AJV, or GJV whenever items are delivered from a storeroom, outside vendor, or another activity/department.
Central Storeroom Inventories (152000)	On a payment, 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 581000 would be credited).

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Department Resale Inventories (151000)	Whenever items are transferred out and recorded on a GJV, AJV, or DARS. Whenever Cost of Goods Sold affecting department is computed by HQ NAF ACCOUNTING OFFICE. On payments for discounts. On DARS when prime vendor rebate is received.
Central Storeroom Inventories (152000)	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 791000 would be debited). On DARS when prime vendor rebate is received.

**151000**

**152000**

**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:

<b>ACCOUNT</b>	<b>RECORD</b>
Department Resale Inventories (151000)	Results of physical inventory required in December, March, June, and September. May be taken more often.*
Central Storeroom Inventories (152000)	Stock Record Cards for all inventory items. Results of physical inventories required in December, March, June, and September. May be taken more often.**

\*\* More frequent inventories may be taken at local option. Adjustments, if necessary, are submitted to the NAF Accounting Office on a GJV.

**Used by** NGIS Funds Only.

161000      162000      163000  
 165000      167000      168000

161000      PREPAID SUPPLIES  
 162000      PREPAID CONTRACTS  
 163000      PREPAID TICKETS  
 165000      PREPAID MINOR PROPERTY  
 167000      GOODS IN TRANSIT  
 168000      PREPAID OTHER EXPENSES

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Prepaid Supplies (161000)	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 (162000)	Unexpired portion of contracts for maintenance, entertainment, or other services paid for in advance.
Prepaid Tickets (163000)	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 (165000)	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 (167000)	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 (168000)	The future value of any other prepaid expenses not described above. Example: cost of an Excise Tax Stamp.

Note: NGIS'S can amortize more than 12 months with written approval from N94, with concurrence/endorsement from N924.  
 Minimum amount of monthly amortization is \$1,000.00.

161000  
165000

162000  
167000

163000  
168000

**When  
Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Prepaid Supplies (161000)	On a payment when the supplies are paid for. On a GJV or AJV when the supplies are received but not yet paid for.
Prepaid Contracts (162000)	On a payment when the contract is paid for.
Prepaid Tickets (163000)	On a payment when the tickets are paid for. On a GJV or AJV when the tickets are delivered but not yet paid for.
Prepaid Minor Property (165000)	On a payment to record to purchase. On a GJV for corrections/adjustments. On an AJV when purchase is accrued.
Goods in Transit (167000)	On a payment to record payment in advance. On a GJV for corrections/adjustments.
Prepaid Other Expenses (168000)	On a payment when the prepaid purchases are paid for. On a GJV or AJV when the prepaid purchases are received but not yet paid for.

**161000      162000      163000**  
**165000      167000      168000**

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Prepaid Supplies (161000)	On a GJV at the end of the accounting period for the actual supplies consumed.
Prepaid Contracts (162000)	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 (163000)	On a DARS when tickets are sold for the cost of the ticket.
Prepaid Minor Property (165000)	On a GJV for corrections/adjustments.
Goods in Transit (167000)	On a GJV to reclassify goods after receipt.
Prepaid Other Expenses (168000)	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.



161000      162000      163000  
 165000      167000      168000

**Subsidiary  
 Records**      Backup documents are:

<b>ACCOUNT</b>	<b>RECORD</b>
Prepaid Supplies (161000)	Stock cards (optional). At a minimum, this account must be inventoried quarterly.
Prepaid Contracts (162000)	Copies of the actual contracts.
Prepaid Tickets (163000)	Documents showing vendor's name, quantity received, and quantity sold. Inventory in accordance with latest ticket directive.
Prepaid Minor Property (165000)	Fixed Asset subsidiary ledger.
Goods in Transit (167000)	PO, Invoice.
Prepaid Other Expenses (168000)	Documents describing nature of other expenses.

**Used by**      All Funds.

**NOTE:**      NGIS's refer to pages 197-198 for more information on account 161000.

**169000 SUSPENSE ACCOUNT**

<b>Overview</b>	Used by the NAF Accounting Office to temporarily reclassify errors on input documents submitted by funds. Funds should identify the error and submit a correcting entry(ies) to the NAF Accounting Office upon notification that the account has been used. The NAF Accounting Office removes the balance for any one transaction in this account after 90 days. Many separate transactions may be included in this account.
<b>When Debited</b>	By the NAF Accounting Office to offset errors on documents submitted by a fund.  By the NAF Accounting Office to remove any one transaction's credit balance in the account after 90 days. (Miscellaneous Income - Extraordinary 891000 is credited.)  By a fund submitting document to the NAF Accounting Office to correct credit error(s) on a GJV, DARS, RSWC, or Payroll Summary.
<b>When Credited</b>	By the NAF Accounting Office to offset errors on documents submitted by a fund.  By the NAF Accounting Office to remove any one transaction's debit balance in the account after 90 days. (Miscellaneous Expense - Extraordinary 991000 is debited.)  By a fund submitting document to the NAF Accounting Office to correct debit error(s) on a GJV, DARS, payment, or Payroll Summary.

**ACCOUNT STATUS**

<b>Type</b>	Suspense Account. Offsetting entries recorded with debits and credits, as appropriate.
<b>Normal Balance</b>	Usually a zero balance. Can have either debit or credit balance.
<b>Normal Status</b>	Account is debited or credited only when errors are made on input documents.
<b>Subsidiary Records</b>	GJV and supporting documentation.
<b>Used by</b>	All Funds, entries processed by the HQ NAF Accounting Office only.

- 170000 COMPUTER EQUIPMENT ( MWR & NGIS)
- 171000 VEHICLES
- 172000 MWR CENTRALLY FUNDED VEHICLES
- 173000 FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)
- 174000 MWR CENTRALLY FUNDED FF&E
- 175000 BUILDINGS AND FACILITIES
- 176000 MWR CENTRALLY FUNDED BUILDINGS AND FACILITIES
- 177000 BUILDINGS AND FACILITIES IMPROVEMENTS
- 178000 MWR CENTRALLY FUNDED BLDGS & FACILITIES IMPROVE
- 179000 CONSTRUCTION IN PROGRESS

**Overview**

THIS ACCOUNT	USED TO RECORD THIS	IF PURCHASE MEETS THESE CRITERIA
<b>NOTE:</b> The accounts below are not used to record depreciation of assets.		
Computer Equip (170000)	This account is used to record the purchase of computer hardware grouped as a unit and single items that meet or 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 NGIS'S. Other computer items that do not meet the cost criteria for fixed asset can be expensed or set up as minor Property. Existing computer equipment is NOT to be reclassified to the new account asset class	Computer Equip (or unit or single item must : <ul style="list-style-type: none"> <li>▪ Cost \$2,500.</li> </ul>
Vehicles (171000)	Cost of vehicles purchased with local nonappropriated funds. NGIS 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 681000.	Vehicle (or group of vehicles) must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have a life span of five or eight years.**</li> </ul>
	Disposition - at cost - of vehicles when Disposed of.	See "Notes" on page C-61 for recording disposition.
MWR Centrally Funded Vehicles (172000)	Cost of MWR only vehicles purchased with centrally funded (CNIC/CNIC & III) nonappropriated funds.  For vehicle repair and maintenance costs, see account 681000.	Vehicle (or group of vehicles) must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have a life span of five or eight years.**</li> </ul>
	Disposition - at cost - of vehicles when disposed of.	See "Notes" on page C-61 for recording disposition.
<i>(continued on next page)</i>		

170000

171000

172000

173000

174000

175000

176000

177000

178000

179000

THIS ACCOUNT	USED TO RECORD THIS	IF PURCHASE MEETS THESE CRITERIA
Furniture, Fixtures, and Equipment (FF&E) (173000)  <b>Note : Approved for MWR/NGIS operations with Recreational Lodging</b>	Cost of FF&E purchased with local nonappropriated funds. NGIS balances from 175000 & 177000 belong here.  FF&E repair and maintenance costs, see account 683000. For Minor Property, see account 686000.  Disposition - at cost - of FF&E when disposed of.	FF&E (one item or group) must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have a life span of 2, 4 or 8 years.**</li> </ul> See "Notes" on page C-61 for recording disposition.
MWR Centrally Funded FF&E (174000)	Cost of MWR only FF&E purchased with centrally funded (CNIC/CNIC & III) nonappropriated funds.  FF&E repair and maintenance costs, see account 683000. For Minor Property, see account 686000.  Disposition - at cost - of FF&E when disposed of.	FF&E (one item or group) must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have life span of 2, 4 or 8 years.**</li> </ul> See "Notes" on page C-61 for recording disposition.
Buildings and Facilities (175000)	Cost of buildings and facilities purchased with local nonappropriated funds. Not to be used by NGIS operations.  For building/facilities repair and maintenance costs, see account 685000.  Disposition - at cost - of building or facility when disposed of.	Building and facility must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have a life span of 30 years.**</li> </ul> See "Notes" on page C-61 for recording disposition.

*(continued on next page)*

\* For items that meet all criteria except cost, see account 686000.

\*\* As determined by CO or designee.

Do not change depreciation lifespan on **old assets** to agree with this instruction.

**170000**      **171000**      **172000**  
**173000**      **174000**      **175000**  
**176000**      **177000**      **178000**      **179000**

THIS ACCOUNT	USED TO RECORD THIS	IF PURCHASE MEETS THESE CRITERIA
MWR Centrally Funded Buildings and Facilities (176000)  MWR only	Cost of MWR only buildings and facilities purchased with centrally funded CNIC nonappropriated funds. Not to be used by NGIS operations. For building/facility repair and maintenance costs, see account 685000.	Building or facility must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have a life span of 30 years.**</li> </ul>
	Disposition - at cost - of building and facility when disposed of.	See "Notes" on page C-61 for recording disposition.
Buildings and Facilities Improvement (177000)	Cost of improvements purchased with local nonappropriated funds. Not to be used with NGIS operations. For improvements, repair, and maintenance costs, see account 685000.	Improvements must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have a life span of 10 to 15 years.**</li> </ul>
	Disposition - at cost - of improvements when disposed of.	See "Notes" on page C-61 for recording disposition.
MWR Centrally Funded Building and Facilities Improvement (178000)  MWR only	Cost of MWR only improvements purchased with centrally funded (CNIC/CNIC & III) nonappropriated funds. Not to be used by NGIS operations. For improvements, repair, and maintenance costs, see account 685000.	Improvements must: <ul style="list-style-type: none"> <li>• Cost \$2,500 or more.*</li> <li>• Retain original identity.</li> <li>• Not be consumed in normal use.</li> <li>• Have a life span of 10 to 15 years.**</li> </ul>
	Disposition - at cost - of improvements when disposed of.	See "Notes" on page C-61 for recording disposition.
Construction in Progress (179000)	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: <ul style="list-style-type: none"> <li>• Project is producing revenue.</li> <li>• Project is fully utilized.</li> <li>• Final payment is disbursed.</li> </ul>

\* For items that meet all criteria except cost, see account 686000.  
\*\* As determined by CO or designee.  
Do not change depreciation lifespan on **old assets** to agree with this instruction.

	<b>170000</b>	<b>171000</b>	<b>172000</b>	<b>173000</b>
		<b>174000</b>	<b>175000</b>	<b>176000</b>
		<b>177000</b>	<b>178000</b>	<b>179000</b>

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Computer Equipment (170000)	On a payment 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.
Vehicles (171000)	
MWR Centrally Funded Vehicles (172000)	
FF&E (173000)	
MWR Centrally Funded FF&E (174000)	
Buildings and Facilities (175000)	
MWR Centrally Funded Building and Facilities (176000) <b>MWR only</b>	
Buildings and Facilities Improvements (177000)	
MWR Centrally Funded Buildings and Facilities Improvements (178000) <b>MWR only</b>	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 (179000)	

\* 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.

**170000**      **171000**      **172000**  
**173000**      **174000**      **175000**  
**176000**      **177000**      **178000**      **179000**

**When Credited**

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Computer Equipment (170000)	<p>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.</p> <p>On a GJV when the asset is disposed of. Amount is original cost of the asset. See Accounts 181000, 182000, 183000, 184000, 185000, 186000, 187000, and 188000 for asset depreciation.</p>
Vehicles (171000)	
MWR Centrally Funded Vehicles (172000)	
FF&E (173000)	
Centrally Funded FF&E (174000)	
Buildings and Facilities (175000)	
MWR Centrally Funded Building and Facilities (176000) MWR only	
Building and Facilities Improvements (177000)	
MWR Centrally Funded Building and Facilities Improvements (178000)	
Construction in Progress (179000)	<p>On a GJV when project is reclassified to one or more of the accounts above. See Overview (above) for reclassification criteria.</p>

<b>170000</b>	<b>171000</b>	<b>172000</b>	<b>173000</b>
	<b>174000</b>	<b>175000</b>	<b>176000</b>
	<b>177000</b>	<b>178000</b>	<b>179000</b>

**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



**170000**      **171000**      **172000**  
**173000**      **174000**      **175000**  
**176000**      **177000**      **178000**      **179000**

Used by

<b>THIS ACCOUNT</b>	<b>USED BY</b>
Computer Equipment (170000)	All funds
Vehicles (171000)	All funds
MWR Centrally Funded Vehicles (172000)	MWR only
FF&E* (173000)	All funds
MWR Centrally Funded FF&E (174000)	MWR only
Buildings and Facilities (175000)	All funds
MWR Centrally Funded Buildings and Facilities (176000)	MWR only
Buildings and Facilities Improvement (177000)	All funds
MWR Centrally Funded Building and Facilities Improvement (178000)	MWR only
Construction in Progress (179000)	All funds

- 173000 FF&E: This account is used by NGIS 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.
- 175000 Will be available for NGIS operations on a restricted basis.

**170000**                      **171000**                      **172000**                      **173000**  
    **174000**                      **175000**                      **176000**  
    **177000**                      **178000**                      **179000**

**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 (171000) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (181000) for same amount (on GJV).
	Monies received/due for the vehicle	Credit Vehicles (171000) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (181000) 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 813000 for monies received/due.
Not been fully depreciated at time of disposition	No monies received for vehicle	Credit Vehicles (171000) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (181000) for amount depreciated (on GJV).* Debit Loss on Depreciation of Fixed Asset (913000) for undepreciated cost of vehicle (on GJV).
	Monies received/due less than the amount not yet depreciated on the vehicle (book value).  <i>(continued on next page)</i>	Credit Vehicles (171000) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (181000) 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 913000 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.

**170000      171000      172000**  
**173000      174000      175000**  
**176000      177000      178000      179000**

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 (171000) for original cost of the vehicle (on GJV).  Debit Accum Depr - Vehicles (181000) 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 (171000) for original cost of the vehicle (on GJV). Debit Accum Depr - Vehicles (181000) for the amount depreciated (on GJV).* Credit Gain on Disposition of Fixed Asset (813000) 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.
  - \* 175000: Open to NGIS's on restricted basis
  - \* 177000: Open to NGIS's on restricted basis
- NGIS 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.

<b>180000</b>	<b>181000</b>	<b>182000</b>
<b>183000</b>	<b>184000</b>	<b>185000</b>
<b>186000</b>	<b>187000</b>	<b>188000</b>

**180000 ACCUMULATED DEPRECIATION – COMPUTER EQUIPMENT**  
**181000 ACCUMULATED DEPRECIATION - VEHICLES**  
**182000 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED VEHICLES**  
**183000 ACCUMULATED DEPRECIATION - FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)**  
**184000 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED FF&E**  
**185000 ACCUMULATED DEPRECIATION - BUILDINGS AND FACILITIES**  
**186000 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED BUILDINGS AND FACILITIES**  
**187000 ACCUMULATED DEPRECIATION - BUILDINGS AND FACILITIES IMPROVEMENTS**  
**188000 MWR ACCUMULATED DEPRECIATION - CENTRALLY FUNDED BUILDINGS AND FACILITIES IMPROVEMENTS**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Accum Depr – Computer Equip (180000)	This account is used to record the Computer FF&E costs that have been charged to depreciation expense.
Accum Depr - Vehicles (181000)	Vehicle cost that has been charged to depreciation expense. The difference between this account and Vehicle Account 171000 represents the book value of a fund's vehicles.
MWR Accum Depr - Centrally Funded Vehicles (182000)	Centrally funded MWR vehicle cost that has been charged to depreciation expense. The difference between this account and MWR Centrally Funded Vehicle Account 172000 represents the book value of MWR centrally funded vehicles.
Accum Depr - Furniture, Fixtures, and Equipment (FF&E) (183000)	FF&E costs that have been charged to depreciation expense. The difference between this account and FF&E Account 173000 represents the book value of a fund's FF&E.
MWR Accum Depr - Centrally Funded FF&E (184000)	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 174000 represents the book value of a MWR centrally funded FF&E.
Accum Depr - Buildings and Facilities (185000) MWR only	Building and facility costs that have been charged to depreciation expense. The difference between this account and Buildings and Facilities Account 175000 represents the book value of a fund's buildings and facilities.

<b>180000</b>	<b>181000</b>	<b>182000</b>
<b>183000</b>	<b>184000</b>	<b>185000</b>
<b>186000</b>	<b>187000</b>	<b>188000</b>

**Overview  
(cont.)**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
MWR Accum Depr - Centrally Funded Buildings and Facilities (186000)	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 176000 represents the book value of MWR centrally funded buildings and facilities.
Accum Depr - Buildings and Facilities Improvements (187000) MWR only	Improvements costs that have been charged to depreciation expense. The difference between this account and Buildings and Facilities Improvements Account 177000 represents the book value of a fund's improvements.
MWR Accum Depr - Centrally Funded Buildings and Facilities Improvements (188000)	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 178000 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 171000 through 178000 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 761000
- MWR Depreciation Expense - Centrally Funded Vehicle Account 762000
- Depreciation Expense - Furniture, Fixtures, and Equipment Account 763000
- MWR Depreciation Expense - Centrally Funded FF&E Account 764000
- Depreciation Expense - Buildings Account 765000
- MWR Depreciation Expense - Centrally Funded Buildings Account 766000
- Depreciation Expense - Building Improvements Account 767000
- MWR Depreciation Expense - Centrally Funded Building Improvements Account 768000
- Depreciation Expense – Computer Equip 760000

<b>180000</b>	<b>181000</b>	<b>182000</b>
<b>183000</b>	<b>184000</b>	<b>185000</b>
<b>186000</b>	<b>187000</b>	<b>188000</b>

**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 Used by** Backup documents are the Property and Depreciation Records kept on each asset.

<b>THIS ACCOUNT</b>	<b>USED BY</b>
Accum Depr – Computer Equip (180000)	All funds
Accum Depr - Vehicles (181000)	All funds
MWR Accum Depr - Centrally Funded Vehicles (182000)	MWR only
Accum Depr - FF&E (183000)	All funds
MWR Accum Depr - Centrally Funded FF&E (184000)	MWR only
Accum Depr - Buildings and Facilities (185000)	All funds *Note open to NGIS on a restricted basic
MWR Accum Depr - Centrally Funded Buildings and Facilities (186000)	MWR only
Accum Depr - Buildings and Facilities Improvement (187000)	All funds* Note open to NGIS on a restricted basic
MWR Accum Depr - Centrally Funded Building and Facilities Improvement (188000)	MWR only

\* NOTE: NGIS 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 .

**191000**

**191000 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 a payment.

**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.

201000      202000      203000

201000 TRADE PAYABLES  
 202000 OTHER PAYABLES  
 203000 DEPOSITS PAYABLE

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Trade Payables (201000)	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 (202000)	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 (203000)	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 203000 will be refunded. Funds received as down payments on the future delivery of goods or services are recorded in Unearned Income Account 251000.

**When Debited**

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Trade Payables (201000)	Automatically by HQ NAF Accounting in the next accounting period.
Other Payables (202000)	When a 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 (203000)	On a DARS or payment when deposit is refunded.



201000

202000

203000

**When Credited**

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Trade Payables (201000)	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 (202000)	On a GJV for the amount owed. GJV debits applicable expense or asset account.
Deposits Payable (203000)	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 203000.

**ACCOUNT STATUS**

**Type** All are liability accounts. Credits increase, debits decrease.

**Normal Balance** All ordinarily have a credit balance.

**Normal ordinarily Status** Trade Payables is debited once a month automatically by HQ NAF Accounting, and 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 (201000)	File of unpaid invoices.
Other Payables (202000)	Ledger for each creditor will have the following information: <ul style="list-style-type: none"> <li>• Amount and date due</li> <li>• Name, address, or creditor</li> <li>• Payments made</li> <li>• Unpaid balance</li> </ul>
Deposits Payable (203000)	Copies of prenumbered receipts.

**Used by**

All Funds.

**NOTE:** Occasionally the amount originally credited to Accounts Payable - Other (202000) 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
<b>ORIGINAL TRANSACTION</b>  \$100 of prepaid supplies was received and recorded to Other Payables.	Supplies Account 701000 was debited for \$100 on a GJV. Other Payables 202000 was credited on same GJV for \$100.
<b>SUBSEQUENT TRANSACTION</b>  Fund actually pays only \$90 (due to discount) for the supplies with a check.	Other Payables is debited for \$100 on a payment. Central Bank Account is credited for \$90 on the RSWC. Supplies Account 701000 is credited for \$10 on the payment

204000

205000

204000 GRATUITIES DUE EMPLOYEES

205000 SERVICE CHARGES DUE EMPLOYEES

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Gratuities Due Employees (204000)	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 (205000)	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 (204000)	When the gratuities are paid to the employees.
Service Charges Due Employees (205000)	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 (204000)	On a DARS when gratuities or service charges are received.
Service Charges Due Employees (205000)	

**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.

204000

205000

**Subsidiary  
Records**

Backup documents are:

<b>ACCOUNT</b>	<b>RECORD</b>
Gratuities Due Employees (204000)	Copies of guest checks and/or credit card slips filed by employee number.
Service Charges Due Employees (205000)	Sufficient information to enable reporting of federal, state, and local withholding and FICA taxes for each employee.

**Used by**

All Funds.

**206000**

**206000 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.

210000      211000      212000

210000 COMP TIME PAYABLE  
 211000 WAGES PAYABLE  
 212000 ANNUAL LEAVE PAYABLE

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Comp Time Payable (210000)	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 (211000)	Wages that have been earned by employees but are unpaid at the end of the accounting month.
Annual Leave Payable (212000)	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 (210000)	On Payroll Summary as comp time is paid. On GJV for adjustments.
Wages Payable (211000)	Account automatically debited by HQ NAF ACCOUNTING OFFICE 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 (212000)	On a Payroll Summary whenever an employee takes leave.  Periodically on a GJV to adjust the account for pay rate changes.

210000

211000

212000

Overview  
(cont.)

When  
Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Comp Time Payable (210000)	On a GJV to record the hours earned for comp time earned.
Wages Payable (211000)	On an AJV at the end of each accounting month in which wages are accrued. Applicable Salaries and Wages accounts (601000 and 602000) are debited. Used to record net pay void for all ADP voids.
Annual Leave Payable (212000)	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 622000 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 HQ NAF Accounting Office 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 212000 should be reconciled with the ADP Annual Leave Report every month.

213000      214000      215000

**213000 FEDERAL TAXES PAYABLE**  
**214000 SOCIAL SECURITY PAYABLE**  
**215000 STATE TAXES PAYABLE**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Federal Taxes Payable (213000)	Amount of federal income tax withheld from employees and owed to the IRS.
Social Security Payable (214000)	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 621000.
State Taxes Payable (215000)	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.



<b>216000</b>	<b>SAVINGS BONDS PAYABLE</b>	<b>217000</b>	<b>RETIREMENT PAYABLE</b>
<b>218000</b>	<b>LIFE INSURANCE PAYABLE</b>	<b>219000</b>	<b>POST RETIRE BENEFIT</b>
<b>220000</b>	<b>HEALTH MAINT PAYABLE</b>	<b>221000</b>	<b>DISABILITY INS PAYABLE</b>
<b>222000</b>	<b>SAVINGS INVEST PLAN PAY</b>	<b>223000</b>	<b>CIVIL SRVC CSRS RETIRE PAYABLE</b>
<b>224000</b>	<b>CIVIL SRVC FERS RETIRE PAY</b>	<b>225000</b>	<b>BONUSES PAYABLE</b>
<b>226000</b>	<b>FOREIGN NATIONAL PAYABLE</b>	<b>227000</b>	<b>CIVIL SRVC TSP PAYABLE</b>
<b>228000</b>	<b>TSP LOAN PAYABLE</b>	<b>229000</b>	<b>PAYROLL DEDUCT -OTH</b>
<b>230000</b>	<b>GS CSRS OFFSET RETIREMENT PLAN PAYABLE</b>		

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Savings Bonds Payable (216000)	Amount of employee earnings withheld for the purchase of Savings Bonds.
Retirement Payable (217000)	Amount of retirement annuity premium withheld from employee earnings.
Life Insurance Payable (218000)	Amount of life insurance premiums withheld from employee earnings.
Post Retirement Benefit (219000)	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 632000/SAP 632007 Post Retirement Benefit Costs. The balances in account 219 will be included in the sweep routine at the end of month for HQ NAF Accounting Office and after each payroll in SAP.
Health Maintenance Payable (220000)	Amount of health maintenance organization premiums withheld from employee earnings.
Disability Insurance Payable (221000)	Amount of disability insurance premiums withheld from employee earnings.
Savings Investment Plan Payable (222000)	Savings Investment Plan (e.g., 401-K) payments withheld from employee earnings.
Civil Service CSRS Retirement Payable (223000)	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.
<i>(continued on next page.....)</i>	

216000	217000	218000	219000
220000	221000	222000	223000
224000	225000	226000	227000
229000	230000		

Overview  
(cont.)

THIS ACCOUNT	USED TO RECORD THIS
Civil Service FERS Retirement Payable (224000)	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 (225000)	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 (226000)	Amounts (usually taxes) withheld from foreign national earnings that are not specifically identified by other liability accounts. <b>Example:</b> Taxes withheld from Japanese employees working in a fund in Japan.
Civil Service TSP Payable (227000)	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 (228000)	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.
<i>(continued on next page)</i>	

216000	217000	218000	219000
220000	221000	222000	223000
224000	225000	226000	227000
229000	230000		

**Overview  
(cont.)**

THIS ACCOUNT	USED TO RECORD THIS
Payroll Deductions - Other (229000)	Amounts withheld from employee earnings – taxes or benefits - that are not identified in other accounts.  <b>Example:</b> Deduction from employees' paychecks for their Credit Union accounts.
GS CSRS Offset Retirement Plan Payable (230000)	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 (216000)	When a payment is made for the purchase of Savings Bonds to be delivered to employees.
Retirement Payable (217000)	HQ NAF Accounting Office 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 (218000)	
Post Retirement Benefits (219000)	
Health Maintenance Payable (220000)	
Disability Insurance Payable (221000)	
Savings Investment Plan Payable (222000)	
Civil Service CSRS Retirement Payable (223000)	
Civil Service FERS Retirement Payable (224000)	
Civil Service TSP Payable (227000)	
<i>(continued on next page)</i>	

216000	217000	218000	219000
220000	221000	222000	223000
224000	225000	226000	227000
229000	230000		

**When Debited (cont.)**

THIS ACCOUNT	USED TO RECORD THIS
TSP Loan Payable (228000)	
GS CSRS Offset Retirement Plan Payable (230000)	
Bonus Payable (225000)	On a payment when the bonus is paid.
Payroll Deductions – Other (229000)	On a payment (or GJV if payment is from a foreign currency bank account) when payment is made
Foreign National Payable (226000)	

**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 603000.

## ACCOUNT STATUS

**Type**

Liability account. Credits increase, debits decrease.

**Normal Balance**

Except for Payroll Deduction Savings Bonds (216000), Bonuses Payable (225000), Foreign National Withholding (226000), and Payroll Deductions - Other (229000) 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, payments, 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.

## 251000

### 251000 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 203000. See account description for account 203000 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.

## **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** 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** 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

**271000 CNIC LONG-TERM LOANS PAYABLE**  
**272000 OTHER LONG-TERM LOANS PAYABLE**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
CNIC Long-Term Loans Payable (271000)	Long-term loans payable to CNIC. HQ NAF ACCOUNTING OFFICE performs all debiting, crediting, and collection actions. Fund entries to this account are not permitted.
Other Long-Term Loans Payable (272000)	Long-term loans payable that are not specifically identified to another account.  <b>Example:</b> Loan due another nonappropriated fund.

**When Debited** Other Long-Term Loans Payable 272000 is debited when a loan payment is made.

**When Credited** Other Long-Term Loans Payable 272000 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.

**281000**

**281000 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 103000. 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 281000, the offsetting debit is to account 625000. Any increase in account balance will require changes to Restricted Cash - Local Nationals Account 103000. 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.



**291000 RETAINED EARNINGS BEGINNING OF FISCAL YEAR**  
**292000 MISCELLANEOUS EQUITY TRANSACTIONS**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Retained Earnings Beginning of Fiscal Year (FY) (291000)	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* (292000)	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.). Prepare a GJV entry with supporting explanation and fund manager approval signature and forward the document to HQ NAF Accounting Office for posting to SAP.

\* Refer to Accounting Procedures section for more information.

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Retained Earnings Beginning of Fiscal Year (FY) (291000)	By HQ NAF Accounting Office only
Miscellaneous Equity Transactions (292000)	To record authorized equity transaction debits on GJV

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Retained Earnings Beginning of Fiscal Year (FY) (291000)	By HQ NAF Accounting Office only
Miscellaneous Equity Transactions (292000)	To record authorized equity transaction credits on GJV

291000

292000

**ACCOUNT STATUS**

**Type** Equity account.

**Normal Status**

<b>ACCOUNT</b>	<b>STATUS</b>
Retained Earnings Beginning of Fiscal Year (FY) (291000)	Debited or credited by HQ NAF ACCOUNTING OFFICE at end of fiscal year.
Miscellaneous Equity Transactions (292000)	Debited and credited as needed to make authorized miscellaneous equity transactions.

Backup documents are:

**Subsidiary Records**

<b>ACCOUNT</b>	<b>RECORD</b>
Retained Earnings Beginning of Fiscal Year (FY) (291000)	• SAP detail ledger
Miscellaneous Equity Transactions (292000)	Documentation supporting the miscellaneous equity transactions

**Used by**

<b>ACCOUNT</b>	<b>USED BY</b>
Retained Earnings Beginning of Fiscal Year (FY) (291000)	HQ NAF ACCOUNTING OFFICE only.
Miscellaneous Equity Transactions (292000)	All funds.

**293000 BRAC - RESIDUAL BALANCES**  
**294000 INTRASYSTEM TRANSFERS**

**Overview**

THIS ACCOUNT	THE CURRENT USE OF THESE ACCOUNTS
BRAC Residual Balances (293000)	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. HQ NAF ACCOUNTING OFFICE approval required.*
Intrasystem Transfers (294000)	The book value of assets transferred to other NAFs. HQ NAF ACCOUNTING OFFICE approval required.*

**When Debited**

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
BRAC Residual Balances (293000)	On a GJV* to clear debit balances remaining in asset or liability accounts after a fund has been closed.
Intrasystem Transfers (294000)	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 HQ NAF ACCOUNTING OFFICE on a GJV.*

\* GJV must have an adequate description explaining why the equity account is being used in order for HQ NAF Accounting Office to approve these entries. Send entries with supporting documentation to HQ NAF Accounting Office for posting to SAP.

\*\* 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.

293000

294000

When Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
BRAC Residual Balances (293000)	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 (294000)	Upon notification by the transferring fund HQ NAF Accounting Office 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 HQ NAF Accounting Office to approve these entries. BLAS funds should send a manual Source 30 with description to HQ NAF Accounting Office.

\*\* 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, SAP balance sheet, and depreciation records to support entries.

**Used by** All funds.

**295000      296000      297000**  
**298000      299000**

**295000 CENTRAL FUND - CAPITAL GRANT**  
**296000 ECHELON - CAPITAL GRANT**  
**297000 CAPITAL FUND PROJECTS**  
**298000 ASSETS TRANSFERRED FROM CFAS**  
**299000 ECHELON II PROJECT COLLATERAL EQUIP - CAPITAL GRANT**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Central Fund - Capital Grant* (295000)	Capital Grant received from Central Funds.
Echelon - Capital Grant* (296000)	Capital Grant received from the Echelon command.
Capital Fund Projects (297000)	Used by NGIS to record transfers of Capital project from HQ.
Assets Transferred from CFAS (298000)	Capital Project received from Central Fund.
Echelon II Project Collateral Equip (299000)	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* (295000)	By HQ NAF ACCOUNTING OFFICE only for adjustments of corrections.
Echelon - Capital Grant* (296000)	
Capital Fund Projects (297000)	By HQ NAF Accounting Office only to record transfers of Capital Projects.
Assets Transferred from CFAS (298000)	By HQ NAF ACCOUNTING OFFICE only to record transfers of Capital Projects.
Echelon II Project Collateral Equip (299000)	By HQ NAF ACCOUNTING OFFICE 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 291000.

295000  
298000

296000  
299000

297000

When  
Credited

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Central Fund - Capital Grant (295000)	By HQ NAF ACCOUNTING OFFICE only to record grant or subsidy disbursed to Fund
Echelon - Capital Grant (296000)	
Capital Fund Project (297000)	By HQ NAF ACCOUNTING OFFICE only to record transfer of Capital Projects..
Assets Transferred from CFAS (298000)	By HQ NAF ACCOUNTING OFFICE only to record transfer of Capital Projects.
Echelon II Project Collateral Equip (299000)	By HQ NAF ACCOUNTING OFFICE only to record grant.

\* May want to include offset into FA and will need to be depreciated.

**295000      296000      297000**  
**298000      299000**

**ACCOUNT STATUS**

**Type**            Equity account.

**Normal Balance**      Credit balance if any. Account 298000 may have a debit balance if fund disbursed grant to another fund.

**Normal Status**

<b>ACCOUNT</b>	<b>STATUS</b>
Central Fund - Capital Grant (295000)	Credited by HQ NAF ACCOUNTING OFFICE as grants or subsidies are disbursed.
Echelon - Capital Grant (296000)	
Capital Fund Projects (297000)	Credited By HQ NAF Accounting Office only as Central Capital Projects are transferred from CNIC HQ capital fund to the field..
Assets Transferred from CFAS (298000)	Credited by HQ NAF ACCOUNTING OFFICE as Central Capital Projects are transferred from CNIC HQ capital fund to the field.
Echelon II Project Collateral (299000)	Credited by HQ NAF ACCOUNTING OFFICE as grants or subsidies are disbursed.

Backup documents are:

**Subsidiary Records**

<b>ACCOUNT</b>	<b>RECORD</b>
Central Fund - Capital Grant (295000)	Grant Authorization Letters.
Echelon- Capital Grant (296000)	Grant Authorization Letters and Second Echelon or CNIC approval for cash transfers between NAF's.
Capital Fund Projects (297000)	Capital Project transfer letters.
Assets Transferred from CFAS (298000)	Capital Project transfer letters.
Echelon Ii Project Collateral Equip (299000)	Grant Authorization Letters and Second Echelon or CNIC approval for cash transfers between NAF's.

**Used by**            All funds.

301000

302000

501000

506000

**301000 RESALE REVENUE**  
**302000 CATERING RESALE REVENUE**  
**501000 PROGRAM REVENUE**  
**506000 NET TICKET/TOUR/CRUISE/REVENUE**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Resale Revenue (301000)  <i>Note: NGIS 301000</i>	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 (302000)	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 (501000)  Net Ticket/Tour/Crusie Rev (506000)	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 NGIS guestroom charges and conference center fees.  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 (301000)	On a DARS or RSWC if recording refund for resale goods.
Catering Resale Revenue (302000)	On a DARS or RSWC if recording refund for catered food, beverage/alcohol resale.
Program Revenue (501000)  Net Ticket /Tour/Crusie Rev (506000)	On a DARS or RSWC when program revenue refund is made.  On a DARS when recording refund for ticket,tour,crusie rev



301000      302000  
 501000      506000

**When Credited**

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
Resale Revenue (301000)	On a DARS or GJV when revenue is earned from the sale of goods.
Catering Resale Revenue (302000)	On a DARS or GJV when revenue is earned from the sale of catered food, beverage/alcohol.
Program Revenue (501000)  SAP 501015  <hr/> Net Ticket/Tour/Crusie Rev (506000)	On a DARS, AJV, or GJV when revenue is earned through the performance of a service.   <hr/> 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.

303000  
503000

**303000 SALES DISCOUNTS**  
**503000 PROGRAM DISCOUNTS**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Sales Discounts (303000)	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 (503000)	Discount/coupons given to customers for PROGRAM related activities. This account will mirror the retail sales discount account (i.e. 303000) in UFM for PROGRAM sales, to reflect the discount against the full sale amount as program revenue in the normal account (i.e. 501000). 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**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Sales Discount (303000)	On a DARS when discount are given. On GJV for correction or adjustments.
Program Discount (503000)	On a DARS when discount are given. On GJV for correction or adjustments.

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Sales Discount (303000)	On GJV for correction or adjustments.
Program Discount (503000)	On GJV for correction or adjustments.

303000

503000

**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.

**531000**

**531000 COMMON SUPPORT SERVICES**

1. This section provides policy guidance for intra-company and inter-company General Ledger accounts and the fund relationships which dictate when these accounts are used. The chart below provides the information needed to record a transaction, which is determined by the relationship between the AIMS fund numbers in question.
2. Inter-company Revenue accounts are defined as revenue earned for a common support service rendered to another organization or entity. Used “between” a fund as noted on the chart.
  - o 531000 – Common Support Services
  - o 741000 – Support Service Expense
  - o 741089 – Support Service Expense UFM
3. **COMMON SUPPORT SERVICES CHART\***

<b>742000/001/089 Intra-company (within)</b>	<b>531000/741000/089 Inter-company (between)</b>	<b>569000 Other Revenue</b>
Region MWR/Region MWR 1XXX/1XXX	Region MWR/Region NGIS 1XXX/8XXX	Any Fund/NFC (5XXX)
Region NGIS/ Region NGIS 8XXX/8XXX	Region MWR/CNAFI 1XXX/4XXX	Any Fund/Recycling Vendor
CNAFI/CNAFI 4XXX/4XXX	Region NGIS/CNAFI 8XXX/4XXX	Any Fund/Army
NFC/NFC 5XXX/5XXX	Region NGIS/NFH 8XXX/6590	Any Fund/AirForce
Region or Central WFS/ Region or Central WFS 66XX or 6514/66XX or 6514	Region MWR/MWR Central Fund 1XXX/6510	HQ 6513/Wounded Warrior
HQ 6513/HQ 6510	Region NGIS/NGIS Central Fund 8XXX/6580	HQ 6513/Safe Harbor
HQ 6513/HQ 6580	Region MWR/Region or Central WFS 1XXX/66XX or 6514	HQ 65XX/HQ 6515
	Region NGIS/Region or Central WFS 8XXX/66XX or 6514	
<b>*list may not be all inclusive- check with POC if questions</b>	HQ 6513/HQ 6590 HQ 6510/HQ 6590	

## **532000 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

**558000**

**558000 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**

**559000 NEX DIV. FDSERV/CONCESSIONAIRE**

<b>Overview</b>	Used to record revenue inflows from NEX managed concession operations which operate in MWR owned facilities.
<b>When Debited</b>	On a GJV for corrections and adjustments.
<b>When Credited</b>	On a DARS when income is generated. On a GJV for corrections and adjustments.

**ACCOUNT STATUS**

<b>Type</b>	Revenue account. Credits increase, debits decrease.
<b>Normal Balance</b>	Credit balance, if any.
<b>Normal Status</b>	This account is to be used for activities 01, 02, 03, 05, 06, 18, 40, 43, 77, 78, 79 and 80.
<b>Subsidiary Records</b>	
<b>Used by</b>	All MWR funds (restricted activities).

**560000**

**560000 Lodging Telephone Revenue**

**Overview:** Used to record the receipt or accrual of telephone revenue. It is open to NGIS operations only, and restricted to activity 00 and department 00. This account is reported as Other Income on the Executive Summary.

**When** On a GJV for adjustments.

**Debited:** On an RJV for prior month

**When** On DARS when revenue is received.

**Credited:** On a GJV for adjustments.

On a AJV for revenue earned not received.

**ACCOUNT STATUS**

**Type** Revenue account. Debits decrease, credits increase.

**Normal  
Balance** Credit balance.



562000

564000

**562000 CENTRAL FUND - OPERATING GRANTS**  
**564000 OTHER - OPERATING GRANTS**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Central Fund – Operating Grants (562000)	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 (564000)	The receipt of operating grants from a miscellaneous grantor such as from a CPS or other NAF.

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Central Fund – Operating Grants (562000)	This account is not debited. Instead, when payments are made using the grant money, the appropriate asset or expense account is debited on an payment.
Other – Operating Grants (564000)	On a GJV for corrections or an RSWC for a refund.

562000

564000

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Central Fund - Operating Grants (562000)	By HQ NAF ACCOUNTING OFFICE when the grant is disbursed. HQ NAF ACCOUNTING OFFICE 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 (564000)	On a DARS when the grant is received. The offsetting debit is to account 101000. 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 562000 are credited by HQ NAF ACCOUNTING OFFICE when grants are approved and disbursed. Account 564000 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 562000 and 564000 are the Grants Authorizing Letters. Funds transferred from another base credited to Account 564000 must have Second Echelon or CNIC approval.

562000

564000

Used by

ACCOUNT	USED BY
Central Fund - Operating Grants (562000)	HQ only.
Other - Operating Grants (564000)	All funds.

565000  
567000

566000  
568000

565000 NEX DISTRIBUTION - DIRECT  
566000 NEX DISTRIBUTION - AMUSEMENT MACHINES  
567000 NEX DISTRIBUTION - CNIC SUBSIDY  
568000 NEX DISTRIBUTION - CNIC

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
NEX Distribution - Direct (565000)	Regular NEX Distribution posted by HQ NAF ACCOUNTING OFFICE directly to MWR.
NEX Distribution – Amusement Machines (566000)	The receipt of funds distributed by NEX for Amusement Machine profit distribution.
NEX Distribution - CNIC Subsidy (567000)	Operating subsidies paid to MWR by CNIC based on annual budget submissions and applicable party endorsements and recommendations.
NEX Distribution - CNIC (568000)	CNIC directed NEX Distributions.

**When Debited**

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
NEX Distribution - Direct (565000)	On a GJV, Source 30, when reclassifying applicable amusement machine profits to account 566000. By HQ NAF ACCOUNTING OFFICE for adjustments or corrections.
NEX Distribution - Amusement Machines (566000)	On a GJV when there is a need for adjustments or corrections.
NEX Distribution – BUPERS Subsidy (567000)	By HQ NAF ACCOUNTING OFFICE for adjustments or corrections.
NEX Distribution - CNIC (568000)	By HQ NAF ACCOUNTING OFFICE for adjustments or corrections.

565000      566000  
567000      568000

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
NEX Distribution - Direct (565000)	By HQ NAF ACCOUNTING OFFICE when NEX Distributions are received.
NEX Distribution - Amusement Machines (566000)	By MWR Fund to transfer NEX amusement machine profits from NEX Distribution accounts 565000.
NEX Distribution - BUPERS Subsidy (567000)	By HQ NAF ACCOUNTING OFFICE when CNIC disburses operating subsidy.
NEX Distribution - CNIC (568000)	By HQ NAF ACCOUNTING OFFICE 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 565000 and credit account 566000 on a GJV when transferring NEX Amusement Machine profits included in NEX Distribution. Accounts 565000, 567000, and 568000 will be credited by HQ NAF ACCOUNTING OFFICE 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 HQ NAF ACCOUNTING OFFICE only.

**569000**

**569000 OTHER REVENUE**

1. Used to record the receipt or accrual of revenue not specifically identified by other revenue accounts. Other revenue is also defined as revenue collected from an entity other than MWR, NGIS, CNAFI, or CNIC. Service charges collected on bad checks should be coded here.
2. This section also provides policy guidance for intra-company and inter-company General Ledger accounts and the fund relationships which dictate when these accounts are used. The chart below provides the information needed to record a transaction, which is determined by the relationship between the AIMS fund numbers in question.

**3. COMMON SUPPORT SERVICES CHART\***

<b>742000/001/089 Intra-company (within)</b>	<b>531000/741000/089 Inter-company (between)</b>	<b>569000 Other Revenue</b>
Region MWR/Region MWR 1XXX/1XXX	Region MWR/Region NGIS 1XXX/8XXX	Any Fund/NFC (5XXX)
Region NGIS/ Region NGIS 8XXX/8XXX	Region MWR/CNAFI 1XXX/4XXX	Any Fund/Recycling Vendor
CNAFI/CNAFI 4XXX/4XXX	Region NGIS/CNAFI 8XXX/4XXX	Any Fund/Army
NFC/NFC 5XXX/5XXX	Region NGIS/NFH 8XXX/6590	Any Fund/AirForce
Region or Central WFS/ Region or Central WFS 66XX or 6514/66XX or 6514	Region MWR/MWR Central Fund 1XXX/6510	HQ 6513/Wounded Warrior
HQ 6513/HQ 6510	Region NGIS/NGIS Central Fund 8XXX/6580	HQ 6513/Safe Harbor
HQ 6513/HQ 6580	Region MWR/Region or Central WFS 1XXX/66XX or 6514	HQ 65XX/HQ 6515
	Region NGIS/Region or Central WFS 8XXX/66XX or 6514	
<b>*list may not be all inclusive- check with POC if questions</b>	HQ 6513/HQ 6590 HQ 6510/HQ 6590	

**571000 COMMERCIAL SPONSORSHIP**

<b>Overview</b>	Used to record the receipt or accrual of sponsorship revenues (except merchandise and in-kind services) earned through the commercial sponsorship program.
<b>When Debited</b>	Account is debited on a GJV or RSWC when there is a need for adjustments or corrections.
<b>When Credited</b>	Account is credited on a DARS, AJV, or GJV when revenue is earned.

**ACCOUNT STATUS**

<b>Type</b>	Income account. Credits increase, debits decrease.
<b>Normal Balance</b>	Credit balance, if any.
<b>Normal Status</b>	Varies in sync with level of revenue earned through commercial sponsorship program.
<b>Subsidiary Records</b>	Backup documents are supporting DAR and other documentation including commercial sponsorship agreement or contracts.
<b>Used by</b>	All except Billeting.

**581000**

**581000 CENTRAL STORES OVERAGE**

**Overview** Overage discovered through physical inventory of central storeroom. For shortages see account 791000.

**When Debited** On a GJV when there is need for adjustments or corrections. To record shortages see account 791000.

**When Credited** On a GJV to record an overage found during a physical inventory. Offsetting debit is to applicable 152000 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.



**591000**      **592000**  
**593000**      **594000**

**591000 LEISURE TRAVEL COMMISSIONS**  
**592000 AMUSEMENT/VENDING MACHINE COMMISSIONS**  
**593000 RECYCLING COMMISSIONS**  
**594000 OTHER COMMISSIONS**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Leisure Travel Commissions (591000)	Commissions received from the leisure travel agency under contract to MWR.
Amusement/Vending Machine Commissions (592000)	Commission income earned from the operation of amusement or vending machines not owned by the fund.
Recycling Commissions (593000)	Commission income earned from recycling operations
Other Commissions (594000)	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**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Leisure Travel Commissions (591000)	On a DARS, AJV, or GJV when commission income is earned.
Amusement/Vending Machine Commissions (592000)	
Recycling Commissions (593000)	
Other Commissions (594000)	On DARS, AJV, or GJV when commission income not specifically identified by other commission accounts is earned.

**591000**      **592000**  
**593000**      **594000**

## **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
- SAP Detail General Ledger

**Used by**            All Funds.

**401000 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 HQ NAF Accounting Office. Fund entries are not permitted. Does not include central storeroom (791000) overages and shortages.

**When Debited** Account is automatically debited. Fund entries are not permitted.

**When Credited** Account is automatically credited by HQ NAF Accounting Office. 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 HQ NAF Accounting Office.

**Subsidiary Records** Backup documents are DARs.

**Used by** For HQ NAF Accounting Office use only.

601000  
604000

602000  
605000

603000  
606000

601000 SALARIES AND WAGES  
602000 SALARIES AND WAGES - LOCAL NATIONAL  
603000 BONUSES/INCENTIVE  
604000 PAYROLL OVERTIME EXPENSE  
605000 FOREIGN NATIONAL PAYROLL OFFSET  
606000 COMP TIME EXPENSE

Overview

THIS ACCOUNT	USED TO RECORD THIS
Salaries and Wages (601000)	Employee salary and wage expense.
Salaries and Wages - Local National (602000)	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* (603000)	Performance/incentive bonuses/awards paid to employees.
Payroll Overtime Expense (604000)	Used to record the expense of employee overtime.
Foreign National Payroll Offset (605000)	Used to record the monies received from foreign governments, as an offset to foreign national's payroll expense.
Comp Time Expense** (606000)	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 785000 for awards and prizes for employee incentive awards.

\*\* Account 606000 will have an offset to Account 210000.

**601000**  
**604000**

**602000**  
**605000**

**603000**  
**606000**

**When Debited**

<b>ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Salaries and Wages (601000)	On a Payroll Summary or AJV at the end of the pay period.
Salaries and Wages - Local National (602000)	
Bonuses (603000)	On a Payroll Summary or AJV when the bonus is paid or accrued.
Payroll Overtime Expense (604000)	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 (605000)	On a GJV for corrections or adjustments.
Comp Time Expense (606000)	On a GJV to record the hours earned for comp time earned.

**When Credited**

<b>ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Salaries and Wages (601000)	On GJV or DARS for corrections or adjustments
Salaries and Wages - Local National (602000)	
Bonuses (603000)	
Payroll Overtime Expense (604000)	On GJV for corrections or adjustments.
Foreign National Payroll Offset (605000)	On DARS when the offsets are received. On AJV to accrue offsets. On GJV for corrections or adjustments. Contra Expense.
Comp Time Expense (606000)	On GJV for corrections or adjustments.

601000      602000      603000  
 604000      605000      606000

**ACCOUNT STATUS**

**Type**                      All are expense accounts. Debits increase, credits decrease.

**Normal Balance**                      All have a debit balance, except 605000 is a credit balance.

**Normal Status**

ACCOUNT	STATUS
Salaries and Wages (601000)	Account is debited each pay period and end of the month for accrued salaries and wages.
Salaries and Wages - Local National (602000)	
Bonuses (603000)	Account is debited whenever bonuses are paid or accrued.
Payroll Overtime Expense (604000)	Account is debited whenever overtime is paid or accrued.
Foreign National Payroll Offset (605000)	Account is credited whenever offsets are received or to accrue offsets.
Comp Time Expense (606000)	Account is debited whenever Comp Pay is accrued.

Backup documents are:

**Subsidiary Records**

ACCOUNT	RECORD
Salaries and Wages (601000)	<ul style="list-style-type: none"> <li>• Time cards</li> <li>• Payroll records</li> <li>• Approved work schedule</li> </ul>
Salaries and Wages – Local National (602000)	
Bonuses/Incentive (603000)	Documentation showing recommendation and approval of employee bonus.

**601000**  
**604000**

**602000**  
**605000**

**603000**  
**606000**

**Subsidiary  
Records  
(cont.)**

Payroll Overtime Expense (604000)	<ul style="list-style-type: none"><li>• Time cards</li><li>• Payroll records</li><li>• Approved work schedule</li></ul>
Foreign National Payroll Offset (605000)	Document showing receipt off offset (deposit slips, bank statements).
Comp Pay Expense (606000)	Documentation showing request and approval of Comp Time in advance.

**Used by**

All Funds.

621000      622000      623000  
 624000      625000      626000

621000 EMPLOYER'S SHARE OF FICA  
 622000 ANNUAL LEAVE EXPENSE  
 623000 SICK LEAVE EXPENSE  
 624000 EMPLOYEE MEALS  
 625000 EMPLOYEE BENEFITS - LOCAL NATIONAL  
 626000 EMPLOYEE BENEFITS - OTHER

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Employer's Share of FICA (621000)	Employer's share of FICA expense.
Annual Leave Expense (622000)	Cost of annual leave earned by employees.
Sick Leave Expense (623000)	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 (624000)	Cost of meals served to employees.
Employee Benefits - Local Nationals (625000)	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 (626000)	Cost of employee benefits not specifically identified by other expense accounts. (Examples of specific employee benefit expense accounts are 622000 Annual Leave and 623000 Sick Leave.) Civilian Funds employer share should be recorded here.



621000  
624000

622000  
625000

623000  
626000

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Employer's Share of FICA (621000)	On Payroll Summary, GJV, or AJV when FICA expenses are incurred.
Annual Leave Expense (622000)	On Payroll Summary, GJV, or AJV to record annual leave earned by employees. The offsetting credit is recorded to account 212000. (Leave taken is recorded to account 212000 as a debit.)
Sick Leave Expense (623000)	On Payroll Summary when employee is paid; on AJV when taken but not paid by the end of the month.
Employee Meals (624000)	On AJV, Payroll Summary, or GJV when cost of meals is incurred.
Employee Benefits - Local Nationals (625000)	On a GJV each pay period to record benefits due Local Nationals. When debiting account 625000, the credit entry, for example, will be to accounts 225000 or 281000.
Employee Benefits - Other (626000)	On a GJV each pay period to record the cost of benefits due employees. When debiting account 626000, the credit entry will usually be to account 229000 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.

**621000      622000      623000**  
**624000      625000      626000**

**Normal Status**

All accounts are debited as the expense is paid or incurred.

Backup documents are:

**Subsidiary Records**

ACCOUNT	RECORD
Employer's Share of FICA (621000)	<ul style="list-style-type: none"> <li>• Payroll Records</li> <li>• Individual Earnings Record</li> <li>• Approved Leave Slips</li> </ul>
Annual Leave Expense (622000)	<ul style="list-style-type: none"> <li>• Payroll Records</li> <li>• Individual Employee Leave Records</li> </ul>
Sick Leave Expense (623000)	<ul style="list-style-type: none"> <li>• Payroll Records</li> <li>• Approved Leave Slips</li> <li>• Individual Earnings Records</li> </ul>
Employee Meals (624000)	Employee Meal Checks
Employee Benefits - Local Nationals (625000)	Local subsidiary records
Employee Benefits - Other (626000)	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 624000.

629000  
633000  
636000  
639000

630000  
634000  
637000

632000  
635000  
638000

629000 EMPLOYERS HEALTH & DISABILITY INSURANCE COST  
630000 EMPLOYERS LIFE INSURANCE COST  
632000 EMPLOYERS OTHER BENEFIT COST  
633000 EMPLOYERS WORKERS COMPENSATION COST  
634000 EMPLOYERS UNEMPLOYMENT COMPENSATION COST  
635000 MWR PROPERTY/LIABILITY INSURANCE COST  
636000 401k EMPLOYER MATCH  
637000 401K ADMIN FEES  
638000 POST RETIREMENT BENEFIT COST  
639000 DOD TRAVEL SUBSIDY

Overview

THIS ACCOUNT	USED TO RECORD THIS
Employers Health & Disability Insurance Cost (629000)	MWR allocation of the employer share of MWR employee health and disability insurance cost carried on CNIC records.
Employers Life Insurance Cost (630000)	MWR allocation of the employer share of MWR employee life insurance cost carried on CNIC records.
Employer Benefit Cost CSRS, FERS, TSP (632000)	MWR allocation of the employer share of CSRS, FERS, & TSP employee retirement plan cost carried on CNIC records.
Employers Workers Compensation Cost (633000)	MWR allocation of the employer share of MWR employee workers compensation insurance cost carried on CNIC records.
Employers Unemployment Compensation Cost (634000)	MWR allocation of the employer share of MWR employee unemployment compensation insurance cost carried on CNIC records.
MWR Property/Liability Insurance Cost (635000)	MWR allocation of the MWR programs' property and liability insurance cost carried on CNIC records.
401K Employer Match (636000)	MWR allocation of the employer's match to 401K MWR employee contributions.
401K Admin Fees (637000)	MWR allocation of the fees associated with the administration of the 401K plan.
Post Retirement Benefit Cost (638000)	MWR allocation of the costs of benefits employee retires.
DOD Travel Subsidy (639000)	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.

**629000      630000      632000**  
**633000      634000      635000**  
**636000      637000      638000**  
**632009**

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Employers Health/Disability Insurance Cost (629000)	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 NGIS.
Employers Life Insurance Cost (630000)	Monthly for the applicable amount computed by multiplying employee benefits withheld in account 218 by 0.450 for MWR and 0.450 for NGIS.
Employer Benefit Cost CSRS, FERS, & TSP (632000)	MWR allocation of the employer share of CSRS, FERS & TSP employee retirement plan cost carried on CNIC records.
Employers Workers Compensation Cost (633000)	Monthly for the applicable amount computed by multiplying the total current month account 601 amount by 0.024 for MWR and 0.024 for NGIS.
Employers Unemployment Compensation Cost (634000)	Monthly for the applicable amount computed by multiplying the total current month account 601 amount by 0.011 for MWR and 0.011 for NGIS.
MWR Property Liability Insurance Cost (635000)	Monthly for the applicable amount. Calculated by multiplying the monthly CNIC system-wide budgeted insurance cost amount by each MWR fund's expense percent of system-wide MWR fund expense.
MWR Property/Liability Insurance Cost (635000)	MWR allocation of the MWR programs' property and liability insurance cost carried on CNIC records.
401K Employer Match (636000)	MWR allocation of the employer's match to 401K MWR employee contributions.
401K Admin Fees (637000)	MWR allocation of the fees associated with the administration of the 401K plan.
Post Retirement Benefit Cost (638000)	MWR allocation of the costs of benefits employee retires.
DOD Travel Subsidy (632009)	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.

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<b>629000</b>	<b>630000</b>	<b>632000</b>
<b>633000</b>	<b>634000</b>	<b>635000</b>
<b>636000</b>	<b>637000</b>	<b>638000</b>
<b>632009</b>		

**When Credited**

By HQ NAF Accounting Office for adjustments or corrections.

Activity Allocation Rate calculation used for accounts 629/630/632:

- A. For funds using SAP Centralized Payroll System, ADP will provide HQ NAF Accounting Office with the employee benefits withheld by activity type. HQ NAF Accounting Office 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**

	<b>Total Fund Benefits Withheld</b>	<b>X</b>	<b>Benefit Rate</b>	<b>=</b>	<b>Overall Fund Allocation</b>
Health	\$1,000	X	3.250	=	\$3,250.00
Life	\$30	X	0.450	=	\$13.50
	_____		_____		_____

<b>629000</b>	<b>630000</b>	<b>632000</b>
<b>633000</b>	<b>634000</b>	<b>635000</b>
<b>636000</b>	<b>638000</b>	<b>632009</b>

**ACCOUNT STATUS**

**Type** Expense accounts. Debits increase, credits decrease.

**Normal Balance** Debit balance, if any.

**Normal Status** Debited monthly by HQ NAF Accounting Office.

**Subsidiary Records** Backup documents are:

<b>ACCOUNT</b>	<b>RECORD</b>
Employers Health & Disability Insurance Cost (629000)	Account 220 balances.
Employers Life Insurance Cost (630000)	Account 218 balance.
Employer Benefit Cost CSRS,FERS,TSP (632000)	Amount HQ NAF Accounting Office posts to ledger
Employers Workers Compensation Cost (633000)	Account 601 balances.
Employers Unemployment Compensation Cost (634000)	Account 601 balances.
MWR Property Liability Insurance Cost (635000)	Amount HQ NAF Accounting Office posts to ledger.
401K Employer Match (636000)	MWR allocation of the employer's match to 401K MWR employee contributions.
401K Admin Fees (637000)	MWR allocation of the fees associated with the administration of the 401K plan.
Post Retirement Benefit Cost (638000)	MWR allocation of the costs of benefits employee retires.
DOD Travel Subsidy (632009)	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** HQ only.

641000  
661000

642000  
662000

641000 UTILITIES  
642000 RENTALS  
661000 TELEPHONE AND POSTAGE  
662000 CABLE/SATELLITE SERVICE

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Utilities (641000)	Utility costs such as gas, oil, coal, electricity, and water.
Rentals Expense (642000)	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 (661000)	Telephone and postage costs.
Cable/Satellite Service (662000)	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.

**660001 Telephone Expense**

**Overview** Used to record the payment or accrual of telephone costs. It is open to NGIS 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 RSWC to record payments for cost.  
On an AJV for services received not invoiced.  
On a GJV for adjustments.

**When Credited** On a GJV for adjustments.  
On a RJV reversal of prior month.

**ACCOUNT STATUS**

**Type** Expense account. Debits increase, credits decrease.

**Normal Balance** Debit balance.



681000

683000

685000

**681000 REPAIRS AND MAINTENANCE - VEHICLES**

**683000 REPAIRS AND MAINTENANCE - FURNITURE, FIXTURES, AND EQUIPMENT (FF&E)**

**685000 REPAIRS AND MAINTENANCE - BUILDINGS AND FACILITIES**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Repairs and Maintenance - Vehicles (681000)	Vehicle repair and maintenance costs that do not meet the criteria for capitalization. (See accounts 171000 and 172000.)
Repairs and Maintenance - FF&E (683000)	FF&E repair and maintenance costs that do not meet the criteria for capitalization. (See accounts 173000 and 174000.)
Repairs and Maintenance - Buildings and Facilities (685000)	Building and facilities repair and maintenance costs that do not meet the criteria for capitalization. (These criteria are in the overview for accounts 175000, 176000, 177000, and 178000.)

**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.

**686000 MINOR PROPERTY**

<b>Overview</b>	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.*
<b>When Debited</b>	When minor property expenses are paid or accrued.
<b>When Credited</b>	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 165000 and debit the 686000 account and credit 165000 account for an equal amount each month of the amortization period.

**ACCOUNT STATUS**

<b>Type</b>	Expense account, debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	Accounts are debited as frequently as minor property expenses are paid or incurred.
<b>Subsidiary Records</b>	Backup documents are: <ul style="list-style-type: none"> <li>• Any procurement documents (usually POs)</li> <li>• Receiving documents (POs signed by receiving)</li> <li>• Invoices</li> <li>• RSWCs</li> <li>• Property and Depreciation Records if cost is greater than \$2,500.00</li> </ul>
<b>Used by</b>	All Funds.

<p><b>SPECIAL NOTE:</b> Minor property that qualifies under UFM provisions <u>can</u> exceed the value limits set in overview. UFM minor property ↑25K authorized. (CNIC)</p>
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687000

688000

**687000 SMALLWARES**

**Overview**

Used to expense smallwares purchases originally recorded in account 161000, 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.

<p><b>NOTE:</b> Small dollar purchases of Smallwares in any given month may be expensed directly to 687000, Smallwares rather than amortized over twelve months.</p>
--

**When Debited**

When Smallwares expenses are accrued, paid or written off.  
On a payment to record expenses of small purchase amount.  
On a GJV for corrections/adjustments and write-off over twelve month period.  
On an AJV when expense is accrued.

**When Credited**

On a 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 NGIS*

**687000**

**688000**

**688000 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** On an AJV or payment 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 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

701000      702000      703000

701000 SUPPLIES  
702000 AMENITIES  
703000 LAUNDRY

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Supplies (701000)	Costs of supplies used by a fund in its normal operations.
Amenities (702000)	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 (703000)	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

701000

702000

703000

Used by

THIS ACCOUNT	USED TO RECORD THIS
Supplies (701000)	All funds.
Amenities (702000)	NGIS only.
Laundry (703000)	All funds.

**705000 TICKET EXPENSE**

<b>Overview</b>	Used to record the cost of tickets sold by the activity. Available for activity 54 and 55 only.
<b>When Debited</b>	On a RSWC to record expense. On a GJV for corrections and adjustments. On a AJV when expense is accrued.
<b>When Credited</b>	On a GJV for corrections and adjustments

**ACCOUNT STATUS**

<b>Type</b>	Expense account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	This account is to be used for activity 54 and 55 only. Account is debited throughout the month as transactions occur.
<b>Subsidiary Records</b>	Backup documents are: <ul style="list-style-type: none"> <li>• Ticket control log</li> <li>• Special events report</li> <li>• Travel sales</li> </ul>
<b>Used by</b>	All MWR funds with activity 54 and 55.

**706000**

**706000 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



**707000 USDA Program Expense**

<b>Overview</b>	Used to record the expense related to the administration of the USDA Children's Food Program.
<b>When Debited</b>	On a RSWC to record payment for goods.
<b>When Credited</b>	On a GJV for corrections or adjustments.

**ACCOUNT STATUS**

<b>Type</b>	Expense account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	Account is debited as frequently as program expenses are paid.
<b>Subsidiary Records</b>	Any procurement documents (usually POs) receiving documents, invoices, RSWCs.
<b>Used by</b>	All funds.

**708000 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 subsidies are paid to certified CDH providers in order that authorized users pay the same published parent fees in the CDH program as those users enrolled in the Child Development Center (CDC) based delivery system. Direct cash subsidies 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 Enrollment 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.

Overview	THIS ACCOUNT	USED TO RECORD THIS
<b>721000</b> <b>Travel and</b> <b>Per Diem</b>	<p style="text-align: center;">Travel and Per Diem (721000)</p>	<p>Authorized travel and per diem cost including car rental cost, meals, lodging, and any transportation. See Conferences and Training Account 782000 for related expenses. Travel advances are charged to Accounts Receivable - Other, 133000.</p>
<b>724000/089</b> <b>Employee</b> <b>Relocation</b> <b>Exp.</b>	<hr/> <p style="text-align: center;">Employee Relocation Expense (724000/089)</p>	<hr/> <p>This account has been opened for MWR/NGIS activities for associated relocation expense.</p>
<b>724001</b> <b>Employee</b> <b>Relocation</b> <b>Exp. HH</b> <b>Goods</b>	<hr/> <p style="text-align: center;">Employee Relocation Expense HH Goods (724001)</p>	<hr/> <p>This account has been opened for MWR/NGIS locations for relocation expense associated with household goods.</p>
<b>731000</b> <b>Freight and</b> <b>Transp</b>	<p style="text-align: center;">Freight and Transportation (731000)</p>	<p>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&amp;E, Vehicles) or nominal</p>

**When Debited**

	(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.
<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Travel and Per Diem (721000)	On an RSWC, GJV, or AJV when travel costs are paid or accrued.
Freight and Transportation (731000)	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 has a debit balance, if any.

**Normal Status** Each account is debited throughout the month as transactions occur.

**Subsidiary Records** Backup documents are:

- Travel authorizations and vouchers (for Travel and Per Diem 721000)
- Bills of lading, freight bills, etc. (for Freight and Transportation 731000)

**Used by** All Funds.

**741000**

**741000 SUPPORT SERVICE EXPENSE**

1. This section provides policy guidance for intra-company and inter-company General Ledger accounts and the fund relationships which dictate when these accounts are used. The chart below provides the information needed to record a transaction, which is determined by the relationship between the AIMS fund numbers in question.
2. Inter-company Revenue accounts are defined as revenue earned for a common support service rendered to another organization or entity. Used “between” a fund as noted on the chart.
  - o 531000 – Common Support Services
  - o 741000 – Support Service Expense
  - o 741089 – Support Service Expense UFM
3. **COMMON SUPPORT SERVICES CHART\***

<b>742000/001/089 Intra-company (within)</b>	<b>531000/741000/089 Inter-company (between)</b>	<b>569000 Other Revenue</b>
Region MWR/Region MWR 1XXX/1XXX	Region MWR/Region NGIS 1XXX/8XXX	Any Fund/NFC (5XXX)
Region NGIS/ Region NGIS 8XXX/8XXX	Region MWR/CNAFI 1XXX/4XXX	Any Fund/Recycling Vendor
CNAFI/CNAFI 4XXX/4XXX	Region NGIS/CNAFI 8XXX/4XXX	Any Fund/Army
NFC/NFC 5XXX/5XXX	Region NGIS/NFH 8XXX/6590	Any Fund/AirForce
Region or Central WFS/ Region or Central WFS 66XX or 6514/66XX or 6514	Region MWR/MWR Central Fund 1XXX/6510	HQ 6513/Wounded Warrior
HQ 6513/HQ 6510	Region NGIS/NGIS Central Fund 8XXX/6580	HQ 6513/Safe Harbor
HQ 6513/HQ 6580	Region MWR/Region or Central WFS 1XXX/66XX or 6514	HQ 65XX/HQ 6515
	Region NGIS/Region or Central WFS 8XXX/66XX or 6514	
<b>*list may not be all inclusive- check with POC if questions</b>	HQ 6513/HQ 6590 HQ 6510/HQ 6590	

**742000 INTERNAL SERVICES RENDERED/RECEIVED**

1. This section provides policy guidance for intra-company and inter-company General Ledger accounts and the fund relationships which dictate when these accounts are used. The chart below provides the information needed to record a transaction, which is determined by the relationship between the AIMS fund numbers in question.
2. Intra-company Revenue accounts are defined as revenue earned for a common support service provided by one organization to another location within the same organization or entity. Used “within” a fund as noted on the Chart.
  - 742000 – Internal Services Rendered/Received
  - 742001 – NGIS Internal Services Rendered/Received
  - 742089 – Internal Services Rendered/Received UFM

**3. COMMON SUPPORT SERVICES CHART\***

<b>742000/001/089 Intra-company (within)</b>	<b>531000/741000/089 Inter-company (between)</b>	<b>569000 Other Revenue</b>
Region MWR/Region MWR 1XXX/1XXX	Region MWR/Region NGIS 1XXX/8XXX	Any Fund/NFC (5XXX)
Region NGIS/ Region NGIS 8XXX/8XXX	Region MWR/CNAFI 1XXX/4XXX	Any Fund/Recycling Vendor
CNAFI/CNAFI 4XXX/4XXX	Region NGIS/CNAFI 8XXX/4XXX	Any Fund/Army
NFC/NFC 5XXX/5XXX	Region NGIS/NFH 8XXX/6590	Any Fund/AirForce
Region or Central WFS/ Region or Central WFS 66XX or 6514/66XX or 6514	Region MWR/MWR Central Fund 1XXX/6510	HQ 6513/Wounded Warrior
HQ 6513/HQ 6510	Region NGIS/NGIS Central Fund 8XXX/6580	HQ 6513/Safe Harbor
HQ 6513/HQ 6580	Region MWR/Region or Central WFS 1XXX/66XX or 6514	HQ 65XX/HQ 6515
	Region NGIS/Region or Central WFS 8XXX/66XX or 6514	
<b>*list may not be all inclusive- check with POC if questions</b>	HQ 6513/HQ 6590 HQ 6510/HQ 6590	

747000      749000      750000      751000      752000      753000  
 754000      755000      756000      757000      758000      759000

747000	UFM APF OFFSET	CDH SUBSIDY EXPENSE
749000	UFM APF OFFSET	TRAINING
750000	UFM APF OFFSET	MINOR PROPERTY
751000	UFM APF OFFSET	LABOR COST
752000	UFM APF OFFSET	SUPPLIES COST
753000	UFM APF OFFSET	CONTRACTUAL COST
754000	UFM APF OFFSET	MAINTENANCE COST
755000	UFM APF OFFSET	OTHER OPS COST
756000	UFM APF OFFSET	FIXED ASSET
757000	UFM APF OFFSET	COMMUNICATIONS
758000	UFM APF OFFSET	TRAVEL & PER DIEM
759000	UFM APF OFFSET	TRANSPORTATION

Overview

THIS ACCOUNT	USED TO RECORD THIS
UFM APF Offset CDH Subsidy Expense (747000)	Contra expense accounts for qualifying UFM APF expense incurred.
UFM APF OFFSET Training (749000)	
UFM APF Offset * Minor Property (750000)	
UFM APF Offset Labor Cost (751000)	
UFM APF Offset Supplies Cost (752000)	
UFM APF Offset Contractual Cost 753000	
UFM APF Offset Maintenance Cost 754000	
UFM APF Offset Other Ops Cost 755000	
UFM APF Offset Fixed Asset 756000	
UFM APF Offset Communications 757000	
UFM APF Offset Travel & Per Diem 758000	
UFM APF Offset Transportation 759000	

747000      749000      750000      751000      752000      753000  
 754000      755000      756000      757000      758000      759000

\* Qualifying Minor property up to 25K (CNIC) will be expensed through these accounts. These items need to be added to the asset listing in SAP 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**  
**When Credited**

Each of these accounts is debited on a GJV when there is a need for adjustments/ corrections with offset to account 136000.

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
UFM APF Offset CDH Subsidy Expense (747000)	On a payment when expense is paid. On a GJV to set up receivable.
UFM APF OFFSET Training (749000)	On a payment or GJV as contra expense to the qualifying minor property expenditures that were recorded in account 686089. Debit offset is 136000.
UFM APF Offset Minor Property (750000)	On a payment or GJV as contra expense to the qualifying minor property expenditures that were recorded in account 686089. Debit offset is 136000.
UFM APF Offset Labor Cost (751000)	On a payment or GJV as contra expense to the qualifying salaries and benefits that were recorded in accounts 601000 thru 635000. Debit offset is 136000.
UFM APF Offset Supplies (752000)	On a payment or GJV as contra expense to the qualifying supplies that were recorded in account 701089. Debit offset is 136000.
UFM APF Offset Contractual Cost (753000)	On a payment or GJV as contra expense to the qualifying supplies that were recorded in account 783089. Debit offset is 136000.
UFM APF Offset Maintenance (754000)	On a payment or GJV as contra expense to the qualifying maintenance expenses recorded in accounts 681089, 683089, 385089. Debit offset is 136000.
UFM APF Offset Other Ops (755000)	On a payment or GJV as contra expense to the qualifying operational costs not specified by unique account numbers. These expenses are recorded in accounts 703089, 741089, 782000, 793089, and 799089. Debit offset is account 136000.
UFM APF Offset Fixed Asset (756000)	To record any qualifying fixed asset purchases. Offset for account 688089 / SAP 688000.
UFM APF Offset Communications (757000)	On a payment or GJV as contra expense to the qualifying communications expenses recorded in account 661089 & account 662089. Debit offset is account 136000.



747000      749000      750000      751000      752000      753000  
 754000      755000      756000      757000      758000      759000

**When Credited (cont.)**

THIS ACCOUNT	IS CREDITED FOR THIS REASON(S)
UFM APF Offset Travel & Per Diem (758000)	On a payment or GJV as contra expense to the qualifying travel & per diem expenses recorded in account 721089. Debit offset is account 136000.
UFM APF Offset Transportation (759000)	On a payment or GJV as contra expense to the qualifying transportation expenses recorded in account 793089. Debit offset is account 136000.

**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 (747000)	MOA
UFM APF OFFSET Training (749000)	PO'S Invoices RSWC
UFM APF Offset Minor Property (750000)	
UFM APF Offset Labor Cost (751000)	MOA Payroll Records

747000      749000      750000      751000      752000      753000      754000  
    755000      756000      757000      758000      759000

**Subsidiary  
 Records  
 (cont.)**

ACCOUNT	RECORD
UFM APF Offset Contractual Cost (753000)	MOA PO's Contracts Signed agreements RSWC
UFM APF Offset Maintenance (754000)	MOA PO's Invoices RSWC
UFM APF Offset Others Ops (755000)	MOA PO's Invoices RSWC
UFM APF Offset Fixed Asset (756000)	MOA Invoices for PO's RSWC
UFM APF Offset Communications (757000)	MOA Invoices for services received RSWC
UFM APF Offset Travel &Per Diem (758000)	MOA Travel authorizations and vouchers RSWC
UFM APF Offset Transportation (759000)	MOA Bill of lading Freight bills RSWC

**Used by** MWR Funds only.

760000  
763000  
766000

761000  
764000  
767000

762000  
765000  
768000

760000 DEPRECIATION EXPENSE – COMPUTER EQUIPMENT  
761000 DEPRECIATION EXPENSE - VEHICLES  
762000 MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED VEHICLES  
763000 DEPRECIATION EXPENSE - FURNITURE, FIXTURES & EQUIPMENT (FF&E)  
764000 MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED FF&E  
765000 DEPRECIATION EXPENSE - BUILDINGS AND FACILITIES  
766000 MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED BUILDINGS AND FACILITIES  
767000 DEPRECIATION EXPENSE - BUILDING AND FACILITY IMPROVEMENTS  
768000 MWR DEPRECIATION EXPENSE - CENTRALLY FUNDED BUILDING AND FACILITY IMPROVEMENTS

Overview

THIS ACCOUNT	USED TO RECORD THIS
Depr Exp – Computer Equip (760000)	To record depreciation offset by accumulated depreciation Computer FF&E 180000 / SAP 180000.
Depr Exp – Vehicles (761000)	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 (762000)	
Depr Exp - FF&E (763000)	
MWR Depr Exp – Centrally Funded FF&E (764000)	
Depr Exp - Buildings and Facilities (765000)	
MWR Depr Exp – Centrally Funded Buildings and Facilities (766000)	
Depr Exp - Building and Facilities Improvements (767000)	
MWR Depr Exp - Centrally Funded Building and Facilities Improvements (768000)	

\* Do not change depreciation life span on old assets to agree with this instruction.

<b>760000</b>	<b>761000</b>	<b>762000</b>
<b>763000</b>	<b>764000</b>	<b>765000</b>
<b>766000</b>	<b>767000</b>	<b>768000</b>

**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.

- 760000 offset by Accumulated Depreciation – Computer FF&E 180000
- 761000 offset by Accumulated Depreciation - Vehicles 181000
- 762000 offset by MWR Accumulated Depreciation - Centrally Funded Vehicles 182000
- 763000 offset by Accumulated Depreciation - Furniture, Fixtures, and Equipment 183000
- 764000 offset by MWR Accumulated Depreciation - Centrally Funded Furniture, Fixtures, and Equipment 184000
- 765000 offset by Accumulated Depreciation - Buildings and Facilities 185000
- 766000 offset by MWR Accumulated Depreciation - Centrally Funded Buildings and Facilities 186000
- 767000 offset by Accumulated Depreciation - Building and Facilities Improvements 187000
- 768000 offset by MWR Accumulated Depreciation - Centrally Funded Building and Facilities Improvements 188000

**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

760000  
763000  
766000

761000  
764000  
767000

762000  
765000  
768000

Used by

ACCOUNT	USED BY
Depr Exp – Computer Equip (760000)	To record depreciation offset by accumulated depreciation Computer FF&E 180000 / SAP 180000.
Depr Exp – Vehicles (761000)	All funds.
MWR Depr Exp - Centrally Funded Vehicles (762000)	MWR only.
Depr Exp - FF&E (763000)	All funds.
MWR Depr Exp - Centrally Funded FF&E (764000)	MWR only.
Depr Exp - Buildings and Facilities (765000)	MWR only.
MWR Depr Exp - Centrally Funded Buildings and Facilities (766000)	MWR only.
Depr Exp - Building and Facilities Improvements (767000)	MWR only.
MWR Depr Exp - Centrally Funded Building and Facilities Improvements (768000)	MWR only.

**NOTE:** For more information, see Chart of Accounts for 170000 - 178000 and 181000 - 188000).

**771000      772000      773000**

**771000 MWR FIELD ACCOUNTING SERVICES COSTS**  
**772000 MWR CENTRAL SUPPORT COSTS**  
**773000 MWR CNICC SUPPORT COSTS**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
MWR Field Accounting Services Costs (771000)	Used to record the MWR allocation of the indirect MWR cost of centralized payroll processing and accounting support carried on CNIC records.
MWR Central Support Costs (772000)	Used to record the MWR allocation of the indirect MWR cost carried on CNIC records that is not allocated via accounts 629 through 635 and 771.
MWR CNICC Support Costs (773000)	Used to record the MWR allocation of the indirect MWR cost of CNIC support carried on the CNIC's records.

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
MWR Field Accounting Services Costs (771000)	Monthly by HQ NAF Accounting Office as a Source 94 for the applicable amount. Calculated by multiplying the monthly CNIC system-wide budgeted centralized payroll and HQ NAF Accounting Office cost amount by each MWR fund's expense percent of system-wide MWR fund expense.
MWR Central Support Costs (772000)	Monthly by HQ NAF Accounting Office as a Source 94 for the applicable amount. Calculated by multiplying the monthly CNIC system-wide budgeted central support cost by each MWR fund's expense percent of system-wide MWR fund expense.
MWR CNICC Support Costs (773000)	Monthly by HQ NAF Accounting Office 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.

**771000**

**772000**

**773000**

**When Credited** By HQ NAF Accounting Office 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 HQ NAF Accounting Office if any applicable expense exists.

**Subsidiary Records** Backup documents are amount HQ NAF Accounting Office posts to ledger.

**Used by** HQ NAF Accounting Office only.

**780000 DISCOUNTS LOST**

<b>Overview</b>	Used to record purchase discounts lost due to late payment.
<b>When Debited</b>	When payment is made after the expiration of the discount period.
<b>When Credited</b>	When there is a need for adjustments or corrections.

**ACCOUNT STATUS**

<b>Type</b>	Expense account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	Debited whenever discounts are lost due to late payment.
<b>Subsidiary Records</b>	Backup documents are payment terms per approved contracts, purchase orders, invoices, and payment documentation.
<b>Used by</b>	All funds.



781000

782000

783000

**781000 ADVERTISING AND PROMOTION**

**782000 CONFERENCES AND TRAINING**

**783000 CONTRACTUAL EXPENSE**

**Overview**

<b>THIS ACCOUNT</b>	<b>USED TO RECORD THIS</b>
Advertising and Promotion (781000)	The cost of advertising and promoting business activity. For example, the cost of free snacks to increase business.
Conferences & Training (782000)	The cost of professional membership conferences and training seminars not including travel and per diem costs. (For travel and per diem costs use account 721000.)
Contractual Expense (783000)	The cost of contracted or outside services performed for the fund; for example sports officials.

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Advertising and Promotion (781000)	On a payment AJV, or GJV when advertising or promotion expenses are paid or accrued.
Conferences & Training (782000)	On a payment, AJV, or GJV when conference membership or training seminar expenses are paid or accrued. Does not include travel or per diem expenses.
Contractual Expense (783000)	On a payment, AJV, or GJV when the contractual service expense is paid or accrued. If the costs were prepaid to Prepaid Contracts Account 162000, then the cost of the service must be expensed on a GJV as the contractual service is received. (Debit account 783000 and credit account 162000.)

**When Credited**

When there is a need for adjustments or corrections.

781000      782000      783000

**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.

**784000**

**784000 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 101000 for amount of check, debit 784000 for amount of discount, and credit receivable account 134000 for full amount of charge sales.

<p><b>NOTE:</b> 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 784000. If necessary, the fund should reclassify to the proper activity.</p>
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**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.

785000      786000      787000

785000 AWARDS AND PRIZES  
 786000 UNIT ALLOCATION  
 787000 ENTERTAINMENT

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Awards and Prizes (785000)	The cost of awards and prizes such as Bingo and Rec tournaments. DO NOT use for employee incentive awards and bonuses; instead use account 603000.
Unit Allocation (786000)	Unit Allocations. For MWR use only.
Entertainment (787000)	Entertainment costs.

**When Debited**

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Awards and Prizes (785000)	On an payment, AJV, or GJV when award or prize is given.
Unit Allocation (786000)	On an payment when unit allocations are disbursed.
Entertainment (787000)	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.

785000

786000

787000

**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**

<b>ACCOUNT</b>	<b>USED BY</b>
Awards and Prizes (785000)	All funds
Unit Allocation (786000)	MWR
Entertainment (787000)	MWR

**789000**

**789000 NGIS HEADQUARTERS ASSESSMENT**

**Overview** Used by HQ NAF Accounting Office to record monthly CNIC assessment on CNGIS revenue. See Financial Reports section for computation.

**When Debited** By HQ NAF Accounting Office only.

**When Credited** By HQ NAF Accounting Office 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** HQ NAF Accounting Office only.

**791000 CENTRAL STORES SHORTAGE & SPILLAGE/SPOILAGE EXP**

<b>Overview</b>	Shortages discovered through physical inventory of central storeroom. For overages, see account 581000.
<b>When Debited</b>	On a GJV to record a shortage found during a physical inventory. Offsetting credit is to applicable 152000 account.
<b>When Credited</b>	On a GJV when there is need for adjustments/corrections. To record overages, see account 581000.

**ACCOUNT STATUS**

<b>Type</b>	Expense account. Debits increase, credits decrease.
<b>Normal Balance</b>	Zero unless shortage is identified.
<b>Normal Status</b>	Debited after a physical inventory. Frequency depends on the number of inventories and shortages occurring.
<b>Subsidiary Records</b>	Backup documents are the GJV and supporting physical inventory sheets compared to the book inventory.
<b>Used by</b>	All Funds.

**793000**

**793000 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.



**794000 LINE OF CREDIT FEES/BROKER FEES/BANK SERVICE FEES**

<b>Overview</b>	Used to record bank fees associated with line of credit, broker and credit cards and general services.
<b>When Debited</b>	On a GJV to record fees from bank statements or on an invoice from a vendor.
<b>When Credited</b>	On a GJV for corrections or adjustments.

**ACCOUNT STATUS**

<b>Type</b>	Expense account. Debits increase, credits decrease.
<b>Normal Balance</b>	Debit balance, if any.
<b>Normal Status</b>	Debited whenever fees are incurred.
<b>Subsidiary Records</b>	Bank statements, invoices.
<b>Used by</b>	All funds.

799000

991000

799000 MISCELLANEOUS EXPENSE

991000 MISCELLANEOUS EXPENSE - EXTRAORDINARY

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Miscellaneous Expense (799000)	Routine expenses that are not specifically identified by other expense accounts. Breakage expenses are recorded to account 799000.
Miscellaneous Expense - Extraordinary (991000)	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 799000 may be debited frequently according to an individual fund's requirements. Account 991000 will be debited infrequently.

**Subsidiary Records**

Backup documents are:

- RSWC
- AJV
- GJV
- Other documentation such as insurance settlement papers.

**Used by**

All Funds.

**812000      813000      814000**  
**819000      891000**

**812000 CASH OVERAGE**  
**813000 GAIN ON DISPOSITION OF FIXED ASSETS**  
**814000 PRIOR FISCAL YEAR INCOME ADJUSTMENT**  
**819000 BONUS MERCHANDISE**  
**891000 MISCELLANEOUS INCOME - EXTRAORDINARY**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
Cash Overage (812000)	Cash overages resulting from daily cash-handling errors. For cash shortages see account 912000.
Gain on Disposition of Fixed Assets (813000)	Gains (amounts over the net book value*) resulting from the disposition of fixed assets. For losses, see account 913000.
Bonus Merchandise (819000)	Fund receipt of fair market value of free merchandise (such as bonuses from vendors) received by fund.
Miscellaneous Income - Extraordinary (891000)	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.

812000  
819000

813000  
891000

814000

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON(S)</b>
Cash Overage (812000)	On GJV, DARS, or RSWC only when there is need for adjustments or corrections. Do not use for cash shortages. Use Cash Shortage Account 912000.
Gain on Disposition of Fixed Assets (813000)	On GJV, DARS, or RSWC when there is need for adjustments or corrections.
Bonus Merchandise (819000)	On GJV, DARS, or RSWC when there is need for adjustments or corrections.
Miscellaneous Income - Extraordinary (891000)	

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Cash Overage (812000)	On DARS when cash overage is reported.
Gain on Disposition of Fixed Assets (813000)	On DARS, GJV, or RSWC when asset is disposed of and gain is received or accrued.
Bonus Merchandise (819000)	On DARS, AJV, or GJV upon receipt of the free merchandise.
Miscellaneous Income - Extraordinary (891000)	On DARS or GJV when income is received or due.

<b>812000</b>	<b>813000</b>	<b>814000</b>
<b>819000</b>	<b>891000</b>	

## ACCOUNT STATUS

<b>Type</b>	All are income accounts. Credits increase, debits decrease.
<b>Normal Balance</b>	Credit balance, if any, for all accounts except 814000 which may have a debit or credit balance.
<b>Normal Status</b>	Accounts may be used as transactions occur.
<b>Subsidiary Records</b>	Backup documents are: <ul style="list-style-type: none"><li>• Register tapes</li><li>• DARS</li><li>• Property and Depreciation Records</li><li>• Certificate of Disposition</li><li>• Prior year's accounting data</li></ul>
<b>Used by</b>	All Funds.

912000  
915000

913000  
916000

914000  
950000

912000 CASH SHORTAGE  
913000 LOSS ON DISPOSITION OF FIXED ASSET  
914000 PRIOR FISCAL YEAR'S EXPENSE ADJUSTMENT  
915000 BAD CHECK EXPENSE  
916000 BAD DEBT EXPENSE  
950000 INTEREST EXPENSE - LATE PAYMENT

Overview

THIS ACCOUNT	USED TO RECORD THIS
Cash Shortage (912000)	Cash shortages resulting from daily cash handling errors. For cash overages see account 812000.
Loss on Disposition of Fixed Assets (913000)	Losses (amount less net book value*) resulting from disposition of fixed assets. For gains, see account 813000.
Bad Check Expense (915000)	Uncollectible returned check receivables. (Uncollectibles must be six months old and must have the CO's approval, see BUPERSINST 7200.2.)
Bad Debt Expense (916000)	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 (950000)	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.

912000      913000      914000  
 915000      916000      950000

**When  
 Debited**

THIS ACCOUNT	IS DEBITED FOR THIS REASON(S)
Cash Shortage (912000)	On a DARS or RSWC when cash shortage is reported.
Loss on Disposition of Fixed Assets (913000)	On GJV or RSWC when asset is disposed of, and loss results.
Bad Check Expense (915000)	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 132000.
Bad Debt Expense (916000)	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 (950000)	On RSWC, GJV, or AJV when late charges are incurred.

912000  
915000

913000  
916000

914000  
950000

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON(S)</b>
Cash Shortage (912000)	On a GJV or DARS only when there is need for adjustments or corrections. Do not use for cash overages. Use Cash Overage Account 812000.
Loss on Disposition of Fixed Assets (913000)	On GJV, RSWC, or DARS when there is need for adjustments or correction of errors.
Bad Check Expense (915000)	On GJV, DARS, or RSWC when there is need for adjustments or corrections.
Bad Debt Expense (916000)	
Interest Expense - Late Payment (950000)	

**ACCOUNT STATUS**

- Type** All are expense accounts. Debits increase, credits decrease.
- Normal Balance** Debit balance, if any for all accounts except 914000 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 950000)
- Used by** All Funds.



<b>830000</b>	<b>930000</b>	<b>931000</b>
<b>932000</b>	<b>934000</b>	<b>935000</b>
<b>936000</b>	<b>937000</b>	

**830000 BRAC - EXPENSE REIMBURSEMENT**  
**930000 BRAC - SEVERANCE PAY EXPENSE**  
**931000 BRAC - ANNUAL LEAVE PAYOFF EXPENSE**  
**932000 BRAC - PCS EXPENSE**  
**933000 BRAC - OUTPLACEMENT ASSISTANCE EXPENSE**  
**934000 BRAC - ASSET TRANSPORTATION EXPENSE**  
**935000 BRAC - BASE CLOSURE TEAM EXPENSE**  
**936000 BRAC - OTHER PERSONNEL EXPENSE**  
**937000 BRAC - OTHER NON-PERSONNEL EXPENSE**

**Overview**

THIS ACCOUNT	USED TO RECORD THIS
BRAC - Expense Reimbursement (830000)	APF revenues given to the fund as reimbursement for eligible BRAC expenses.
BRAC - Severance Pay Expense (930000)	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 (931000)	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.

830000  
932000  
936000

930000  
934000  
937000

931000  
935000

Overview  
(cont.)

THIS ACCOUNT	USED TO RECORD THIS
<p>BRAC - PCS Expense (932000)</p>	<p>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.</p>
<p>BRAC - Outplacement Assistance Expense (933000)</p>	<p>Expenses paid for costs (including administrative costs) of specific initiatives such as job fairs and transition centers to assist displaced employees.</p>
<p>BRAC - Asset Transportation Expense (934000)</p>	<p>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.</p>
<p>BRAC - Base Closure Team Expense (935000)</p>	<p>Base Closure Assistance Team expenses for salary, travel, and per diem.</p>
<p>BRAC - Other Personnel Expense (936000)</p>	<p>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.</p>
<p>BRAC - Other Non-Personnel Expense (937000)</p>	<p>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.</p>

<b>830000</b>	<b>930000</b>	<b>931000</b>
<b>932000</b>	<b>934000</b>	<b>935000</b>
<b>936000</b>	<b>937000</b>	

**When Debited**

<b>THIS ACCOUNT</b>	<b>IS DEBITED FOR THIS REASON</b>
BRAC - Expense Reimbursement (830000)	On an RSWC or GJV for corrections or adjustments.
BRAC - Severance Pay Expense (930000)	On an RSWC, GJV, or AJV when expense is paid or accrued.
BRAC - Annual Leave Payoff Expense (931000)	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 (932000)	On an RSWC, GJV, or AJV when expense is paid or accrued.
BRAC - Outplacement Assistance Expense (933000)	
BRAC - Asset Transportation Expense (934000)	
BRAC - Base Closure Team Expense (935000)	
BRAC - Other Personnel Expense (936000)	
BRAC - Other Non-Personnel Expense (937000)	

<b>830000</b>	<b>930000</b>	<b>931000</b>
<b>932000</b>	<b>934000</b>	<b>935000</b>
<b>936000</b>	<b>937000</b>	

**When Credited**

<b>THIS ACCOUNT</b>	<b>IS CREDITED FOR THIS REASON</b>
BRAC – Expense Reimbursement (830000)	On a DARS, GJV, or AJV when payment is received or accrued.
BRAC – Severance Pay Expense (930000)	On a GJV or DARS when there is a need for adjustment or correction.
BRAC – Annual Leave Payoff Expense (931000)	
BRAC - PCS Expense (932000)	
BRAC – Outplacement Assistance Expense (933000)	
BRAC – Asset Transportation Expense 934000)	
BRAC – Base Closure Team Expense (935000)	
BRAC – Other Personnel Expense (936000)	
BRAC – Other Non-Personnel Expense (937000)	

**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.

## FY13 AIMS CHART OF ACCOUNTS

101000	Central Bank Acct. [SO 10, 20, (SO 30 w/offset to 102, 103, 104) only]	281000	Long-Term Ret. & Sev. Allow.	704000	Film Expense (only w/act 50,51)
	Restricted Cash-Cap Outlays (SO 30 w/offset to 101 only)	291000	Retained Earnings Beg. of FY	705000	Ticket Expense
102000	Restricted Cash-Cap Outlays (SO 30 w/offset to 101 only)	292000	Misc. Equity Transactions <sup>2</sup>	706000	USDA offset
103000	Restricted Cash-Loc. Nat'l. (SO 30 w/offset to 101 only)	293000	BRAC-Residual Balances <sup>2</sup>	707000	USDA Program Expense
104000	Restr Cash-BRAC/Special Operating Outlays (SO 30 w/offset to 101 only)	294000	Intrasystem Transfers <sup>2</sup>	708000	CDH Subsidy Exp(w/act 20-23)
	Local Payroll/Airline Travel Acct.	295000	CF-Capital Grants <sup>2</sup>	721000	Travel & Per Diem
105000	Local Foreign Currency Acct..	296000	Echelon-Capital Grants <sup>2</sup>	724000	Employee Relocation Expense
106000	Change Funds	297000	Echelon ii Capital Projects <sup>2</sup>	731000	Employee Relocation UFM
108000	Petty Cash	298000	Assets Transferred from CFAS <sup>2</sup>	741000	Freight & Transp(w/dept 00,89)
109000	Electronic Credit Card Acct.	299000	Echelon II Project Collateral Equip <sup>2</sup>	742000	Support Srvc Exp(w/dept 00,89)
110000	Acct. Receivable-Returned Cks.	301000	Resale Rev. (can't use depts. 10-18, 30-99, and 00)	747000	Internal Service
132000	Acct. Receivable-Other.	302000	Catering Resale Revenue (can't use depts. 10-18, 30-99, and 00)	748000	Rendered/Received
134000	Acct. Receivable-Credit Cards	303000	Sales Discount (can't use depts. 10-18, 30-99 and 00)	750000	UFM APFOffset CDH Subs
135000	Acct. Receivable-Gift Certificates	401000	Cost of Goods Sold (No entries)	755000	UFM Headquarters 1 2
136000	Acct. Receivable-APFSUP	501000	Program Rev. (can't use depts. 00-09,90-95)	756000	UFM APF Offset Training
151000	Dept. Resale Inv. (can't use act 00 or depts.00,10-18, and 29-99)	503000	Other Sales Discount Program (can't use depts. 00-09, 89-95,99)	757000	UFM APF Offset Minor Property
152000	Central Storeroom Inv.	506000	Net Ticket/Tour/Cruise Rev (use only with Act 54 & 55)	758000	UFM APF Offset Labor Cost
161000	Prepaid Supplies	531000	Common Support Services	759000	UFM APF Offset Supplies Cost
162000	Prepaid Contracts	532000	Dues (not CBQ)	760000	UFM APF Offset Contract 754000
163000	Prepaid Tickets	533000	Echelon II Assessment <sup>3</sup>	761000	UFM APF Offset Maint Cost
165000	Prepaid Minor Property	558000	NEX Ship Store Profit Dist. <sup>4</sup>	762000	UFM APF Offset OthOperatCost
167000	Goods in Transit	559000	NEX Div. FdServ/Concessionaire (only w/act 00-07, 18, 40, 43, 77-80, 82-98) <sup>4</sup>	763000	UFM APF Offset Fixed Asset
168000	Prepaid Other Expense	560000	Lodging Telephone Revenue	764000	UFM APF Offset Communicate
169000	Suspense Acct. <sup>2</sup>	562000	CF-Operating Grants. <sup>3</sup>	765000	UFM APF Offset Trvl & Per Diem
170000	Computer Equip. (MWR & NGIS)	563000	Echelon Operating Grant. <sup>3</sup>	766000	UFM APF Offset Transportation
171000	Vehicles	564000	Other Operating Grants	767000	Depr Exp-Computer Equip (MWR&NGIS)
172000	MWR CF Vehicles	565000	NEX Distribution-Direct <sup>3</sup>	768000	Depr. Exp.-Vehicles
173000	Furniture, Fixtures & Equip.	566000	NEX Dist.-Amsmt. Machine	771000	MWR Depr. Expense-CF Vehicles
174000	MWR CF FF&E	567000	NEX Dist-BUPERS Subsidy <sup>3</sup>	772000	Depr. Exp.-FF&E
175000	Bldgs. & Facilities	568000	NEX Distribution-CNIC (MWR and CNIC only) <sup>3</sup>	773000	MWR Depr. Exp.-CF FF&E
176000	MWR CF Bldgs. <sup>4</sup>	581000	Other Rev(can't use dept 89)	780000	Depr. Exp.-Bldg. & Facil.
177000	Bldgs. & Facilities Improv. <sup>4</sup>	591000	Commercial Sponsorship (can't use w/act 74 - 76, can use dept 89)	784000	MWR Depr. Exp.-CF Bldgs & Facil.
178000	MWR CF Bldg. Improv. <sup>4</sup>	592000	Central Stores Overage	785000	Depr. Exp.-Bldg. & Facil. Improv.
179000	Construction in Progress	593000	Leisure Travel Commissions	786000	MWR Depr. Exp.-CF Bldg/Impv
180000	Accumulated Depreciation	594000	Amusement/Vending Mach.Com	787000	MWR Field Acct. Srvcs. Costs <sup>3</sup>
	Computer Equip (MWR & NGIS)	601000	Recycling Commissions	788000	MWR Central Support Costs <sup>3</sup>
	Accum. Depr.- Vehicles	602000	Other Commissions	789000	MWR Echelon II/III Costs <sup>3</sup>
181000	MWR Accum. Depr.- CF Vehicles	603000	Salaries & Wages	791000	Discounts Lost
182000	Accum. Depr.- FF&E	604000	Salaries & Wages-Local Nat'l.	793000	Advertising & Promotion
183000	MWR Accum. Depr.- CF FF&E	605000	Bonuses/Incentive	794000	Conference & Trng.
184000	Accum. Depr.- Bldgs.& Facil.	606000	Payroll Overtime Expense	799000	Contractual Expense
185000	MWR Accum. Depr.- CF Bldgs. <sup>4</sup>	621000	Foreign National Payroll Offset	812000	Credit Card Sales Expense
186000	Accum. Depr.- Bldgs. & Facil. Improv.	622000	Comp Time Expense	813000	Awards & Prizes
187000	MWR Accum. Depr.- CF Bldg. Improv.	623000	Employer's Share of FICA	814000	Unit Allocation <sup>4</sup>
	Loans Receivable	624000	Annual Leave Expense	819000	Entertainment
191000	Trade Pay. (SO 40 only)	625000	Sick Leave Expense	830000	NGIS Headquarters Assessmnt <sup>3</sup>
201000	Other Payables	626000	Employee Meals	891000	Central Stores Shortage
202000	Deposits Payable	629000	Employee Benefits-Local Nat'l.	910000	Ombudsman Exp <sup>4</sup> (Dept 00,89)
203000	Gratuities Due Employees	630000	Employee Benefits-Other	913000	Spillage/Spoilage
204000	Service Chrgs. Due Employees	632000	Emplyrs. Health/Disability Ins. Cost <sup>3</sup>	914000	Miscellaneous Expense
205000	Consignment Items Payable	633000	Emplyrs. Life Ins. <sup>3</sup>	915000	Cash Overage
206000	Comp Time Payable	634000	ER Benefit CSRS,FERS,TSP <sup>3</sup>	916000	Gain on Disp. of Fixed Assets
210000	Wages Payable	635000	DOD TRAVEL SUBSIDY <sup>4</sup>	930000	Prior Fiscal Year Income Adj
211000	Annual Leave Payable	636000	Emplyrs. Work Comp. Cost <sup>3</sup>	931000	Bonus Merchandise
212000	Federal Taxes Payable	637000	Emplyrs. Unemp. Comp. Cost <sup>3</sup>	932000	BRAC-Expense Reimbursement
213000	Social Security Payable	638000	MWR Emp.Prop/Liab.Ins.Cost <sup>3</sup>	933000	Misc Income-Extraordinary
214000	State Taxes Payable	641000	401K Employer Match <sup>4</sup>	934000	Cash Shortage
215000	Savings Bonds Payable	642000	401K Admin Fees	935000	Loss on Disp. of Fixed Assets
216000	Savings Bonds Payable	660001	Post Retirement benefit cost <sup>4</sup>		Prior Fiscal Year Expense Adj
217000	Retirement Payable	661000	Utilities		Bad Check Expense
218000	Life Insurance Payable	662000	Rentals		Bad Debt Expense
219000	Post Retirement Benefit	663000	Telephone Expense		BRAC-Severance Pay Expense
220000	Health Maintenance Payable	664000	Telephone & Postage		BRAC-Annual Leave Payoff Exp
221000	Disability Ins. Payable	665000	Cable/Satellite Service		BRAC-PCS Expense
222000	Savings Investment Plan Pay.	668000	Repairs & Maint-Vehicles		BRAC-Outplacement Assist Expense
223000	Civil Serv. CSRS Retire. Pay.	685000	Repairs & Maint-FF&E		BRAC-Asset Transportation Exp
224000	Civil Serv. FERS Retire. Pay	686000	Repairs & Maint-Bldg. & Facil.		BRAC-Base Closure Team Expense
225000	Bonuses Pay.	687000	Minor Property		BRAC-Other Personnel Expense
226000	Foreign National Pay.	688000	Smallwares		BRAC-Other Non-Personnel Exp
227000	Civil Service TSP Pay.	689000	UFM APF FIXED ASSET EXP <sup>4</sup>		Interest Expense-Late Payment
228000	TSP Loan Pay.	701000	Supplies		Misc. Expense-Extraordinary
229000	PAYROLL Deduction-Other	702000	Amenities <sup>5</sup> (w/act 00,59,85-89 & w/dept 09-13, 17, 18)		
230000	GS CSRS Offset Retirement	703000	Laundry		
251000	Unearned Income				
256000	Unearned Income UFM <sup>4</sup>				
271000	Bupers Long-Trm Loans Pay. <sup>2</sup>				
272000	Other Long-Term Loans Pay.				

- 1 Open to 10197 only
- 2 Approved use only
- 3 CNIC use only
- 4 MWR only
- 5 CBQ /NGIS & Rec Lodging only



**ACTIVITIES**

01 All Hands Club  
 02 O Club  
 03 CPO Club  
 05 E Club  
 06 Fast Food  
 08 PiCNIC/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 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 NGIS Suites(Closed)  
 88 Distinguished Visiting Quarters (Closed)  
 89 NGIS Conference Center  
 90 NGIS 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 76, 85-89 (00 only w/depts 90-95 & 00)  
 CIV - All but 27, 74, 85-89 (00 only w/dept 00)  
 NGIS - Only 18,76, 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 76,85,86,87,88 (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/NGIS**– Only 76,85, 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 AIMS 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.

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**ACCOUNTING PROCEDURE FOR MWR FUND SNACK BARS**

The following accounting procedure applies to all MWR/NGIS fund operated snack bars. (Effective 1 Oct 91.)

<b>IF THE SNACK BAR IS LOCATED</b>	<b>AND</b>	<b>THEN RECORD</b>
Within or connected to an MWR activity	NO alcoholic beverages of any kind are sold, or separate bar is involved.	<p>ALL transactions for the snack bar under Food Resale Department 01 of the activity in which the snack bar is located</p> <p>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.</p>
	Alcoholic beverages are sold, or a separate bar is present.	<p>Food transactions ONLY under Food Resale Department 01</p> <p align="center">-AND-</p> <p>Alcohol/bar transactions under Bar Resale Department 02 of the activity in which the snack bar is located.</p>
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.	<p>Food transactions ONLY under Food Resale Department 01</p> <p align="center">-AND-</p> <p>Alcoholic/bar transactions under Bar Resale Department 02 of the Fast Food activity 06.</p>

**ACCOUNTING PROCEDURE FOR ACTIVITY/DEPARTMENT ANNEX REPORTING**

The following accounting procedure applies to all MWR/NGIS fund activity/department annex reporting.

<b>IF</b>	<b>AND</b>	<b>THEN</b>
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. SAP).*	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.

## 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 SECNAV M-5210.1 of November 2007.

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

<b>Overview</b>	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.
<b>How recorded</b>	DARS
<b>When recorded</b>	Daily
<b>Documentation</b>	<ul style="list-style-type: none"><li>• 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.</li><li>• <b>Prior to the conversion to the CNIC credit card central processor</b>, the printed report with verification number will support your debit to Cash, account 101, or Accounts Receivable, account 134, on the DARS.</li><li>• <b>For those funds converted to the CNIC credit card central processor</b>, the printed report <b>with</b> verification number will support your debit to electronic credit card account 110 on the DARS.</li><li>• <b>Prior to conversion to the CNIC credit card central processor</b>, 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.</li><li>• <b>For those funds converted to the CNIC credit card central processor</b>, 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.</li><li>• 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.</li><li>• Copies of DARs and DARS with supporting documentation.</li></ul>

**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.

<p><b>NOTE:</b> 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.</p>
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**ACCOUNTING PROCEDURE FOR ELECTRONICALLY PROCESSED CREDIT CARD SALES  
(cont.)**

**Use these procedures prior to conversion to the CNIC Credit Card Central Processor.**

IF	THEN
<p>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.</p>	<p>On the day of transaction record on DARS:</p> <p>Debit Cash, 101000, \$ settled amount(s) Credit Revenue, XXXXXX, \$ settled amount(s)</p> <p><b>Make sure the settled amount(s) are the exact dollar amount deposited into the local bank account.</b> Use the credit card merchant statement to verify these amounts.</p> <p>When the credit card merchant statement is received, record on a RSWC:</p> <p>Debit Credit Card Sales Expense, 784000, \$ amount of discount charges, supplies, interchange fees, membership fees, etc. Debit Rentals, 642000, \$ amount of rental expense for equipment. List in the invoice section of the remittance the charges as they appear on your merchant statement with the dates charged.</p> <p>Deposit the check into the local bank account.</p>
<p>The discount charge was taken out of the batched or settled amount(s) before deposited into the local bank account.</p>	<p>On the day of transaction, record on DARS:</p> <p>Debit Accounts Receivable-Credit Cards, 134000, \$ batched total amount(s) Credit Revenue, XXXXXX \$ batched total amount(s)</p> <p>Upon receipt of the report from the credit card carrier, record on DARS:</p> <p>Debit Cash, 101000, \$ net amount(s) Debit Credit Card Sales Expense, 784000, \$ amount of discount Credit Accounts Receivable-Credit Cards, 134000, \$ batched/gross total amount(s)</p> <p><b>When entering into SAP, enter each net amount separately in your deposit screen.</b></p>

**NOTE:** Contact Treasury Management (local banking) 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.**

<b>IF</b>	<b>THEN</b>
<p>Mastercard, Visa, American Express, and Discover are 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</p>	<p>On the day of transaction, record on DARS:</p> <p>Debit electronic credit card account 110000, \$ settled amount(s) Credit Revenue, XXXXXX, \$ settled amount(s)</p> <p>Make sure the settled amount(s) are the exact dollar amount deposited into the local bank account.</p> <p>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.</p> <p>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.</p>

<p><b>NOTE:</b> Contact Treasury Management (local banking) if you are not sure how the credit card totals are being deposited into the local bank account.</p>
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**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 a 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.

<b>IF</b>	<b>THEN</b>
PPA is less than 1% of total NAFI assets (as per CNIC audited financials)	Book in current year in regular GL accounts for appropriate income or expense categories.
PPA is greater than 1% of total NAFI assets (as per CNIC audited financials)	Contact CNIC NAF Accounting.

**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	<p>The following non-PPA transactions regardless of the dollar values involved are normally recorded as equity adjustments and can be submitted directly to HQ NAF Accounting Office for processing on a GJV with accompanying explanation:</p> <ol style="list-style-type: none"> <li>1. Recording of assets and liabilities added or subtracted during fund establishments, mergers, consolidations, and disestablishments.</li> <li>2. Recording of Capital Grants or dividends paid or received by a fund.</li> <li>3. Recording of assets or liabilities transferred to or from a fund.</li> <li>4. Recording of non-recurring adjustments resulting from accounting policy/procedure changes directed by proper authority (e.g., CNIC, DFAS, Navy, etc.).</li> <li>5. Clearing annual leave balance for employee converted to Civil Service status.</li> </ol>

\* 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.

<b>NOTE:</b> You must send a manual copy of GJVs posting to Equity to HQ for processing.
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## ACCOUNTING PROCEDURE FOR ENLISTED DINING FACILITIES (EDF)

These instructions were issued in HQ NAF Accounting Office 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. 301000 for Basic Daily Food Allowance
  - b. 569000 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.

<p><b>NOTE:</b> Transfer Food Cost (COGS) by crediting the non-EDF 151 account and debiting the EDF 151000 account. Always use a -0- value balance in Account 151000 on the Resale Department Inventory Summary, source 50.</p>
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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.).

<p><b>NOTE:</b> 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.</p>
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## ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY13 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 161000, Prepaid Supplies and written off over a twelve month period to account 687000, smallwares beginning the first month after purchase. This includes seasonal items used only during special occasions or holidays.

<b>NOTE:</b> Small dollar purchases of smallwares in any given month may be expensed directly to 687000, smallwares rather than amortized over twelve months.
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### 2. **Computer Equipment 170**

This account is used to record the purchase of computer hardware grouped as a unit and single items that meet or 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 NGIS'S. Other computer items that do not meet the cost criteria for fixed asset can be expensed or 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 all SAP 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 one 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.

## ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY 13 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 161000, Prepaid Supplies and written off over a twelve month period to account 687000, smallwares beginning the first month after purchase. Includes seasonal items used only during special occasions or holidays.

<p><b>NOTE:</b> Small dollar purchases of smallwares in any given month may be expensed directly to 687000, smallwares rather than amortized over twelve months.</p>
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### 2. **Computer Equipment 170**

This account is used to record the purchase of computer hardware grouped as a unit and single items that meet or exceed the cost criteria of \$2,500.00. Record the purchase as a fixed asset and depreciate with a life for MWR and a three-year life for VQ'S. Other computer items that do not meet the cost criteria for fixed asset can be expensed or 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 one 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.

**DEPRECIATION/AMORTIZATION FOR NGIS FIXED ASSETS**

- a. Fixed assets are items with an individual cost of \$2500 or more.
- b. The accounting useful life of a fixed asset may not be equal to its economic useful life. A fixed asset that has reached the end of its accounting useful life, which means it has been fully depreciated, may continue to be serviceable and not require replacement.
- c. Whole Room Concept (WRC) projects, Repair/Renovation (R/R) projects and CCTV security surveillance systems.

**Items purchased separately from the Whole Room Concept**

<b>Individual Item</b>	<b>Useful Life</b>
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
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

**ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY13 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: NGIS does NOT use asset grouping except for “whole room”.**

- |                                       |                                 |
|---------------------------------------|---------------------------------|
| Air hockey table                      | Table top range                 |
| Amusement machine                     | Tray stands-dining room         |
| Animal over 5 years old               | Trays bar, dining room          |
| Bar code scanner wand                 | Video Games                     |
| BNGIS grill                           | Weed whacker – lawn maintenance |
| Beacon lights-lighting equipment      | Wine Carts                      |
| 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                |                                 |
| Foosball table                        |                                 |
| Hand dryers                           |                                 |
| High chairs baby                      |                                 |
| Lift gate-bartop                      |                                 |
| Mechanical games                      |                                 |
| Menu boards                           |                                 |
| Mini-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

**ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY13 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	Caramel corn stove
Adding machine/calculator	Caramel dip warmer
Air conditioner-portable	Carpentry/woodworking equipment-handheld
Animal under 5 years old	Carpet
Armrail-front bar	Carpet shampooer
Athletic equipment	Cassette deck-sound system
Automatic mobile cookie dropper-kitchen	Cellular phone
Back panels with shelving-backbar	Chairs-bar/lounge
Backstop-portable	Chairs-dining room
Bacteria metering unit	Chaser/dimmer board-lighting
Bar die	Check signing machine
Bar stool	Clothes dryer
Bar top	Clothes washer
Barbecue chili warmer	Cocktail service station-bar
Barbell w/collars	Communications system, sound system
Basketball standards	Computer hardware/peripherals/furniture
Battery charger	Computerized engine analyzer
Bench	Computerized fitness evaluation system
Bench for barbell/dumbbell work	Control console-sound/lighting/video
Bike	Conveyor, pizza oven
Bike rack	Copy machine
Billiard table-game room	Corn dog fryer
Blender-bar & food	Cotton candy machine
Blinds-venetian	Couch/davenport
Boat trailer-less than 16' boat	Counter, pizza oven
Boat-power less than 16'	Court floor covering
Boat-row	Crepe machine
Bread boxes-kitchen, pantry, storeroom	Cross-country ski machine
Bread drawers-kitchen, pantry, dining room	Cup rack glides under
Breader/sifter-kitchen/preparation	Currency/ticket counter
Breading machines	Curtains
Buffer-automotive/flooring	Descrambler-satellite equipment
Burger/meatball forming machines	Digital A/V mixer-sound equipment (audio/visual)
Bussing trucks	Digital telephones-office, dining room, bar/lounge
Butter pan insert	Dishwasher
Candy apple cookers	Disk/drum brake lathe
Canoe	Dollies

**ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY13 AND LATER FIXED-ASSET ACQUISITIONS (cont.)**

**FOUR-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E) (cont.)**

Doughnut-sugaring machine	Mowers-self propelled
Drapes	Multichannel preamp/amplifiers/tuner-sound equipment
Dual waffle baker	Musical instruments
Dumbbells	Nacho cheese warmer
Ellipsoidal spotlights-lighting equipment	Outboard motor-gas
Engine hoist-portable	Outdoor furniture/canopies/umbrellas
Engine parts' washer machine	Peanut roaster
Engine stand	Phone systems
Espresso & cappuccino machines	Phonograph
Fan-portable	Pinspots-lighting equipment
Film splicer	Pitching machine
Fitness equipment	Pizza ovens-electric
Floor jack-wheeled	Pool grass catcher
Floor molding	Pool table
Forty-five second clock	Pool vacuum
Free weights	Popcorn butter dispensers
Fresnels spotlights-lighting equipment	Popcorn machines
Front panel-front bar	Power distribution box-sound, lighting, video
Glass washer-bar	Power pack-sound, lighting, video equipment
Golf Carts	Power saw
Graphic equalizer-sound equipment	Pressure fryers
Hand tools	Pretzel warmers
Hand trucks	Public address system
Heat lamps	Quick snack cooker
Heater-portable	Receiver-sound equipment
Hot dog grill	Recumbent bike
Ice machine-bar	Refrigerator
Ice shavers	Rice cooker/steamer
Jack stands	Rotisserie broilers
Jet ski	Roto tiller
Juke box	Rowing machine
Kick plate-frontbar	Sailboat
Laundry basket w/wheels	Satellite dish
Laundry-washer & dryer	Scales-electronic
Led board-sound, lighting, video equipment	Scoreboard-portable
Library book truck	Security system
Lifecycle	Service stands-waitress station
Liquor gutter-bartop	Serving trucks
Locker	Ski binding adjustment machine
Mailing machine & scales	Ski maint. work bench
Microfilm reader/printer	Skirt molding
Microwave ovens	Slot Machines
Mirror-general	Slush machine
Modular 4-sink unit-underbar	Snow mobile
Movie projector	Speaker system-sound equipment
Movie projector lenses	"Spike" dog machine-kitchen equipment
Movie screen	

**ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY13 AND LATER FIXED-ASSET ACQUISITIONS (cont.)**

**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 FY13 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	Cold pans - frost tops
All-weather mat	Cold pans, scrap chutes, sinks, etc.
Automatic wash systems-dish machines	Columns, backbar
Backbar countertop	Columns, front bar
Bain Maries-kitchen equipment	Compressor stands, refrigeration
Baker's tables	Conduction oven
Balance beam-exercise	Conference table
Basketball backboard/rim	Convection oven
Bearing press	Convection, pizza oven
Beverage stations-bar, pantry, or dining room	Conventional hoods/canopies
Bleachers-portable	Conventional oven
Boat trailer-over 16' boat	Corbels-front bar
Boat-power, over 16'	Cornice-upper back bar
Bobtail fountain units	Credenza
Bookcase/shelves	Cup and glass rack glides
Bottle cooler-bar	Cup dispensers
Bowling ball conditioner	Cut-outs for dish elevators
Bowling ball drilling machine	Cutter/mixers-vertical
Bowling pinsetters, land & automatic scorers	Dance floor-portable
Boxing ring	Deck ovens
Broilers-cooking	Desk
Buffalo cutter/chopper	Dipper wells-kitchen, pantry
Butcher blocks	Dishwashing stands
"C" bar (brass rail)-bartop	Display case
Camping trailers-unregistered	Door type-dishwashing
Carpentry/woodworking equipment-installed	Dough divider/rounder
Cash register	Draught beer dispenser-direct draw
Ceiling fan	Drive on auto hoist
Chair-general	Drop-in soup stations
Chairs-folding/stacking	Electronic scoreboard
Charbroilers	End splashes or enclosures-dining room
Chef's table	End table
Climate/air handling equip & controls	Engraving machine
Coffee grinders & dispensers	Equipment rack, metal
Coffee table	Exhaust gas analyzer-automotive
Coffee urns	File cabinet
Cold food tables	Fire extinguishing suppression equipment-automatic
Cold pan refrigerators	

**ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY13 AND LATER FIXED-ASSET ACQUISITIONS (cont.)**

**EIGHT-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E) (cont.)**

Flight type-dishmachine	Meat choppers or grinders
Flooring, tile	Meat saws
Flooring, wood	Milk dispensers
Food cutters	Mirrors-bar/lounge, dining room
Footrail (brass)-frontbar	Mixers with attachments
Forklift	Mobile hot food trucks
Fountainettes	Mobile ingredient bins
Fry pans tilting	Mobile or stationary racks/shelves
Fryers-deep fat	Mobile preparation tables
Fryers with accessories	Modular blender station-underbar
Garbage can washers	Modular direct connected-steam kettle
Garbage disposal	Modular hand sink-bar/underbar
Glass froster-bar	Modular insulated storage chest-underbar
Glass storage bin/rack, etc.	Modular workboard cocktail stations-underbar
Glass washers-dining room/kitchen	Napkin storage
Golf ball dispenser	Open shelving
Golf ball picker	Overhead shelves
Grill stands	Partitions/room dividers
Grill stands with built-in filters	Pasta machines
Grills/griddles	Peelers, electric-kitchen
Hand sinks	Piano
Heated insulated cabinets	Pie dough rollers
Hood lighting	Pizza crust rollers
Hot food tables	Pizza make-up tables
Hot food totes	Pizza ovens-gas
Hot tank-caustic	Plate dispensers
Hot tub	Plate lowerators
Hydraulic lift dock	Platform truck
Hydraulic press	Point-of-sale system (POS)-hardware, cash registers, etc.
Ice chests	Pool chlorinator
Ice cream cabinets plain or w/syrup rails	Pot racks
Ice crusher	Pot sinks
Ice dispensers	Pot washers
Ice machine-kitchen	Pressure steam cookers
Ice storage bins	Proofing cabinets
Ingredient bins	Proximity ventilators
Ladder	Rack conveyor-dish machine
Library card catalog	Racks glides under-pantry/dishwashing
Lifeguard chair	Ranges-cooking
Light fixtures	Reach-in coolers and freezers
Lights-bar	Refrigerated display cases
Lights-dining room	Refrigerators-upright/under counter
Liquor display cabinets/shelves-backbar	Roll warmer stands
Liquor display security panels (grill or tambour)-bar	Rubber matting
Marquee	

**ACCOUNTING PROCEDURE FOR FIXED-ASSET DEPRECIATION: GUIDELINES AND SCHEDULES FOR FY13 AND LATER FIXED-ASSET ACQUISITIONS (cont.)**

**EIGHT-YEAR FURNITURE, FIXTURES, AND EQUIPMENT (FF&E) (cont.)**

Safe	Walk-in coolers
Salad and dessert cases	Walk-in freezers
Sandwich units-cold storage	Wall display cases
Sandwich units-kitchen	Warehouse/material handling equipment
Saucer dispensers	Water stations
Sauna	Welding machine
Scales-balance beam	Work top units
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	

**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 163000 (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 (163000). 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 inventoried, 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 inventory system must be maintained and reconciled monthly to the actual physical inventory 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 594000 while all other commissions are booked to 591000. The only revenue recorded for these transactions is commission.



<b>NAVY VISITORS QUARTERS</b>  <b>MINOR PROPERTY, SUPPLIES, AND AMENITIES</b>  <b>ITEMS</b>  (Not All Inclusive) READ! Accompanying AIMS NGIS Account Definitions	SAP Asset Acct:	165 - Prepaid Minor Property	161 - Prepaid Supplies						168 - Prepaid Other
	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 Prepaid Marketing Supplies
	SAP Expenses:	686 - Minor Property	701- Supplies			702 - Amenities		781 Advert	
	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 Marketing Expense
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						DNGIS			
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 NGIS OPERATION**

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

**SAMPLE GL ACCOUNT CODING FOR NGIS OPERATION  
(cont.)**





## 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 HQ NAF Accounting Office 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.

**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 HQ NAF Accounting Office 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, NGIS 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 HQ NAF Accounting Office 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..

**MWR** - A Morale, Welfare, and Recreation Fund.

**NAFI (Nonappropriated Fund Instrumentality)** - MWR, CNGIS & Civilian Funds are examples.

**NAVCOMPT** - The Comptroller of the Navy. The Navy's principal financial officer.

**NAVPER** - Naval Personnel.

**NAVPU** - 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 HQ NAF Accounting Office to balance accounting source documents which are not recordable as submitted by a fund.

**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.

**NGIS Multi-Occupancy Room** – Rooms designated for more than one person (e.g. open bay berthing, enlisted or officer multi-occupancy rooms).

**NGIS Single Room** – A room usually with a private bath, designated for one person.

**NGIS 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.).

**NGIS 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.

## FINANCIAL REPORTS EXPLANATION

SAP 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: HQ NAF Accounting Office entries, automatic entries, and fund entries.

HQ NAF Accounting Office entries are usually made to adjust or correct items relating to the Central Bank Account 101000, or Suspense Account 169000. These entries typically appear as the following sources in your Detail General Ledger:

### Year End Closeout

At the end of each fiscal year, SAP automatically closes all income and expense accounts (year-to-date profit or loss) and net worth entries to the Retained Earnings Account 291000. At the beginning of the next fiscal year, the Retained Earnings Account 291000 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 301000, 302000, 303000
- (2) Program Revenue = Accounts 501000, 502000, 503000
- (3) APF Unified Funding = Account 550000
- (4) Commissions = Accounts 591000, 592000, 593000, 594000

- (5) Other Revenue = Accounts 531000, 532000, 533000,  
560000, 562000, 563000, 564000, 569000,  
571000, 581000, 812000, 813000, 814000, 819000, 830000, 891000

**b. Expenses:**

- (1) Cost of Goods Sold = Account 401000
- (2) Salaries and Benefits = Accounts 601000, 602000,  
603000, 604000, 605000, 621000, 622000, 623000, 624000, 625000,  
626000
- (3) Supplies = Accounts 686000, 687000, 688000,  
701000, 702000
- (4) Depreciation-Local = Accounts 760000, 761000,  
763000, 765000, 767000
- (5) Depreciation Centrally Funded F/A (MWR only) = Accounts  
762000, 764000, 766000, 768000

- (6) Maintenance = Accounts 681000, 683000, 685000
- (7) Entertainment = Accounts 705000, 787000
- (8) Contractual = Accounts 662000, 741000, 742000, 743000, 78300, 744000, 745000
- (9) Utilities = Account 641000
- (10) Advertising & Promotion = Account 781000
- (11) Awards & Prizes = Account 785000
- (12) Alloc Empl Benefits/Ins Costs (MWR only) = Accounts 629000, 630000, 632000, 633000, 634000, 635000, 636000, 637000, 638000, 639000
- (13) Alloc Accounting Service (MWR only) = Account 771000
- (14) Alloc Central Support (MWR only) = Account 772000
- (15) Alloc CNIC (MWR only) = Account 773000
- (16) Other Expense = Accounts 642000, 660001, 661000, 703000, 706000, 707000, 721000, 731000, 780000, 782000, 784000, 786000, 788000, 789000, 791000, 793000, 794000, 799000, 912000, 913000, 914000, 915000, 916000, 930000, 931000, 932000, 933000, 934000, 935000, 936000, 937000, 950000, 991000
- (17) Total UFM Expense Offset = Accounts 747000, 750000, 751000, 752000, 753000, 754000, 755000, 756000, 757000, 758000, 759000
- (18) UFM Headquarters 1 & 2 = 748000, 749000

**c. Net P/L Before NEX Dividends = Total Revenue minus Total Expenses**

**d. NEX Dividends:**

- (1) NEX Distribution - Direct (MWR only) = Accounts 565000, 566000
- (2) NEX Distribution - Subsidy (MWR only) = Account 567000
- (3) NEX Distribution - CNIC (MWR only) = Account 568000
- (4) NEX Div FdServ/Concessionaire(MWR only)= Account 559000
- (5) NEX Ship Store Profit Distribution = Account 558000



- 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. Prepays = 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 =  $\text{Income} \div \text{Expense}$ .

## 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 (401000), and direct labor (601000), 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 (401000), and direct labor (601000) 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 151000 and 152000.

### **D. Inventory Calculations**

1. Current Month Turns = (Current Month Costs of Goods Sold, 401000) divided by (Beginning of Month Inventory and Central Storeroom 151000, 152000 + End of Month Inventory and Central Storeroom 151000, 152000 divided by 2).
2. Current Month on Hand = (Beginning of Month Inventory and Central Storeroom 151000, 152000 + End of Month Inventory and Central Storeroom 151000, 152000 divided by 2) divided by (Current Month Cost of Goods Sold, 401000).
3. Year-To-Date Turns = (Year-To-Date Cost of Goods Sold, 401000 divided by Months Completed in Fiscal Year) divided by (End of Month Inventories, 151000, 152000, for all months completed in Fiscal Year divided by Months completed in Fiscal Year).
4. Year-To-Date On Hand = (End of Month Inventories, 151000, 152000, for all months completed in Fiscal Year divided by Months completed in Fiscal Year) divided by (Year-To-Date Cost of Goods Sold, 401000 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, SAP - prepared source documents, or SAP 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 (151000) plus current month inventory transactions less End of Month Inventory (151000).

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 SAP generated. Fund submitted envelopes that are incorrectly or not numbered are assigned 70 series numbers by SAP.

**C. SAP Generated Transactions Report**

This page summarizes all centralized or automated Central Bank Account 101000 transactions for the month and any transactions made by HQ NAF Accounting Office.

**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 HQ NAF Accounting Office.

#### **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 HQ NAF Accounting Office (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 HQ NAF Accounting Office. 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 HQ NAF Accounting Office.

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 HQ NAF Accounting Office. If the applicable DARS was sent to HQ NAF Accounting Office 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 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 in SAP in the deposit screen as a debit. Debit advices (decrease in the amount of the deposit) are recorded in SAP 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 must 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 132000 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 HQ NAF Accounting Office. Returned checks that remain uncollectible for a six-month period are written off to Bad Check Expense Account 915000, 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 132000 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 NGIS, 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. SAP 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 check and all copies is the same as the check it replaces. Ensure replacement check contains an account number.

## **3. Cancelled Checks (Unsigned Checks)**

When the duplicate (yellow) copy of a check has already been sent to HQ NAF Accounting Office and the fund wishes to cancel the check, "CANCELLED" should be written on all remaining copies, the signature portion cut from the original check, and the original copy sent to HQ NAF Accounting Office. The remaining check copies should be retained by the fund. If the duplicate (yellow copy) has been processed by HQ NAF Accounting Office when the cancelled check arrives, HQ NAF Accounting Office 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 Rcheck copies and cut out the signature portion from the original check. Staple the voided original check to the duplicate (yellow) check copy and send both to HQ NAF Accounting Office. Keep all remaining copies at the fund.

## **5. Adjustments**

Information recorded on the remittance portion for the payment is for accounting use only. When a difference between the remittance portion amount and the actual check amount is discovered by HQ NAF Accounting Office, HQ NAF Accounting Office 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 132000 and credits Central Bank Account 101000. 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 132000.

**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 HQ NAF Accounting Office. 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 105000) 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 106000) 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.

### **Additional Resources**

- CNICINST 7000.3 Accounting Procedures for Navy Nonappropriated Funds
- The following SAP manuals can be found on the G2:
  - Accounts Payable
  - Accounts Receivable
  - Fixed Assets
  - General Ledger
  - Procurement

#### G2 LINK:

1. Control + Click : [G2 SAP MANUALS](#)
2. Click on Training Materials and End User Manuals
3. Click on Financial