

**Attention Supply Officers, Disbursing Officers,
Navy Cash Accountable Officers, Navy Cash Deputies**

**NAVY CASH[®]
SOP CHANGE NOTICE
NAVSUP PUB 727**

**Navy Cash Fleet Support Groups
NAVSUP Fleet Logistics Centers
Norfolk
San Diego
Yokosuka**

Navy Cash SOP Change Notice 2015-003

17 March 2015

Subject: NEW EOM SUMMARY REPORT AND ELIMINATION OF EOM SPREADSHEET

Attention: Supply Officers/Disbursing Officers/Navy Cash Accountable Officers/Navy Cash Deputies

1. Background. This SOP Change Notice revises the Navy Cash End Of Month (EOM) closeout procedures to take advantage of a new shore report, the Navy Cash End of Month Summary Report. The new report contains all of the Navy Cash information Disbursing Officers (DOs) need to submit their Statement of Accountability (SF 1219) at the end of the month or period. The EOM Summary Report provides a summary of the shore totals for Navy Disbursing, Sales, Food Service, and Marine Disbursing (*if a Marine DO is embarked*) and includes the deposit ticket (SF 215) numbers, dates, and amounts and the debit voucher (SF 5515) numbers, dates, and amounts. With all of the required information in a single report, there is no longer a need to generate, fill out, and send the EOM Spreadsheet to the Navy Cash Settlement Group at the Treasury Financial Agent. Eliminating the EOM Spreadsheet will reduce workload for the DOs on the ships and for the Navy Cash Settlement Group ashore.

Now that the Navy Cash backend ashore posts the SF 215 deposit data and SF 5515 debit data for Navy Disbursing, Sales, Food Service, and Marine Disbursing automatically each month directly into Treasury's Collections Information Repository (CIR) as a part of the EOM process, the EOM Summary Report contains the Navy Cash numbers that must be reported in the Sales Officer's Cash Sales Memorandum Invoice (DD 1149), the Food Services Officer's Monthly General Mess Operating Statement (NS 1359), and the DO's 1219 for the month. If there is a difference in the Navy Cash totals reported in the EOM Summary Report and the Monthly Transaction Detail Reports from shore or the totals shown in the Disbursing Activity, ROM, or FSM on the ship, the basic business rule is the Navy Cash figures reported in the EOM Summary Report are always correct. Any differences must be investigated and resolved, and any necessary adjustments must be made in the next month's business. The DO must send an e-mail to the Navy Cash Settlement Group at jpmcnavycash.settlement@jpmorgan.com and to the appropriate Fleet Support Group (FSG) at the NAVSUP Fleet Logistics Center (FLC) in Norfolk, San Diego, or Yokosuka to alert them about these differences and to request assistance in resolving them. For ships that are out of communications and unable to close out at the end of month, the FSGs are also available to assist them in closing out.

2. Disbursing Officer Action. DOs must take the necessary steps to coordinate with the Sales Officer, Food Service Officer, and Marine DO (*if embarked*) and ensure these new EOM closeout procedures using the Navy Cash EOM Summary Report from shore are implemented for the EOM closeout at the end of March 2015 and all subsequent EOM closeouts.

3. Official Change to Navy Cash SOP. This SOP Change Notice represents an official change to the Navy Cash SOP (NAVSUP PUB 727). Each DO shall retain a copy of this SOP Change Notice on file for

inspection with the current version of the SOP. This SOP Change Notice supersedes the information in SOP Change Notice 2012-010, Automated EOM Spreadsheet Alternative, which is hereby canceled.

4. List of Effective Navy Cash SOP Change Notices.

Ver 1.13 Ver 1.14 Ver 1.15

2012-001	Automatic EOD Now Mandatory <i>CANCELED</i>			
2012-002	Required Navy Cash Documentation in Financial Returns <i>CANCELED</i>			
2012-003	Residual Funds on Visitor Cards	✓	✓	
2012-004	Transfer Member Profile and Unsuspend Account Using Disbursing Web Site <i>CANCELED</i>			
2012-005	Automated Transfer of Dormant Profiles	✓	✓	
2012-006	Navy Cash Depot Shipping Address Change	✓	✓	
2012-007	Navy Cash, Marine Cash, and Navy Cash Visitor Card Cardholder Agreement	✓	✓	
2012-008	Staff, Air Wing, Squadron, and Generic Private Merchants Settle Only to Merchant Strip Account	✓	✓	
2012-009	Bank/Credit Union Account Information on Cardholder Web Site	✓	✓	
2012-010	Automated EOM Spreadsheet Alternative <i>CANCELED</i>			
2012-011	Court Orders and Levies and Subpoenas on Navy Cash Accounts	✓	✓	
2013-001	Enrollment Forms Missing in Document Storage System Ashore <i>CANCELED</i>			
2013-002	Updating Generic Private, Staff, Air Wing, and Squadron Merchant Linked Accounts at Turnover	✓	✓	
2013-003	Use of Official Mail Manager Merchant Card Now Mandatory	✓	✓	
2013-004	Update to Navy Cash Cardholder Web Site	✓	✓	
2013-005	Enrollment Forms Missing in Document Storage System Ashore—Revised	✓	✓	
2013-006	Distribution of Ship's Store Profits to MWR and Other Miscellaneous Payments — Revised Procedures	✓	✓	
2013-007	DASR and Revision to the Navy Cash Documentation Required in Financial Returns	✓	✓	
2013-008	Maintaining Laptop Security Patches and Updates	✓	✓	
2013-009	Before Cardholders Leave the Ship for a Pending Transfer or Discharge	✓	✓	
2013-010	Navy Cash System Administration Password Changes <i>CANCELED</i>			
2014-001	Navy Cash Cardholder Enrollment Form—New Edition	✓	✓	
2014-002	Navy Cash Accountable Official Cards, Enrollment Forms, and Card Limits	✓	✓	
2014-003	Rules of Behavior for Users of Navy Cash System	✓	✓	
2014-004	Cashing Personal Checks and Cashing Out the Chip on Navy Cash Cards	✓	✓	
2014-005	Appointment of Navy Cash Deputy Is Mandatory	✓	✓	✓
2014-006	Transfer Member Profile and Unsuspend Account Using Disbursing Web Site	✓	✓	✓
2014-007	Updated Recommendations for Spare Navy Cash Card Stocks	✓	✓	✓
2014-008	Navy Cash System Administration Password Changes — Revised	✓	✓	✓
2015-001	Navy Cash Merchant Established for Second Class Association	✓	✓	✓
2015-002	Shipping Equipment with Batteries Contained in Equipment	✓	✓	✓
2015-003	New EOM Summary Report and Elimination of EOM Spreadsheet	✓	✓	✓

5. Points of Contact. If you have any questions, please contact:

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3.10 Monthly Reconciliation

(in version 1.13 associated with release v1.4.6.3a, 1.14 associated with release v1.4.7.0, and version 1.15 associated with release v1.4.7.1)

1. Each month, the FSO and Disbursing Officer (DISBO) should coordinate to establish a closeout date for the month. The DISBO's monthly Statement of Accountability (SF 1219) must be prepared and submitted on time, i.e., NLT 1000 EDST on the first calendar day of the following month or, if it falls on a weekend or holiday, on the last business day of the month. In order to make certain the 1219 is submitted on time, Navy Cash must be closed out **prior to 2100Z on the 27th of each month** or, if the 27th falls on a weekend or holiday, on the business day prior. The time selected should normally be after all merchants have closed out their operations for the day, in order to ensure all the transactions for the business day appear on the shore reports for that business day, e.g., after the dinner meal, so that any sales receipts for the day are reported in that day's reports. The EOM process generally begins in the sales office five days before the 27th of the month. At the same time, the FSO should begin to pull together the figures needed to meet his or her monthly reporting responsibilities.

2. The FSO, or designated assistant, must wait until the monthly EOM Summary Report (see paragraph 8.15.30) and monthly Transaction Detail Reports are received from shore before finalizing the Navy Cash sales receipts numbers for Food Service and preparing the NS 1359 Monthly General Mess Operating Statement. However, to begin to pull together the figures needed to compare the monthly sales figures reported by Navy Cash and FSM, a Merchant Sales Summary Report or more detailed Merchant Transaction Report can be generated on the ship by entering the correct start and end dates (see paragraph 8.4.22, Ship Reports). Ensure the time frame indicated is specific and inclusive. *In Navy Cash, all dates and times are recorded and reported in Greenwich Mean Time (GMT) (Coordinated Universal Time (UTC))*. The Merchant Sales Summary Report for the month provides total Navy Cash sales receipts and transaction counts for each merchant, including General Mess—Food and General Mess—Surcharges. Ship reports can be printed from the Navy Cash workstation in the disbursing office.

3. Closing Out the Navy Cash System. When the DISBO initiates the Indicate End of Day (IEOD) function and indicates the End Of Month (EOM) close-out, the EOM close-out indicators for Food Service are sent to the Navy Cash backend ashore. As soon as the EOM close-out indicators are received and processed by the Navy Cash backend ashore, the SF 215 deposit data for Food Service is automatically sent directly to Treasury's Collections Information Repository (CIR).

4. End-of-Month Shore Reports. Successful processing of the IEOD round trip ashore at EOM sends the EOM shore reports to the ship, including the monthly General Mess Transaction Detail Reports and EOM Summary Report. These reports can be retrieved from the shore reports directory (see paragraph 8.4.21) on the Navy Cash workstation and from the Navy Cash Disbursing website (see paragraphs 3.13.4 and 3.13.6 for sample reports). Shore reports can be printed using the Navy Cash workstation in disbursing. The FSO will coordinate with the DISBO to determine when the EOM reports from shore can be printed.

a. Navy Cash End Of Month Summary Report. The EOM Summary Report contains a summary of the shore totals for Navy Disbursing, Sales, Food Service, and Marine Disbursing *(if a Marine Disbursing*

Officer is embarked) and includes the deposit ticket (SF 215) numbers, dates, and amounts and the debit voucher (SF 5515) numbers, dates, and amounts that were reported to Treasury's CIR by the Navy Cash backend ashore. The EOM Summary Report for the month provides the FSO with the totals for Navy Cash sales receipts for the month for General Mess–Food and General Mess–Surcharges to include in the 1359.

b. Monthly Transaction Detail Reports. The FSO must compare the EOM Summary Report and the General Mess–Food and General Mess–Surcharges Monthly Transaction Detail Reports. The totals from each report should match.

5. Reconciliation. To reconcile cash/check and Navy Cash collections with sales for the month, the FSO must add daily sales recorded throughout the month on DD 1544s, NS 1046s and DD 1149s, less any refunds, in order to calculate total sales for the month.

a. The FSO then compares the calculated monthly sales total to the monthly Navy Cash collections reported in the EOM Summary Report plus any cash or checks (currency) accepted during the month. If monthly cash collections and sales do not balance (equal), the process of investigation and correction is the same as described in paragraph 3.9.4 above.

b. The more detailed General Mess–Food and General Mess–Surcharges Monthly Transaction Detail Reports from shore can be used to assist in any reconciliation required.

c. Difference in EOM Summary Report and Monthly Transaction Detail Reports. If there is a difference in the Navy Cash totals reported in the EOM Summary Report from shore and the totals reported in the Monthly Transaction Detail Reports from shore, the FSO or DISBO must send an e-mail to the Treasury Financial Agent Navy Cash Settlement Group at jpmcnavycash.settlement@jpmorgan.com and to the appropriate Fleet Support Group (FSG) at the NAVSUP Fleet Logistics Center (FLC) in Norfolk, San Diego, or Yokosuka to alert them about these differences and to request assistance as needed in resolving them (*jpmcnavycash.settlement@jpmorgan.com should be used only for EOM e-mails*). Since the SF 215 deposit data for the month for Food Service was automatically sent by the Navy Cash backend ashore directly to Treasury's CIR as soon as the EOM close-out indicators were received and processed by the backend, the FSO, or designated assistant, must use the EOM Summary Report to include the Navy Cash numbers for the month in the 1359. Any difference must be resolved, and any necessary adjustment must be made, in the next month's business.

d. Difference in EOM Summary Report and ROM Reports. Similarly, if there is a difference in the Navy Cash totals reported in the EOM Summary Report and the calculated monthly sales total, the basic business rule is the Navy Cash figures reported in the EOM Summary Report are always correct. The FSO, or designated assistant, must use the EOM Summary Report to include the Navy Cash numbers for the month in the 1359. Any differences must be resolved and any necessary adjustment must be made in the next month's business. Again, the FSO or DISBO must send an e-mail to the Treasury Financial Agent Navy Cash Settlement Group at jpmcnavycash.settlement@jpmorgan.com and to the appropriate FSG at the NAVSUP FLC in Norfolk, San Diego, or Yokosuka to alert them about these differences and to request assistance as needed in resolving them.

6. Maintain Monthly Reports and Reconciliation Records. The FSO must maintain the monthly EOM Summary Report and General Mess–Food and General Mess–Surcharges Monthly Transaction Detail Reports and any reconciliation worksheets on file for 12 months. When a month's activity is reconciled, the daily reports for that month can be discarded.

3.11 End of Month Procedure

1. Monthly General Mess Operating Statement. The FSO must **use the EOM Summary Report** to include the General Mess–Food and General Mess–Surcharges Navy Cash numbers for the month in the NS 1359 Monthly General Mess Operating Statement in accordance with existing procedures.

2. When Navy Cash is used to collect meal sales and surcharges, the Navy Cash totals are combined with any cash (currency) collected. In other words, for reporting purposes, treat Navy Cash collections as if they were actual cash collections.

3. Report the combined cash and Navy Cash totals on the appropriate lines in the cash statement and accounting classification sections of the NS 1359 in accordance with existing procedure.

4. The DISBO will include the numbers from the Navy Cash EOM Summary Report from shore and the NS 1359 in her/his monthly Statement of Accountability (SF 1219) to register these funds to the Navy SIK and surcharge lines of accounting as appropriate.

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3.13.6 Navy Cash End of Month Summary Report

Run Date: 02/22/2015
 Run Time: 14:58
 Report Name: EOM Summary Report

NAVY CASH END OF MONTH SUMMARY REPORT FOR 02/2015
 USS XXXXXXXXXXXXXXXXXXXX
 DSSN: 8888

START TIME	END TIME	Vendor/Merchant	Sale Amount	Refund Amount	Net Amount
20150125 071548	20150222 140929	NAVY DISBURSING - STRIP	0.00	-207.80	-207.80
20150125 071548	20150222 140929	NAVY DISBURSING - CHIP	32974.75	-15834.28	17140.47
-	-	MARINE DISBURSING - STRIP	0.00	0.00	0.00
20150125 071548	20150222 140929	MARINE DISBURSING - CHIP	85093.10	-3847.10	81246.00
20150125 071548	20150222 140929	GENERAL MESS - FOOD	32360.30	0.00	32360.30
20150125 071548	20150222 140929	GENERAL MESS - SURCHARGES	275.10	0.00	275.10
20150125 070100	20150222 115615	SHIP STORE #1	176530.26	0.00	176530.26
20150125 070110	20150222 115634	SHIP STORE #2	56314.75	0.00	56314.75
-	-	HANGAR BAY SALES	0.00	0.00	0.00
20150125 070038	20150222 115604	VMSODA0000000016	514.80	0.00	514.80
20150125 070032	20150222 115555	VMSODA0000000015	3513.40	0.00	3513.40
-	-	VMSODA0000000009	0.00	0.00	0.00
20150125 070025	20150222 115546	VMSODA0000000008	6680.30	0.00	6680.30
20150125 070017	20150222 115539	VMSODA0000000007	5559.95	0.00	5559.95
-	-	VMSODA0000000001	0.00	0.00	0.00
20150125 065940	20150222 115512	VMSODA0000000002	1073.60	0.00	1073.60
20150125 065954	20150222 115518	VMSODA0000000003	2677.95	0.00	2677.95
20150125 070007	20150222 115528	VMSODA0000000004	2913.90	0.00	2913.90
-	-	Vending Soda BULK	0.00	0.00	0.00
20150125 065713	20150222 115454	VMCAND0000000008	13860.45	0.00	13860.45
-	-	VMSOAP0000000001	0.00	0.00	0.00
-	-	VMPHON0000000001	0.00	0.00	0.00
20150125 065721	20150222 115505	VMCANDY0000000006	8571.95	0.00	8571.95
-	-	VMCAND0000000001	0.00	0.00	0.00
20150125 065651	20150222 115444	VMCAND0000000007	8833.85	0.00	8833.85
-	-	VMCAND0000000005	0.00	0.00	0.00
20150125 065640	20150222 115427	VMCAND0000000004	7932.05	0.00	7932.05
20150125 065732	20150222 115648	Vending Candy BULK	451.80	0.00	451.80

Voucher Description	Voucher#	Chip/Strip	Date Prepared	Voucher Amount
Disbursing Cash-Strip is > Strip - Cash	DV27159	STRIP	02/22/2015	207.80
Disbursing Strip-Cash is > Cash-Strip	-	-	-	-
Disbursing Cash-Chip is > Chip- Cash	-	-	-	-
Disbursing Chip-Cash is > Cash-Chip	DT210159	CHIP	02/22/2015	17140.47
Food Service Sales Totals	DT230159	CHIP	02/22/2015	32360.30
Food Surcharges Total	DT240159	CHIP	02/22/2015	275.10
Sales Totals	DT250159	CHIP	02/22/2015	295429.01

7.6 End of the Month (EOM)

(in version 1.13 associated with release v1.4.6.3a, 1.14 associated with release v1.4.7.0, and version 1.15 associated with release v1.4.7.1)

The DISBO's monthly Statement of Accountability (SF 1219) must be prepared and submitted on time, i.e., NLT 1000 EDST on the first calendar day of the following month or, if it falls on a weekend or holiday, on the last business day of the month. In order to make certain the 1219 is submitted on time, Navy Cash must be closed out prior to 2100Z on the 27th of each month or, if the 27th falls on a weekend or holiday, on the business day prior. Since the numbers from the Cash Sales Memorandum Invoice (DD 1149) must be included in the DISBO's 1219 in order to be registered to the correct line of accounting, the Navy Cash EOM process generally begins in the sales office as much as **five days before the 27th of the month** with the EOM close out of the vending machines and ship's store (see paragraph 8.9).

7.6.1 EOM Closeout for Both Ship's Store and Vending

a. Prior to initiating an EOM inventory and closeout each month, the Sales Officer and DISBO will coordinate specific start and end dates when Sales and Navy Cash activities will be closed out. It is common practice, especially on larger ships, to specify different EOM closing dates for different vending machines. To assist in closing out each month, the Navy Cash application allows different EOM closing dates to be specified for each vending machine.

b. Closing Out the Navy Cash System. To determine the total of sales receipts collected by Navy Cash that will be recorded in the ROM back office for both ship's store and vending, the Sales Officer or designated assistant must work with the DISBO to close out the Navy Cash system. Navy Cash enforces a specific sequence of steps for closing out each month or period. **First**, the Sales Officer must close out all the vending machines for a particular merchant. **Second**, the Sales Officer must close out all the merchants, to include both vending merchants and ship's store(s). **Third**, the DISBO must perform the actual Navy Cash EOM, but can only do so after the first and second phases have been completed in order. The EOM Summary Report and monthly transaction detail reports from shore are generated automatically only after the DISBO completes this third and final phase of the EOM process and a round trip is completed between ship and shore. Step-by-step procedures are detailed in paragraph 8.4.25.b and in Appendix A of this SOP.

(1) Phase One. Proceed to each vending machine to close out the vending machine following Appendix A of this SOP. Ship's store personnel will take with them the Navy Cash merchant card associated with the particular type of vending machine. The merchant card is used to activate the CAD EOM function. There are separate Navy Cash merchants and separate merchant cards for vending soda and vending store items (e.g., snack or soap) and vending stamp (if applicable).

(a) Verify Off-Line Queue Is Empty. To ensure that all transactions are included in the current month, ship's store personnel should verify the off-line queue in the CAD is empty before proceeding with Phase One of EOM. Each CAD has three hidden "buttons" designed to access diagnostic information like CAD terminal ID number, current software version of the CAD, or numbers of transaction messages in the queue. The diagnostic menu can be accessed when the CAD is in an idle state with no card inserted and the "Welcome Screen" is displayed. Navigation of the CAD "Diagnostic Menu" is described in detail in paragraph 2.3.3 and Appendix A of this SOP.

(b) Close Out Each Vending Machine. When ready, insert the merchant card associated with the particular type of vending machine into the CAD to activate the EOM function. A message is displayed on the CAD that indicates that processing is taking place while the card is authenticated and checked against the negative card list. Refer to Appendix A for step-by-step procedures.

(c) Vending Inventory. Ship's store personnel will complete the EOM inventory following the procedures outlined in the NAVSUP P487, paragraph 9004, and the ROM User's Guide when determining units sold. Ship's store personnel will print the profitability report of the non-EPOS vending machines following the procedures outlined in the ROM User's Guide.

(2) Phase Two. After all vending machines have been closed out, the Sales or Disbursing Officer will close out each vending and ship's store merchant (parent) using the Navy Cash application at the sales or disbursing office. Log into the Navy Cash application and click on the "Vending and Ship's Store" link. Verify the appropriate month is shown (selected) in the "Display Status for Period" pull-down menu. When the "Merchants and Vending Machines" menu tree is expanded, the screen displays all the vending and ship's store merchants, all the vending machines associated with each vending merchant, and the Terminal ID numbers for the CADs associated with each of the vending machines within the Navy Cash system. Step-by-step procedures are detailed in paragraph 8.4.25.b. All merchants, including both vending and ship's store, must be closed out before the actual end of month can be performed.

7.6.2 End-of-Month Ship Reports

The Sales Officer, or designated assistant, must wait until the monthly EOM Summary Report and monthly transaction detail reports are received from shore before finalizing the Navy Cash sales receipts numbers for Sales and preparing the DD 1149 Cash Sales Memorandum Invoice. However, to begin to pull together the figures needed to compare the monthly sales figures reported by Navy Cash and ROM, a Merchant Sales Summary Report or more detailed Merchant Transaction Report can be generated on the ship by entering the correct start and end dates (see paragraph 8.4.22, Ship Reports). Ensure the time frame indicated is specific and inclusive. *In Navy Cash, all dates and times are recorded and reported in Greenwich Mean Time (GMT) (Coordinated Universal Time (UTC))*. The Merchant Sales Summary Report for the month provides total Navy Cash sales receipts and transaction counts for each merchant, including each vending machine merchant, e.g., vending soda and vending store item (snack, soda, etc.) (see paragraph 7.8.2 of this SOP for a sample report). Ship reports can be printed from a Navy Cash workstation in the disbursing office or the sales office.

7.6.3 EOM Closeout at Disbursing

After the Ship's Store and vending operations have been closed out (Phase Two) following the guidance above and in paragraph 8.4.25.b and Appendix A of this SOP, the DISBO will initiate the Indicate End of Day (IEOD) function and indicate the EOM close-out (Phase Three). Successful processing of this EOM close-out on the ship sends the EOM close-out indicators for Disbursing, Food Service, and Marine Disbursing to the Navy Cash backend ashore. *EOM indicators for the vending machines and Ship's Store were sent to the Navy Cash back-end at the first IEOD completed after closing out the vending and Ship's Store merchants (parents) at the Navy Cash Application (Phase 2)*. As soon as the EOM close-out indicators are received and processed by the Navy Cash backend ashore, the SF 215 deposit data and SF 5515 debit data for Navy Disbursing, Sales, Food Service, and Marine Disbursing (*if a Marine Disbursing Officer is embarked*) are automatically sent directly to the Treasury's Collections Information Repository (CIR).

7.6.4 End-Of-Month Shore Reports

a. Successful processing of the IEOD round trip ashore at EOM sends the EOM shore reports to the ship, including the monthly Transaction Detail Reports and the EOM Summary Report. Shore reports can be retrieved and printed from the shore reports directory (see paragraph 8.4.21) and from the Navy Cash Disbursing website using a Navy Cash workstation in the disbursing office or sales office. The Sales Officer will coordinate with the DISBO to determine when the EOM reports from shore can be printed.

b. Navy Cash End Of Month Summary Report. The EOM Summary Report summarizes the shore totals for Navy Disbursing, Sales, Food Service, and Marine Disbursing (*if a Marine Disbursing Officer is*

embarked) and includes the deposit ticket (SF 215) numbers, dates, and amounts and the debit voucher (SF 5515) numbers, dates, and amounts that were reported to Treasury's CIR by the Navy Cash backend ashore. The EOM Summary Report for the month provides the Sales Officer with the totals for Navy Cash sales receipts for the month in the ship's store and non-EPOS vending soda, vending store items, and hangar bay sales to enter into the ROM back office. This report will also be compared with the ROM EOM report.

c. Monthly Transaction Detail Reports. The Sales Officer must compare the EOM Summary Report (see paragraph 7.8.8) and the Ship's Store, Vending Soda, Vending Store Items, and Hangar Bay Sales Monthly Transaction Detail Reports. The totals from each report should match.

d. The ROM profitability report for each vending machine operation will also be printed at the end of each month, e.g., vending soda and vending store item (snack, soap, etc.).

7.6.4 Cash Sales Memorandum Invoice

The Sales Officer, or designated assistant, must **use the EOM Summary Report** to enter the ship's store, vending soda, vending store items, and hangar bay sales Navy Cash numbers for the month into ROM and prepare the DD 1149 Cash Sales Memorandum Invoice using the ROM back office in accordance with the NAVSUP P487 to substantiate the electronic sales receipts transmitted to the Navy Cash backend ashore and posted to Treasury's CIR. The 1149 will be provided to the DISBO for his/her monthly returns.

7.6.5 Differences (EOM)

a. Difference in EOM Summary Report and Monthly Transaction Detail Reports. If there is a difference in the Navy Cash totals reported in the EOM Summary Report from shore and the ship's store, vending soda, vending store items, and hangar bay sales reported in the Monthly Transaction Detail Reports from shore, the Sales Officer or DISBO must send an e-mail to the Navy Cash Settlement Group at the Treasury Financial Agent at jpmcnavycash.settlement@jpmorgan.com and to the appropriate Fleet Support Group (FSG) at the NAVSUP Fleet Logistics Center (FLC) in Norfolk, San Diego, or Yokosuka to alert them about these differences and to request assistance as needed in resolving them (*jpmcnavycash.settlement@jpmorgan.com should be used only for EOM e-mails*). Since the SF 215 deposit data for the month for Sales were automatically sent by the Navy Cash backend ashore directly to the Treasury CIR as soon as the EOM close-out indicators were received and processed by the backend, the Sales Officer, or designated assistant, must use EOM Summary Report to enter the Navy Cash numbers for the month into the ROM back office and generate the 1149. Any difference must be resolved, and any necessary adjustment must be made, in the next month's business.

b. Difference in EOM Summary Report and ROM Reports. Similarly, if there is a difference in the Navy Cash totals reported in the EOM Summary Report and the totals reported in ROM, the basic business rule is the Navy Cash figures reported in the EOM Summary Report are always correct. The Sales Officer, or designated assistant, must use the EOM Summary Report to enter the Navy Cash numbers for the month into the ROM back office and generate the 1149. Any differences must be resolved and any necessary adjustment must be made in the next month's business. Again, the FSO or DISBO must send an e-mail to the Treasury Financial Agent Navy Cash Settlement Group at jpmcnavycash.settlement@jpmorgan.com and to the appropriate FSG at the NAVSUP FLC in Norfolk, San Diego, or Yokosuka to alert them about these differences and to request assistance as needed in resolving them.

c. Reconciliation. In either case, the out-of-balance condition must be investigated. The following procedures should enable the Sales Officer, or designated assistant, to determine the cause of any out-of-balance condition and reconcile the differences (see also Appendix R, End-Of-Month Procedures Worksheet, also includes basic guidelines for reconciliation).

(1) Have ship's store personnel verify that the monthly Navy Cash receipts were posted in the ROM back office computer correctly for the ship's store and each type of vending machine, e.g., vending

soda and vending store item (snack, soap, etc.). If the figures were posted incorrectly, ship's store personnel will modify the figures following the procedures outlined in the ROM User's Guide.

(2) Print out the ROM Over/Short Report from the back office and compare it with the monthly EOM Summary Report from shore or generate and print the Merchant Sales Summary Report for the month on the ship.

(3) Have the Sales Officer or DISBO print out a copy of the Ship's Store, Vending Soda, Vending Store Items, and Hangar Bay Sales Daily (or Monthly) Transaction Detail Reports (see paragraph 7.8.3 of this SOP for a sample report) from the shore reports folders (see paragraph 8.4.21) and compare the totals with the ROM daily transaction reports. The Sales Officer or DISBO can also generate the Merchant Sales by Operator (MSO) Detail Report for the period in question under the "View Reports" link in the Navy Cash application. When creating this report, ensure the time frame indicated is specific and inclusive. *In Navy Cash, all dates and times are recorded and reported in Greenwich Mean Time (GMT) (Coordinated Universal Time (UTC)).* Print out a copy of the report, and compare it with the ROM e-cash daily transaction report to research and resolve discrepancies.

(4) The Sales Officer or DISBO will work with the Navy Cash Settlement Group to investigate and resolve any differences. If the difference is unresolved, a signed letter/report by the Sales and Disbursing Officer will be filed in the RK, CO2/CO3/CO4 file.

7.8.8 Navy Cash End of Month Summary Report

Run Date: 02/22/2015
 Run Time: 14:58
 Report Name: EOM Summary Report

NAVY CASH END OF MONTH SUMMARY REPORT FOR 02/2015
 USS XXXXXXXXXXXXXXXXXXXX
 DSSN: 8888

START TIME	END TIME	Vendor/Merchant	Sale Amount	Refund Amount	Net Amount
20150125 071548	20150222 140929	NAVY DISBURSING - STRIP	0.00	-207.80	-207.80
20150125 071548	20150222 140929	NAVY DISBURSING - CHIP	32974.75	-15834.28	17140.47
-	-	MARINE DISBURSING - STRIP	0.00	0.00	0.00
20150125 071548	20150222 140929	MARINE DISBURSING - CHIP	85093.10	-3847.10	81246.00
20150125 071548	20150222 140929	GENERAL MESS - FOOD	32360.30	0.00	32360.30
20150125 071548	20150222 140929	GENERAL MESS - SURCHARGES	275.10	0.00	275.10
20150125 070100	20150222 115615	SHIP STORE #1	176530.26	0.00	176530.26
20150125 070110	20150222 115634	SHIP STORE #2	56314.75	0.00	56314.75
-	-	HANGAR BAY SALES	0.00	0.00	0.00
20150125 070038	20150222 115604	VMSODA0000000016	514.80	0.00	514.80
20150125 070032	20150222 115555	VMSODA0000000015	3513.40	0.00	3513.40
-	-	VMSODA0000000009	0.00	0.00	0.00
20150125 070025	20150222 115546	VMSODA0000000008	6680.30	0.00	6680.30
20150125 070017	20150222 115539	VMSODA0000000007	5559.95	0.00	5559.95
-	-	VMSODA0000000001	0.00	0.00	0.00
20150125 065940	20150222 115512	VMSODA0000000002	1073.60	0.00	1073.60
20150125 065954	20150222 115518	VMSODA0000000003	2677.95	0.00	2677.95
20150125 070007	20150222 115528	VMSODA0000000004	2913.90	0.00	2913.90
-	-	Vending Soda BULK	0.00	0.00	0.00
20150125 065713	20150222 115454	VMCAND0000000008	13860.45	0.00	13860.45
-	-	VM SOAP0000000001	0.00	0.00	0.00
-	-	VMPHON0000000001	0.00	0.00	0.00
20150125 065721	20150222 115505	VMCANDY0000000006	8571.95	0.00	8571.95
-	-	VMCAND0000000001	0.00	0.00	0.00
20150125 065651	20150222 115444	VMCAND0000000007	8833.85	0.00	8833.85
-	-	VMCAND0000000005	0.00	0.00	0.00
20150125 065640	20150222 115427	VMCAND0000000004	7932.05	0.00	7932.05
20150125 065732	20150222 115648	Vending Candy BULK	451.80	0.00	451.80

Voucher Description	Voucher#	Chip/Strip	Date Prepared	Voucher Amount
Disbursing Cash-Strip is > Strip - Cash	DV27159	STRIP	02/22/2015	207.80
Disbursing Strip-Cash is > Cash-Strip	-	-	-	-
Disbursing Cash-Chip is > Chip- Cash	-	-	-	-
Disbursing Chip-Cash is > Cash-Chip	DT210159	CHIP	02/22/2015	17140.47
Food Service Sales Totals	DT230159	CHIP	02/22/2015	32360.30
Food Surcharges Total	DT240159	CHIP	02/22/2015	275.10
Sales Totals	DT250159	CHIP	02/22/2015	295429.01

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8.4.25 Vending and Ship's Store—Vending Maintenance and End of Month

(in version 1.14 associated with release v1.4.7.0, version 1.15 associated with release v1.4.7.1, under paragraph b.(3), insert new paragraph (d))

8.4.29 Vending and Ship's Store—Vending Maintenance and End of Month

(in version 1.13 associated with release v1.4.6.3a, under paragraph b.(3), insert new paragraph (d))

(d) Successful processing of the IEOD round trip sends the EOM shore reports, which includes the Navy Cash End Of Month Summary Report (see paragraph 8.15.30) that will be used to prepare the required EOM reports (see paragraphs 8.9, 7.6, and 3.11).

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8.9 EOM Reconciliation and Reporting of eFunds in Disbursing Officer's Safe

(in version 1.13 associated with release v1.4.6.3a, version 1.14 associated with release v1.4.7.0, and version 1.15 associated with release v1.4.7.1)

a. EOM Reporting. At the end of each month, the Disbursing Officer is responsible for coordinating all Navy Cash collections that must be registered to a Line of Accounting (LOA) through the monthly returns, i.e., the SF 1219, Statement of Accountability. This includes the sale of meals in the general mess, the sale of merchandise in the ship's store and vending machines, and Navy Cash activity in Navy disbursing and in Marine disbursing (*when embarked*). The Navy Cash EOM Procedures Worksheet at Appendix R consolidates the procedures for the various steps and phases of the EOM process for disbursing, sales, and food service.

b. Prepare and Submit Reports on Time. The Disbursing Officer's Statement of Accountability (SF 1219) must be prepared and submitted on time, i.e., NLT 1000 EDST on the first calendar day of the following month or, if it falls on a weekend or holiday, on the last business day of the month. In order to make certain the 1219 is submitted on time, Navy Cash must be closed out prior to 2100Z on the 27th of each month or, if the 27th falls on a weekend or holiday, on the business day prior. The Disbursing Officer, Sales Officer, Food Service Officer, and Marine Disbursing Officer (*when embarked*) should coordinate to establish a closeout date each month. The EOM process generally begins in the sales office as much as five days before the 27th of the month. At the same time, the disbursing office, food service office, and Marine disbursing office (when embarked) should begin to pull together the figures needed to meet their own monthly reporting responsibilities.

c. EOM Indicators. Successful processing of the manual Indicate End of Day (IEOD) EOM close-out on the ship sends the EOM close-out indicators for Disbursing, Food Service, and Marine Disbursing to the Navy Cash backend ashore. *EOM indicators for the vending machines and Ship's Store are sent to the Navy Cash back-end at the first IEOD completed after closing out the vending and Ship's Store merchants (parents) at the Navy Cash Application.* As soon as the EOM close-out indicators are received and processed by the Navy Cash backend ashore, the SF 215 deposit data and SF 5515 debit data for Navy Disbursing, Sales, Food Service, and Marine Disbursing (*if a Marine Disbursing Officer is embarked*) are automatically posted directly to Treasury's Collections Information Repository (CIR).

d. EOM Shore Reports and EOM Summary Report. Successful processing of the IEOD round trip ashore at EOM (see paragraph 8.4.21) sends the EOM shore reports to the ship, including the Monthly Transaction Detail Reports and the End Of Month Summary Report. The Navy Cash End Of Month Summary report (see paragraph 8.15.30) contains a summary of the shore totals for Navy Disbursing, Sales, Food Service, and Marine Disbursing (*if a Marine Disbursing Officer is embarked*) and includes the deposit

ticket (SF 215) numbers, dates, and amounts and the debit voucher (SF 5515) numbers, dates, and amounts that were reported to Treasury's CIR by the Navy Cash backend ashore.

e. Reset DASR to Zero. Before starting the process to close out the LOA merchants, the Disbursing Officer must reset the Safe Bank Transactions functionality for the next month's reports. To zero out the Disbursing Accountability Summary Report (DASR) starting balance, the Disbursing Officer must enter a "Deposit To Bank" or "Deposit to Safe" transaction type for the total amount carried on the DASR at the end of the month. This action shall be done in accordance with paragraph 8.4.23, Safe Bank Transactions.

f. Close Out Line-of-Accounting Merchants

(1) The Sales Officer will compare the EOM Summary Report and the Ship's Store, Vending Soda, Vending Store Items, and Hangar Bay Sales Monthly Transaction Detail Reports. The totals from each report should match. The Sales Officer will **use the EOM Summary Report** to enter the Ship's Store, Vending Soda, Vending Store Items, and Hangar Bay Sales Navy Cash numbers for the month into ROM and prepare the Memorandum Cash Sales Invoice (DD 1149) in accordance with existing procedures.

(2) The Food Service Officer will compare the EOM Summary Report and the General Mess and General Mess Surcharges Monthly Transaction Detail Reports. The totals from each report should match. The Food Service Officer will **use the EOM Summary Report** to include the General Mess and General Mess Surcharges Navy Cash numbers for the month in the Monthly General Mess Operating Statement (NS 1359) in accordance with existing procedures.

g. Post Navy Cash Numbers on Daily Statement of Accountability (DD 2657) for the Day. The Sales Officer submits the 1149, and the Food Service Officer, the 1359, to the Disbursing Officer. The Disbursing Officer will **use the EOM Summary Report** numbers to verify the Navy Cash numbers on the 1149 and 1359 and prepare SF 215s for Sales and Food Service as appropriate. The Disbursing Officer will compare the EOM Summary Report and the Disbursing Monthly Transaction Detail Report. The totals from each report should match. The Disbursing Officer will **use the EOM Summary Report** to report the Navy Cash Disbursing numbers for the month and prepare a debit vouchers (SF 5515) or deposit ticket (SF 215) as appropriate. The deposit ticket and debit voucher numbers in the EOM Summary Report must be reflected on the Disbursing Officer's DD 2657 for the day.

(1) The Sales Officer's 1149 totals and the Food Service Officer's 1359 totals are entered on line 4.1E; the disbursing activity totals for Navy Cash transactions are entered on line 6.9; and the totals for the SF 5515s and SF 215s prepared above are entered on line 4.2A.

(2) Ensure line 6.9 Month-to-Date column is "zero" on DD 2657 for the day on which Navy Cash is closed out for the month and for each subsequent day until the actual end of the month. After Navy Cash close out, any Navy Cash business on the remaining days of the month is reported in the next month.

(3) Update the Schedule of Deposit Activity (SODA) with all Navy Cash 5515s/215s.

(4) Ensure the Navy Cash numbers in the SODA, 215s, and 5515s all match the numbers in the Voucher Activity section of the EOM Summary Report.

h. At Actual End of Month, Close Out the SF 1219. At the actual end of the accounting period (month), close out the Disbursing Officer's Statement of Accountability (SF 1219). Send the 1219 via Navy message and e-mail (include the EOM Summary Report) to DFAS Cleveland NLT 1000 EDST on the first calendar day of the following month.

(1) A copy of the Monthly Transaction Summary Report (*shore report that summarizes all merchant figures for the month*), EOM Summary Report, SF 215 deposit tickets and SF 5515 debit vouchers, and complete DD 2657 packages for each day of the month shall be retained as part of the monthly financial returns with each SF 1219 at EOM.

(2) DFAS Cleveland uses the Treasury CIR to verify the Navy Cash 5515s and 215s entered by the Navy Cash backend ashore and reported in the Disbursing Officer's 1219 and reconciles accounts.

(3) DFAS Cleveland reports monthly on the status of Monthly Returns (1219s), including the timeliness of reporting and any out-of-balance conditions.

(4) The 1219 must be submitted NLT 1000 EDST on the first calendar day of the following month or, if it falls on a weekend or holiday, on the last business day of the month. Do not hold up the 1219 message/e-mail reports because of Navy Cash. If a ship is out of communications and unable to close out at the end of month, the Fleet Support Groups (FSGs) at the NAVSUP Fleet Logistics Centers (FLCs) in Norfolk, San Diego, and Yokosuka will be available to help them close out (see paragraph 8.14).

i. Preparing SF 215 Deposit Tickets. When preparing the hard copy SF 215s (see Figure 3, Example of Standard Form (SF) 215 Deposit Ticket):

(1) Block 1: Enter the "SF 215 Voucher" (deposit) number from the EOM Summary Report.

(2) Block 2: Enter the "Date Prepared" from the EOM Summary Report.

(3) Block 7: Enter Navy Cash Disbursing Chip (*Note: If the amount is positive, an SF 215 will be created, and, if the amount is negative, an SF 5515 will be generated*), Navy Cash Disbursing Concessionaires, Navy Cash Ship's Store Sales, Navy Cash General Mess Food, or Navy Cash General Mess Surcharges, as appropriate.

(4) Block 9: Enter "NAVY CASH ELECTRONIC FUNDS" and your ship's name, for example, USS NEVERSAIL (DDG 10).

(5) **Do not mail the original hard copy SF 215.** The original SF 215 will be placed in the retained returns, and a copy will be placed in the monthly returns.

STANDARD FORM 215 (REV. 5-99) PRESCRIBED BY DEPT OF TREASURY 1 TFM 5-3000		DEPOSIT TICKET		DEPARTMENT OF THE TREASURY FINANCIAL MANAGEMENT SERVICE NSN 7540-01-019-0422																		
VOUCHER NUMBER		DATE OF DEBIT TO US TREASURY'S ACCOUNT		8-DIGIT OR 4-DIGIT AGENCY LOCATION CODE (ALC)																		
AMOUNT																						
1	2	3	4	5	6	M	M	D	D	Y	Y	8	7	8	2	2	3	9	9	4	. 9	0
DEPOSITARY USE PREPARED BY: VERIFIED BY: DEPOSITED BY:						NAME AND ADDRESS OF DEPOSITARY 01 - SHIP STORE (NWCF)																
NAVY CASH ELECTRONIC FUNDS USS NEVERSAIL (DDG 10)						<small>IDENTIFY THAT THE ABOVE AMOUNT HAS BEEN RECEIVED FOR DEBIT TO THE ACCOUNT OF U.S. TREASURY (INDATE SHOWN) SUBJECT TO ADJUSTMENT OF UNCOLLECTIBLE CLAIMS ENCLOSED THEREIN</small> AUTHORIZED SIGNATURE _____ CONFIRMED DATE 06 30 12																
DEPOSITOR'S TITLE, DEPARTMENT, OR AGENCY AND ADDRESS																						

Figure 3. Example of Standard Form (SF) 215 Deposit Ticket

j. Preparing SF 5515 Debit Vouchers. When preparing the hard copy SF 5515s (see Figure 4, Example of Standard Form (SF) 5515 Debit Voucher):

(1) Block 1: Enter the "SF 5515 Voucher" number from the EOM Summary Report.

(2) Block 2: Enter the "Date Prepared" from the automated EOM Summary Report.

(3) Block 7: Enter Navy Cash Disbursing Chip (*Note: If the amount is positive, an SF 215 will be created, and, if the amount is negative, an SF 5515 will be generated*) or Navy Cash Disbursing Strip, as appropriate.

(4) Block 9: Enter "NAVY CASH ELECTRONIC FUNDS" and your ship's name, for example, USS NEVERSAIL (DDG 10).

(5) **Do not mail the original hard copy SF 5515s.** The original SF 5515s will be placed in the retained returns, and a copy will be placed in the monthly returns.

Figure 4. Example of Standard Form (SF) 5515 Debit Voucher

k. Reconciliation

(1) Difference in EOM Summary Report and Monthly Transaction Detail Reports. If there is a difference in the Navy Cash totals reported in the EOM Summary Report from shore and the Monthly Transaction Detail Reports from shore for Navy Disbursing, Sales, Food Service, or Marine Disbursing (*when Marine Disbursing Officer is embarked*), the Disbursing Officer must send an e-mail to the Navy Cash Settlement Group at the Treasury Financial Agent at jpmcnavycash.settlement@jpmorgan.com and to the appropriate Fleet Support Group (FSG) at the NAVSUP Fleet Logistics Center (FLC) in Norfolk, San Diego, or Yokosuka to alert them about these differences and to request assistance as needed in resolving them. (*jpmcnavycash.settlement@jpmorgan.com should be used only for EOM e-mails. Other e-mails from the disbursing office or shipboard merchants should be sent to navycashcenter@ezpaymt.com. E-mails from cardholders should be sent to navycash@ezpaymt.com.)* Since the SF 215 deposit data and SF 5515 debit data for the month for Navy Disbursing, Sales, Food Service, and Marine Disbursing (*when a Marine Disbursing Officer is embarked*) were automatically sent by the Navy Cash backend ashore directly to Treasury’s CIR as soon as the EOM indicators were received and processed by the backend, the EOM Summary Report must be used to report Navy Cash numbers for the month, and any difference must be resolved and any necessary adjustment must be made in the next month’s business.

(2) Difference in EOM Summary Report and ROM or FSM Reports. Similarly, if there is a difference in the Navy Cash totals reported in the EOM Summary Report and the totals reported in the Disbursing Activity, ROM, or FSM, the basic business rule is the Navy Cash figures reported in the EOM Summary Report are always correct. The Disbursing Officer, Sales Officer, Food Service Office, and Marine Disbursing Officer (*when embarked*) must use the EOM Summary Report to report their Navy Cash numbers for the month. The out-of-balance condition must be investigated, and Appendix R, End-Of-Month Procedures Worksheet, includes basic guidelines for reconciliation and determining the cause of any out-of-balance condition. Any differences must be resolved and any necessary adjustment must be made in the next month’s business. Again, the Disbursing Officer must send an e-mail to the Treasury Financial Agent Navy Cash Settlement Group at jpmcnavycash.settlement@jpmorgan.com and to the appropriate FSG at the NAVSUP FLC in Norfolk, San Diego, or Yokosuka to alert them about these differences and to request assistance as needed in resolving them.

1. Shore Reports Available on Navy Cash Disbursing Web Site. If there are any problems downloading the EOM Summary Report, or any other shore reports, one option is to download the report using Navy Cash Disbursing Web Site (www.navycashcenter.com) (see Appendix E).



- (1) To locate the EOM Summary Report, click on the “Reports” tab, and select the appropriate report in the “Report Name” drop-down list (EOM_VOUCHER_SUMMARY_REPORT_M).
- (2) Select the appropriate ship (UIC) from the “Location” drop-down list.
- (3) Once an appropriate location has been selected, a batch ID number can be selected from the “Batch” drop-down list, or, alternatively, an appropriate “Start Date” and “End Date” can be entered.
- (4) Once the appropriate search criteria have been entered, click the “Search” button.
- (5) Click on the report name to display the report information.
- (6) For printing, and to make the report readable and line up correctly without too many adjustments, we recommend downloading and saving the report file to a folder. Then, right click the file name, and select “Open with” WordPad or Microsoft Word. Use the “Page Setup” window to change the “Orientation” to “Landscape” and set all the “Margins” to 0.5 inches. Finally, change the font size to “8”.

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8.11 Navy Cash Quarterly Cash Verification Team

8.11.1 Public Funds

(in version 1.13 associated with release v1.4.6.3a, 1.14 associated with release v1.4.7.0, and version 1.15 associated with release v1.4.7.1, insert new paragraph d)

d. Required Navy Cash Accountability Documentation. The CVT shall verify that the Daily Cash Transaction Ledger(s) and Disbursing Transactions Detail Report (*sorted by operator*) are retained with each DD 2657 and that the Monthly Transaction Summary Report (*shore report summarizing merchant figures for month*), EOM Summary Report, SF 215s/5515s, and complete DD 2657 packages for each day of month are retained as part of monthly financial returns with each SF 1219 at EOM.

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8.15.13 Navy Cash Pre-Audit/Turnover Checklist

NAVY CASH PRE-AUDIT/TURNOVER CHECKLIST

Tasks	SOP Reference			Yes	No
	Ver 1.13	Ver 1.14	Ver 1.15		
Letters of Authority					
Has DO been appointed as Navy Cash Accountable Officer?	8.2.1	8.2.1	8.2.1		
Has DO appointed Navy Cash Agent/Deputy in writing?	8.2.1	8.2.1	8.2.1		
Internal Procedures and Controls					
Has CO set up internal procedures and controls for Navy Cash?	8.2.6	8.2.7	8.2.7		
Custodial Responsibilities					
Are Navy Cash cards kept in a safe or a secure container?	8.3.1	8.3.1	8.3.1		
Are Navy Cash cards in custody of DO or designated agents/deputy?	8.3.1	8.3.1	8.3.1		
Is the Bulk Navy Cash Card Log in agreement with actual card count?	8.3.1	8.3.1	8.3.1		
Are cards inventoried every 30 days and an entry made in the Bulk Log?	8.3.1	8.3.1	8.3.1		
Is Navy Cash Card Issue Log being maintained — does it include last four digits of card number; name, last four of SSN, issue date, and signature of recipient; date returned (visitor/temp cards); name and signature of issuer?	8.3.1	8.3.1	8.3.1		
Are unissued cards being returned to the DO on a weekly basis?	8.3.1	8.3.1	8.3.1		
Are merchant cards not currently assigned kept in safe or secure container? Was balance of merchant cards (chip and strip) in custody of DO confirmed as zero? Was Disbursing Office merchant card PIN changed at turnover of DO?	Appx P	8.3.1.g 8.3.4 Appx P	8.3.1.g 8.3.4 Appx P		
Custody of Spare K22s and CADs					
Are spare K22s and CADs being kept in a safe or in a secure space?	8.3.3	8.3.3	8.3.3		
Are K22s or CADs with transactions still stored in them kept in DO's safe?	8.3.3	8.3.3	8.3.3		
Navy Cash Disbursing Application					
Is the DO assigning individual Access Rights as appropriate?	8.4.36	8.4.32	8.4.32		
Are passwords being changed every six months?	8.4.36	8.4.32	8.4.32		
Are Daily Cash Transaction Ledgers being closed out daily and compared to the DASR and Disbursing Transactions Detail Report (<i>sorted by operator</i>)?	8.4.14 8.4.24	8.4.10 8.4.20	8.4.10 8.4.20		
Are Daily Cash Transaction Ledger totals posted to line 6.2A and 6.9 of 2657?	8.4.14	8.4.10	8.4.10		
Are Daily Cash Transaction Ledger and Disbursing Transactions Detail Report (<i>sorted by operator</i>) being retained with 2657?	8.4.14 8.4.24	8.4.10 8.4.20	8.4.10 8.4.20		
Are refunds being authorized by the Sales/MWR/Food Service Officer/etc.?	8.4.10	8.4.6	8.4.6		
Are refunds being recorded in a Refund Log by each merchant?	8.4.10	8.4.6	8.4.6		
Is the DO reviewing the Automated Chip-to-Chip Corrections Report (<i>a shore report</i>) on a daily basis and restoring value to visitor cards?	8.4.11 8.15.21 <i>Weekly</i>	8.4.9 8.15.21 <i>Daily</i>	8.4.9 8.15.21 <i>Daily</i>		

NAVY CASH PRE-AUDIT/TURNOVER CHECKLIST

Tasks	SOP Reference			Yes	No
	Ver 1.13	Ver 1.14	Ver 1.15		
Are Navy Cash enrollment forms being filled out and signed by crewmembers before being entered through the Disbursing Application? <i>Not applicable for new enrollments using electronic enrollment (SOP Ver1.15).</i>	8.4.21	8.4.17	8.4.17		
Are originals of all enrollment forms signed and sent to JPMC at least once every 30 days? Are copies of all enrollment forms retained on board ship? <i>Not applicable for new enrollments using electronic enrollment (SOP Ver1.15).</i>	8.4.21	8.4.17	8.4.17		
Is Automatic EOD set up to initiate the Indicate EOD function automatically at a preset time each day to ensure Navy Cash is closed out every day? <i>Now Mandatory</i>	8.4.24	8.4.20	8.4.20		
Are Disbursing Transactions Detail Report (<i>sorted by operator</i>) and completed Daily Cash Transaction Ledger(s) being kept on file with 2657?	8.4.24	8.4.20	8.4.20		
Is the DO reviewing the Negative Balance Report and the Returned Items Detail Report on a daily basis?	8.8.1	8.8.1	8.8.1		
Does Navy Cash access to home bank or credit union account remain blocked as long as Navy Cash account balance is negative?	8.8.1	8.8.1	8.8.1		
If no representations pending, is negative balance collected within 10 days of report?	8.8.1	8.8.1	8.8.1		
Is a DS01 using Company Code D411179 being generated when appropriate to collect on debt to US Treasury funds pool resulting from a negative balance?	8.8.1	8.8.1	8.8.1		
Are all negative Navy Cash account balances cleared or in process of being cleared within 30 days of initial appearance on Negative Balance Report?	8.8.1	8.8.1	8.8.1		
Is the personnel office providing the disbursing office with the names of those personnel who will be transferred or discharged within the next 30 days?	8.8.1	8.8.1	8.8.1		
If cardholder is within 30 days of transfer/discharge, is the DO ensuring all negative balances are cleared? When appropriate, is DO closing/suspending Navy Cash account and issuing visitor card for use on ship until departure? <i>(Accounts can't be closed until negative balances are cleared).</i>	8.8.1 8.4.20	8.8.1 8.4.16	8.8.1 8.4.16		
If cardholder is within 30 days of discharge and has a negative balance, is the DO posting a DS01 prior to cardholder's separation date?	8.8.1	8.8.1	8.8.1		
Is SPO being stopped at least 30 days before a member leaves the ship?	8.4.20	8.4.16	8.4.16		
End-of-Month Reporting					
Is EOM process started at least five days before the actual end of the month?	8.9	8.9	8.9		
Are Monthly Transaction Summary Report, EOM Summary Report, 215s/5515s, and complete 2657 packages for each day of month being retained as part of monthly financial returns with each 1219 at EOM?	8.9 8.4.24	8.9 8.4.20	8.9 8.4.20		
Is the Safe Bank Transactions Report being zeroed out at completion of EOM? <i>(Select "Safe Bank Transaction" link in Disbursing Application.)</i>	8.9 8.4.27	8.9 8.4.23	8.9 8.4.23		

8.15.14 Sample Navy Cash Relieving Letter

1 December 20XX

From: LTJG Norman H. Danas, SC, USNR
To: ENS Joseph L. Gonzalez, SC, USNR

Subj: TRANSFER OF NAVY CASH RESPONSIBILITIES AND CUSTODY OF NAVY CASH EQUIPMENT FROM LTJG NORMAN H. DANAS, SC, USNR, TO ENS JOSEPH L. GONZALEZ, SC, USNR

Ref: (a) NAVSUP PUB 727, Navy Cash SOP, paras 8.3.3, 8.3.4, and 8.15.13

Encl: (1) Navy Cash Pre-Audit/Turnover Checklist
(2) Custody of Navy Cash Equipment Checklist

1. In accordance with reference (a), I certify I have transferred Navy Cash responsibilities to ENS Joseph L. Gonzalez, SC, USNR. A copy of the completed Navy Cash Pre-Audit/Turnover Checklist is included at enclosure (1).

2. In accordance with reference (a), I certify I have transferred custody of all Navy Cash equipment listed in enclosure (2) to ENS Joseph L. Gonzalez, SC, USNR.

3. All equipment listed in enclosure (2) is operational, except:

a. One of Navy Cash Kiosks in Troop Training - Gym - Left. A trouble call was placed with the Navy Cash Central Support Unit (CSU) on 26 November 200X, and Case Number 98314 was assigned. Engility provided troubleshooting help, and a failed card reader was identified. The failed card reader (serial number A78230200) was shipped to the Navy Cash depot via UPS (tracking number 1Z 999 999 99 9999 999 9) on 28 November 20XX, and a replacement card reader is in transit to the ship.

b. One Card Accepting Device (CAD) with transactions stuck in the queue. A trouble call was placed with the CSU on 17 November 200X, and Case Number 98298 was assigned. The CSU provided troubleshooting help, but the stuck transactions could not be downloaded. The CAD (serial number 1604001541) was shipped via UPS (tracking number 1Z 999 999 99 9999 999 9) to Cogent Systems on 19 November 20XX.

4. I certify all transactions in the spare Point-Of-Sale devices (POSS) and CADs listed in enclosure (2) have been downloaded to the Navy Cash server and do not contain any stored transactions, with the exception of the CAD listed above with stuck transactions.

NORMAN H. DANAS
LTJG, SC, USNR

Copy to: Commanding Officer
Supply Officer

1 December 20XX

FIRST ENDORSEMENT

From: ENS Joseph L. Gonzalez, SC, USNR
To: LTJG Norman H. Danas, SC, USNR

Subj: TRANSFER OF NAVY CASH RESPONSIBILITIES AND CUSTODY OF NAVY CASH
EQUIPMENT FROM LTJG NORMAN H. DANAS, SC, USNR, TO ENS JOSEPH L.
GONZALEZ, SC, USNR

1. I hereby accept the transfer of Navy Cash responsibilities from LTJG Norman H. Danas, SC, USNR. In accordance with reference (a), a copy of the completed Navy Cash Pre-Audit/Turnover Checklist and Custody of Navy Cash Equipment Checklist will be retained on file in the Disbursing Office for inspection.

2. I hereby accept custody of all Navy Cash equipment listed in enclosure (2) from LTJG Norman H. Danas, SC, USNR. All equipment listed is operational except one of the Navy Cash Kiosks in Troop Training and one CAD with stuck transactions. A replacement for the failed card reader is in transit to the ship and will be installed as soon as it arrives. When Cogent Systems returns the CAD to the ship, the stuck transactions will be download to the Navy Cash server so any vending sales can be recorded and reported.

JOSEPH L. GONZALEZ
ENS, SC, USNR

Navy Cash Pre-Audit/Turnover Checklist

Tasks	SOP Reference	Yes	No
Letters of Authority			
Has Disbursing Officer been appointed in writing as Navy Cash Accountable Officer?	8.2.1	<input checked="" type="checkbox"/>	
Has Disbursing Officer appointed Navy Cash Deputy in writing?	8.2.1.b	<input checked="" type="checkbox"/>	
Internal Procedures and Controls			
Has Commanding Officer established internal procedures and controls for Navy Cash?	8.2.7	<input checked="" type="checkbox"/>	
Custodial Responsibilities			
Are Navy Cash cards kept in a safe or a secure container?	8.3.1	<input checked="" type="checkbox"/>	
Are Navy Cash cards in custody of Disbursing Officer or designated agents/deputy?	8.3.1	<input checked="" type="checkbox"/>	
Is the Bulk Navy Cash Card Log in agreement with actual card count?	8.3.1	<input checked="" type="checkbox"/>	
Are cards inventoried every 30 days and an entry made in the Bulk Log?	8.3.1	<input checked="" type="checkbox"/>	
Is Navy Cash Card Issue Log being maintained — does it include last four digits of card number; name, last four of SSN, issue date, and signature of recipient; date returned (visitor/temp cards); name and signature of issuer?	8.3.1	<input checked="" type="checkbox"/>	
Are unissued cards being returned to the Disbursing Officer on a weekly basis?	8.3.1	<input checked="" type="checkbox"/>	
Are merchant cards not currently assigned kept in safe or secure container? Was balance of merchant cards (chip and strip) in custody of Disbursing Officer confirmed as zero? Was Disbursing Office merchant card PIN changed at turnover?	8.3.1.g 8.3.4 Appendix P	<input checked="" type="checkbox"/>	
Custody of Spare POSs and CADs			
Are spare POSs and CADs being kept in a safe or in a secure space?	8.3.3	<input checked="" type="checkbox"/>	
Are POSs or CADs that have transactions still stored in them being kept in the Disbursing Officer's safe?	8.3.3	<input checked="" type="checkbox"/>	
Navy Cash Disbursing Application			
Is the Disbursing Officer assigning individual Access Rights as appropriate?	8.4.32	<input checked="" type="checkbox"/>	
Are passwords being changed every six months?	8.4.32	<input checked="" type="checkbox"/>	
Is the Daily Cash Transaction Ledger being maintained on a daily basis?	8.4.10	<input checked="" type="checkbox"/>	
Is the Daily Cash Transaction Ledger being closed out daily?	8.4.10	<input checked="" type="checkbox"/>	
Are Daily Cash Transaction Ledger totals being compared to the DASR?	8.4.20	<input checked="" type="checkbox"/>	
Are Daily Cash Transaction Ledger totals posted to line 6.2A and 6.9 of DD 2657?	8.4.10	<input checked="" type="checkbox"/>	
Is the Daily Cash Transaction Ledger being retained with the DD 2657?	8.4.10	<input checked="" type="checkbox"/>	
Are refunds being authorized by the Sales/MWR/Food Service Officer/etc.?	8.4.6	<input checked="" type="checkbox"/>	
Are refunds being recorded in a Refund Log by each merchant?	8.4.6	<input checked="" type="checkbox"/>	
Is the Disbursing Officer reviewing the Automated Chip-to-Chip Corrections Report (a shore report) on a daily basis and restoring value to visitor cards?	8.4.9 8.15.21	<input checked="" type="checkbox"/>	

Tasks	SOP Reference	Yes	No
Are Navy Cash enrollment forms being filled out and signed by crewmembers before being entered through the Navy Cash Disbursing Application? <i>(Not applicable for new enrollments using electronic enrollment.)</i>	8.4.17	<input checked="" type="checkbox"/>	
Are originals of all enrollment forms signed and sent to JPMC via traceable means at least once every 30 days? Are copies of all enrollment forms retained on board ship? <i>(Not applicable for new enrollments using electronic enrollment.)</i>	8.4.17	<input checked="" type="checkbox"/>	
Is Automatic EOD set up to initiate the Indicate EOD function automatically at a preset time each day to ensure Navy Cash is closed out every day? <i>Now Mandatory</i>	8.4.20	<input checked="" type="checkbox"/>	
Are Disbursing Transaction Detail Report (sorted by operator) and Daily Transaction Ledger being kept on file with DD 2657?	8.4.20	<input checked="" type="checkbox"/>	
Is the Disbursing Officer reviewing the Negative Balance Report and the Returned Items Detail Report on a daily basis?	8.8.1	<input checked="" type="checkbox"/>	
Does Navy Cash access to home bank or credit union account remain blocked as long as Navy Cash account balance is negative?	8.8.1	<input checked="" type="checkbox"/>	
If no representation is pending, is negative balance collected within 10 days of report?	8.8.1	<input checked="" type="checkbox"/>	
Is a DS01 using Company Code D411179 being generated when appropriate to collect on debt to US Treasury funds pool resulting from a negative balance?	8.8.1	<input checked="" type="checkbox"/>	
Are all negative Navy Cash account balances cleared or in process of being cleared within 30 days of initial appearance on Negative Balance Report?	8.8.1	<input checked="" type="checkbox"/>	
Is the personnel office providing the disbursing office with the names of those personnel who will be transferred or discharged within the next 30 days?	8.8.1	<input checked="" type="checkbox"/>	
If cardholder is within 30 days of transfer/discharge, is Disbursing Officer ensuring that all negative balances are cleared? When appropriate, is Disbo closing/suspending Navy Cash account and issuing visitor card for use on ship until departure? <i>(Accounts can't be closed until negative balances are cleared).</i>	8.8.1 8.4.16	<input checked="" type="checkbox"/>	
If cardholder is within 30 days of discharge and has a negative balance, is the Disbursing Officer posting a DS01 prior to cardholder's separation date?	8.8.1	<input checked="" type="checkbox"/>	
Is SPO being stopped at least 30 days before a member leaves the ship?	8.4.16	<input checked="" type="checkbox"/>	
End-of-Month Reporting			
Is EOM process started at least five days before the actual end of the month?	8.9	<input checked="" type="checkbox"/>	
Are Monthly Transaction Summary Report, EOM Summary Report, 215s/5515s, and complete 2657 packages for each day of month being retained as part of monthly financial returns with each 1219 at EOM?	8.9 8.4.20	<input checked="" type="checkbox"/>	
Is the Safe Bank Transactions Report being zeroed out at completion of EOM? <i>(Select "Safe Bank Transaction" link in Navy Cash Disbursing Application.)</i>	8.9 8.4.23	<input checked="" type="checkbox"/>	

Relieved Disbursing Officer

Date

Relieving Disbursing Officer

Date

Custody of Navy Cash Equipment Checklist

Item	Location	Operational
Server	Disbursing Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monitor/Display	Disbursing Office – Server	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Client Desktop with POS	Disbursing Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monitor/Display	Disbursing Office – Client Desktop	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Client Laptop with POS	Disbursing Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Client Laptop with POS	Troop Disbursing Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Client Desktop with POS	Sales Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Monitor/Display	Sales Office – Client Desktop	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Client Laptop	Post Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Navy Cash Kiosk	Disbursing Passageway	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Router	Disbursing Passageway – Kiosk	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kiosk	Troop Training – Gym – Left	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Router	Troop Training – Gym – Left – Kiosk	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kiosk	Troop Training – Gym – Right	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kiosk	Ship's Store Passageway	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Router	Ship's Store Passageway – Kiosk	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Point of Sale (POS) Device	Ship's Store – Nearest to door	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	Ship's Store	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	Food Service Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	MWR	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	CPO Mess	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	Wardroom Mess Treasurer's Office	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	Post Office Window #1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	Post Office Window #2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
POS Device	Post Office Window #3	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Vending Room – Soda #1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Vending Room – Soda #2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Vending Room – Soda #3	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Vending Room – Soda #4	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Router	Vending Room	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Item	Location	Operational
CAD	Hangar Bay – Soda #5	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Hangar Bay – Soda #6	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Hangar Bay – Soda #7	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Disbursing Officer Passageway – Soda #8	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Food Service Office Passageway – Soda #9	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Vending Room – Candy #1	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Vending Room – Candy #2	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
CAD	Troop Training – Candy #3	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spare POSs	Disbursing Office – Quantity = 10 spare POSs	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spare Cables for POSs	Disbursing Office – Quantity = 10 spare cables	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spare CADs	Sales Office – Quantity = 8 spare CADs	<input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Kiosk Spare Card Readers	Disbursing Office – Quantity = 2 spare card readers	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kiosk Spare Motherboard	Disbursing Office – Quantity = 1 spare motherboard	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kiosk Spare EPROMs	Disbursing Office – Quantity = 1 spare EPROM	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Kiosk Flash Cable	Disbursing Office – Quantity = 1 Kiosk flash cable	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spare Router	Disbursing Office – Quantity = 1 spare router	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Spare SAM Chips	Disbursing Office – Quantity = 7 spare SAMs	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Backup Tapes	Disbursing Office – Quantity = 35 tapes	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Cleaning Kit/Cassette	Disbursing Office – Quantity = 1 <i>for backup drives</i>	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No
Card Reader Cleaning Card	Disbursing Office – Quantity = 4 boxes	<input checked="" type="checkbox"/> Yes <input type="checkbox"/> No

Relieved Disbursing Officer

Date

Relieving Disbursing Officer

Date

Exceptions

Navy Cash Kiosk Troop Training – Gym – Left. Trouble call placed with CSU 26 Nov 200X. Case # 98314 assigned. Troubleshooting help provided by Engility. Failed card reader identified. Failed reader (serial # A78230200) shipped to depot via UPS (tracking # 1Z 999 999 99 9999 999 9) on 28 Nov 20XX. Replacement in transit to ship.

CAD with transactions stuck in queue. Trouble call placed with CSU on 17 Nov 200X. Case # 98298 assigned. CSU provided troubleshooting help. Stuck transactions could not be downloaded. CAD (serial # 1604001541) shipped via UPS (tracking # 1Z 999 999 99 9999 999 9) to Cogent Systems on 19 Nov 20XX.

8.15.25 Cash Verification Team Navy Cash Checklist

CASH VERIFICATION TEAM (CVT) NAVY CASH CHECKLIST

Tasks	SOP Reference			Yes	No
	Ver 1.13	Ver 1.14	Ver 1.15		
Funds					
Navy Cash funds by actual count:	\$				
Ensure funds agree with Disbursing Accountability Summary Report (DASR)	8.4.24	8.4.20	8.4.20		
Ensure Daily Cash Transaction Ledger(s) is(are) being closed out on a daily basis and compared to the DASR and Disbursing Transactions Detail Report.	8.4.14 8.4.24	8.4.10 8.4.20	8.4.10 8.4.20		
Ensure Daily Cash Transaction Ledger totals are posted to line 6.2A and 6.9 of the DD 2657.	8.4.24	8.4.20	8.4.20		
Ensure Daily Cash Transaction Ledger(s) and Disbursing Transactions Detail Report (<i>sorted by operator</i>) are retained with each DD 2657.	8.4.24	8.4.20	8.4.20		
Ensure line 6.9 Month-to-Date column is “zero” on DD 2657 for the day on which Navy Cash is closed out for the month and for each subsequent day until the actual end of the month. After Navy Cash close out, any Navy Cash business on the remaining days of the month is reported in the next month.	8.9 8.4.24	8.9 8.4.20	8.9 8.4.20		
Ensure Monthly Transaction Summary Report (<i>shore report summarizing merchant figures for month</i>), EOM Summary Report, SF 215s/5515s, and complete DD 2657 packages for each day of month are retained as part of monthly financial returns with each SF 1219 at EOM.	8.9 8.4.24	8.9 8.4.20	8.9 8.4.20		
Generate and print Transaction History for disbursing office merchant card and generic private merchant cards using Cardholder Web Site to confirm chip and strip balances are zero. Review disposition of funds since last CVT.	8.4.11 8.4.16.c 8.5.1	8.4.9 8.4.12.c 8.5.1	8.4.9 8.4.12.c 8.5.1		
Generate card reports for all Navy Cash Disbursing Application users (see paragraph 8.4.14, Card Report) and verify that no unauthorized deposits were made to their accounts since the last quarterly cash verification.	8.4.36	8.4.32	8.4.32		
Navy Cash Cards					
Inventory all unissued Navy Cash cards (bulk and working stock; instant issue and visitor cards) to ensure custody of cards is properly maintained.					
Ensure Bulk Navy Cash Card Log agrees with actual card count. Use Bulk Card Log to verify working stock returned weekly for audit/inventory.	8.3.1	8.3.1	8.3.1		
Ensure Navy Cash cards are kept in a safe or a secure container.	8.3.1	8.3.1	8.3.1		
Check random sample of turned-in visitor cards (at least 10 cards) to verify there are no residual funds on the card, i.e., the chip balance is zero.	8.3.1 8.4.9.b	8.3.1 8.4.5.c	8.3.1 8.4.5.c		

8.15.25 Cash Verification Team Navy Cash Checklist (continued)

CASH VERIFICATION TEAM (CVT) NAVY CASH CHECKLIST

Tasks	SOP Reference			Yes	No
	Ver 1.13	Ver 1.14	Ver 1.15		
Spare POSs					
Ensure spare POSs are being kept in a safe or in a secure space.	8.3.3	8.3.3	8.3.3		
Ensure POSs that have transactions still stored in them are being kept in the Disbursing Officer's safe.	8.3.3	8.3.3	8.3.3		
Navy Cash Disbursing Application					
Verify Disbursing Application users are assigned to appropriate user group.	8.4.36	8.4.32	8.4.32		
Check locally generated and maintained password change log to verify that passwords are being changed every six months.	8.4.36	8.4.32	8.4.32		
Ensure refunds processed in disbursing office are being authorized by Sales/MWR/Food Service Officer.	8.4.10	8.4.6	8.4.6		
Ensure Navy Cash enrollment forms are being filled out and signed by crewmembers before being entered through the Disbursing Application. <i>Not applicable for new enrollments using electronic enrollment.</i>	8.4.21	8.4.17	8.4.17		
Ensure originals of all enrollment forms signed manually are sent to JPMC at least once every 30 days and copies of all manual forms are retained on ship.	8.4.21	8.4.17	8.4.17		
Review EOD Report to verify mandatory Automatic EOD is performed at end of each business day (manual EOD may take precedence at EOM, etc.).	8.4.24	8.4.20	8.4.20		
Ensure the Disbursing Officer is reviewing Daily Negative Balance Report and Returned Items Detail Report on a daily basis.	8.8.1	8.8.1	8.8.1		
Review Daily Negative Balance Report to verify there are no aged negative balances over 60 days old.	8.8.1	8.8.1	8.8.1		
Review Daily Negative Balance Report to verify collection action is initiated on negative balances with no representments pending within 10 working days of receipt of Report.	8.8.1	8.8.1	8.8.1		
Ensure personnel office is providing disbursing office with the names of those personnel who will be transferred or discharged within next 30 days.	8.8.1	8.8.1	8.8.1		
Ensure Safe Bank Transactions Report is being zeroed out at end of month.	8.9	8.9	8.9		

8.15.30 Navy Cash End of Month Summary Report

Run Date: 02/22/2015
 Run Time: 14:58
 Report Name: EOM Summary Report

NAVY CASH END OF MONTH SUMMARY REPORT FOR 02/2015
 USS XXXXXXXXXXXXXXXXXXXX
 DSSN: 8888

START TIME	END TIME	Vendor/Merchant	Sale Amount	Refund Amount	Net Amount
20150125 071548	20150222 140929	NAVY DISBURSING - STRIP	0.00	-207.80	-207.80
20150125 071548	20150222 140929	NAVY DISBURSING - CHIP	32974.75	-15834.28	17140.47
-	-	MARINE DISBURSING - STRIP	0.00	0.00	0.00
20150125 071548	20150222 140929	MARINE DISBURSING - CHIP	85093.10	-3847.10	81246.00
20150125 071548	20150222 140929	GENERAL MESS - FOOD	32360.30	0.00	32360.30
20150125 071548	20150222 140929	GENERAL MESS - SURCHARGES	275.10	0.00	275.10
20150125 070100	20150222 115615	SHIP STORE #1	176530.26	0.00	176530.26
20150125 070110	20150222 115634	SHIP STORE #2	56314.75	0.00	56314.75
-	-	HANGAR BAY SALES	0.00	0.00	0.00
20150125 070038	20150222 115604	VMSODA0000000016	514.80	0.00	514.80
20150125 070032	20150222 115555	VMSODA0000000015	3513.40	0.00	3513.40
-	-	VMSODA0000000009	0.00	0.00	0.00
20150125 070025	20150222 115546	VMSODA0000000008	6680.30	0.00	6680.30
20150125 070017	20150222 115539	VMSODA0000000007	5559.95	0.00	5559.95
-	-	VMSODA0000000001	0.00	0.00	0.00
20150125 065940	20150222 115512	VMSODA0000000002	1073.60	0.00	1073.60
20150125 065954	20150222 115518	VMSODA0000000003	2677.95	0.00	2677.95
20150125 070007	20150222 115528	VMSODA0000000004	2913.90	0.00	2913.90
-	-	Vending Soda BULK	0.00	0.00	0.00
20150125 065713	20150222 115454	VMCAND0000000008	13860.45	0.00	13860.45
-	-	VM SOAP0000000001	0.00	0.00	0.00
-	-	VMPHON0000000001	0.00	0.00	0.00
20150125 065721	20150222 115505	VMCANDY0000000006	8571.95	0.00	8571.95
-	-	VMCAND0000000001	0.00	0.00	0.00
20150125 065651	20150222 115444	VMCAND0000000007	8833.85	0.00	8833.85
-	-	VMCAND0000000005	0.00	0.00	0.00
20150125 065640	20150222 115427	VMCAND0000000004	7932.05	0.00	7932.05
20150125 065732	20150222 115648	Vending Candy BULK	451.80	0.00	451.80

Voucher Description	Voucher#	Chip/Strip	Date Prepared	Voucher Amount
Disbursing Cash-Strip is > Strip - Cash	DV27159	STRIP	02/22/2015	207.80
Disbursing Strip-Cash is > Cash-Strip	-	-	-	-
Disbursing Cash-Chip is > Chip- Cash	-	-	-	-
Disbursing Chip-Cash is > Cash-Chip	DT210159	CHIP	02/22/2015	17140.47
Food Service Sales Totals	DT230159	CHIP	02/22/2015	32360.30
Food Surcharges Total	DT240159	CHIP	02/22/2015	275.10
Sales Totals	DT250159	CHIP	02/22/2015	295429.01

§§§§§

Appendix R

End-Of-Month Procedures Worksheet

1. The Navy Cash EOM Procedures Worksheet consolidates the procedures for the various steps and phases of the EOM process for disbursing, sales, and food service.

NAVY CASH® END-OF-MONTH (EOM) PROCEDURES WORKSHEET

GENERAL

1. Navy Cash must be closed out prior to 2100Z on the 27th of each month (*if the 27th falls on a weekend or holiday, close out the business day prior*).
2. The Disbursing Officer (DISBO) is responsible for coordinating EOM for all Navy Cash operations, including collections that must be registered to a Line of Accounting (LOA) through the SF 1219 Statement of Accountability, e.g., the sale of meals in the General Mess, the sale of merchandise in the Ship's Store and vending machines, and Marine disbursing operations (*if a Marine Disbursing Officer is embarked*).
3. Each month, the DISBO, Sales Officer, Food Service Officer (FSO), and Marine DISBO should coordinate to establish a closeout date and time for the month.
4. The DISBO's 1219 must be prepared and submitted on time at the end of each month, i.e., NLT 1000 EDST on the first calendar day of the following month or, if it falls on a weekend or holiday, on the last business day of the month.
5. An early start in S-2, S-3, and S-4 ensures that the DISBO's monthly returns (1219) are submitted on time.
6. The EOM process generally begins in the Sales Division as much as five days before 27th of the month to accommodate the inventory of all vending machines.
7. *In Navy Cash, all dates and times are recorded and reported in Greenwich Mean Time (GMT) (Coordinated Universal Time (UTC)).*

CLOSE OUT VENDING MACHINES Phase 1 — At Vending Machines

o **Start** on or about
22nd of the month

	<p>“EOM Not Done Yet.”</p> <p>4. When ready to activate EOM, press the right-hand hidden button on CAD. CAD will display message “End of Month Activated”, and an EOM indicator for that vending machine is sent to the Navy Cash server.</p> <p>5. An EOM indicator is sent every time the button is pressed; however, to help prevent unnecessary EOM indicator, the CAD will not send another EOM message for 15 seconds.</p> <p>6. Once EOM messages have been sent to Navy Cash server, the CAD displays the new EOM date and time. Remove the Merchant Card. The “Welcome Screen” will display on the CAD.</p> <p>7. The inventory team should perform the physical inventory for each vending machine immediately after removing merchant card.</p> <p>8. Once the machine(s) have been inventoried and closed out, they can be turned back on for business. New sales will be included in next month’s sales.</p>	
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**CLOSE OUT VENDING AND
SHIP’S STORE MERCHANTS**
Phase 2 — At Navy Cash Application

o *Complete prior to 2100Z on 25th of the month*

<u>DISBURSING</u>	<u>SALES</u>	<u>FOOD SERVICE</u>
	<p>1. When inventory is completed for all vending machines, click on the Vending and Ship’s Store link in the Navy Cash application menu.</p> <p>2. <u>For Vending</u>: Click on the “+” for each vending merchant (parent) to display all vending machines, e.g., Vending Soda and Vending Store Items.</p>	

- a. Green traffic signal at machine means machine has been closed out.
 - b. Yellow traffic sign at machine means machine must be closed out before continuing.
3. For Vending and Ship's Store:
Highlight each vending and Ship's Store merchant (parent) in turn, check Indicate End of Period for Vending Merchant block, pull down correct month and year, and click Indicate EOP.
4. Same process must be completed for all merchants (parents), e.g., Vending Soda, Vending Store Items, Ship's Store #1, Ship's Store #2, etc.
5. EOM indicators for each vending machine and for Ship's Store are sent to the Navy Cash back-end when the next Indicate End of Day (IEOD) is done.
6. Click on the "+" for each vending merchant (parent) to display all vending machines.
- a. Yellow traffic sign at parent means all machines have been closed out.
 - b. Red warning sign at parent means machines must be closed out before continuing.
 - c. Green traffic signal at parent means machines and parent have been closed out.
7. Record date/time stamps displayed just to right of each machine. Use Print Screen function or record manually. Retain for use in current and following month's EOM. *The Monthly Transaction Detail Reports received from shore after successful EOD roundtrip will document*

	<p><i>date/time stamps for Ship's Store, Vending Soda, and Vending Store Items.</i></p> <p>8. Exit the Vending and Ship's Store menu.</p> <p>9. Under the Operations menu, click on the View Reports link. Under Application Reports, click on the Merchant Sales Summary Report.</p> <p>10. For each machine, fill in Start Date from last month's screen print and End Date from this month's screen print, click on Generate and click Print to print sales report for that particular machine.</p> <p>11. When completed for all machines, add separate amounts to determine vending sales for month and enter into ROM to verify sales match inventory.</p> <p>12. If vending inventories do not balance with Navy Cash collections, any or all machines can be re-inventoried by simply restarting inventory process at Phase 1 Step 2. Date/time stamp in Navy Cash system will be reset to new date/time.</p> <p>13. Prepare preliminary memorandum cash sales invoice (DD 1149) using ROM in accordance with existing procedures.</p>	
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**DISBURSING
EOM CLOSE-OUT
Phase 3 — At Navy Cash Application**

o **Complete** prior to 2100Z on 26th of the month

<u>DISBURSING</u>	<u>SALES</u>	<u>FOOD SERVICE</u>
<p>1. At end of day, after vending and Ship's Store merchants have closed out, click on Indicate End of Day (IEOD) link in Navy Cash Application.</p>		

2. If all vending and Ship's store merchants (parents) have closed out, Indicate End of Month field no longer grayed out.

3. Close out Navy Cash Daily Cash Transaction Ledger. Total on line 6.9 of the Daily Statement of Accountability (DD 2657) should match total balance on Disbursing Accountability Summary Report (DASR).

a. At the end of each day, if there is a discrepancy between the DASR and 6.9 of 2657, do not click "Submit" to complete IEOD.

b. Count the Navy Cash Cash.
Count amount of Navy Cash cash to see if total agrees with line 6.9 of 2657 and Daily Cash Transaction Ledger. *The Navy Cash cash should be counted each and every day.*

(1) If cash amount is greater than amount shown on line 6.9 and the ledger, then increase line 6.9 and correct ledger. Disbursing Transaction Detail Report will show all transaction details.

(2) If cash amount is less than amount shown on 6.9 and the ledger, then decrease 6.9 and correct ledger. Check Disbursing Transaction Detail Report for other operator/agent activity that has not been received by DISBO.

c. If cash balance shown on DASR is less than or greater than what is shown on line 6.9 of the DD 2657, go to View Reports function

to generate Disbursing Transaction Detail Report for period to compare to Daily Cash Transaction Ledger. *Basic business rule is Navy Cash numbers reported in Transaction Detail Reports are correct.*

d. Compare Disbursing Transaction Detail Report and Daily Cash Transaction Ledger.

(1) If Disbursing Transaction Detail Report and Daily Cash Transaction Ledger agree, then go to Safe Bank Transactions function. Select Transaction Type and enter amount of cash needed to adjust the system value. “Transaction Type” drop down menu lists “Deposit to Bank”, which subtracts designated amount from the DISBO account to balance the total if DASR amount is positive, and “Deposit to Safe”, which adds designated amount from the DISBO account to balance the total if DASR amount is negative. Click the “Submit” button to adjust the system value.

(2) If Disbursing Transaction Detail Report and Daily Cash Transaction Ledger agree and actual Navy Cash cash is greater than or less than the amount shown on the reports, then follow the procedures in Chapter 6 of DODFMR Volume 5 to report an overage or underage.

Use EOM Reconciliation Record (sample form included at end of appendix) to assist in documenting steps taken to troubleshoot/resolve

<p><i>any issues/discrepancies.</i></p> <p>e. Contact FSG. Contact the NAVSUP FLC Fleet Support Group (FSG) for any assistance needed in clearing any discrepancies.</p> <p>f. After making any needed corrections, complete the IEOD.</p> <p>4. Click on Indicate End of Month block, pull down the correct month and year, click Submit, and verify the EOM number (line 6.9 of 2657) to complete the IEOD.</p> <p>5. Completing Disbursing EOM Close-Out at IEOD (Phase 3) sends EOM indicators for Disbursing, Food Service, Marine Disbursing to Navy Cash back-end ashore. <i>EOM indicators for vending machines and Ship's Store are sent to Navy Cash back-end at the first IEOD completed after closing out vending and Ship's Store merchants (parents) at the Navy Cash Application (Phase 2 above).</i></p>		
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**CLOSING OUT
ALL LINE-OF-ACCOUNTING
MERCHANTS
Disbursing, Sales, and Food Service**

o **Complete** prior to 2100Z on 27th of the month

<u>DISBURSING</u>	<u>SALES</u>	<u>FOOD SERVICE</u>
<p>1. Reset DASR to zero using Safe Bank Transaction function.</p> <p>a. Deposit to Bank if DASR is positive.</p> <p>b. Deposit to Safe if DASR is negative.</p> <p>2. A new DASR should be run to verify an ending balance of zero.</p>	<p>1. Successful processing of EOD round trip sends EOM shore reports and EOM Summary Report to the ship.</p> <p>2. Compare EOM Summary Report to Ship's Store, Vending Soda, Vending Store Items, and Hangar Bay Sales Monthly Transaction Detail Reports. Totals from each report should match.</p>	<p>1. Successful processing of EOD round trip sends EOM shore reports and EOM Summary Report to ship.</p> <p>2. Compare EOM Summary Report and General Mess Food and General Mess Surcharges Monthly Transaction Detail Reports. Totals from each report should match.</p> <p>3. Food Service will use EOM Summary Report numbers for General Mess Food and General Mess Surcharges to prepare Navy Cash numbers for the 1359.</p> <p>4. Prepare the Monthly General Mess Operating Statement (NS 1359) in</p>

3. Successful processing of EOD round trip ashore sends EOM shore reports and EOM Summary Report to the ship. Navy Cash End Of Month Summary Report contains *shore totals for Navy Disbursing, Sales, Food Service, and Marine Disbursing (if Marine DISBO is embarked); deposit ticket numbers, dates, amounts; and debit voucher numbers, dates, amounts.*

4. Compare the EOM Summary Report and the Disbursing Monthly Transaction Detail Report. Totals from each report should match.

5. Disbursing will **use EOM Summary Report numbers** to report the Navy Cash Disbursing numbers and prepare debit voucher (SF 5515) or deposit ticket (SF 215) as appropriate.

6. Disbursing will **use EOM Summary Report numbers** to verify Navy Cash Sales numbers on 1149 and prepare 215.

7. Disbursing will **use EOM Summary Report numbers** to verify Navy Cash Food Service numbers on 1359 and prepare 215.

8. Post final Navy Cash numbers on 2657 for day. 1149 and 1359 totals entered on line 4.1E; totals for 5515s/215s prepared above are entered on line 4.2A.

9. Ensure line 6.9 Month-to-Date column is "zero" on DD 2657 for day on which Navy Cash is closed out for the month and for each

3. Sales will **use the EOM Summary Report numbers** in Ship's Store, Vending Soda, Vending Store Items, and Hangar Bay Sales to enter Navy Cash numbers into ROM for the 1149.

4. Prepare the memorandum cash sales invoice (DD 1149) using ROM in accordance with existing procedures.

5. Submit 1149 to DISBO. DISBO will prepare deposit ticket based on the 1149 and the EOM Summary Report numbers to register the funds to the Navy Working Capital Fund (NWCF) LOA.

6. If the Navy Cash collections reported in the EOM Summary Report from shore and the Navy Cash sales reported initially in ROM don't balance (equal), an error condition exists that must be investigated and corrected by reconciling to the Navy Cash figures. See *Reconciling Disbursing, ROM, And FSM To Navy Cash: Disbursing, Sales, and Food Service* below.

accordance with existing procedures.

5. When Navy Cash is used to collect meal sales and surcharges, the Navy Cash totals are combined with cash (currency) collected, if any. In other words, for reporting purposes, treat Navy Cash collections as if they were actual cash collections.

6. Report the combined cash and Navy Cash totals on the appropriate lines in the cash statement and accounting classification sections of the 1359 in accordance with existing procedure.

7. Submit 1359 to DISBO. DISBO will prepare deposit ticket based on the 1359 and the EOM Summary Report numbers to register the funds to Subsistence In Kind (SIK) and surcharge (O&MN) LOAs as appropriate.

8. If the Navy Cash collections reported in the EOM Summary Report from shore and the Navy Cash sales reported on the 1544s, 1046s, and 1149s, don't balance (equal), an error condition exists that must be investigated and corrected by reconciling to the Navy Cash figures. See *Reconciling Disbursing, ROM, And FSM To Navy Cash: Disbursing, Sales, and Food Service* below.

<p>subsequent day until the actual end of the month. After Navy Cash close out, any Navy Cash business on the remaining days of the month is reported in the next month.</p> <p>10. Update Schedule of Deposit Activity (SODA) with all Navy Cash 5515s and 215s.</p> <p>11. Ensure SODA, 215s, 5515s, and EOM Summary Report Deposit Activity all have the same amounts.</p>		
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**PROCESSING SF 1219
DISBURSING OFFICER MONTHLY
RETURNS
Disbursing, Sales, and Food Service**

o **Submit** *not later than 1000 EDST on 1st calendar day of month*

<u>DISBURSING</u>	<u>SALES</u>	<u>FOOD SERVICE</u>
<p>1. At actual end of month, close out SF 1219. Send via Navy message and e-mail to DFAS Cleveland NLT 1000 EDST on first calendar day of following month (include EOM Summary Report).</p> <p>2. DFAS Cleveland uses CIR to verify Navy Cash 5515s and 215s entered by JPMC and reported in 1219 and reconciles accounts.</p> <p>3. DFAS Cleveland reports monthly on status of Monthly Returns (1219s) — timeliness of reporting and any out-of-balance conditions.</p>	<p>1. DFAS Cleveland uses CIR to register Navy Cash funds collected for Ship’s Store and vending operations to Navy Working Capital Fund (NWCF) LOA.</p>	<p>1. DFAS Cleveland uses CIR to register Navy Cash funds collected for General Mess to appropriate SIK and surcharges (O&MN) LOAs.</p>

**RECONCILING DISBURSING, ROM,
AND FSM TO NAVY CASH
Disbursing, Sales, and Food Service**

o **Start** *on or about 28th of the month*

1. Reconciliation is the process of confirming that Navy Cash collections balance with Navy Cash sales (transactions) and, if they don’t balance, determining what caused the out-of-balance condition. The DISBO, Sales Officer, and FSO must reconcile daily.
2. At the completion of the EOM process, the DISBO, Sales Officer, and FSO must reconcile the Navy Cash numbers reported on the 1219, 1149, or 1359 at

EOM to the Navy Cash numbers carried in the Disbursing Activity, ROM, or FSM.

3. The basic business rule is that the Navy Cash figures reported in the EOM Summary Report and Monthly Transaction Detail Reports are always correct.
4. **Any adjustments necessary must be completed within 30 days and reported in next month's 1149 or 1359 and posted on next month's 2657/1219.**

**DAILY
RECONCILIATION**
Disbursing, Sales, and Food Service

o Reconcile daily

<u>DISBURSING</u>	<u>SALES</u>	<u>FOOD SERVICE</u>
<ol style="list-style-type: none"> 1. To simplify reconciliation at EOM, reconcile collections and transactions at the end of each day. 2. At the end of each business day when initiating Indicate End of Day (IEOD) link in Navy Cash Application, total on line 6.9 of Daily Statement of Accountability (DD 2657) should match total balance on DASR. If there is a discrepancy between the totals, follow reconciliation procedures in the <i>Disbursing EOM Close-Out: Phase 3 — At Navy Cash Application</i> section above. 	<ol style="list-style-type: none"> 1. To simplify reconciliation at EOM, reconcile collections and sales at the end of each day. 2. To reconcile each day, the Sales Officer or designated assistant should compare the ROM daily transaction report (sales) and the Merchant Sales by Operator Detail Report (collections). The totals from each report should match. 	<ol style="list-style-type: none"> 1. To simplify reconciliation at EOM, reconcile collections and sales at the end of each day. 2. To reconcile each day, the FSO compares recorded sales and surcharges (cash meals and bulk food) totals for the day from DD 1544s, NS 1046s, and DD 1149s, less any refunds, to Navy Cash collection totals shown on General Mess Food and General Mess Surcharges Daily Transaction Detail Reports plus any checks or cash (currency) collected. A reconciliation worksheet is provided to assist the FSO in the reconciliation process.
<ol style="list-style-type: none"> 3. If daily sales (transactions) and collections are equal (balance), the reconciliation is successful and complete. 4. If total sales (transactions) and total collections do not balance, an error condition exists that must be investigated and corrected. 5. After compensating properly for unliquidated refunds, there are two primary out of balance conditions that can occur. It is possible, however, to experience combinations of these two basic error conditions, and this must be considered when conducting the investigation. <ol style="list-style-type: none"> a. <u>Shortage</u>. The total sales (transactions) amount is greater than the total collected; sales (transactions) are overstated or an amount collected is understated. This condition is caused when a sale (transaction) is recorded but nothing was collected or the amount collected was less than the amount of the sale (transaction). If cash (currency) is involved, it is possible that a cashier made change incorrectly during the transaction or that money was miscounted, misplaced, lost, or stolen. b. <u>Overage</u>. The total sales amount is less than the total collected; sales are understated or an amount collected is overstated. This condition is caused when an amount was collected but a sale was never recorded or was recorded at an amount less than the amount collected. If cash (currency) is involved, it is possible that the cashier made change incorrectly or that the money was miscounted. As an example on the Navy Cash side, if the Wardroom Treasurer pays a portion of the General Mess Food bill in the Disbursing Office using the Chip to Merchant Account function and does not notify the FSO of the payment, the amount collected would be reflected in the General Mess Food Daily Transaction Detail Report but would not be recorded in the Food Service daily sales records. 		
<u>DISBURSING</u>	<u>SALES</u>	<u>FOOD SERVICE</u>
c. See reconciliation	c. The basic Ship's Store Business	c. For either out of balance condition, the FSO should compare the General

<p>procedures in the <i>Disbursing EOM Close-Out: Phase 3 — At Navy Cash Application</i> section above.</p>	<p>Rule is that Disbursing (Navy Cash) is always correct. ROM will always have to match what Disbursing reports.</p> <p>(1) <u>Unknown Differences.</u> Navy Cash shows a figure (collections) greater than ROM (sales).</p> <p>(a) Navy Cash captured a sale that ROM did not. This error can occur when ROM and Navy Cash are not communicating well, the operator does a “control alt delete” action, and the transaction in ROM is lost.</p> <p>(b) <u>Effect on Operation.</u> ROM does not know inventory has been sold. At the end of the accounting period, an inventory shortage (something sold but in effect not rung up) and a cash overage will exist. These will balance out with zero net effect on the operation.</p> <p>(c) <u>Correction.</u> For the total sales on that particular day, the Sales Officer will have to make the EOD collections in ROM match the Navy Cash MSO summary report.</p> <p>(2) <u>Known Differences.</u> Differences reported in the ROM/Navy Cash Comparison Report (if the system is allowed to operate without the intervention of a “control alt delete” action). The report consists of four sections.</p> <p>(a) <u>ROM Transactions Not in Navy Cash.</u> This section lists any ROM transaction that was included in the ROM file, but not reported in the Navy Cash system in the time period specified by the ROM start and end dates. No ship</p>	<p>Mess Food and General Mess Surcharges Daily Transaction Detail Reports, which list every Navy Cash transaction performed that day, and the food service daily sales records (1544, 1046, and 1149) to determine, through the process of elimination, which transactions are missing or were recorded at incorrect amounts.</p>
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has ever reported any item being listed in this section. If a ship does see a listing here, they should contact the Navy Cash Central Support Unit (CSU).

(b) Navy Cash Transactions Not in ROM. This section lists any transactions that failed in ROM but succeeded in Navy Cash. This section lists any Navy Cash transactions that were not included in the ROM file for the time period specified in the ROM start and end dates, or failed transactions, but were matched in ROM and Navy Cash by transaction IDs and were reported as valid transactions in the Navy Cash System. These sales can be validated in POS Reconcile Till, under Navy Cash Canceled Transactions.

(c) Navy Cash and ROM Transactions with Different Dollar Amounts. This section lists transactions that were matched in ROM and Navy Cash by transaction IDs, but the dollar amounts differ between ROM and Navy Cash. No ship has ever reported any item being listed. If a ship does see a listing here, they should contact the CSU.

(d) Transactions That Failed in ROM But Succeeded in Navy Cash. This section lists transactions that were included in the ROM file and marked by ROM as failed transactions but that were matched in ROM and Navy Cash by transaction IDs and were reported as valid transactions in the Navy Cash system. These sales can be validated in the ROM POS Reconcile Till, under Navy Cash Cancelled Transactions.

- d. If the investigation reveals that an insufficient amount (or nothing) was collected from a particular member for a particular sale (transaction), contact the member to request payment of the difference in Navy Cash or currency, as appropriate.
- e. If the investigation reveals that too much money was collected from a particular member for a particular sale (transaction) or that the member was charged for a sale (transaction) that did not actually occur, refund the difference to the member in Navy Cash or currency, as appropriate.
- f. If the investigation reveals that a sale (transaction) was erroneously recorded (didn't actually occur or was recorded at an incorrect amount), reverse or adjust the sale (transaction) in the appropriate sales (transaction) record.
- g. If the investigation reveals that cash (currency) was lost, misplaced or stolen, corrective action taken will be in accordance with existing procedures (outside the scope of Navy Cash).
5. **Unliquidated Refunds.** Unliquidated refunds require special consideration during daily reconciliation because the day a refund chit is liquidated (cash) can be different than the day the refund chit was issued, perhaps several days or weeks later. Consequently, refunds not liquidated on the day they were issued must be considered in the day-to-day reconciliation process until they are finally liquidated and reported in the Daily Transaction Detail Report. To minimize efforts associated with unliquidated refunds, the SOP requires refunds be liquidated within 2 working days.
- a. If a refund was issued and liquidated during the day of reconciliation, neither recorded sales nor cash collections require any adjustment. Given that no other balance affecting error condition exists, recorded sales (1544, 1046, 1149) and cash collections shown on Daily Transaction Detail Report will be in balance.
- b. If a refund was issued but not liquidated during the day of reconciliation, recorded sales will be understated compared to cash collections shown on the Daily Transaction Detail Report. In this case, the FSO must add the amount of the unliquidated refund to recorded sales to balance sales with collections.
- c. If a refund was liquidated during the day of reconciliation but more than one day after the original day of issuance, the daily sales total will be overstated compared to cash collections shown on the Daily Transaction Detail Report. In this case, the FSO must subtract the amount of the refund from recorded sales to balance sales with collections.
- d. If no refunds were issued or liquidated on the day of reconciliation, the daily sales total should balance with cash collections shown on the Daily Transaction Detail Report, provided that no other balance affecting error condition exists.
6. Maintain daily reports and reconciliation worksheets for 30 days or until the monthly reconciliation is completed. The Navy Cash EOM Reconciliation Record (a sample form is included at the end of this appendix) can be used to assist in documenting the steps taken to troubleshoot and resolve any issues/discrepancies.

**MONTHLY
RECONCILIATION**
Disbursing, Sales, and Food Service

o **Start** on or about
28th of the month

<u>DISBURSING</u>	<u>SALES</u>	<u>FOOD SERVICE</u>
<p>1. To reconcile Navy Cash transactions for the month, the DISBO must add the daily transactions recorded throughout the month on 2657s to calculate total transactions for the month.</p> <p>2. See reconciliation procedures in the Disbursing EOM Close-Out: Phase 3 — At Navy Cash</p>	<p>1. To reconcile sales reported by ROM and collections reported by Navy Cash for the month, Sales Officer or designated assistant will do the following.</p> <p style="padding-left: 20px;">a. Verify that the monthly Navy Cash receipts were posted in the ROM back office computer correctly for the Ship's Store and each type of vending</p>	<p>1. To reconcile cash collections and sales for the month, FSO must add the daily sales recorded throughout the month on 1544s, 1046s, and 1149s, less refunds, to calculate total sales for the month.</p> <p>2. The FSO compares the calculated monthly sales total to the monthly Navy Cash collections reported in the Monthly Transaction Detail Reports plus any cash or checks (currency) accepted during the month.</p> <p>3. If monthly cash collections and sales don't balance (equal), an error condition exists that must be investigated and corrected. The process of investigation and correction is the same as that described in Daily reconciliation</p>

<p>Application section above. Navy Cash EOM Reconciliation Record (sample form included at the end of this appendix) can be used to assist in documenting the steps taken to troubleshoot and resolve any issues/discrepancies.</p>	<p>machine, e.g., vending soda and vending store item (snack, soap, etc.). If the figures were posted incorrectly, modify the figures in ROM following the procedures outlined in the ROM User's Guide.</p> <p>b. Print out ROM Over/Short Report from ROM back office and Ship's Store Monthly Transaction Detail Report from shore reports folders and compare the totals with the ROM daily transaction reports to research and resolve discrepancies.</p> <p>c. If the difference is unresolved, a signed letter/report by the Sales and Disbursing Officer will be filed in the RK, CO2/CO3/CO4 file. Navy Cash EOM Reconciliation Record (sample form included at the end of this appendix) can be used to assist in documenting the steps taken to troubleshoot and resolve any issues/discrepancies.</p>	<p>above.</p> <p>4. The FSO will maintain monthly reports and reconciliation worksheets on file for 12 months. When a month's activity is reconciled, the daily reports for that month can be discarded. Navy Cash EOM Reconciliation Record (sample form included at the end of this appendix) can be used to assist in documenting the steps taken to troubleshoot and resolve any issues/discrepancies.</p>
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USS _____

GENERAL MESS DAILY RECONCILIATION WORKSHEET

DATE: _____

SALES		COLLECTIONS	
DD 1149/NS 1282			Cash
NS 1046			Checks
DD 1544			Navy Cash (from Merchant Sales Summary Report)
TOTAL SALES			TOTAL COLLECTIONS
ADJUSTMENTS TO SALES		ADJUSTMENTS TO COLLECTIONS	
Plus refunds issued today but not liquidated today			Less amount of currency overage—exclusive of Navy Cash funds
Less refunds issued before today but liquidated today			Plus amount of currency shortage—lost, misplaced or stolen—exclusive of Navy Cash funds
Less erroneously overstated sales amounts			Plus erroneously understated Navy Cash collections
Plus erroneously understated sales amounts			Less erroneously overstated Navy Cash collections
ADJUSTED TOTAL			ADJUSTED TOTAL

USS _____

PRIVATE MESS DAILY/MONTHLY RECONCILIATION WORKSHEET

DATE: _____

RECORDED		ACTUAL	
Recorded Collections for Day/Month (Total of 'NC' Entries in Record of Collections)			Navy Cash Collected for Day/Month (Daily/Monthly Merchant Sales Summary Report)
Less Refunds <u>Liquidated</u> for Day/Month (Total Of 'NC' Refund Entries in Record of Expenditures Liquidated on/in Day/Month)			
TOTAL RECORDED COLLECTIONS			TOTAL ACTUAL COLLECTIONS
ADJUSTMENTS TO RECORDED COLLECTIONS		ADJUSTMENTS TO ACTUAL COLLECTIONS	
ADJUSTED TOTAL			ADJUSTED TOTAL

