



**NONRESIDENT
TRAINING
COURSE**



August 1990

Ship's Serviceman 2

NAVEDTRA 14238

Although the words “he,” “him,” and “his” are used sparingly in this course to enhance communication, they are not intended to be gender driven or to affront or discriminate against anyone.

PREFACE

By enrolling in this self-study course, you have demonstrated a desire to improve yourself and the Navy. Remember, however, this self-study course is only one part of the total Navy training program. Practical experience, schools, selected reading, and your desire to succeed are also necessary to successfully round out a fully meaningful training program.

COURSE OVERVIEW: In completing this nonresident training course, you will demonstrate a knowledge of the subject matter by correctly answering questions on the following: basic operating principles for the Resale Operations Management (ROM) system; organization and maintenance of ship's store files; cash collection procedures; receipt inspection procedures; issues of ship's store stock; and inventory and reconciling results.

THE COURSE: This self-study course is organized into subject matter areas, each containing learning objectives to help you determine what you should learn along with text and illustrations to help you understand the information. The subject matter reflects day-to-day requirements and experiences of personnel in the rating or skill area. It also reflects guidance provided by Enlisted Community Managers (ECMs) and other senior personnel, technical references, instructions, etc., and either the occupational or naval standards, which are listed in the *Manual of Navy Enlisted Manpower Personnel Classifications and Occupational Standards*, NAVPERS 18068.

THE QUESTIONS: The questions that appear in this course are designed to help you understand the material in the text.

VALUE: In completing this course, you will improve your military and professional knowledge. Importantly, it can also help you study for the Navy-wide advancement in rate examination. If you are studying and discover a reference in the text to another publication for further information, look it up.

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AND TECHNOLOGY CENTER

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Sailor's Creed

“I am a United States Sailor.

I will support and defend the Constitution of the United States of America and I will obey the orders of those appointed over me.

I represent the fighting spirit of the Navy and those who have gone before me to defend freedom and democracy around the world.

I proudly serve my country's Navy combat team with honor, courage and commitment.

I am committed to excellence and the fair treatment of all.”

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INSTRUCTIONS FOR TAKING THE COURSE

ASSIGNMENTS

The text pages that you are to study are listed at the beginning of each assignment. Study these pages carefully before attempting to answer the questions. Pay close attention to tables and illustrations and read the learning objectives. The learning objectives state what you should be able to do after studying the material. Answering the questions correctly helps you accomplish the objectives.

SELECTING YOUR ANSWERS

Read each question carefully, then select the BEST answer. You may refer freely to the text. The answers must be the result of your own work and decisions. You are prohibited from referring to or copying the answers of others and from giving answers to anyone else taking the course.

SUBMITTING YOUR ASSIGNMENTS

To have your assignments graded, you must be enrolled in the course with the Nonresident Training Course Administration Branch at the Naval Education and Training Professional Development and Technology Center (NETPDTC). Following enrollment, there are two ways of having your assignments graded: (1) use the Internet to submit your assignments as you complete them, or (2) send all the assignments at one time by mail to NETPDTC.

Grading on the Internet: Advantages to Internet grading are:

- you may submit your answers as soon as you complete an assignment, and
- you get your results faster; usually by the next working day (approximately 24 hours).

In addition to receiving grade results for each assignment, you will receive course completion confirmation once you have completed all the

assignments. To submit your assignment answers via the Internet, go to:

<http://courses.cnet.navy.mil>

Grading by Mail: When you submit answer sheets by mail, send all of your assignments at one time. Do NOT submit individual answer sheets for grading. Mail all of your assignments in an envelope, which you either provide yourself or obtain from your nearest Educational Services Officer (ESO). Submit answer sheets to:

COMMANDING OFFICER
NETPDTC N331
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32559-5000

Answer Sheets: All courses include one “scannable” answer sheet for each assignment. These answer sheets are preprinted with your SSN, name, assignment number, and course number. Explanations for completing the answer sheets are on the answer sheet.

Do not use answer sheet reproductions: Use only the original answer sheets that we provide—reproductions will not work with our scanning equipment and cannot be processed.

Follow the instructions for marking your answers on the answer sheet. Be sure that blocks 1, 2, and 3 are filled in correctly. This information is necessary for your course to be properly processed and for you to receive credit for your work.

COMPLETION TIME

Courses must be completed within 12 months from the date of enrollment. This includes time required to resubmit failed assignments.

PASS/FAIL ASSIGNMENT PROCEDURES

If your overall course score is 3.2 or higher, you will pass the course and will not be required to resubmit assignments. Once your assignments have been graded you will receive course completion confirmation.

If you receive less than a 3.2 on any assignment and your overall course score is below 3.2, you will be given the opportunity to resubmit failed assignments. **You may resubmit failed assignments only once.** Internet students will receive notification when they have failed an assignment--they may then resubmit failed assignments on the web site. Internet students may view and print results for failed assignments from the web site. Students who submit by mail will receive a failing result letter and a new answer sheet for resubmission of each failed assignment.

COMPLETION CONFIRMATION

After successfully completing this course, you will receive a letter of completion.

ERRATA

Errata are used to correct minor errors or delete obsolete information in a course. Errata may also be used to provide instructions to the student. If a course has an errata, it will be included as the first page(s) after the front cover. Errata for all courses can be accessed and viewed/downloaded at:

<http://www.advancement.cnet.navy.mil>

STUDENT FEEDBACK QUESTIONS

We value your suggestions, questions, and criticisms on our courses. If you would like to communicate with us regarding this course, we encourage you, if possible, to use e-mail. If you write or fax, please use a copy of the Student Comment form that follows this page.

For subject matter questions:

E-mail: n313.products@cnet.navy.mil
Phone: Comm: (850) 452-1001, Ext. 2167
DSN: 922-1001, Ext. 2167
FAX: (850) 452-1370
(Do not fax answer sheets.)
Address: COMMANDING OFFICER
NETPDTC N313
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32509-5237

For enrollment, shipping, grading, or completion letter questions

E-mail: fleetservices@cnet.navy.mil
Phone: Toll Free: 877-264-8583
Comm: (850) 452-1511/1181/1859
DSN: 922-1511/1181/1859
FAX: (850) 452-1370
(Do not fax answer sheets.)
Address: COMMANDING OFFICER
NETPDTC N331
6490 SAUFLEY FIELD ROAD
PENSACOLA FL 32559-5000

NAVAL RESERVE RETIREMENT CREDIT

If you are a member of the Naval Reserve, you may earn retirement points for successfully completing this course, if authorized under current directives governing retirement of Naval Reserve personnel. For Naval Reserve retirement, this course is evaluated at 11 points. (Refer to *Administrative Procedures for Naval Reservists on Inactive Duty*, BUPERSINST 1001.39, for more information about retirement points.)

Student Comments

Course Title: Ship's Serviceman 2

NAVEDTRA: 14238 **Date:** _____

We need some information about you:

Rate/Rank and Name: _____ SSN: _____ Command/Unit _____

Street Address: _____ City: _____ State/FPO: _____ Zip _____

Your comments, suggestions, etc.:

<p>Privacy Act Statement: Under authority of Title 5, USC 301, information regarding your military status is requested in processing your comments and in preparing a reply. This information will not be divulged without written authorization to anyone other than those within DOD for official use in determining performance.</p>
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NETPDTC 1550/41 (Rev 4-00)

CHAPTER 1

SHIP'S STORE AUTOMATION

This training manual (TRAMAN) has been prepared for members of the Regular Navy and Naval Reserve in the Ship's Serviceman rating who are preparing for advancement to Ship's Serviceman second class.

Refer to the SH advancement handbook for petty officers for information on the Navy advancement system, naval standards, occupational standards, and bibliographies for Ship's Serviceman. This handbook is updated each January and is available through the educational services offices.

As a Ship's Serviceman your duties up to now have included a variety of tasks. Now, you will perform more administrative and supervisory types of tasks. You maybe assigned duties in the ship's store office operating the ROM system, work as a cash collection agent, or work in one of the other service activities.

AUTOMATED RECORDS

Ship's store records have been automated through the use of the Resale Operations Management (ROM) system. The ROM system was tested on several ships before it was implemented. The system has proven to increase the accuracy and timeliness of recordskeeping. The system can also make your job easier because it does the work electronically that you now do by hand, such as mathematical computations, computing markups, posting receipts and breakout to the stock record, and so forth.

The system itself and the ROM system *Terminal User's Guide* (TUG) were developed by the Navy Management System Support Office (NAVMASSO), Norfolk, VA. The *Terminal User's Guide* provides detailed information on how to operate the ROM. This guide is available free from NAVMASSO. NAVMASSO has also published a Resale Operations Management (ROM) desk top guide which is a supplement to

the ROM *Terminal User's Guide*. It is made up exclusively of job sheets, with each job sheet containing a step-by-step guide for performing a ROM function such as adding a new Stock Record, NAVSUP Form 464, to the stock record master file. The principal procedures for the use of the ROM system are contained in detail in the ROM *Terminal User's Guide*. The ROM functions contained in this guide are based on the procedures contained in the *Ships Store Afloat*, NAVSUP P-487. The ROM system will work very well with these existing policies and procedures. None of the capabilities the ROM system currently has or current policies/procedures contained in the *Terminal User's Guide* will be eliminated. The only changes that may occur will be on the methods used to gather, process, display, and store information. The ROM system will be discussed throughout this manual; however, when performing your daily duties using the ROM you should always refer to the ROM system *Terminal User's Guide* and the NAVSUP P-487.

IMPLEMENTATION OF THE ROM SYSTEM

Requests to implement the ROM system should be submitted to the type commander. The type commander will contact NAVMASSO and set up a schedule for implementation on board ships. NAVMASSO is responsible for implementing the ROM system for ship's stores afloat. The successful implementation of the ROM should take no longer than one accounting period. Since ROM is able to print certain records, reports, and logs used in the ship's store operation, the ROM form should be used in place of the preprinted form. The ROM form is as valid as the preprinted form, and the format is the same. The maintenance of manual ship's store records maintained by the ROM will not be required once the ROM has been successfully implemented.

SECURITY

The ROM system is an unclassified system. There are two types of software security associated with the system: physical and application.

Physically, the ROM system terminal must be located in an area accessible only to personnel who have a need to use the system. The software security is based on the concept of a user's authority to perform a given set of functions and makes only the authorized set of functions available. Access levels are determined by password and user ID which will be assigned by the ROM system administrator, usually the ship's store officer. The ship's store officer will input these access codes into the ROM system on a need-to-know basis. Password/security instructions are contained in appendix F of the ROM *Terminal User's Guide*. The instructions are distributed to the ship's store officer only during the implementation of the system. All persons having access to the ROM system will be listed on the ROM system security access rights list. This list is placed in an opaque envelope. It is then sealed and tape is affixed over the flap. The envelope containing the ROM security access rights list, along with the password/security instructions, and appendix F of the TUG will be retained in the ship's store officer's Accountability File (SSA-21). The ship's store officer will review the ROM security access rights list monthly. If, for any reason, the user ID and password of the individual assigned sales officer are lost, the password file provided during implementation, which includes all users IDs and passwords, must be reloaded. Data files set up during implementation should therefore be maintained in a locked secure place such as the ship's store officer's accountability file. To reload the password file you should refer to appendix F in the TUG.

THE ROM SYSTEM

The ROM system operates on a Zenith Z-248 and the Honeywell PC applications processor (AP) microcomputer. Once you become an authorized user of the ROM system you will become familiar with the various keys on the keyboard and their uses. The computer keyboard is similar to a typewriter keyboard with additional keys installed for special functions. Some of the different types of keys and parts of the ROM system are discussed below.

Special function keys—The special function F keys include keys 1 through 10 and the Esc key.

The F keys are located on the left side of the computer while the ESC key is located on the right side on the Honeywell microcomputer. On the Zenith Z-248, both the F keys and the ESC key are located on the left side of the computer. The function you select will be taken from the ROM screen display that lists the choices available with an F key or Esc key shown next to the description of the function it performs. When you depress one of the F keys, the function listed on the display screen is activated.

Cursor movement keys—The cursor is a special, blinking underscore character located on the screen that can be moved to where the user wants it. On the right side of the computer there are four directional arrows that perform different cursor movements. The left arrow moves the cursor one position to the left while the right arrow can move it one position to the right. The down arrow moves the cursor down while the up arrow moves the cursor up. For the four directional arrows to perform cursor movement, the light on the num lock must be off. If the num lock light is on, the four directional arrow keys become numeric keys and cursor movement cannot be performed.

Display screen—The display screen on the ROM is used to display and explain the information needed so a response by the user can be made. Information will appear on the screen as entered and the cursor will indicate where the next character will be entered.

Disk drives—These are storage devices used to transfer information into and out of the computer's memory. The Zenith Z-248 contains two 5 1/4-inch floppy disk drives and two Winchester disk drives. The Honeywell AP contains two 5 1/4-inch floppy disk drives and one Winchester disk drive.

The disk storage of the computer is organized into "files" that contain one or more "records." Computer data records are like completed forms in a file drawer. Each record contains several "fields." These fields are equivalent to blocks of information on forms in a file cabinet. Just as only one form type was filed in each folder, only one record type is stored in each data file. In the ROM system, for example, the data file called ROMAS (Resale Operations Stock Record Master file) contains information that is kept on the Stock Record, NAVSUP Form 464. There is one record in the ROMAS data file for each merchandise item carried in stock. Each record contains a

number of data fields such as stock number description, bulkroom and total on-hand quantity, on-order quantity, and so forth. The same fields are stored on every record in the file. Only the actual information in the fields is different for each record. The ROM system stores all resale operations data in 33 such files.

Printer and built-in tape drive—The ROM system uses the printer for preparing numerous reports for recordskeeping and a tape drive for backing up and restoring the system. Whenever an option to print a report is made by a ROM user, a warning screen will display a warning signal for the user to turn on the printer and load paper into it before continuing. If this procedure is not followed, permanent file damage may result.

Operating the ROM

When the ROM system is initially turned on or when it is reset, the computer will check for the most recent backup date. If a week has passed since the last backup was made, you will need to refer to the ROM system Terminal User's Guide, appendix E, for the Zenith Z-248 and appendix G for the Honeywell AP system to accomplish a backup. If this is not done, the ROM system will not allow you access to the ROM Log On screen. Backups should be done daily. If no backup is required, the message SYSTEM INITIALIZATION IN PROGRESS will display on the screen. If no errors are discovered during the system's initialization, the ROM Log On screen will automatically display. If an error is discovered during the system's initialization, you will not be allowed access to the ROM Log On screen until

the error is corrected. The backup and restore procedures contained in appendix E for the Zenith Z-248 and appendix G for the Honeywell AP system will explain how to restore the data files and reenter data to the current date.

To gain access to and use the ROM system, you must have a three-position user ID and a six-position password. The system's administrator who is the ship's store officer will assign this ID and password to you. You should be careful not to divulge this information to anyone. Once the ROM Log On screen appears, enter your three-position user ID and six-position password. To start the ROM enter 1 for the selection and depress return. If your ID and password are valid, the ROM master menu will be displayed indicating the various options and functions of the ROM system. You may continue from this point with the function that you are assigned access. If you are not assigned access to a particular function, you will not be allowed access to the function by the ROM system.

ROM System Screens and Screen Information

The functions of ROM are processed by selecting and entering information on terminal screens. There are two basic types of screens, the menu screen and data display/data entry screen. The menu screen displays various options that are available to you to select for ROM functions or subfunctions. To select an option on a menu screen, you enter the appropriate option number and depress the Enter/Return key.

A data display screen (fig. 1-1) shows the actual data that is already in the files. This data

DATE	STOCK NO.	PURCHASE ORDER QUANTITY	QUANTITY RECEIVED	STATUS	PURCHASE ORDER NO.
04 FEB 85	530000-9001	8	8	0	R05834-6035-9764
04 FEB 86	530000-9008	10	10	0	R05834-6035-9764
04 FEB 86	552342-0050-30	3	3	0	R05834-6035-9764
02 MAR 86	120000-9022	50		0	R05834-6061-9733
25 MAR 86	870000-0140	192	8	0	R05834-6084-9719
31 MAR 86	870000-0080	200	200	0	R05834-6090-9721
14 APR 86	070000-0103	2	2	0	R05834-6104-9803
28 APR 86	870000-0080	100	100	0	R05834-6118-9772
28 APR 86	870000-0140	300	300	0	R05834-6118-9772
28 APR 86	870000-0145	200	200	0	R05834-6118-9772

F4 PRINT OUTSTANDING PURCHASE ORDERS REPORT
 F5 DISPLAY FIRST SCREEN OF PURCHASE ORDERS
 F6 DISPLAY NEXT SCREEN OF PURCHASE ORDERS
 F8 VIEW PURCHASE ORDERS BEGINNING WITH: dd mm yy
 F10/ESC EXIT.

Figure 1-1.—Sample data display screen.

is usually for information purposes and cannot be changed on the screen. A data entry screen (fig. 1-2) indifferent from a data display screen because it allows (requires) new data to be entered or changes to be made to an existing record. To use the data entry screen, you enter data as applicable, check the entry for accuracy, depress the Enter/Return key, or the correct function key indicated by the instructions located at the bottom of each data entry screen. Always remember, the ROM system does not recognize lowercase letters. Therefore, the lock key should be depressed to the lock position before any data is entered. Since the lock key only affects letters, it should be kept in that position.

ROM Function Keys

After making selection 1 from the Resale Operations Log On screen, the ROM master menu will be displayed. The ROM master menu (fig. 1-3) displays 17 selections that represent the functions of ROM. You must make your selections from this screen. A selection is made by entering the function number and depressing ENTER. Once this is done a second menu will appear on the screen for the particular function you chose. This menu screen will list different F keys from which you will have to select. In the

ROM system these F keys are referred to as function keys. These function keys, F1 through F10, and the Esc key usually will be used as described below; any exceptions will be noted as they apply:

F1—Adds a record to a file. Takes the information entered on the screen and creates a new record.

F2—Modifies an existing record. Takes any changes entered on the screen and modifies the applicable record on file with the new information.

F3—Selects a record from the file. Deletes the record currently being displayed on the screen.

F4—Prints reports. Prints the report that is indicated on the screen.

F5—Views first entry. Displays the records from the file being accessed starting with the first record.

F6—Views next entry. Displays the next set of records from the file currently displayed on the screen.

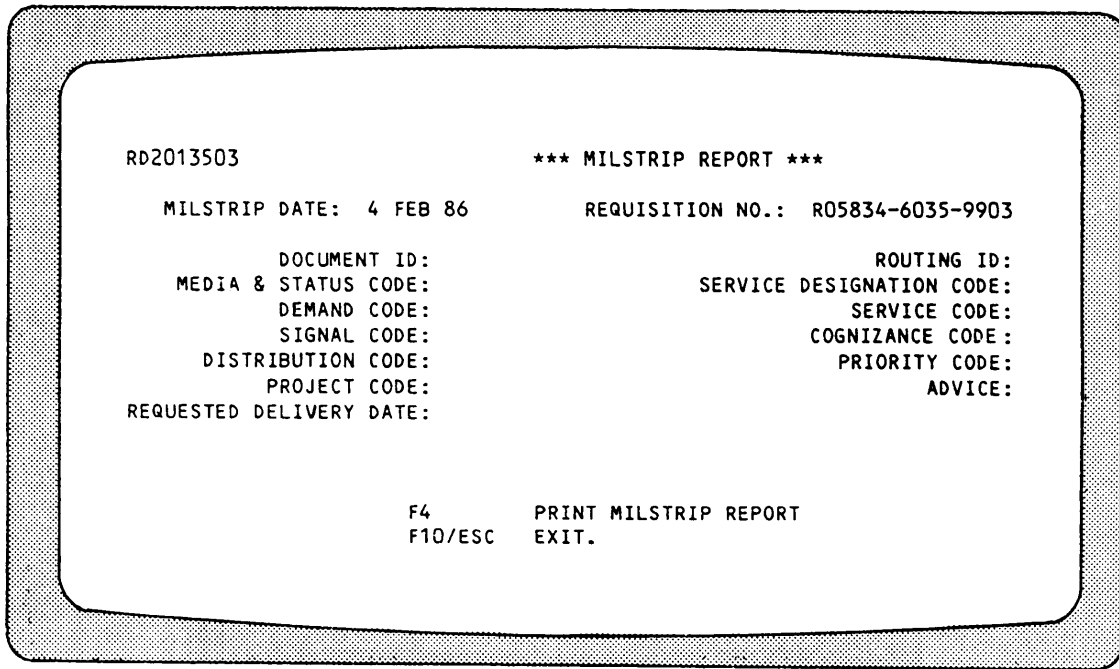


Figure 1-2.—Sample data entry screen.

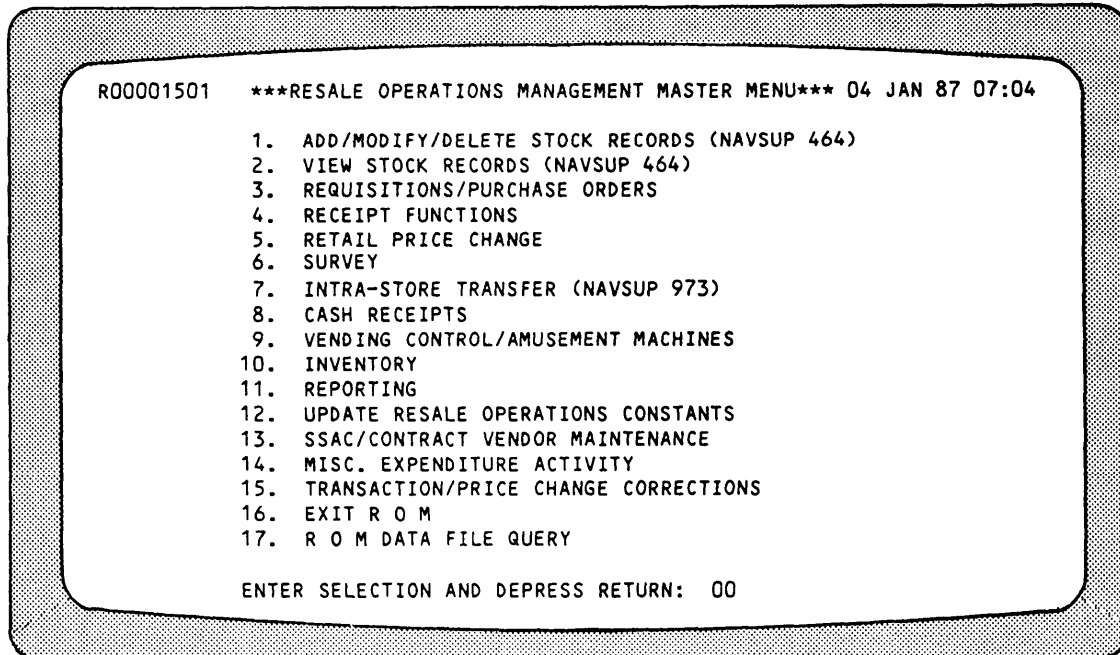


Figure 1-3.—ROM master menu.

F7—Views or displays. Displays, usually on a separate screen, the information described on the current screen in the F7 key description.

F8—Finds a particular record. Takes the record identification code specified in the field provided and searches for that record. The screen will then display the specified record, or if that record does not exist, it will display the first record that follows the specified record.

F9—Respecifies current record. Allows a record to be respecified during viewing.

F10—Exits from the current screen to the screen previously displayed.

ESC—Exits. Exits from the current screen and returns to the ROM master menu.

You should save all source documents or transactions entered in the ROM until you have a successful backup at the end of the day, at which time they can be filed. If there is no source document, you should keep a list of transactions. If, for any reason, the ROM system cannot be used, you should save all data until the system is back on line and reenter it at that time. Upon completion of ROM processing, you must exit the

system so someone without authority won't have access to the system by using your security access.

Logging Off the ROM System

Once you have completed your functions on the ROM, you will have to log off the system. To log off the system, depress Esc until the ROM master menu is displayed. Then enter 16 and depress RETURN/ENTER. If you are using the Zenith Z-248, enter the word *ship* then Y to position the read/write heads on the hard disk to a safe location. If you are using Honeywell AP, enter PARKAP, then depress any key other than ENTER to park the heads. Depress the ON/OFF power switches of the monitor and terminal. Then turn the printer switch to the OFF position.

Maintaining the ROM System

The maintenance of the ROM system should be done by qualified technicians only. Any problems that cannot be resolved by the ROM user should be referred to the ship's store officer for action. The ROM system itself does not require a lot of maintenance. The most common problem you will have with the ROM system is dust which builds up over a period of time when the computer is not cleaned. To cut down on dust

buildup you should always cover the keyboard and the computer when it is not in use. Occasionally the user may want to wipe or dust fingerprints off the cabinets of the monitor screen. If so, use the following suggestions when you clean your equipment:

- Before cleaning make sure the power is off.
- Use only a cloth that has been slightly dampened with water or a nondetergent cleaning solution.

- Do not use spray liquids or soaking-wet cloths.
- If you wipe the computer with a damp cloth, make sure everything is dry before you turn it back on.
- Do not attempt to clean floppy disks.

A trouble call desk has been set up by NAVMASSO to receive fleet reported problems regarding the ROM. Procedures for trouble reporting are contained in the ROM *Terminal User's Guide* appendix D.

CHAPTER 2

SHIP'S STORE FILES

There are several files that must be maintained in the ship's store operation. Your manual ship's store files are used to hold important documents and provide a record of each ship's store transaction. Your resale operations management (ROM) files are used to provide a record of the transactions entered in the ROM system database. Without these files the ship's store officer would be unable to keep track of important documents and transactions and would encounter problems when preparing the financial returns.

As a Ship's Serviceman second class you may be required to maintain the ship's store files. To maintain these files properly, you will need to know what is contained in each file and how to use them and keep them up to date. In this chapter we will discuss the ship's store files (including the ROM files).

ROM FILES

All information entered into the ROM system by the user is contained in data files. Each file contains one or more records. Each record contains several fields that are equivalent to the blocks of information shown on manual forms in the file cabinet. The information in these files is added, deleted, or modified by the ROM system based on the information entered by the ROM user. For instance, the ROM cash contribution file lists all cash contributions posted to the ROM during the current accounting period. This file will be changed by the ROM automatically as cash contribution information or data is entered in the ROM system data base.

SSA FILES

Files SSA-1 through SSA-24 will be established and maintained in the ship's store office. The ROM system generates many of the forms used in the ship's store operation. The ROM form is

as valid as the NAVSUP form and the format of both is the same. The following forms are generated by the ROM system:

- Ship's Store Afloat Financial Control Record, NAVSUP Form 235
- Vending Machine Control Record, NAVSUP Form 236
- Ship's Store Inventory Count Sheet, NAVSUP Form 238
- Stock Record, NAVSUP Form 464
- Intra-Store Transfer Data, NAVSUP Form 973
- Journal of Receipts, NAVSUP Form 977
- Journal of Expenditures, NAVSUP Form 978
- Number Control, NAVSUP Form 980
- Retail Price Change, NAVSUP Form 983
- Tax-Free Cigarette Inventory, NAVSUP Form 1234
- Ship's Store Balance Sheet and Profit and Loss Statement, NAVCOMPT Form 153
- Inventory control record
- Outstanding requisition/purchase order control record

The ROM system does not produce all forms used to document transactions. Because of this, documents placed in the SSA files may either be the standard NAVSUP form or the ROM-generated form. For complete procedures on document distribution, you should refer to

appendix C of the *Ships Store Afloat*, NAVSUP P-487.

FILE SSA-1

File SSA-1 is the financial control file. It contains the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. The primary purpose of the NAVSUP Form 235 is to determine accurately whether a ship's store activity is operating within the prescribed monetary limits. The NAVSUP Form 235 must be balanced and closed out at the end of each accounting period and at any other time when directed by the commanding officer.

Preparing the NAVSUP Form 235

In manual recordskeeping, the Ship's Store Afloat Financial Control Record is prepared at the start of the accounting period. A separate column must be kept on the NAVSUP Form 235 for each activity operated aboard ship including the following:

- Each retail store.
- Each different category of vending machine operated by each different person. When there are two or more vending machine operators, separate columns will be kept for machines operated by each person. This will include

canned-drink vending machines, cup-type vending machines, and other than drink vending machines.

- Each snack bar operated with columns for snack bar retail items and snack bar manufactured items.

- Each standard Navy clothing store.

The financial control record must be maintained in file SSA-1 during the accounting period and filed in the retained returns at the end of the accounting period.

The Ship's Store Afloat Financial Control Record is also maintained in the ROM files. The ROM-generated NAVSUP Form 235 is similar to the manual NAVSUP Form 235 and provides a financial report as required by the NAVSUP P-487. The ROM system maintains a separate NAVSUP Form 235 for each store. ROM users may print the ROM-generated NAVSUP Form 235 via the resale operations reports function. The resale operations reports menu (fig. 2-1) is accessed from the ROM master menu if selection 11 is made. The ROM will print a copy of the NAVSUP Form 235 once you enter selection 4 from the resale operations reports menu and depress the return/enter key.

Using the NAVSUP Form 235

The NAVSUP Form 235 is shown in figure 2-2. In manual recordskeeping the first entry you make

```
RO0004501    *** RESALE OPERATIONS REPORTS ***

1. Monthly Transmittal of Receipt Documents
2. Number Control (NAVSUP Form 980)
3. Expenditure Invoice Log
4. Financial Control Record (NAVSUP Form 235)
5. Journal of Expenditures (NAVSUP Form 978)
   Journal of Receipts (NAVSUP Form 977)
6. Ship's Store Balance Sheet and Profit and Loss Statement
   (NAVCOMPT Form 153)
7. Inventory Control Record
8. Inventory Management Report
9. View Transaction Activity
12. Exit

Enter selection and depress Return:  00
```

Figure 2-1.—The resale operation reports menu.

on the NAVSUP Form 235 is the retail value of the beginning inventory for each applicable retail activity. The ROM system will automatically post the retail value of the beginning inventory for each ship's store activity. All entries made on the NAVSUP Form 235 must be made at retail price, except when you make entries to the following columns:

- Cup-type vending machine
- Snack bar manufactured items
- Cost of operation
- Standard Navy clothing

In these columns, you should enter the cost price. Entries for standard Navy clothing stock must be made at the standard price.

The basic entries made on the NAVSUP Form 235 must include all receipts and expenditures of materials involving a particular ship's store activity. You make entries by simply entering the date, description of the transaction, and the document control number, and posting the total value of the document to the applicable Receipts or Expenditures column of the ship's store activity affected. A receipt is an increase in the accountability of a particular ship's store activity, while an expenditure is a decrease in the accountability of a ship's store activity. The important thing to remember is not to confuse receipts with expenditures causing you to make the entry to the wrong column.

When you use the ROM system, transactions are entered automatically as they occur to the NAVSUP Form 235. ROM users must enter in the ship's constants file the appropriate store numbers and whether the ship's store operation is a combined or separate responsibility so the ROM will post transactions properly.

Using the NAVSUP Form 235 in Combined Responsibility

When the sales outlet is under combined responsibility, one column must be maintained on the NAVSUP Form 235 for each sales outlet and the bulk storeroom that supplies that outlet. A separate column must be maintained for each sales outlet not under combined responsibility.

In manual recordkeeping, entries made on the NAVSUP Form 235 (fig. 2-3) are basically made

the same in combined responsibility as they are in separate responsibility except for the following:

- Cost unit and retail unit prices must be entered and extended on receipt documents for all retail items and the total retail money value must be entered on the NAVSUP Form 235 under retail store #1 heading in the Receipts column.

- Cost items, except cup-type vending machine items, must be extended at cost price, and the total money value before discount must be entered in a column of the NAVSUP Form 235 under an added caption, Other Cost Material, in the Receipts column.

- Cost of operation issues made to the service activities are documented on an Intra-Store Transfer Data, NAVSUP Form 973. The total cost value of the NAVSUP Form 973 must be entered in two columns. It will be entered in the Expenditures column under the Other Cost Material heading and also posted to the Cost of Operations column.

- Vending machine receipts are entered under the heading Vending Machines on the NAVSUP Form 235.

The NAVSUP Form 235 is also used in combined responsibility for measuring overages and shortages. The only difference being the shortage or overage in combined responsibility includes both the sales outlet and the bulk storeroom that supplies it. The ROM system posts difference information automatically to the NAVSUP Form 235.

FILE SSA-2

File SSA-2 is the number control and breakout file. It contains the NAVSUP Form 980 in manual records. It also contains the triplicate copy of each NAVSUP Form 973. For ROM records, it contains the ROM NAVSUP Form 980 and the triplicate copy of the original NAVSUP Form 973 that is used to request items and a copy of the final NAVSUP Form 973.

NAVSUP Form 980

In manual records, the Number Control, NAVSUP Form 980, is used to assign control numbers to each Intra-Store Transfer Data,

NAVSUP Form 973 (fig. 2-4). It also provides control numbers for retail markdowns or markons, markdowns below cost, markdowns to zero, purchase variances, price adjustments to standard Navy clothing, and receipts received directly into the sales outlet or service activity. A new series of numbers is started each accounting period beginning with number 1. As each number is assigned, it is entered in the proper column of the number control and the entry is dated and initialed by the person making the entry.

In ROM records, the ROM system automatically assigns the next available number from the NAVSUP Form 980 for those transactions that apply. When you use the ROM system, the manual Number Control, NAVSUP Form 980, is not required. The ROM-generated NAVSUP Form 980 may be printed by the ROM system via the resale operations reports function. The

ROM-generated NAVSUP Form 980 will list the control numbers used during the current accounting period.

NAVSUP Form 973

The Intra-Store Transfer Data, NAVSUP Form 973, is prepared in quadruplicate. It is used to move stock between bulk storerooms, sales outlets, and service activities. A separate NAVSUP Form 973 must be used for each sales outlet or service activity requesting the material and will not be prepared for money value only.

The NAVSUP Form 973 is shown in figure 2-5. The ROM system will print the form once you enter the requested items in the ROM system data base via the intrastore transfer function. The intrastore transfer function is accessed from the ROM master menu when selection 7 is made. At

NUMBER CONTROL NAVSUP 980 (7-62)		USE A NEW SERIES OF NUMBERS EACH ACCOUNTING PERIOD									
DATE	BREAKOUT OR INTRA-DEPT TRANSFER	INTER DEPT TRANSFER NO.	PRICE CHANGE NO.	ISSUE FOR USE NO.	POSTED	DATE	BREAKOUT OR INTRA DEPT TRANSFER NO.	INTER-DEPT TRANSFER NO.	PRICE CHANGE NO.	ISSUE FOR USE NO.	POSTED
19--											
10-2	1				Keh						
10-2	2				Keh						
10-2	3				Keh						
10-4				4	Keh						
10-4				5	Keh						
10-5			6		Keh						
10-6	7				Keh						
10-6	8				Keh						
10-6	9				Keh						
10-7	10				Keh						
10-11				11	Keh						
10-11				12	Keh						
10-16	13				Keh						
10-16	14				Keh						
10-16	15				Keh						
10-16	16				Keh						

Figure 2-4.—The Number Control, NAVSUP Form 980.

NUMBER ASSIGNED FROM THE NUMBER CONTROL, NAVSUP FORM 980

INTRA-STORE TRANSFER DATA
NAVSUP FORM 973 (Rev. 1-67) OIG-L.F. 302-2300

NOTE—USE A SEPARATE FORM FOR EACH DEPARTMENT

TRANSFER	TO (Store No.) (Store Name)		RETAIL	RECEIVED BY (Signature)	(Date)
	RETAIL STORE #1		RETAIL	D.C. McCALLUM SH2	10-1-19--
	FROM (Store No.) (Store Name)		RETAIL	DELIVERED BY (Signature)	(Date)
	BULK STOREROOM		RETAIL	D.L. BROWN SH3	10-1-19--
				THIS FORM ISSUED BY (Signature)	(Date)
				J.A. REED SH1	10-1-19--

QUAN. QTY	UNIT	STOCK NO	DESCRIPTION	QTY DEL'D	COST		RETAIL	
					UNIT	TOTAL	UNIT	TOTAL
12	EA	110000-0554	DEODORANT, RIGHT GUARD					1.80
12	EA	110000-0580	HAIR SPRAY, DRY LOOK					1.90
12	EA	110000-0560	SHAMPOO, SILKIENCE					1.80
-----LAST ENTRY-----								
SIGNED BY THE SHIP'S STORE OFFICER OR, IF DESIGNATED, THE RECORDSKEEPER								
					TOTAL		TOTAL	

REASON FOR TRANSFER
RESTOCKING

STOCK RECORD FINANCIAL CONTROL RECORD NUMBER CONTROL

Figure 2-5.—The Intra-Store Transfer Data, NAVSUP Form 973.

the time of request, a control number is automatically assigned to the NAVSUP Form 973.

After the NAVSUP Form 973 is prepared, there are certain procedures that you must follow when using it. First, the document must be distributed properly. The original and duplicate copy are given to the bulk storeroom custodian to issue the stock. The triplicate copy is retained by the recordskeeper. The quadruplicate copy is given to the sales outlet or service activity operator receiving the stock.

On receipt of the original and duplicate copy of the NAVSUP Form 973, the bulk storeroom

custodian will break out the stock. The bulk storeroom custodian must record the quantities broken out on the two documents and sign and forward the original to the office recordskeeper while retaining the duplicate copy for his or her records. The sales outlet or service activity operator will not have access to the original or the duplicate copy. Once the stock is received in the sales outlet or service activity, the operator records the quantities received on the quadruplicate copy of the NAVSUP Form 973, acknowledges receipt of the stock by signing the quadruplicate copy, and forwards it directly to the recordskeeper.

In manual recordskeeping, once the recordskeeper receives both the original and quadruplicate copies, the quantities broken out and received will be compared. If there are no differences, the quantities received will be circled on the original and entered and circled on the triplicate copy. The sales outlet or service activity operator will sign the original and the triplicate copy. The original will be forwarded to the ship's store officer for extensions and compared with the triplicate copy. It will then be filed in the Accountability File, SSA-21. The recordskeeper will use the triplicate copy for posting the records.

If there are no discrepancies between the original and the quadruplicate copy in ROM procedures, the quantities received will be circled on the original and the triplicate copy of the intrastore transfer request. The original and triplicate copies are signed by the sales outlet or service activity operator receiving the stock. The recordskeeper will then enter the information into the ROM and generate and print the final intrastore transfer. The original of the final intrastore transfer is matched with the original of the intrastore transfer request. Both documents are then forwarded to the ship's store officer and filed in the Accountability File, SSA-21. The triplicate copy along with the final intrastore transfer are filed in the Number Control and Breakout File, SSA-2. The quadruplicate copy is returned to the person receiving the stock.

If a discrepancy is noted between what the bulk storeroom custodian broke out and what the sales outlet or service activity operator received, an inventory will be conducted immediately of the item in the bulk storeroom and the count compared against the corresponding Stock Record, NAVSUP Form 464. After reaching an agreement on the actual quantities broken out, the bulk storeroom custodian and the sales outlet or service activity operator will correct and initial all copies of the NAVSUP Form 973. If an agreement cannot be reached, the ship's store officer will make the final determination based on all known circumstances and initial the changes on the NAVSUP Form 973.

When ROM users note a discrepancy between the quantities broken out and received, the problem is taken care of in the same manner as

discussed previously in manual procedures. ROM users will enter changes to the amounts broken out on the original intrastore transfer request to the final intrastore transfer. The recordskeeper will print the final intrastore transfer and compare it to the original intrastore transfer request to make sure they match. The documents are then filed as discussed earlier.

FILE SSA-3

File SSA-3 is the journal of receipts and journal of expenditures file. This file contains the NAVSUP Forms 977 and 978.

Journal of Receipts, NAVSUP Form 977

The primary purpose of the Journal of Receipts, NAVSUP Form 977, is to provide an accumulated record of all receipts at cost price. It is closed out and balanced on the last day of the accounting period and is used as a source document for preparing the financial returns.

A new Journal of Receipts, NAVSUP Form 977, is started on the first day of the accounting period. The first and most important entry made on the NAVSUP Form 977 at this time in manual records keeping is the total cost value of ship's store and clothing inventory brought forward from the previous accounting period. This entry is made as shown in figure 2-6 under the applicable Other Sources column. Enter the total clothing inventory under the heading Clothing in the column marked Other Sources. Enter the total ship's store inventory, at cost, under the heading Ship's Store in the column marked Other Sources. The ship's store inventory includes all retail stores, vending machines, snack bars, bulk storerooms and cost of operations items.

The ROM system also keeps the NAVSUP Form 977 on file. You won't have to worry about making entries on the NAVSUP Form 977 because the ROM automatically maintains the form and makes the necessary entries including posting the inventory brought forward from the previous accounting period. A ROM-generated NAVSUP Form 977 is shown in figure 2-7.

JOURNAL OF RECEIPTS NAV S. AND A. FORM 977 (REV. 5-61)		QUARTER ENDING 31 MAY 19 --		PAGE / OF		DATE FORWARDED FOR PAYMENT				
DATE RECEIVED	RECEIVING NO.	ORDER OR REQ'N NO.	RECEIVED FROM	INVOICE OR INSPECTION REPORT NO.	SHIP'S STORE PURCHASES	FROM OTHER S.O.'S	OTHER SOURCES	CLOTHING PURCHASES	FROM OTHER S.O.'S	OTHER SOURCES
2-1-19--			INVENTORY BROUGHT FORWARD				30,865 40			9,252 80
TOTAL COST VALUE OF THE SHIP'S STORE INVENTORY, LESS CLOTHING										
TOTAL COST VALUE OF THE CLOTHING INVENTORY										
TOTALS										

Figure 2-6.—The Journal of Receipts, NAVSUP Form 977.

RUN DATA: 16MAY85
 RUN TIME: 11:34

JOURNAL OF RECEIPTS
 NAVSUP FORM 977

PAGE 2
 ACCOUNTING PERIOD ENDING 30SEP82

DATE RECEIVED	RECEIVING NO.	ORDER OR REQ'N NO.	RECEIVED FROM	SHIP'S STORE			CLOTHING		
				FROM OTHER SO'S	PURCHASES	OTHER SOURCES	FROM OTHER SO'S	PURCHASES	OTHER SOURCES
29JUL82	42	9726	C. LLOYD JOHNSON CO.		90.65				
29JUL82	43	9727	C. LLOYD JOHNSON CO.		19.86				
04AUG82	44	9740	EASTMAN KODAK CO.		188.28				
04AUG82	45	9741	R. J. REYNOLDS TOBAC		615.71				
08AUG82	46	9738	LANDMARK MARKETING C		67.28				
08AUG82	47	9739	LANDMARK MARKETING,		91.87				
24AUG82	48	9742	SURFSIDE BEVERAGE		5165.17				
24AUG82	49	9744	SCOTT DISTRIBUTING C		58.51				
24AUG82	50	9746	LANDMARK MARKETING C		688.05				
24AUG82	51	9747	STERLING SUPPLY CORP		59.60				
24AUG82	52	9748	HAVILAND FASHIONS, I		1668.60				
28AUG82	53	9900	USS GUADALCANAL (LPH)				363.12		
31AUG82	54	9754	SURFSIDE BEVERAGE		1403.58				
08SEP82	55	9745	GLOBAL MILITARY SALE		59.70				
09SEP82	56	9901	USS HUNLEY (AS-31)	268.96					
20SEP82	57	9715	ACCOUNTING ADJ.		6.10				
20SEP82	58	9716	ACCOUNTING ADJ.		-9.60				
29SEP82	59	9749	JEFFRIES HOSIERY		106.20				
03JUN83	60	9708	S & K SALES CO.		274.32				
TOTALS				268.96	35342.18	63543.91	363.12		

Figure 2-7.—ROM-generated NAVSUP Form 977.

Using the NAVSUP Form 977

In manual recordskeeping, the most important thing to remember when using the NAVSUP Form 977 (fig. 2-6) is to make entries to the appropriate column. When a transaction occurs, you should make the following entries:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Date received	Enter the date the material is received.
Receiving number	Enter the receiving number. NOTE: Each receipt recorded on the NAVSUP Form 977 will be assigned a receiving number from a continuous series of numbers beginning each accounting period with the number 1.
Order or requisition number	Enter the purchase order or requisition number.
Received from	Enter the vendor or naval activity from which the material is received.
Invoice or inspection report number	Using this column is optional.
Ship's Store	
From Other Supply Officers	Enter the total dollar value of receipts from other supply officers, excluding receipts of standard Navy clothing stock.
Purchases	Enter the total dollar value of receipts from purchase.
Other Sources	Enter the total cost value of the ship's store inventory excluding standard Navy clothing inventory brought forward from the previous accounting period.
Clothing	
From Other Supply Officers	Enter the total dollar value of receipts of standard Navy clothing stock received from other supply officers.
Purchases	Enter the total value of purchases of standard Navy clothing stock.
Other Sources	Enter the total cost value of the clothing inventory brought forward from the previous accounting period.
Date forwarded for payment	Using this column is optional.

NOTE: ROM automatically assigns a receiving number to each receipt and posts the cost value of the receipt to the NAVSUP Form 977. ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

JOURNAL OF RECEIPTS
MAY 5 AND 6 FORM 977 (REV 2-61)

ATTACH ADDING MACHINE TAPE TO THE LEFT-HAND SIDE OF THE NAVSUP FORM 977 SO NO FIGURES ARE COVERED UP

RECEIVED FROM	INVOICE OR INSPECTION REPORT NO.	SHIP'S STORE		CLOTHING PURCHASES		DATE FORWARDED FOR PAYMENT
		FROM OTHER S.O.'S	PURCHASES	FROM OTHER S.O.'S	PURCHASES	
INVENTORY BROUGHT FORWARD						
EURPAC EAST			1,052 70			
EURPAC EAST			1,460 10			
EURPAC EAST			280 30			
EURPAC EAST			510 40			
EURPAC EAST			158 00			
NSC NORFOLK		225 00				
NSC NORFOLK		230 00				
NSC NORFOLK		601 32				
NSC NORFOLK				1,440 80		
MERIT MARKETING			990 51			
ADMIRAL EXCHANGE			446 62			
NSC NORFOLK		301 10				
NSC NORFOLK				2,200 00		
SCOTT DISTRIBUTING			2,100 11			
ROBERT HALE			771 22			
LLOYDS INT'L SUPPLIERS			340 60			
LLOYDS INT'L SUPPLIERS			421 53			
C. CLOYD JOHNSON			501 10			
C. CLOYD JOHNSON			667 77			
ROBERT HALE			402 81			
NSC NORFOLK				1,850 60		
NSC NORFOLK		440 32				
NSC NORFOLK		450 66				
ROBERT HALE			2,223 34			
TOTALS		2,248 40	12,325 11	22,854 90	3,511 40	2,540 60

TOTALS ARE TRANSFERRED TO THE TOP OF THE NEXT PAGE OF THE NAVSUP FORM 977

QUARTER ENDING 31 JANUARY 19-- PAGE 2 OF 4

0.
225.00+
230.00+
601.32+
301.10+
440.32+
450.66+
2,248.400
0.
1,052.70+
1,460.10+
280.30+
510.40+
156.00+
990.51+
446.62+
771.22+
2,100.11+
340.60+
421.53+
501.10+
667.77+
402.81+
2,223.34+
1,850.60+
220.00+
1,850.60+
3,511.400
0.
0.

Figure 2-8.—Bringing figures forward on the NAVSUP Form 977.

In manual recordskeeping, as you fill in one page of the journal of receipts, you start another page, bringing the total figures from the previous page forward and entering them in the appropriate columns of the new page. This is a simple process; however, many errors are made when this is done so you should be extra careful. Always use an adding machine to add each column of the old page. Attach the adding machine tape to the page you added as shown in figure 2-8. Attach the adding machine tape with one staple so it can be lifted to see all information on the page. Continue this procedure until the last day of the accounting period. This procedure is also used for the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, and the Journal of Expenditures, NAVSUP Form 978, which will be covered in this chapter also.

Monthly Transmittal

Once a month the ship's store officer will forward one legible copy of every receipt document including both credit memorandums and receipts from requisition and receipts from purchase (taken from files SSA-4 and SSA-5) to the appropriate fleet accounting and disbursing center (FAADC) under a letter of transmittal. Additionally, ROM users forward a floppy diskette containing receipt information for the month. Once the receipt documents are transmitted to a FAADC, you should make the following manual entry on the NAVSUP Form 977:

"Receipt documents _____ through _____ forwarded to (FAADCPAC OR FAADCLANT, as appropriate) on (date)."

If your ship's store officer did not forward any receipts because there were no receipts during the month and a negative letter report was forwarded to a FAADC, then you make the following entry on the NAVSUP Form 977:

"Negative document report forwarded to (FAADCPAC or FAADCLANT, as appropriate) on (date)."

The ROM system will separate correctly entered receipts into groups automatically in the ROM receipts function. ROM users will produce the transmittal of receipt documents, floppy diskette, and the letter of transmittal in the resale operations reports function. ROM users will compare the receipts listed on the ROM-generated transmittal of receipts to verify that the total cost value in the ROM equals the actual cost value of merchandise received. The ROM will automatically enter the appropriate statement on the NAVSUP Form 977 after the letter of transmittal has been generated.

JOURNAL OF EXPENDITURES, NAVSUP FORM 978

The primary purpose of the Journal of Expenditures, NAVSUP Form 978, is to provide an accumulated record of all expenditures at cost, standard, or markdown prices. (See fig. 2-9.) The Journal of Expenditures, NAVSUP Form 978, is located in file SSA-3 along with the Journal of Receipts, NAVSUP Form 977. It is closed out and balanced on the last day of the accounting period and used as a source document for preparation of the financial returns.

JOURNAL OF EXPENDITURES			MONTH ENDING			
NAV SUP FORM 978 (REV. 2-81)			31 JAN 19--			
DATE	INVOICE NO.	EXPENDED TO	SHIP'S STORE		CLOTHING	
			TO OTHER S O 'S	OTHER EXPENDITURES	TO OTHER S O 'S	OTHER EXPENDITURES
10-5	9600	BULK SALE		80 00		
10-21	9	MARKDOWN TO ZERO (SS)		45 00		
10-31	9607	ISSUE TO SHIPS USE		21 00		
11-15	9609	USS LEAHY (CG-16)	195	80		
11-15	9610	USS LEAHY (CG-16)			120	15
11-30	9619	SURVIV (MSE-STD NAVY CLOTHING)				52 00
12-10	9625	HEALTH AND COMFORT ISSUE		21 00		
12-12	9626	SURVIV (SSPN-SS)				
12-18	61	MARKDOWN BELOW COST (1/m)		20 00		
TOTALS						

Figure 2-9.—The Journal of Expenditures, NAVSUP Form 978.

The Journal of Expenditures, NAVSUP Form 978, is started on the first day of the new accounting period. Unlike the other stock control forms there is no initial entry to make in manual records. All you need to do is place a new NAVSUP Form 978 in file SSA-3 and indicate the new accounting period on it.

The most important thing for you to remember when using the NAVSUP Form 978 in manual recordskeeping is to make entries to the correct column as soon as possible after an expenditure transaction occurs because the NAVSUP Form 978 is not used much and it is easy to forget to enter a transaction. When using the NAVSUP Form 978 in manual recordskeeping, you should make the following entries:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Date	Enter the date of the transaction.
Invoice number	For markdown below cost or markdowns to zero enter the price change number you assigned from the Number Control, NAVSUP Form 980. For other expenditures enter the expenditure number shown in the expenditure invoice log. NOTE: The supply officer normally provides a separate series of expenditure account numbers, as discussed in NAVSUP P-485.
Expended to	Enter where it was expended.
Ship's Store	
To Other Supply Officers	Enter the total cost value of ship's store stock expended to other supply officers excluding standard Navy clothing items.
Other Expenditures	Enter the total cost value of all other expenditures excluding expenditures to other supply officers and any expenditures of standard Navy clothing items.
Clothing	
To Other Supply Officers	Enter the total cost value of standard Navy clothing stock expended to other supply officers.
Other Expenditures	Enter the total cost value of all other expenditures involving standard Navy clothing stock with the exception of clothing stock expended to other supply officers.

ROM users will not have to make manual entries to the NAVSUP Form 978. The ROM system automatically maintains the form. The ROM will post all expenditures entered in the ROM data base to the correct column of the NAVSUP Form 978. The NAVSUP Forms 977 and 978 may be printed as often as desired using the resale operations reports function. Only current accounting period transactions will be printed.

FILES SSA-4 AND SSA-5

We will discuss the SSA-4 and SSA-5 files together because the documents contained in these files are forwarded monthly to the appropriate FAADC. The Receipts from Purchase File, SSA-4, contains one copy of each DD Form 1155 receipt document, showing the date of receipt of material and the cost and retail extensions, when applicable; and one copy of each credit memorandum document, DD Form 1149 and dealers' credit invoice. The Receipts from Other Supply Officers File, SSA-5, contains one copy of each DD Form 1348-1 and DD Form 1149 receipt documents from other supply officers showing the date of receipt of material and cost and retail extensions, when applicable.

Transmitting Receipts

As mentioned earlier, at the end of each month, one copy of every receipt document from files SSA-4 and SSA-5 will be forwarded under a letter of transmittal to the appropriate FAADC. ROM users also forward a floppy diskette containing receipt information for the month. For ships with service designator R, the transmittal will be sent to the Fleet Accounting and Disbursing Center Pacific, while ships with service designator V are required to send their transmittals to the Fleet Accounting and Disbursing Center Atlantic. The transmittal must be forwarded no later than 7 calendar days after the end of the month including the last month of each accounting period. The transmittal prepared at the end of the accounting period must be forwarded separately from the ship's store returns.

Separation

The receipt and credit memorandum documents forwarded monthly will be separated into three groups:

1. Receipts from purchase (including original credit memorandum documents)
2. Receipts from other supply officers of ship's store stock
3. Receipts from other supply officers of standard Navy clothing stock

Each one of the previous groups will be further separated into the following subgroups:

- Merchandise received in the current accounting period including merchandise received and reported as a receipt in the current accounting period and adjustments made to receipts that occur in the current accounting period and the original of the DD Form 1149 and dealers' credit invoice

- Merchandise received in a previous accounting period including merchandise received in a previous accounting period but not reported until the current accounting period

- Adjustments to receipts that occurred in a previous accounting period; unreported receipts from a previous accounting period as a result of a FAADC reconciliation letter; unreported receipts from previous accounting periods discovered by the ship

Each set will have an adding machine tape listing cost price attached.

In ROM records, the ROM system will automatically separate correctly entered receipts into groups in the ROM receipts function. ROM users must compare the receipts listed on the ROM-generated transmittal of receipts to verify that the total cost value posted on the ROM equals the actual cost value of merchandise received.

Processing the Transmittal

At the end of the month a letter report must be forwarded to the appropriate FAADC. If there are no receipts during the month, the ship still must forward a negative letter report to the appropriate FAADC. Both sample letters for the transmittal are shown in figure 2-10. ROM users will produce the transmittal of receipt documents, floppy diskette, and the letter of transmittal in the resale operations reports function.

The letter with receipt documents must be forwarded by the 7th calendar day after the end of the month. The receipts should be securely packaged in a strong envelope or box. In the upper left-hand corner of the package, include the following statement:

UIC NAME AND FPO ADDRESS OF
THE SHIP "Receipt document numbers
_____ through _____ for
the month of _____"

TRANSMITTAL OF RECEIPTS TO FAADC

From: Commanding Officer, USS _____
To: Fleet Accounting and Disbursing Center
Complete address as appropriate

Subj: TRANSMITTAL OF SHIP'S STORE RECEIPTS

Ref: (a) NAVSUP Pub 487, par. 5305

- Encl: (1) Receipts from Purchase:
a. Total for Current Accounting Period \$ _____
b. Total from Prior Accounting Period \$ _____
(2) Receipts from Other Supply Officers of ship's store stock:
a. Total for Current Accounting Period \$ _____
b. Total from Prior Accounting Period \$ _____
(3) Receipts from Other Supply Officers of standard Navy clothing stock:
a. Total for Current Accounting Period \$ _____
b. Total from Prior Accounting Period \$ _____

1. In accordance with reference (a), enclosures (1) through (3) are forwarded for the month of _____ containing receiving numbers _____ through _____ .

By direction

NEGATIVE REPORT OF RECEIPTS TO FAADC

From: Commanding Officer, USS _____
To: Fleet Accounting and Disbursing Center
Complete address as appropriate

Subj: TRANSMITTAL OF SHIP'S STORE RECEIPTS

Ref: (a) NAVSUP Pub 487, par. 5305

1. In accordance with reference (a), a negative report is submitted for receipts during the month of _____ .

By direction

Figure 2-10.—Monthly transmittal letters to FAADC.

If more than one package is used, write the number of the package and the number of the total packages on the outside of each package.

Once the receipt documents are mailed, you will include the appropriate entry on the journal of receipts as discussed earlier. A copy of the letter report is filed in the Military Correspondence File, SSA-17, and the Accountability File, SSA-21.

FILE SSA-6

This file is called the expenditure to use file. It will contain the original and one copy of each DD Form 1149 for issue to ship's use and expenditures to other appropriations such as the general mess and general stores.

FILE SSA-7

This file is called the Navy stock fund file. It will contain the original DD Form 200 of each survey charged to the Navy Stock Fund. The ROM system maintains a survey log on file that lists all surveys made during the current accounting period including those surveys maintained in file SSA-7. The log can be printed via the print survey log, a subfunction of the survey function.

FILE SSA-8

This file is called the cash sales file. It contains two copies of each monthly Cash Sales Invoice Deposit of Cash with the Disbursing Officer, DD Form 1149, and one copy of each DD Form 1149 substantiating bulk sales.

FILE SSA-9

This file is called the transfer to other supply officers file. It will contain two copies of each DD Form 1149 or DD Form 1348-1 transfer document.

FILE SSA-10

This file is called the returns file. It will contain documents needed to prepare original returns but not included in other files.

FILE SSA-11

This file is called the purchase order file. It consists of three subfiles, SSA-11A, SSA-11 B, and SSA-11C. In each of these subfiles 10 purchase

orders are placed in numerical sequence in separate folders (for example, purchase orders 9700 through 9709 will be placed in one folder, purchase orders 9710 through 9719 in another folder, and so on). We will discuss the contents of each of these subfiles in the following paragraphs.

Subfile SSA-11A

This subfile is called the outstanding purchase order file. It contains each outstanding DD Form 1155 and related correspondence.

Subfile SSA-11B

This subfile is called the purchase orders for material received awaiting dealers' bills file. It contains the DD Form 1155 for material that has been received, but is awaiting dealers' bills.

Subfile SSA-11C

This subfile is called the completed purchase order file. It contains copies of each DD Form 1155 for which material has been received and payment made, with all related bills, invoices, and correspondence attached. File SSA-11C is maintained for the complete fiscal year in this file and then will be maintained in a separate file.

When using file SSA-11, all purchase orders made using fast pay procedures or not will be routed through all three sub files. A copy of the dealer's bill must be attached to every DD Form 1155 in SSA-11C.

The ROM Outstanding Purchase Order Report

The ROM outstanding purchase order report displays all outstanding purchase orders, either partial or full. This data file will show the purchase quantity and the quantity received for each line item. The quantity shown as received will only show in this report when the purchase order has only been partially received.

This report can be either printed or viewed. When this report is viewed, up to 10 purchase orders are displayed per screen starting with the first outstanding purchase order or a date can be specified if you prefer viewing from a certain date. The outstanding purchase order report may be accessed via the requisition/purchase order function.

The ROM Purchase Order Listing Report

The purchase order listing report is also accessed via the requisition/purchase order function. The purchase order listing report will display all purchase orders created during the current accounting period. The listing will indicate the status of each purchase order including the purchase order serial, invoice received and forwarding dates, amounts ordered and received, and whether it is received or outstanding. This report can be viewed or printed as desired. When this report is viewed, up to 10 purchase orders are displayed per screen starting with the first available purchase order or specified date.

FILE SSA-12

This file is called the outstanding requisition file. It will contain copies of each outstanding DD Form 1348 or DD 1149 requisition document. In this file you place 10 requisition documents in numerical sequence in separate folders.

The ROM system maintains the outstanding requisition file. This file displays all outstanding requisitions, either full or partial, showing the requisition quantity and the quantity received for each line item. The quantity shown as received will only show in this listing when the requisition has only been partially received.

This file can either be printed or viewed. When you view this file, up to 10 requisitions are displayed per screen starting with the first outstanding requisition or a specific date. The outstanding requisition listing file may be accessed via the requisition/purchase order function. This file is maintained in the ROM and does not replace the manual SSA-12 file.

FILE SSA-13

This file is called the completed requisition file. It contains a copy of each completed DD Form 1348 or DD Form 1149 requisition. In this file you will place 10 requisition documents in numerical sequence in separate folders. This file is maintained for the complete fiscal year.

The ROM system maintains the requisition listing file that is accessed through the requisition/purchase order function. The requisition listing file will display all requisitions created during the current accounting period. This listing will indicate the status of each requisition including requisition serial number, invoice receipt and forwarding dates, amounts ordered or received,

and whether it is received or outstanding. The file can be viewed or printed if desired. When viewing this file, you can view up to 10 requisitions per screen starting with the first available requisition or specific date.

FILE SSA-14

This file is called the expenditure invoice file. It contains the original or copy of each document to which an expenditure serial number is assigned. This file is maintained for the complete fiscal year.

FILE SSA-15

This file is called the fiscal gains or losses file. It contains the original of each NAVSUP Form 983 for price adjustments or purchase variances.

FILE SSA-16

This file is called the vending machine control file. It contains the Vending Machine Control, NAVSUP Form 236. A separate Vending Machine Control, NAVSUP Form 236, is prepared monthly for each can- or cup-type vending machine operated aboard and is signed by the ship's store officer.

FILES SSA-17 AND SSA-18

File SSA-17 is called the military correspondence file and SSA-18 is called the commercial correspondence file. Official correspondence is defined as all recorded communications sent to or received from any person in the Naval Establishment. Since incoming official correspondence is normally routed directly to the receiver, you may not see this correspondence until it is ready to be filed. A copy of all incoming and outgoing correspondence should be filed in SSA-17 for military correspondence (official correspondence from other military activities) and SSA-18 for commercial correspondence (official correspondence from civilian contractors or vendors, and so forth). All incoming letters should have a note attached stating what action was taken. All correspondence remains in the files for future reference or action.

FILE SSA-19

This file is called the credit memorandum and cash refund file. It will contain a copy of each DD Form 1149 and related credit memorandum and correspondence.

FILE SSA-20

This file is called the incoming material file. It will contain one copy of each outstanding purchase order and requisition to be used in the receipt of material by the bulk storeroom custodian.

FILE SSA-21

This file is called the accountability file. It is kept under lock and key by the ship's store officer. It contains documents that furnish evidence of the responsibility of custodians. These documents are used to audit and verify the ship's store records. At the end of the accounting period, it is used to assemble the retained returns. SSA-21 includes, but is not limited to, the following materials:

- For each receipt, a copy of each DD Form 1149, 1155, or 1348-1 signed by the responsible custodian
- For each breakout, the original NAVSUP Form 973; for ROM users, the original NAVSUP Form 973 used to request items, with signatures, and a copy of the final NAVSUP Form 973
- For each transfer, the original DD Form 1149
- For each retail markdown, the original NAVSUP Form 983
- For each markdown below cost and markdown to zero, a copy of the NAVSUP Form 983 for each standard price adjustment and purchase variance, and a copy of the NAVSUP Form 983
- For each survey, a copy of the DD Form 200
- For each bulk sale, the original DD Form 1149
- The original Memorandum Cash Sales Invoice Deposit of Cash with the Disbursing Officer, DD Form 1149
- The original of the opening inventory
- The original of the latest tax-free cigarette inventory with signatures
- The original or copy of all other documents as required
- ROM backup tapes
- ROM system audit correcting report
- The envelope containing the ROM security access rights list
- Appendix F of the ROM *Terminal User's Guide* (TUG)

FILE SSA-22

This file is called charges against ship's store profits file. It will contain the following documents:

- Copy of each DD Form 1149 substantiating cost of operations.
- Original of surveys charging Ship's Store Profits, Navy.
- Original of NAVSUP Form 983 for markdowns below cost and markdowns to zero.
- Copy of DD Form 1155 for purchases using Ship's Store Profits, Navy, for which a dealer's bill has not been received. A copy of the dealer's bill will be attached to this copy when received and will remain in this file until submitted with the ship's store returns.
- Copy of NAVCOMPT Form 2277 for laundry claims.

FILE SSA-23

This file is called the receipt inspector's file. It contains one copy of each outstanding purchase order and requisition to be used in the receipt of material by the receipt inspector.

FILE SSA-24

This file is called the special order file. It contains one copy of each outstanding special order.

SHIP'S STORE LOGS

There are several ship's store logs kept on file in the ship's store office. In manual records-keeping, these logs are normally maintained in one standard-size green logbook. ROM users do not have to maintain the purchase order, requisition, or expenditure logs because the ROM system automatically assigns serial numbers to purchase orders, requisitions, and expenditures.

PURCHASE ORDER LOG

The purchase order log is used to record purchases of ship's store stock (fig. 2-11). In the second column under P.O. No. there are two sets of numbers. These two numbers are your purchase order numbers. The first digits are the Julian date. The first digit of the Julian date is the year and the last three digits are the day of

that year. Example: January 9, 1989 would be Julian date 9009. The last four digits under the second column in the purchase order log are your serial number. For purchase orders serial numbers 9700 through 9899 will be used.

REQUISITION LOG

The requisition log provides a record of all requisitions and is also shown in figure 2-11. This log is very similar to the purchase order log except serial numbers are assigned in the 9900 through 9999 series.

EXPENDITURE LOG

The expenditure invoice log provides a record of all expenditures assigned an expenditure serial number (fig. 2-12). You will get the expenditure serial numbers from the storekeeper and post them in your log.

REQUISITION LOG						
DATE	REQN NO.	SOURCE	AMOUNT	RECEIPT NO.	DATE RECEIVED	
10-3	-276/9900	NSC NORFOLK VA	\$5,479.35	1	10-6	
11-23	-327/9901	RECEIPT FROM GENERAL STORES	\$5.00		11-24	
12-12	-346/9902	NSC CHARLESTON SC	\$3,813.81	6	12-25	
12-29	-363/9903	USS WHITE PLAINS (AFS-4)	\$3,867.37	8		
1-13	-013/9904	NSC CHARLESTON SC	\$8,689.31	9		

RECEIPTS FROM GENERAL STORES AND GENERAL MESS ARE NOT ASSIGNED A RECEIPT NUMBER

PURCHASE ORDER LOG								
DATE	P.O. NO.	SOURCE	AMOUNT	REC. NO.	DATE NAT'L REC'D	DATE FWD PNT	PAY ACT'Y	STOCK OR SPECI ORDER
10-17	-287/9700	ADMIRAL EXCHANGE	\$7,599.07	2	10-17	10-17	FAADC	STOCK
10-22	-293/9701	EURPAC	\$8,406.11	4	11-26	11-26	FAADC	STOCK
10-30	-303/9702	C. LLOYD JOHNSON	\$8,506.11	7	12-22	12-22	FAADC	STOCK
11-13	-319/9703	COCA-COLA CO	\$6,220.64	3	11-30	11-30	FAADC	STOCK
12-21	-355/9704	ROBERT HALE CO	\$376.62	11	1-24	1-24	FAADC	SPECI ORDER
1-12	-012/9705	STANLEY BROS.	\$5,478.66	10	1-19	1-19	FAADC	STOCK
1-22	-022/9706	MERIT MARKETING	\$8,011.01	12	1-29	1-29	FAADC	STOCK

Figure 2-11.—Requisition and purchase order logs.

EXPENDITURE INVOICE LOG				
DATE	EXP. NO.	DESCRIPTION	AMOUNT	DATE COMP.
10-4	-277/9600	XFER TO USS DAVIDSON (FF-1045)	\$171.78	10-4
10-25	-298/9601	BULK SALE	\$40.00	10-25
10-31	-304/9602	CASH MEMORANDUM INVOICE (OCT)	\$17,841.55	10-31
11-7	-311/9603	HEALTH & COMFORT ISSUE	\$5.00	11-7
11-8	-312/9604	CASH REFUND	\$150.00	11-8
11-30	-334/9605	CASH MEMORANDUM INVOICE (NOV)	\$26,593.10	11-30
12-16	-350/9606	SURVEY (SSPN-SS)	\$14.50	12-16
12-17	-351/9607	BULK SALE	\$60.00	12-17
12-31	-365/9608	CASH MEMORANDUM INVOICE (DEC)	\$22,143.25	12-31
1-8	-008/9609	SURVEY (NSF-STD NAVY CLOTHING)	\$41.55	1-8
1-21	-021/9610	XFER USS SCOTT (DDG-95)	\$75.42	1-21
1-25	-025/9611	ISSUE TO GENERAL STORES	\$18.70	1-25
1-31	-031/9612	CASH MEMORANDUM INVOICE (JAN)	\$20,299.10	1-31
1-31	-031/9613	COST OF OPS-MATERIAL	\$1,324.00	1-31
1-31	-031/9614	COST OF OPS-DRINK VM	\$157.35	1-31
1-31	-031/9615	LOSS BY INV.-STD NAVY CLOTHING	\$22.63	1-31

Figure 2-12.—Expenditure invoice log.

CREDIT MEMORANDUM LOG

The credit memorandum log provides a record of all credit memos. This log is maintained using the following columns:

- Expenditure number of the DD Form 1149
- Name of vendor
- Date of credit memorandum
- Credit memorandum number
- Total money value of returned merchandise
- Purchase order number that credit memorandum was applied against in ordering new merchandise

STOCK RECORD FILES

The Stock Record, NAVSUP Form 464, is designed to provide the user with individual item inventory. In manual recordskeeping, the Stock Record, NAVSUP Form 464, is maintained in the stock record card file in alphabetical order by category of merchandise. The NAVSUP P-487 lists the categories of merchandise. You should use it as a guideline for setting up your stock record card file in manual recordskeeping. In manual records, a separate NAVSUP Form 464 is maintained for every line item stocked on board with the exception of special order items.

When operating the ROM system, the Stock Record, NAVSUP Form 464, is the key element in documenting ship's store transactions. ROM users must create a new stock record before

ordering any new merchandise. Stock records are referred to in the ROM as stock record masters. Stock record masters can be added, modified, deleted, printed, and viewed via the stock record maintenance function, selection one from the ROM master menu. All stock record masters are kept by the ROM in the stock record master file. Each record provides detailed information about a stock item, including the information kept on the manual Stock Record, NAVSUP Form 464. Each stock record master is identified by a stock number, and only one stock record master can be kept on file for each stock number.

PREPARING THE STOCK RECORD

In manual recordskeeping, when a new line item is received, you should prepare a new stock record. When using the ROM system, you have to create a new Stock Record, NAVSUP Form 464, before ordering a new line item. Therefore, you won't have to worry about creating a new stock record master when the new line item is received.

Each line item is assigned a different stock number and consists of each different size, brand, color, model number, and price line. The following are some examples of two separate line items:

Size—ball caps small and ball caps medium

Brand—Winston 100s and Salem 100s

Color—billfolds green and billfolds blue

Model number—Panasonic clock radio model RC-6050 and Panasonic clock radio model RC-55

Price line—prerecorded tapes \$6.98 and prerecorded tapes \$4.98

In manual recordskeeping, never combine two different line items on one stock record even if the cost and retail price are the same. In ROM procedures, when a new stock item is added to the stock record master file, the stock number must not already exist in the ROM system data base.

DATE							DATE								
NO.	NO.	VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	NO.	NO.	VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
ACCOUNT		UNIT OF ISSUE	DEPARTMENT	LOW LIMIT	HIGH	COST PRICE	RETAIL PRICE								
51000		EA	RETAIL	144	432	.37	.45								
ARTICLE							STOCK NO.	ORDERED	CARD NO.						
SOAP, ZEST, 3.75 OZ							110000-2082		1						

STOCK RECORD (SHIP'S STORES AND STORES)
NAVSUP FORM 464 (REV. 4-82)

MAKE SURE COMPLETE DESCRIPTION SHOWN

S/N 0108-LF-501-1101
GPO 1982-505-106/6849 2-1

Figure 2-13.—Preparing the Stock Record, NAVSUP Form 464.

The basic entries made on the stock record are shown in figure 2-13.
 NOTE: ROM users will make entries to the NAVSUP Form 464 according to the procedures identified in the ROM TUG. In manual recordskeeping, when preparing a new stock record, you must make the following entries:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Account	Enter the Navy Stock Fund functional account number 51000. For cost department this column is not used.
Unit of issue	Self-explanatory.
Department	Enter retail for retail store stock, all stock sold through the vending machines, and retail items sold in the snack bar. Enter cost for cost of operation items and items used to manufacture snack bar products. Enter clothing for standard Navy clothing items.
Low limit	Enter the low and high limits established using the NAVSUP P-487, par. 3331.
Cost price	For retail and cost departments enter the last receipt price rounded to the nearest cent. For clothing department enter the standard price as shown in the <i>Navy Clothing Price List for Men and Women</i> (NAVRESSO Pub 90).
Selling price	For retail department enter the price established by the ship's store officer (reference your NAVSUP P-487, par. 2100). For clothing department enter the standard price.
Article	Enter a short description of the item including noun name, brand, size, color, and model number.
Stock number	Enter either the national stock number or the stock number from the <i>Ship's Store Contract Bulletin</i> or the <i>Ship's Store Afloat Catalog</i> .
Ordered	Leave blank.
Card number	Consecutively number cards maintained on each item.

OUTSTANDING REQUISITION/PURCHASE ORDER CONTROL RECORD			
DATE	REQN/P.O. NO.	QTY ORDERED	SOURCE

Figure 2-14.—The outstanding requisition purchase order control form.

Once you enter the previous information, prepare an outstanding requisition purchase order control record form as shown in figure 2-14. This form is used in manual recordskeeping and is locally prepared and must include columns for the calendar date, requisition/purchase order

number, quantity ordered, and source of supply. You must attach this form to each and every stock record and use it to record all outstanding requisitions and purchase orders. On receipt of material or cancellation of the order, line out the entry made on this form. The main purpose of

DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
Mo.	Da.							Mo.	Da.						
19--															
10	1	INV	BF	BULK	144	144									
10	1	INV	BF	SS#1	76										
10	1	INV	BF	TOTAL	220	→ 220									
10	2	8250 9705	EURPK	576		720	796								
10	7	8280 9605	DDG-975		144	576	652								
10	7	#8	SS#1		144	432									
10	11	8297 9606	SURVEY		30		622								

THE TOTAL BALANCE COLUMN IS INCREASED OR DECREASED WHEN THE TRANSACTION AFFECTS THE TOTAL ACCOUNTABILITY FOR THIS ITEM

THE BALANCE IN BULKROOM COLUMN IS INCREASED OR DECREASED WHEN THE TRANSACTION AFFECTS THE BALANCE IN THE BULK STOREROOM

ACCOUNT 51000	UNIT OF ISSUE EA	DEPARTMENT RETAIL	LOW LIMIT 288	#16-# 864	COST PRICE .37	BILLING PRICE .45
ARTICLE SOAP, ZEST, 3.75 OZ					STOCK NO. 110000-2082	CARD NO. 1

STOCK RECORD (SHIP'S STORES AND COMMISSARY STORES)
NAVSUP FORM 464 (REV. 4-82)

S/N 0108-LF-601-1101
• GPO: 1982-505-106/6849 2-1

Figure 2-15.—Using the Stock Record, NAVSUP Form 464, in separate responsibility.

this control record is to provide ready information to the ship's store officer when reviewing stock records for additional orders.

ROM users are not required to maintain a manual outstanding requisition/purchase order control form. The ROM system inventory management report will generate all the required information according to the parameters selected by the user. The inventory management report shows sales history, on-hand and on-order quantities, high and low limits, and month's supply available for each stock item. The inventory management report can be printed if desired via the resale operations reports function. ROM users are

required to review this report before placing new orders.

USING THE STOCK RECORD

The stock record provides the ship's store officer with a record of the balance of stock for both the bulk storeroom and the total ship's store operation. The quantity shown in the Balance in Bulkroom column of the NAVSUP Form 464 will increase or decrease when the entry you make affects the actual balance in the bulk storeroom. The quantity shown in the Total Balance column of the NAVSUP Form 464 will increase or decrease only when the entry you make affects the total accountability for each item.

As mentioned earlier, when using the ROM system, the quantities shown on the NAVSUP Form 464 will be automatically adjusted as transactions are entered in the ROM system data base. A NAVSUP Form 464 is shown in figure 2-15 and shows a beginning inventory on 1 October of 144 in the bulk storeroom. This quantity in the bulk storeroom is added to the inventory of the retail store ($144 + 76 = 220$) to arrive at the total balance. Each time a transaction occurs in the ship's store operation, you must enter it on the NAVSUP Form 464 as follows:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Date	Enter the date of the transaction.
Voucher number	Enter the requisition or purchase order number, expenditure, breakout or breakback number.
Rec. from/expended to	For receipts enter vendor, naval activity, or sales outlet from which the item is received. For expenditures enter the sales outlet, service activity, or naval activity to which the item is expended. For surveys enter survey.
Received	Enter the quantity received from the requisition, purchase order, transfer, or breakout.
Expended	Enter the quantity expended on a breakout, transfer, or survey.
Balance in bulkroom or warehouse	Enter the quantity on hand in the bulk storeroom.
Total balance	This column represents the total accountability for the item. It is a running accumulated total during the accounting period consisting of total inventory for the item plus receipts minus transfers, surveys, and markdowns to zero. For retail and clothing departments, enter the total quantity of all receipts minus transfers, surveys, and markdowns to zero. For cost department this column is not used.

Make all your entries on the stock record as soon as possible after a transaction occurs. Never allow transactions to pile up; this will cause confusion, lost documents, and eventually mistakes on the stock record.

USING THE STOCK RECORD IN COMBINED RESPONSIBILITY

In combined responsibility, when the sales outlet and the bulk storeroom are operated by the same person, only those transactions that affect the overall sales outlets accountability will be entered on the NAVSUP Form 464 (fig. 2-16). This includes inventories, receipts, transfers, surveys, sales, and issues. The Balance in Bulkroom column on the NAVSUP Form 464 is not used, and breakouts and breakbacks are not entered.

ROM users will make entries to the NAVSUP Form 464 according to procedures contained in the ROM TUG. ROM users will indicate the use of combined responsibility operation in the ship's

store constants function when the operation is combined.

THE RESALE OPERATIONS CONSTANTS FILE

The resale operations constants file contains information that remains relatively constant and is needed frequently by the ROM when preparing reports and other documents. The information in this file must be changed from time to time. Some of the information will vary from one ship to the next, such as the ship's name, hull number, and the supply officer's name.

The resale operations constants function also allows the ROM user access to the retail department codes file and the ship's store constants file which contains numbers and names of each retail store and operations such as the barbershop, laundry, and so forth. While accessing the records in this function, those items that remain constant or change frequently through

DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
MO.	DA.							MO.	DA.						
10	1	INV	BF	BULK	144										
10	1	INV	BF	SS #	76										
10	1	INV	BF	TOTAL	220	→	220								
10	2	8250 9705	EURPK	576			796								
10	7	8290 9605	DDG-975		144		652								
10	7	8291 9606	SURVEY		30		622								
<div style="border: 1px solid black; padding: 5px; width: fit-content; margin: 0 auto;"> <p>THE BALANCE IN BULKROOM COLUMN IS NOT USED IN COMBINED RESPONSIBILITY</p> </div>															
ACCOUNT		UNIT OF ISSUE		DEPARTMENT		LOW LIMIT		COST PRICE		SELLING PRICE					
51000		EA		RETAIL				.37		.45					
ARTICLE								STOCK NO.				ORDERED		CARD NO.	
SOAP, ZEST, 3.75 OZ								110000-2082						1	
STOCK RECORD (SHIP'S STORES AND COMMISSARY STORES) NAVSUP FORM 464 (REV. 4-82)										S/N 0108-LF-601-1101 * GPO: 1982-505-106/6840 2-1					

Figure 2-16.—Using the Stock Record, NAVSUP Form 464, in combined responsibility.

the accounting period can be established. Some items contained in this file will almost always have to be changed if one of the following events occurs:

- The end of the fiscal year
- The end of the accounting period
- Deploying overseas or returning to CONUS
- Change in personnel such as the ship's store officer, supply officer, and so forth

To access the resale operations constants file (fig. 2-17), you should make selection 12 from the ROM master menu. Once you access the resale operations constants menu, you have six options from which you may choose as described below:

● Maintain ship's store constants—provides the means to update general information about the ship, its personnel, and various retail operations and codes

● Maintain ship's store constants (store number/name)—provides the means to establish and maintain the ROM system table of retail store numbers or names

● Maintain retail department codes—provides the means to establish and maintain the ROM system retail department codes file

● Maintain retail markup table—provides the means for modifying the retail markup table

● Maintain end of period closeouts—provides the means to perform end of the period closeouts

● Exit to ROM master menu—returns you to the ROM master menu screen

Whichever option you choose can be accessed by depressing the appropriate selection number and the return/enter key. In this section we discuss the different options you may choose with the exception of the retail markup table and the end of period closeouts.

RESALE OPERATIONS CONSTANTS ACCOUNTING PERIOD SCREEN

The resale operations constants accounting period screen (fig. 2-18) can be accessed from the ROM constants menu if selection 1 is made. Information used by the ROM is maintained via this subfunction. Instead of requesting data each time it is required for processing, information is entered once and then changed as required. The options offered by this subfunction and what the ROM user will enter for each option are as follows:

● Accounting period beginning date—This is the date the current accounting period begins. The ROM user inputs a valid calendar date in the format DDMMYY where DD is the day of the month between 01 and 31, MMM is the first three letters of the month, and YY is the last two digits of the year.

● Accounting period ending date—This is the date the current accounting period ends. You should input the calendar date in the same manner as described above.

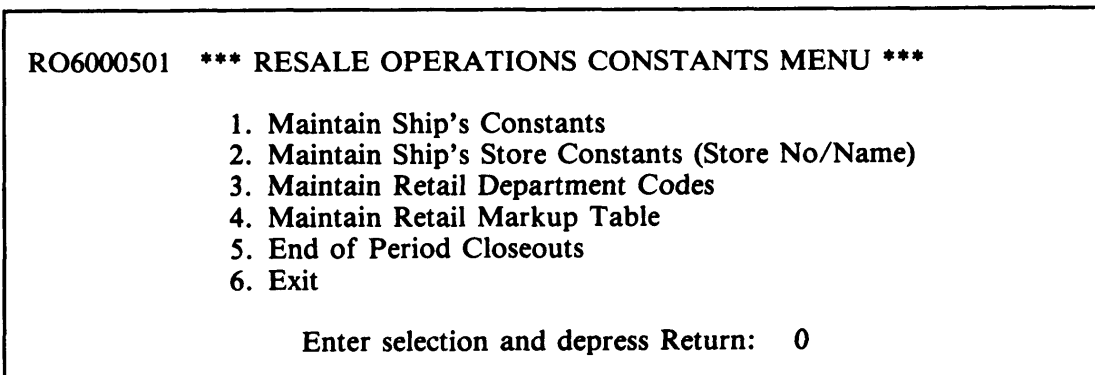


Figure 2-17.—Resale operations constants menu.

● Number of personnel authorized—This is the number of personnel authorized for manning aboard ship. This number is used for calculating and printing the inventory control record. ROM users will enter a positive number from 1 to 9999. Commas and decimal points are not allowed.

● Ship's UIC—Enter the ship's UIC. It should be preceded by the service designator, normally R or V.

● Ship's name and hull number—Enter the ship's name and hull number.

● Mailing address—Enter the ship's mailing address.

● Ship's store officer—Enter the ship's store officer's name and rank.

● Supply officer—Enter the supply officer's name and rank.

● Disbursing officer—Enter the disbursing officer's name and rank.

● Fleet accounting and disbursing center—Enter the address of the designated paying office on all purchase orders for which fast pay procedures apply. This address will be included on four lines with a maximum of 30 alphanumeric characters.

● Contract bulletin number—Enter the contract bulletin number.

● Responsibility—Enter the type of responsibility your ship's store operation is operating under by entering C for combined responsibility and S for separate responsibility.

● Tape backup system—Enter H for Honeywell, I for Interyne, Z for Zenith, or O for Other.

● CARGO constant—Enter the CARGO constant. Do not exceed 14 alphanumeric characters.

After you complete all the above entries, you depress function key F1 and, if the accounting period dates are changed, the resale operations constants screen shown in figure 2-19 will be displayed, and you will verify that the beginning and ending dates for the accounting period are

RO600502		*** RESALE OPERATIONS CONSTANTS ***	
ACCOUNTING PERIOD		Number of Personnel Authorized	
BEGIN DATE: 01MAY87	END DATE: 30SEP87	400	
UIC	Ship Name and Hull Number	Mailing address	
V52233	USS MACDONOUGH DDG-39	FPO MIAMI FL 34092-1257	
Ship's Store Officer	Supply Officer	Disbursing Officer	
S.W. ANTONETTI,LTJG,USNR	G.BORN,LT,SC,USNR	S.W. ANTONETTI,LTJG,USNR	
Fleet Accounting and Disbursing Center that is Designated as Paying Office		Contract Bulletin	Disbursing Office Symbol
FAADCLANT		N00250	N6071
BLDG. 132 CODE FP		Responsibility: S	Tape Backup System:
NORFOLK VA 23511-6096		C - Combined	H - Honeywell
CARGO Constant		S - Separate	I - Interdyne
10-000-NR-0000			Z - Zenith
	F1	Process	O - Other
	F10/ESC	Exit .	

Figure 2-18.—Resale operations constants accounting period screen.

RO6000506 *** RESALE OPERATIONS CONSTANTS ***

ACCOUNTING PERIOD

BEGIN DATE: 02FEB86 END DATE: 31MAY86

NOTE !!!

The accounting period beginning and/or ending dates have been changed.

F2 Accept New Dates
F9 Do NOT Accept New Dates

Figure 2-19.—Resale operations constants accounting period information screen.

correct. If they are not correct, you will depress function key F9 and return to the resale operations constants screen to enter the appropriate dates. If the dates are correct, you will depress function key F2, and all the information you have entered will be posted to the ROM files. You will then continue processing with the accounting and appropriation data screen.

RESALE OPERATIONS ACCOUNTING AND APPROPRIATION DATA

This function is used to maintain the various data elements of the accounting classification

spread that are printed on requisitions and purchase orders. There are also several other financial control data maintained via this subfunction such as appropriation account for markdowns below cost, range of expenditure serial numbers for the accounting period, and the standard markup percentage applied to all merchandise for the accounting period.

The resale operations screen (fig. 2-20) for accounting and appropriations can be accessed from the resale operations constants accounting period screen if the accounting period beginning

RO6000504 *** RESALE OPERATIONS CONSTANTS ***					
Accounting and Appropriation Data - Accounting Classification					
Item No. ALL	Appropriation Symbol and Subhead 17X4911.2310	Object Class 000	Bureau Cont. No. 21001	Sub Allot 0	
Auth'n Acct 9 Act'y V05851	Trans Type 7C	Country	Cigarette Store no.	Vending Price .80	
Appropriation Account for Markdown Below Cost 17X8723.2301	Expenditure No. Beginning 9600	Range Ending 9699	Std Markup Percent 15%		
F2	Post Changes to Resale Operations Constants				
F10/ESC	Exit .				

Figure 2-20.—Resale operations constants screen for accounting and appropriations.

and ending dates were not changed and the return/enter key is depressed. Follow the instructions on the screen. Enter the following accounting data as it appears in the accounting classification spread on the purchase orders:

- Item number
- Appropriation symbol and subheading
- Object class
- Bureau control number
- Suballotment
- Authorized accounting activity
- Transaction type
- Country code

Enter the cigarette vending store number and the cigarette vending price if cigarettes are sold in a vending machine. Enter the appropriation account used for markdown below cost which is 17X8723.2301. Enter the beginning and ending expenditure number range. For instance, if you enter the beginning expenditure number as 9600 and the ending expenditure as 9699, the first expenditure during the accounting period will

be assigned serial number 9600. Subsequent expenditures will be numbered consecutively until the ending number 9699. After 9699 is used, the next expenditure will then be assigned to the beginning number and the process repeated. The ending expenditure number may be changed during the accounting period. The last information entered on the screen is the standard markup percentage which will normally be 15 percent. After you have made all the changes required, depress key F2 and all the information you entered will be posted to the resale operations constants file.

RESALE OPERATIONS STORE NUMBERS AND NAME

A file is maintained in the ROM system data base that contains the number code and name of each retail store and resale operation. This file is called the store name constants record file. There are common store names and numbers that have been preestablished in this file. These specific store numbers will be used by the ROM system for various functions and should never be changed by the user. The numbers that should never be changed are as follows:

- 95—Fountain operations
- 96—Cost of operations-material

RO6000503 * SHIP'S STORES CONSTANTS *****
NO MORE STORES

Store Number selling ONLY Navy Standard Clothing Items: 00

Store No.	Store Name
1	SHIP'S STORE
95	FOUNTAIN OPERATIONS
96	COST OF OPERATIONS-MATERIAL
97	COST OF OPERATIONS-VENDING
98	SODA VENDING MACHINE OPERATION
99	BULK STOREROOM

F1	Post Additions/Changes/Deletions to Store Name Constants
F5	Return to first screen of Store Nos/Names
F6	Display next screen of Store Nos/Names
F8	Find Store No.: . .
F10/ESC	Exit .

Figure 2-21.—Ship's store constants store information screen.

- 97—Cost of operations-vending
- 98—Soda vending machine operation
- 99—Bulk storeroom

The ship's store constants store information screen (fig. 2-21) can be accessed from the resale operations menu if selection 2 is made. This function allows the user to add, modify, and delete information in the store name constants file and is a very useful function because store names are printed on several reports and documents and it saves you the trouble of reentering the same information over and over again.

To use this function to add to the list of stores is quite simple. Enter the store number and name and depress function key F1. To change the store name, type the new name over the old name and depress function key F1. To delete a store, blank out the name and depress function key F1. To change a store number, first delete the old number and then add the new number. After making all changes, you can display a valid list of stores and activities by specifying the store number after the find store number field and depress the F8 key.

DEPARTMENT CODES

Department codes are used to break stock items down into particular groups for easier identification. Department codes used by ship's stores afloat are listed in the NAVSUP P-487 and the most common ones used are listed in appendix B of the ROM TUG.

The department codes screen (fig. 2-22) is accessed from the resale operations constants menu if selection 3 is made. Department codes can be added, modified, or deleted via this subfunction. Departments are added by advancing the display (using the enter key) to the end of the existing department codes list and keying in the additional department code and name in the next available space. Each screen will display up to 10 lines of information. The new department code entered will be sorted into the proper location relative to all existing department codes. To modify a department name, simply key in the new name over the old name. To delete a department, space out the entire department name. The department code cannot be changed via this subfunction. To change a department code, delete the old department record and add it back with the new department code.

RO6020501		*** DEPARTMENT CODES ***	
Code		Department	
A1		CONFECTIONS & FOODS PRODUCTS	
A2		SMOKING PRODUCTS & ACCESSORIES	
A3		TAX FREE CIGARETTES	
B1		PHOTO SUPPLIES/FILM	
B3		ATHLETIC EQUIPMENT & CLOTHING	
B6		APPLIANCES AND ACCESSORIES	
C1		LUGGAGE AND LEATHER GOODS	
C2		STATIONERY PRODUCTS	
C6		HOBBY ITEMS AND GAMES	
D1		TOILETRIES	

F1		Post Additions/Changes/Deletions	
F5		Return to first screen of Depart Nos/Names	
F6		Display next screen of Department Nos/Names	
F8		Find Department No:	
F10/ESC		Exit .	

Figure 2-22.—Department codes screen.

DATA FILE QUERY

The data file query is a function of ROM and can be accessed if selection 17 is made from the ROM master menu. This function provides the option to print or view 23 of the ROM data files. Each file contains two to four screens. Since there are so many files included in the data file query function, we will list each one by the selection number and name and give a brief description of the information contained in each file:

- Selection 1, transaction file—Lists all transactions written to the transaction file during the accounting period in stock number sequence.

- Selection 2, alternate transaction file—Lists all transactions written to the alternate transaction file during the accounting period. The number of records in this file should be the same as the number on the transaction data file. It is printed in data sequence.

- Selection 3, amusement machine file—Lists all records written to the amusement machine file during the accounting period. The information in this file will include, but is not limited to, the percent the amusement machine contractor retains from the total monies collected. The price per play is shown with the lease amount. The file shows the name of the amusement machine games, the new and old meter readings, the total plays, and the total cash. This file is printed in machine number sequence.

- Selection 4, alternate amusement machine file one—Lists all records written to the first alternate amusement machine file. It is printed in data sequence.

- Selection 5, alternate amusement machine file two—Lists, in contractor sequence, the records written to the second alternate amusement machine file.

- Selection 6, price change file—Lists all price change transactions occurring in the current accounting period. It is printed in stock number sequence.

- Selection 7, alternate price change file—Lists all records written to the alternate key price change file during the accounting period. It is printed in data sequence.

- Selection 8, cash receipt file—Provides a listing of cash receipts posted during the current accounting period. It is printed in machine number sequence. The information in this file contains the store number, date, and cash receipt amount.

- Selection 9, DD Form 1155 information file—Lists all header information posted to the DD Form 1155 during the current accounting period. It is printed in document number sequence (date, serial number).

- Selection 10, stock record master file—Lists the information contained in the stock record master file for each stock number. It is printed in stock number sequence.

- Selection 11, alternate stock record master file—Lists all CARGO numbers and matching stock numbers. It is printed in CARGO number sequence.

- Selection 12, NAVSUP Form 236 file—Lists the control data for each vending machine on each closeout date. It is printed in machine number sequence by date.

- Selection 13, alternate NAVSUP Form 236 file—Lists the closeout dates and machine numbers for the current accounting period. It is printed in data sequence.

- Selection 14, vending machine file—Lists all cash receipts posted to the vending machine during the current accounting period. The information in this file includes machine number, date, and the amount of cash collected. It is printed by vending machine number and by date within the machine number.

- Selection 15, store name constants file—Lists the information on file for each ship's store. It is printed in store number sequence.

- Selection 16, requisition file—Lists all outstanding requisitions and purchase orders from the previous accounting or those received during the current accounting period. It is printed in data sequence.

- Selection 17, alternate requisition file—Lists all stock numbers for which requisitions or purchase orders were made during the accounting period and the requisition or purchase order number. It is printed in stock number sequence.

● Selection 18, cash contributions file—Lists all cash contributions posted in the current accounting period. It is printed in data sequence.

● Selection 19, department file—Lists all department codes and names on file. It is printed in department code sequence.

● Selection 20, monthly cash file—Lists all records printed to the monthly cash file during the accounting period.

● Selection 21, inventory control file—Lists all records printed to the inventory control file during the current accounting period.

● Selection 22, contractor file—Lists all information on file for each contractor. It is printed in contract number sequence.

● Selection 23, document number file—Lists the control document numbers used during the accounting period.

The above files are printed or viewed by entering the appropriate selection number and following the instructions on the screen.

FILING AND POSTING

The accuracy of filing and posting documents is essential in the proper operation of any office. For ROM users, when the computer is unable to process a transaction as it is being entered, an error message will be displayed on the screen offering the user the opportunity to correct the error by entering the correct information. In manual records you are not afforded this opportunity to correct the error which may lead to several additional problems in the future. Take your time when using the ROM system or posting records manually and always file your documents according to current procedures. Use

the following guidelines when filing and posting documents:

- Reference your NAVSUP P-487.
- Reference the ROM system TUG when using ROM procedures.
- Post all entries on the ship's store logs and forms in ink or use a typewriter.
- Randomly recheck all filing and posting.
- Initial all cross outs to postings.
- Process transactions as soon as possible after they occur.

In manual records erasures are not authorized. Errors will be ruled out, corrections will be made, and initials are placed after each correction by the responsible person and the ship's store officer. Information entered into the ROM will be entered by personnel designated by the ship's store officer. All corrections to the ROM are entered by the ship's store officer or an individual authorized to perform corrections by the ship's store officer. Corrections are entered using the resale operations correction function and must be reviewed by the ship's store officer. The ROM system correction audit trail report provides a listing of all corrections made during the accounting period. It is initialed by the ship's store officer and filed in the Accountability File, SSA-21.

DISPOSITION OF RECORDS, LOGS, AND RETURNS

Ship's store records, logs, and returns from the previous fiscal year should be removed from the file cabinets and placed in well-marked containers citing the fiscal year involved and stored in a suitable location on board for easy access when the need arises. Ship's store returns and supporting documents will be retained on board for a period of 2 years. After 2 years, they will be disposed of locally.

CHAPTER 3

CASH COLLECTIONS

One of the major causes of shortages of cash in the ship's store operation is the use of improper cash collection procedures. As you advance to Ship's Serviceman second class, you may be assigned the responsibility of collecting cash aboard ship. Although using the correct cash collection procedures will not eliminate all shortages of cash, it will eliminate most. Therefore, you must fully understand the cash collection procedures outlined in the NAVSUP P-487 for cash collections before collecting cash. You should also refer to your NAVSUP P-487 for your daily inquiries regarding cash collection.

RESPONSIBILITY FOR CASH COLLECTION

The ship's store officer is responsible for collecting and depositing cash received from sales in the ship's store with the disbursing officer. The supply officer provides guidelines in the supply department instructions for collecting this cash. These guidelines cover the procedures already contained in the NAVSUP P-487 and the *NAVCOMPT Manual*. The ship's store officer makes sure all parties involved in cash collections are familiar with, understand, and comply with the instruction on cash collection by signing the supply department organizational copy.

CASH COLLECTION AGENT

If desired, the ship's store officer may designate an officer assistant or enlisted person to collect cash. To do this the ship's store officer must designate him or her as a cash collection agent in writing as shown in the *NAVCOMPT Manual*, pars. 041502.8 and 041511. The cash collection agent is responsible to the ship's store officer for all cash collections. The cash collection agent may not be assigned as the retail store, vending machine, amusement machine, or snack bar operator. It is not recommended, but the

ship's store recordskeeper may be the cash collection agent when sufficient personnel are not available. Disbursing personnel may not be designated as cash collection agents; however, by virtue of their position, they may make collections in the ship's store.

SALES OUTLET OPERATOR

The operators of the sales outlets are responsible to the ship's store officer for all cash received from sales. They must exercise care and diligence in all sales transactions and are subject to disciplinary action for negligence or improper performance of duties. Access to the cash register is limited to the responsible sales outlet operator. As cash collection agent, you should provide training to sales outlet operators in proper cash collection procedures during your daily collections.

CASH FROM SALES

The operator of the sales outlet receives cash and gives change to the customers. All sales in the ship's store are on a cash basis. The following is the only way cash can be accepted in the ship's store:

1. United States currency
2. Traveler's checks
3. Personal checks

United States currency is the only type of money that can be accepted in the ship's store. In the case of vending machines, most coin changers will not accept foreign coins. Any foreign coins found in the vending machines are worthless and cannot be collected as cash received.

Other than money, only personal or traveler's checks can be accepted for sales in the ship's store. The personal check must be written for the amount of purchase while the traveler's check, if

desired, can be drawn by the purchaser for 5 dollars over the amount of purchase. Only active duty or active duty for training personnel are allowed to use personal checks for purchase in the ship's store. The personal check must be drawn from an account in a United States bank. It should be written in terms of U.S. currency and be inscribed with the printed name of the purchaser with a magnetic ink bank account number.

All personal and traveler's checks will be made payable to USS _____. The purchaser provides his or her signature, social security number, and duty station. The purchaser must endorse the check in the presence of the sales outlet operator. The endorsement will be placed on the back of the personal check and must be within 1 1/2 inches from the top of the check. The sales outlet operator will then verify the information and the signature on the check with the purchaser's Armed Forces identification card. No two-party checks are acceptable in the ship's store.

CASH REGISTERS

All cash sales must be processed through a cash register at the time of sale. The register should be located where the customer can see the amount registered for sale. This is not necessary if the cash register provides a receipt and it is given to the customer.

Cash Register Tapes

Cash registers generate two tapes, one for the customer and one to be retained as a record of sales. As the cash collection agent you may have to replace a cash register tape when it runs out. When you remove the old detail tape, sign and date it and give it to the ship's store officer for filing in the Accountability File, SSA-21. If there is no room for stowing tapes in the accountability file, keep them in a separate secure filing box. These tapes are held and filed later in the retained returns.

Cash Register Keys

The cash collection agent has custody of the keys that permit access to the cash register tapes and control the operation of selection levers. These selection levers are locked in the cash position except when you are taking register readings. If the cash register has a paid-out key, make sure it is blocked out to prevent use.

Cash Collection Agent Safe

Cash received from sales is kept in a safe that meets the requirements shown in the *NAVCOMPT Manual*, volume V, par. 042351.6. The cash collection agent keeps the cash in a safe until the cash can be deposited with the disbursing officer. If there is more than one cash collection agent, each cash collection agent will have a separate safe with his or her name, address, and telephone number placed on the outside door of the safe.

Only the cash collection agent will have the combination to the safe. Placing the combination in a sealed envelope to be kept in the custody of the ship's store officer or any other person is prohibited. This combination should be changed a minimum of once every 6 months or when the cash collection agent is relieved.

If the cash collection agent should become physically incapacitated and unable to open the safe, the commanding officer may order him or her to give the combination to a designated board of officers. In the event of death, unauthorized absence, or mental incapacity as determined by competent medical authority of the cash collection agent or when it becomes necessary to relieve the cash collection agent for any cause, including arrest or suspension, the commanding officer will follow the instructions contained in the NAVSUP P-487, par. 1010.

GROUP SALES

The cash collection agent should be familiar with the basic procedures for group sales. Group sales are normally done on ships that lack the space and hours of operation to serve all personnel aboard. To ease this problem, groups, divisions, and so forth, appoint a representative to compile an order for their particular group. These orders are given to the ship's store operator who compiles the order. The representative picks up the order at a time outside normal ship's store operating hours. Since group sales are processed through the cash register, they will not change your cash collection procedures; however, they may delay the normal time that you make collections.

BULK SALES

Bulk sales are made to Navy exchanges, Military Sealift Command branch exchanges, and ships not operating a ship's store and who do not receive a share of the profits from another ship's store.

Bulk sales are sold at cost price. Payment for bulk sales is normally required at the time of delivery. The ship's store operator acknowledges receipt of payment by signing the transfer document (DD Form 1149). If payment is not received by the ship's store operator, a copy of the transfer document is held in the cash register until payment for the merchandise is received. The funds received are then rung up in the cash register.

The cash you collect from bulk sales is reported as a separate entry in the Cash Register Record, NAVSUP Form 469, and the Cash Receipt Book, NAVSUP Form 470, for information purposes. The amount of bulk sales will not be added to the total cash collected for the month from the retail store. The words *bulk sales* are entered in the Amount in Figures columns of the NAVSUP Forms 469 and 470 to make sure the amount is not included in the monthly total.

ROM users will enter the amounts' collected from bulk sales in the ROM cash receipt function using store number 99. ROM automatically totals and enters all cash collections entered for store number 99 to the bulk sales total on the

memorandum cash sales invoice, DD Form 1149, deposit of cash with the disbursing officer.

REFUNDS

Although sales in the ship's store are considered final, refunds may be given for defective merchandise. All refunds are documented on the Overring/Refund Voucher, NAVSUP Form 972 (fig. 3-1). The voucher must include a brief description of why the material was returned.

As cash collection agent, you should carefully audit this voucher and make sure the ship's store officer actually approved it. Figure 3-1 is an example of a refund voucher. Refer to the letters A through E in the figure. The ship's store officer acknowledges the approval by signing the refund voucher in block A. The ship's store operator signs in blocks B and C. The customer receiving the refund signs in block D. You should make sure the total dollar value written in figures matches with the total amount in words in block E.

OVER-RING/REFUND VOUCHER NAVSUP FORM 972 (REV. 10-72)					DATE 9-27-19__						
SHIP'S STORE - COMMISSARY STORE AT					REFUND		DEPT.		OVER-RING		
ENTER SHIP'S NAME AND HULL NO.					DOLS.	CTS.			DOLS.	CTS.	
					20	00	S-1				
							S-3				
							S-4				
REGISTER NO.	SALES PERSON NO.	(SEE REV.-CK. APPLICABLE CODE)									
1		EXPLANATION	1	2	3	4					
		REFUND			✓						
		OVER-RING					20	00	TOTAL		
TOTAL AMOUNT IN WORDS											
TWENTY ----- DOLLARS and NO ----- CENTS											
SIGNATURES	SALES PERSON		SUPERVISOR			OIC/ROIC REVIEW					
	<i>Robert Mitchell</i>		<i>R. Blumer</i>			<i>R. Blumer</i>					
	CUSTOMER (IN CASE OF REFUND)					PERSON RECEIVING MDSE. (IF REFUND ONLY)					
<i>Falm P. Barlow</i>					<i>Robert Mitchell</i>						

Figure 3-1.—Refund voucher.

OVERRINGS AND UNDERRINGS

On occasion, the operator of the ship's store will make an error in ringing up the price of an item on the register. The operator may ring up less than the selling price. In this case, he or she would ring up the difference between the correct price and the amount rung up in error. This type of error is called an underring and you should always advise the customer of the error.

On the other hand, if the cash register operator rings up a price higher than the selling price, he or she will prepare an Overring/Refund Voucher, NAVSUP Form 972 (fig. 3-2), to cover the difference. You, as the collection agent, should verify the overring voucher and make sure the ship's store officer approves it. Refer to the letters A through C in figure 3-2. The ship's store officer's signature should appear in block A in the figure. The ship's store operator should also sign the voucher in block B. The total amount in figures must agree with the total amount in words in block C. Unlike the refund voucher, the overring voucher does not require the signature of the customer and, therefore, verification of legality is very important. The NAVSUP Form

972 will be stapled to the applicable page of the Cash Register Record, NAVSUP Form 469.

RETURNED PERSONAL CHECKS

When a check is returned due to insufficient funds, the ship's store officer will reimburse the disbursing officer from cash received from sales. The dishonored check is placed in the register and remains there until a settlement for the check is made. The amount of the check is carried as retail store inventory during this time. Once a settlement is made, the funds are placed in the register and the check is returned to the person who wrote it.

If the check is not settled by the end of the accounting period or when the ship's store officer or sales outlet operator is relieved, the store operator will make sure the check is listed on inventory prelisting and the amount of the check included in the inventory. ROM users must accomplish a few tasks to make sure the check is included in the inventory. First, a new retail department code must be established. The code X9 titled Uncollectible Checks will be used. The addition of department codes can be accomplished on the ROM through the ship's store constant

OVER-RING/REFUND VOUCHER NAVSUP FORM 972 (REV. 10-72)						DATE 9-27-19__		REFUND		DEPT.		OVER-RING	
SHIP'S STORE - COMMISSARY STORE AT						DOLS.	CTS.			DOLS.	CTS.		
ENTER SHIP'S NAME AND HULL NO.						10	00	S-1					
								S-3					
								S-4					
REGISTER NO.	SALES PERSON NO.	(SEE REV.-CK. APPLICABLE CODE)											
		EXPLANATION	1	2	3	4							
		REFUND											
		OVER-RING		✓			10	00	TOTAL				
TOTAL AMOUNT IN WORDS													
TEN ----- DOLLARS and NO ----- CENTS													
SIGNATURES	SALES PERSON		SUPERVISOR			OIC/ROIC REVIEW							
	<i>M.A. Wood</i>		<i>[Signature]</i>			<i>R.B. Turner</i>							
CUSTOMER (IN CASE OF REFUND)						PERSON RECEIVING MDSE. (REFUND ONLY)							

Figure 3-2.—Overring voucher.

function as discussed in chapter 2. Once the new department code X9 is established, the ROM user must then establish a new stock record using the ROM stock record maintenance function. The new stock record will contain the following information:

Stock No.	Enter the last name of the check drafter
Dept. Code:	X9
Reqn. Type	Leave blank
Unit of Issue	Each
Qty. on Order	Leave blank
Cost Price	Enter the amount of the check
Cost Price Date	Today's date
On Hand Bulk	Leave blank
Qty. Total	Leave blank
High/Low Limit	Leave blank
Retail Price	Enter the amount of the check
Retail Price Date	Today's date

Once the new stock record is established, you will be able to enter the unsettled check in the ROM inventory function. For price line inventory, you will enter the unsettled check on the last inventory count sheet. Checks that cannot be settled are considered uncollectible after a period of 4 months at which time the check is charged to ship's store profits.

CHANGE FUNDS

After approval by the commanding officer, funds are entrusted to the collection agent by the disbursing officer for change funds. The amount of funds entrusted to the collection agent depends on how many sales outlets are operating aboard and what the requirements are for providing change to each sales outlet. On receipt of the funds, you, as the collection agent, provide the disbursing officer with a cash receipt.

Once a month, an officer other than the ship's store officer, appointed by the commanding officer, will audit your change fund. On completion of the audit, the verifying officer forwards the audit report to the commanding officer. Once you have been relieved as collection agent, or the sales outlets have been disestablished, you return the change fund to the disbursing officer in exchange for the cash receipt.

RETAIL STORE CHANGE FUND

At the beginning of each accounting period or when the retail store is reopened after being closed for 72 hours or more, the cash collection agent entrusts funds to the ship's store operator as a change fund. Change funds for the retail store are determined by the commanding officer in written instructions to the ship's store officer. The instructions will include the amount of change fund you can advance to the retail store operator which is normally \$50. You will obtain a cash receipt from the ship's store operator for the amount advanced. The amount advanced will not be registered on the cash register; it will be kept in excess of cash received from sales. At the close of the business day, the retail store operator will return the amount advanced when you take the register reading, at which time the cash receipt will be destroyed. If the cash sales in the store are not sufficient to cover the advanced change fund, plus the change fund for the next day, the cash collection agent may leave an amount not to exceed \$50 in the cash register overnight. If required, \$100 may be authorized by the type commander to remain in the cash register overnight. No cash will be left in the register when more than one shift is operated in the retail store. All cash including change funds must be collected at the end of each shift.

During paydays and other times when the volume of business maybe busy, a larger change fund may be required. The additional amount you may entrust to the retail store operator for a change fund will be stipulated in instructions to the ship's store officer by the commanding officer.

VENDING MACHINE CHANGE FUNDS

At the beginning of each accounting period, after monthly inventory (can or cup-type soda), or before making repairs to the coin mechanisms or the machine, all cash must be collected from all vending machines. As cash collection agent, you need to entrust a small change fund to the vending machine operator to allow customers to receive change after their purchase. Normally the change fund for a vending machine is about \$5. Although the money is placed in the coin mechanism, the vending machine operator acknowledges receipt for the money on a cash receipt certificate. A separate receipt should be made for each vending machine. At the time of the next collection, the change fund is returned and the cash receipt certificate is destroyed. A new

change fund from cash sales received is left in the coin mechanism. To make collections easier the same amount should be left daily.

CHANGE FUND SHORTAGES

Upon written authorization of the commanding officer, the custodian of the money may voluntarily commit personal funds to cover the shortage. In any case, the shortage must be handled before deposit with the disbursing officer.

Shortages in the change fund will not affect the accountability of the ship's store officer, disbursing officer, or cash collection agent. A deficit in the change fund advanced to sales outlets will be taken out of proceeds from sales as outlined in the *NAVCOMPT Manual*, par. 042451.6, before deposit with the disbursing officer.

A notation will be made on the NAVSUP Form 469 and the NAVSUP Form 470 of the dollar amount the change fund was reimbursed. When appropriate, an entry will be made on the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, to adjust the accountability of the responsible custodian. ROM does not permit this expenditure entry to adjust the accountability of a particular outlet. In this case a pen-and-ink change will be made to the dollar differences on the back of the NAVCOMPT Form 153 to adjust the accountability of the responsible custodian. The dollar amount of the reimbursement is not included on the monthly Memorandum Cash Sales Invoice, DD Form 1149, deposit of cash with the disbursing officer.

If the change fund deficit is less than \$250 and the deficit is immediately liquidated, it can be handled as described above without an official report to the Navy Resale and Services Support Office. If theft, fraud, or any other dishonest act has been committed, or the loss is in excess of \$250, a report of the incident must be forwarded to the commanding officer according to *Navy Regulations*, article 1140.

CASH COLLECTION PROCEDURES

All cash received from sales in the sales outlets must be collected at the end of each business day. The cash register reading is taken, and the difference between the current day's register reading and the previous day's register reading minus cash left in the register for change must equal the cash received. If it does not balance then

you have either a shortage or overage. ROM users will enter cash collections in the cash receipts function daily, or as soon as possible thereafter. The cash receipt function on the ROM can be accessed from the ROM master menu by selecting function 8 and depressing the Enter/Return key.

FREQUENCY OF COLLECTIONS

Sales outlets that operate more than one shift must have all cash and change funds collected at the end of each shift. In addition, all cash including change funds must be collected from the sales outlets at the following times:

- At the end of each accounting period
- Upon relief of the ship's store officer
- Upon relief of the sales outlet operator
- Whenever the sales outlet will be closed for 72 hours or more

Vending Machines and Amusement Machines

Cash from the vending and amusement machines is collected daily in port or at sea and before making repairs to the coin mechanism or the machine. Since the vending and amusement machines are in operation 24 hours a day, the collections can be made any time during the day. As collection agent, you should carefully schedule vending machine collections at a time during the day that suits both you and the vending machine operator. On weekends or holidays in port, cash from the vending or amusement machines will be collected if the volume of business exceeds \$150, and before making any repairs to the coin mechanism or the machine. Cash will also be collected on a weekend or holiday when the last business day of the accounting period falls on that day. ROM users will enter cash collections from amusement machines in the ROM amusement machine function daily, or as soon as possible thereafter. Cash collections for soda vending machines will be entered in the cash receipt function of the ROM daily.

Dollar Bill Changer

In port or at sea the dollar bill changer is emptied and refilled daily and before making repairs to the machine. Overnight the amount of

cash left in the dollar bill changer must not exceed \$150 for ships with a complement of less than 700 crew members and \$400 for ships with a complement of over 700 crew members.

METHODS OF COLLECTING CASH

As discussed earlier, cash is collected in the sales outlet at the end of each business day. As the collection agent on a ship with several activities, it may be impractical for you to go around to each sales outlet at the close of each business day to make collections. Some sales outlets are operated on shifts, open after normal working hours, or on weekends, which would make it difficult for the cash collection agent to make collections. To make the whole situation a little more practical, you, as the cash collection agent, can do the following:

- Have the sales outlet operator deliver the cash.
- Use moneybags for sales outlets.
- Use locked money boxes for vending machines.
- Use a night depository safe.

Delivery by the Sales Outlet Operator

When it is impractical for you to collect cash, you may have the sales outlet operator deliver all cash from sales, including Overriding/Refund Vouchers, NAVSUP Form 972, at the end of the business day. You must still take register readings when you use this procedure. Readings should be taken a minimum of twice weekly on an unscheduled basis on cash registers, vending machine meters, cash totalizers, and amusement machine meters.

Moneybags

It may be impractical for you to collect cash after working hours or on weekends, especially in port. In this case you may use moneybags to collect all cash and change funds in the register.

Issue the moneybags to the sales outlet operator. At the time of issue, log the moneybag out using a locally developed log. The log should include the date and time and columns for the signature of the person receiving and issuing the moneybag. Every moneybag is numbered on the outside for identification purposes.

After working hours, the duty supply officer or another commissioned officer maintains the moneybag log. After closing the sales outlet, the sales outlet operator places the cash received from sales plus the change fund in the moneybag and locks it. Each moneybag has two keys. One key is kept by the sales outlet operator while the other key is sealed in an envelope and kept in the ship's store officer's safe. The sales outlet operator delivers the moneybag to the duty supply officer or designated commissioned officer, and both sign the moneybag log for receipt and delivery. During this process the officer receiving the moneybag does not need to count the money.

The next day the register reading is taken, the sales outlet operator opens the moneybag, and the cash is collected.

Night Depository Safe

For ships that operate sales outlets after normal working hours, weekends, or when it is not practical for the cash collection agent to collect cash, you may use a night depository safe. This safe is used in conjunction with moneybags and locked money boxes to hold the cash within the safe.

The night depository safe is secured by use of a key and a combination lock. The holder of the key will not have knowledge of the combination to the lock. The person knowing the combination to the lock will not hold the keys to the safe. Two keys are provided, one is held by the authorized holder of the key, while the other is placed in a sealed envelope and secured in the ship's store officer's safe.

The person appointed keyholder maintains a locally developed log. Each time the night depository safe is opened, a log entry is recorded of the date, time, and the signature of both the keyholder and person having the combination to the safe.

Procedures for use of the night depository box are simple. Sales outlet operators will insert moneybags or locked money boxes into the safe making sure they are fully inserted. The next workday the night depository box will be opened by authorized personnel. The readings on the register will be taken and cash collected.

VENDING MACHINE COIN BOX

The coin box installed in vending machines will either be the self-locking type or it will be secured in the machine using a key-type or keyless

combination lock as indicated in the NAVSUP P-487. For money boxes that are not self-locking, the combination or key to the lock that allows access to the coins in the coin box will be in the custody of the person making collections and will not be given to the vending machine operator.

The self-locking money boxes installed in vending machines are provided with two sets of keys. One set is used to lock the box into the machine and one set to lock the money box itself to keep the coins secure. The key locking the money box into the machine is held by the vending machine operator. The key opening the box to allow access to the coins is held by the person making collections.

Using Self-Locking Money Coin Boxes

Combination or key-type locks are not required to secure a self-locking coin box. The cash collection agent or person making collections issues the coin boxes to the vending machine operator. Before the coin box is issued, the agent should make sure the box is numbered on the outside for identification purposes. The cash collection agent should place a car seal over the lock opening. The number of the car seal is recorded in the unused column of the Cash Register Record, NAVSUP Form 469.

When it is impractical for the person making collections to collect the cash, the vending machine operator may deliver the money box. When the vending machine operator does this, he or she should either record the meter reading or compute the units sold, remove the money box, and replace it with another. Then the operator delivers the money box to the person making collections. The computing of units sold in the vending machine is discussed later in this chapter.

Night Deposits

Night deposits may be required if the person making collections is not available on weekends or after working hours. The collection agent has two options: (1) deposit the money box in the night depository safe as discussed earlier or (2) turn the money box over to the duty supply officer or another commissioned officer. When using the second option, develop a log with the following columns:

1. Date and time
2. Number of the money box

3. Number of the car seal installed over the money box opening
4. Meter reading or number of units sold
5. Columns for signature of vending machine operator and duty supply officer or other commissioned officer

The duty officer maintains the log. Each time a money box is received or delivered, an entry will be logged and signed by both persons. The next workday the cash will be collected and compared to the meter reading or computation of units sold.

ACCOUNTING FOR CASH COLLECTED

All cash collected from the sales outlets will be accurately recorded, for accounting purposes. The NAVSUP Forms 470 and 469 are used for this purpose.

CASH RECEIPT BOOK, NAVSUP FORM 470

The Cash Receipt Book, NAVSUP Form 470, is issued to each sales outlet operator. It is kept in the sales outlet operator's possession and one separate NAVSUP Form 470 is issued for each sales outlet. In the case of vending machines, if more than one machine is operated, a separate page will be used for each machine. Each page will clearly identify which machine it is used for. The Cash Receipt Book, NAVSUP Form 470, should be continued whenever changing sales outlet operators, cash collection agent, ship's store officers, or disbursing officers.

The person making collections receipts for all cash and overring/refund vouchers in the NAVSUP Form 470. The ship's store officer will compare amounts entered on the ROM with amounts entered on the Cash Receipt Book, NAVSUP Form 470, once a week and review the cash receipt book daily or at least twice weekly when the cash collection agent is making collections. Therefore, as collection agent, you should make sure the sales outlet operator properly maintains the cash receipt book. Figure 3-3 illustrates a properly maintained cash receipt book. Refer to letters *A* through *E* in the illustration. A properly maintained cash receipt book should show the date and amount collected both in words and figures and be signed by the person making collections and the sales outlet operator (*A*). If the sales outlet is closed for a

period in excess of 72 hours, an entry should be made in the cash receipt book (*B*). Refunds will be recorded for information purposes. The words *refund/overring* should be written in the Amount in Figures column to make sure it is not totaled at the end of the month (*C*). The amount of the overring/refund voucher will not be added to the total collection figure for the month. Any errors made in the cash receipt book should be lined out completely and initialed by both the sales outlet operator and the cash collection agent and the entire entry rewritten on the next line (*D*). Line out the remaining lines after the last entry, and write the words *No Further Entries This Page* to indicate that no more entries will be made on that page (*E*).

At the end of the month the Cash Receipt Book, NAVSUP Form 470, will be closed out. The total amount indicated in the cash receipt book must agree with the total amount indicated in the Cash Register Record, NAVSUP Form 469, and the total cash collections entered on the ROM.

CASH REGISTER RECORD, NAVSUP FORM 469

The Cash Register Record, NAVSUP Form 469, is kept in the custody of the person making collections. A separate cash register record is used for each sales outlet. At the end of each business day, all cash collected from sales including overring/refund vouchers is recorded in the cash register record. In addition, the Overring/Refund Voucher, NAVSUP Form 972, will be attached to the applicable page of the cash register record.

ROM users will enter amounts collected from each sales outlet daily in the ROM cash receipts function, or as soon as possible thereafter. The ship's store officer will compare amounts entered on the ROM with the amounts entered on the NAVSUP Form 469 once a week.

Figure 3-4 illustrates the NAVSUP Form 469. The following entries should be made on the NAVSUP Form 469:

- Date
- Register reading
- Actual cash in register
- Over/under

CASH RECEIPT BOOK			Activity ENTER SHIP'S NAME AND... Hull No.	
SHIP'S OR COMMISSARY STORE/ ENLISTED DINING FACILITY			Month of <u>October</u> , 19 <u> </u>	
DATE	AMOUNT IN WORDS		AMT	INT
	Cents	FIGURES		
1	nine hundred fifty	950.00	K. E. Davis	
2	nine hundred eighty	880.50	K. E. Davis	
3	seven hundred thirty one	731.65	K. E. Davis	
4	three hundred ninety five	360.75	K. E. Davis	
5	two hundred ninety five	255.35	K. E. Davis	
6-11	Spouse leave	on leave		
12	four hundred fifty four	454.30	K. E. Davis	
13	two hundred fifty four	200.10	K. E. Davis	
15	nine hundred eighty five	985.60	K. E. Davis	
16	eight hundred four	805.50	K. E. Davis	
17	seven hundred	700.10	K. E. Davis	
18	six hundred thirty three	633.15	K. E. Davis	
19	five hundred twenty five	525.20	K. E. Davis	
22	three hundred	300.75	K. E. Davis	
23	two hundred sixty	260.30	K. E. Davis	
24	two hundred twenty	220.10	K. E. Davis	
25	two hundred	200.25	K. E. Davis	
26	two hundred seventy	270.80	K. E. Davis	
29	three hundred fifty two	352.60	K. E. Davis	
30	nine hundred ninety three	993.50	K. E. Davis	
31	nine hundred ten	910.65	K. E. Davis	
31	thirty five	Refund		
31	thirty eight	Refund		
		(E) NO FURTHER ENTRIES THIS PAGE	(C) NO FURTHER ENTRIES THIS PAGE	(D) NO FURTHER ENTRIES THIS PAGE
Total		ten thousand eight hundred sixty one	19,861.15	K. E. Davis

I hereby acknowledge receipt, from the cashier/ collection agent, of the amount set opposite our names.

Figure 3-3.—Cash Receipt Book, NAVSUP Form 470.

SHIP'S STORE #1
 U.S. ... ANTA, SHIP'S NAME AND HULL NO. ... 19--
 CASH REGISTER RECORD FOR THE MONTH OF ... OCTOBER ... 19--
 RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER
 OR SHIP'S STORE STOREKEEPER ... OCTOBER ... 19--

DATE	COVER SHEET NUMBER	NUMBER OF CUSTOMERS SERVED	NUMBER OF TWO-AND-ONE-HALF REGISTER	ACTUAL CASH REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	INITIALS OF RECEIVING OFFICER
								Dollars	Cents		
1											
1							50.00	NINE HUNDRED FIFTY	NONE	K.E. Davis	R.B. Turner
2							50.00	SIX HUNDRED EIGHTY	FIFTY	K.C. Davis	R.B. Turner
3							50.00	SEVEN HUNDRED THIRTY ONE	SIXTY FIVE	K.E. Davis	R.B. Turner
4							50.00	THREE HUNDRED SIXTY	SEVENTY FIVE	K.E. Davis	R.B. Turner
5							50.00	TWO HUNDRED FIFTY FIVE	THIRTY FIVE	K.E. Davis	R.B. Turner
6-11								STORE CLOSED - OPERATOR ON LEAVE		K.E. Davis	R.B. Turner
12							50.00	FOUR HUNDRED FIFTY FOUR	THIRTY	K.E. Davis	R.B. Turner
13							50.00	TWO HUNDRED	TEN	K.E. Davis	R.B. Turner
15							50.00	NINE HUNDRED EIGHTY FIVE	SIXTY	K.E. Davis	R.B. Turner
16							50.00	EIGHT HUNDRED FIVE	FIFTY	K.E. Davis	R.B. Turner
17							50.00	SEVEN HUNDRED	TEN	K.E. Davis	R.B. Turner
18							50.00	SIX HUNDRED FIFTY THREE	FIFTEEN	K.E. Davis	R.B. Turner
19							50.00	FIVE HUNDRED SEVENTY FIVE	TWENTY	K.E. Davis	R.B. Turner
22							50.00	THREE HUNDRED	SEVENTY FIVE	K.E. Davis	R.B. Turner
23							50.00	TWO HUNDRED SIXTY	THIRTY	K.E. Davis	R.B. Turner
24							50.00	TWO HUNDRED TWENTY	TEN	K.E. Davis	R.B. Turner
25							50.00	TWO HUNDRED	TWENTY FIVE	K.E. Davis	R.B. Turner
26							50.00	TWO HUNDRED SEVENTY	EIGHTY	K.E. Davis	R.B. Turner
29							50.00	THREE HUNDRED FIFTY TWO	SIXTY	K.E. Davis	R.B. Turner
30							50.00	NINE HUNDRED NINETY TWO	FIFTY	K.E. Davis	R.B. Turner
31							NONE	NINE HUNDRED TEN	SIXTY FIVE	K.E. Davis	R.B. Turner
31								THIRTY FIVE	NONE	K.E. Davis	R.B. Turner
31								THIRTY EIGHT	NONE	K.E. Davis	R.B. Turner
TOTALS							9.50-00	TEN THOUSAND EIGHT HUNDRED SIXTY ONE FIFTEEN	FIFTEEN	K.E. Davis	R.B. Turner
								TOTAL "ACTUAL CASH IN REGISTER" 11,811.15			
								MINUS TOTAL "CASH LEFT FOR CHANGE" - 750.00			
								EQUALS TOTAL "AMOUNT IN FIGURES" 10,861.15			
								MINUS "REGISTER DEMONSTRATION" 115.15			
								MINUS "REGISTER REPAIRS" 450.50			
								PLUS "OVER" 5.10			
								MINUS "UNPAID" 3.65			
								10,861.15			
								11,515.30			
								- 650.50			
								10,864.80			
								11,811.15			
								5.10			
								8.65			
								9.50-00			

Figure 3-4.—Cash Register Record, NAVSUP Form 469.

CASH REGISTER RECORD FOR THE MONTH OF NOVEMBER, 1944
 U. S. SHIP'S NAME AND HULL NO. OR SHIP'S STORE STOREKEEPER November, 1944
 RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER

DATE	COVER LIFT NUMBER	NUMBER OF CUSTOMERS	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN FIGURES	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	SIGNATURE OF RECEIVING OFFICER
										Dollars	Cents		
1	BR004HI	FORWARD		4650.30					DISHONORED CHECK	THIRTY TWO	FIFTY	KL Davis	RB Jensen

CASH REGISTER RECORD FOR THE MONTH OF December, 1944
 U. S. SHIP'S NAME AND HULL NO. DE SHIP
 RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER

DATE	COVER LIFT NUMBER	NUMBER OF CUSTOMERS	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN FIGURES	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	SIGNATURE OF RECEIVING OFFICER
										Dollars	Cents		
1	BR004HI	FORWARD		2130.50					BULK SALE	TWO HUNDRED FOUR	NONE	KL Davis	RB Jensen

WHEN BULK SALES ARE MADE
 DIRECTLY FROM THE SALES OUTLET,
 CASH MUST BE BROKEN DOWN
 TO RETAIL AND BULK SALES
 ACCORDING TO THE NAVSUP P-487,
 PAR. 2205-2C

Figure 3-5.—Entries for uncollectible checks and bulk sales.

- Cash left in register for change
- Amount in figures/amount in words
- Signature of sales outlet operator and person making collections

The cover lift number, number of customers, and number of No Sales are optional entries. If the cash register permits, these optional entries should be made because they afford a further check on the accuracy of cash collections. Look at figure 3-4, and refer to letters A through D as we discuss them. Shortages or overages of \$5 or more will be initialed and reviewed by the ship's store officer (A). If a shortage or overage is substantiated by an overring/refund voucher, this procedure is not required. Overrings and refunds are listed on a separate line. They are not included in the total amount at the end of the month (B). When the sales outlet is closed for a period more than 72 hours, you should annotate this in the cash register record (C). If any errors are made in the cash register record, no matter how slight, you should line out the entire line and both the sales outlet operator and the person making collections should initial it (D). Entries for bulk sales and dishonored checks are entered in the cash register record as illustrated in figure 3-5.

CLOSEOUT OF THE NAVSUP FORM 469

At the end of each month, the NAVSUP Form 469 will be balanced and closed out. The total cash collected during the month must equal the total figure reported on the NAVSUP Form 469 and the ROM system for the month. The total figure on the NAVSUP Form 469 must also agree with the total figure on the NAVSUP Form 470 for the same sales outlet.

The cash collection agent will do a monthly review of the NAVSUP Form 469 at the time of closeout as shown in figure 3-6. Look at the example in the figure. The final register reading minus the register reading brought forward, plus the total "over," minus the total "under" equals your total amount in figures. If this figure does not tally, go back and check all computations for over and under by subtracting register readings until you can find the error. Notice the example on the second page of the NAVSUP Form 469. Take the total actual cash in the register and subtract the total cash left for change and you should arrive at the total amount in figures. If

it does not match, you probably added your Cash Left for Change column incorrectly.

DAILY REVIEW OF THE CASH REGISTER RECORD, NAVSUP FORM 469

A daily review of the NAVSUP Form 469 will eliminate problems during your monthly review. Take the register reading, minus the register reading from the previous day, plus cash left in the register from the previous day, minus any overrings or refunds, and this should equal the cash in the register. If it does not equal the cash in the register, you have an overage or shortage. The actual cash in the register minus cash left for change equals the actual amount collected (fig. 3-7).

DAILY REVIEW OF THE NAVSUP FORM 469 FOR VENDING MACHINES

With vending machines you will either take readings of the meter, cash totalizer, or compute sales. If meters are installed, the readings will be taken at the time cash is collected and annotated in the NAVSUP Form 469 in the Number of Customers column. When cash totalizers are installed in vending machines, the reading will be taken when the cash is collected and entered in the NAVSUP Form 469 in the Register Reading column. The difference between the current reading and the previous day's reading should equal the cash collected. If these figures do not tally, then a shortage or overage exists.

If the vending machine does not have a meter or a cash totalizer installed, you must compute how many units you have sold. For canned drinks, take the total number of cans counted from the previous day during collection, add the number of cans the vending machine operator put in the machine (taken from the daily record of vending machine drinks), and subtract the number of cans you count at the time of collection. This figure must equal the number of cans sold.

The number of cans sold will be recorded on the NAVSUP Form 469 under a column that is not being used. To balance the machine and see if an overage or shortage exists, multiply the number of cans sold by the selling price. This figure must equal the total amount of cash collected.

DATE	COVER LIFT NUMBER	NUMBER OF CUSTOMERS	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OTHER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN FIGURES	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	SIGNATURE OF REVIEWING OFFICER
										Dollars	Cents		
1	BRONKSHY	FORWARD	650 50										
1	700	356	0	1600 50	1990 00			50 00	950 00	NINE HUNDRED FIFTY	NONE	K.E. Davis	R.B. Turner
2	701	254	0	2281 75	730 50		75	50 00	680 50	SIX HUNDRED EIGHTY	FIFTY	K.E. Davis	R.B. Turner
31	719	405	0	11515 20	910 65	38 50		NONE	910 65	NINE HUNDRED TEN	SIXTY FIVE	K.E. Davis	R.B. Turner
31									REFUND	THIRTY FIVE	NONE	K.E. Davis	R.B. Turner
31							38 00		REFUND	THIRTY EIGHT	NONE	K.E. Davis	R.B. Turner
				FINAL REGISTER READING	11515 20				TOTAL	ACTUAL CASH IN REGISTER	11515 20		
				MINUS REGISTER READING	650 50				MINUS	TOTAL CASH LEFT FOR CHANGE	750 00		
				PLUS OVER	510				EQUALS	TOTAL AMOUNT IN FIGURES	10861 15		
				MINUS UNDER	865								
				11515 20			10861 15						
				- 650 50									
TOTALS				10861 70	11811 15	510	865	950 00	10861 15	TEN THOUSAND EIGHT HUNDRED SIXTY ONE	FIFTEEN	K.E. Davis	R.B. Turner

SHIP'S STORE #1
 CASH REGISTER RECORD FOR THE MONTH OF OCTOBER, 19--
 U. S. ... ENTER SHIP'S NAME AND HULL NO. ... OR SHIP'S STORE STOREKEEPER ... OCTOBER, 19--

Figure 3-6.—Monthly review of the Cash Register Record, NAVSUP Form 469.

SHIPS STORE #1
 CASH REGISTER RECORD FOR THE MONTH OF OCTOBER, 19--
 U. S. ANTA SHIP'S NAME AND HULL NO.

RECORD OF ACTUAL CASH TURNED IN BY COMMISSARY STORE CASHIER
 OR SHIP'S STORE STOREKEEPER OCTOBER, 19--

DATE	COVER LIFT NUMBER	NUMBER OF COINTEGRAS	NUMBER OF "NO SALES"	REGISTER READING	ACTUAL CASH IN REGISTER	OVER	UNDER	CASH LEFT IN REGISTER FOR CHANGE	AMOUNT IN FIGURES	AMOUNT IN WORDS		SIGNATURE OF CASHIER OR STOREKEEPER	SIGNATURE OF RECEIVING OFFICER
										Dollars	Cents		
1	BROUGHT FORWARD			680 50									
1	700	356	0	1680 50	1,000 00			50.00	950 00	NINE HUNDRED FIFTY	NONE	KL Davis	ADTanner
2	701	254	0	2281 75	730 50		75	50.00	680 50	SIX HUNDRED EIGHTY	FIFTY	KL Davis	ADTanner
3	702	281	0	3011 55	781 65	1 85		50.00	731 65	SEVEN HUNDRED THIRTY ONE	SIXTY FIVE	KL Davis	ADTanner
4	703	161	0	3377 60	410 75		5361	50.00	760 75	THREE HUNDRED SIXTY	SEVENTY FIVE	KL Davis	ADTanner

DAILY REVIEW 4 OCTOBER 19--

Current register reading	3377 60
minus previous register reading	3011 55
plus cash left in the register	
for change from the previous days' sales	\$50.00
minus overrings and refunds	0
must equal actual cash in the register	\$416.05
Actual cash in the register	\$410.75
minus cash left for change	\$50.00
equals amount collected	\$360.75
Cash required in the register	\$416.05
minus the actual cash in the register	\$410.75
equals the shortage or overage	(-) 5.30

Figure 3-7.—Daily review of the Cash Register Record, NAVSUP Form 469.

ACCOUNTING FOR MONEY IN THE DOLLAR BILL CHANGER

The ship's store officer or cash collection agent is responsible for the dollar bill changer. The disbursing officer entrusts a change fund not to exceed \$400 on ships with less than 700 personnel to the person making collections. The disbursing officer may entrust a change fund up to \$800 on ships with more than 700 personnel.

A separate Cash Register Record, NAVSUP Form 469, is used for dollar bill changers to record transactions and validate accuracy of the change fund each time the machine is opened and refilled. The person responsible for the dollar bill changer has custody of the NAVSUP Form 469. Enter the dollar bills collected from the machine in the Cash in Register column. Write any overages or shortages in the Over or Under columns and write coins placed into the machine after collection in the Register for Change column. Any shortages that exist in the change fund will be handled as discussed earlier.

DEPOSITS WITH THE DISBURSING OFFICER

Cash received from sales is deposited daily with the disbursing officer. In the absence of the disbursing officer, deputy, or agent cashier, all cash on hand with the exception of money left

overnight in the cash register is kept in a safe under the custody of the ship's store officer or cash collection agent. The signature of the disbursing officer, deputy, or agent cashier, is obtained on the NAVSUP Form 470 for all deposits. The person making the deposits retains the NAVSUP Form 470. A NAVSUP Form 470 does not have to be used if the ship's store officer is making collections and is also the disbursing officer. Total deposits made during the month must equal the total receipts from sales. The ship's store officer must make sure all cash from sales, including change funds, is collected at the end of the month and that the total amount of cash collected and turned over to the disbursing officer equals the amount entered in the ROM.

REVIEW BY THE SHIP'S STORE OFFICER

As the collection agent, you will submit the following records to the ship's store officer when making collections on a daily basis or a minimum of twice a week:

- The Cash Register Record, NAVSUP Form 469, for each sales outlet
- The Cash Receipt Book, NAVSUP Form 470, for each sales outlet
- The Cash Receipt Book, NAVSUP Form 470, covering deposits with the disbursing officer

The ship's store officer reviews all entries, checks amounts deposited with the disbursing officer, and initials all entries in both the NAVSUP Forms 469 and 470 to indicate they have been checked. In ROM operations, the ship's store officer will additionally check to make sure cash collections are entered correctly.

CASH SALES INVOICE

A memorandum cash sales invoice deposit of cash with the disbursing officer (DD Form 1149) is prepared monthly to substantiate cash receipts from sales. It is also prepared when the ship's store officer or disbursing officer is relieved, or when cash is deposited with a different disbursing officer. Any time a cash sales invoice is prepared, the ship's store officer verifies the NAVSUP Forms 469 and 470 to make sure figures on the cash sales invoice match with the figures on the NAVSUP Forms 469 and 470 and the figures entered in the ROM system.

The cash sales invoice is normally prepared by the ship's store recordskeeper for signing by the disbursing officer. In ROM operations, the ROM system automatically totals cash collections and will print the DD Form 1149 when required. In manual records after the NAVSUP Form 469 is balanced and closed out for all sales outlets, the collection agent forwards all information to the sales office for preparation of the cash sales invoice.

Figure 3-8 is an example of a cash sales invoice. Look at the figure and study each entry. The amount of cash from retail sales includes cash collected for the month from retail stores and vending machines other than drink vending machines such as candy, cookie, and cigarette. When standard Navy clothing is sold through the same register as ship's store stock, and the cash register does not have departmental keys, the retail sales figure for the first 3 months of the accounting period will include standard Navy clothing sales. At the end of the accounting period, an inventory is taken of all standard Navy clothing. The total inventory is included on the Journal of Expenditures, NAVSUP Form 978, and the cost of standard Navy clothing sales will be forced in closing out the NAVSUP Form 978. Enter this force figure as cash from standard Navy clothing sales on the cash sales invoice, DD Form 1149, for the final month of the accounting period.

The ROM system will automatically compute standard Navy clothing sales at the end of the

accounting period based on the inventory of all department code L-1 items entered. ROM will post all records that apply and adjust the sales figure on the DD Form 1149.

If the sales of standard Navy clothing are through a register separate from sales received from ship's store stock, then enter the cash collected from standard Navy clothing sales each month of the accounting period. Cash collected from drink vending machine sales is the actual cash collected from drink vending machine sales. Cash from snack bar sales is the cash collected from snack bar sales including retail and manufactured items. Cash from bulk sales is the total cash collected from bulk sales. Cash collected from amusement machines includes all cash collected from amusement machines. Rebate checks from exchange catalog sales include the total amount of all rebate checks received from the Navy Resale and Services Support Office for exchange catalog sales. Contributions and service charges include the total amount of funds received from contributions to ship's store profits, including service charges collected and profits from sales of traveler's checks.

COMMON CASH COLLECTION ERRORS

Most errors made in cash collection are due to using improper cash collection procedures. Since the cash and receipts must always balance, there is no room for errors in cash collection.

The Navy audit service recently did an audit of ship's store afloat. It was discovered that cash collection agents did not properly collect and record all cash from retail sales, amusement machines, vending machines, and change machines. Cash collections were not made daily, posted to the cash register record, or verified by the ship's store officer. The following are common errors made in cash collection:

- Cash is not collected at the end of each business day except as authorized in the NAVSUP P-487.

- All cash including change fund is not collected from the retail store or snackbar when it will be closed for a period of more than 72 hours.

- A Cash Receipt Book, NAVSUP Form 470, is not maintained for every sales outlet,

SHIPPING CONTAINER TALLY 1 2 3 4 5 6 7 8 9 10 11 12 13 14 15 16 17 18 19 20 21 22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38 39 40 41 42 43 44 45 46 47 48 49 50

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1 FROM: ENTER UIC, NAME AND HULL NO. OF SHIP

2 TO:

3 SHIP TO - BARR FOR

4 APPROPRIATE AND PREPARED: 17X4911.2310
178723.2301

5 UIC OF APPROPRIATE FAADC:
FAADC----- 060957
FAADCLANT- 060951

6 UIC OF DISBURSING OFFICER: ENTER UIC OF APPROPRIATE FAADC:
FAADC----- 060957
FAADCLANT- 060951

7 DATE MATERIAL REQUIRED: 1 1 ENTER DATE

8 AUTHORITY OF PURCHASE: NAVSUP PUB 487, PAR. 2232

9 VOUCHER NUMBER AND DATE: J. P. [Signature] SC, USNR

10 EXPENDITURE NO. ENTER EXPENDITURE NO.

11 NAME OF SUPPLIER: IDENTIFIES CUSTOMER CODE (1007 FOR SHIPS STORES) AND BUDGET PROJECT NUMBER (21)

12 UIC OF SHIP'S UIC: ENTER SHIP'S UIC

13 FEDERAL STOCK NUMBER, DESCRIPTION, AND CODES OF MATERIAL AND/OR SERVICES

ITEM NO.	QTY	UNIT PRICE	TOTAL COST
			\$ 8,680.05
			3,375.20
			3,280.20
			2,397.85
			60.00
			48.25
			NONE
			NONE
			\$17,841.55

14 CASH DEPOSITED WITH DISBURSING OFFICER ON 31 OCTOBER 19--
INCLUDES OTHER THAN DRINK VENDING MACHINES SALES (CANDY, COOKIE, AND CIGARETTE)

15 CASH FROM RETAIL SALES (17X4911)
CASH FROM STANDARD NAVY CLOTHING SALES (17X4911)
CASH FROM DRINK VENDING MACHINE SALES (17X4911)
CASH FROM SNACK BAR SALES (17X4911)
CASH FROM BULK SALES (17X4911)
CASH FROM AMUSEMENT MACHINE SALES (178723)
REBATE CHECKS FROM EXCHANGE CATALOG SALES (178723)
CONTRIBUTIONS AND SERVICE CHARGES

16 I CERTIFY THAT I HAVE RECEIVED FROM (SSO'S NAME AND RANK), SC, USN, CASH IN THE AMOUNT OF \$17,841.55 REPRESENTING COLLECTIONS OF CASH FROM RETAIL SALES (\$8,680.05), CASH FROM STANDARD NAVY CLOTHING SALES (\$3,375.20), CASH FROM DRINK VENDING MACHINE SALES (\$3,280.20), CASH FROM SNACK BAR SALES (\$2,397.85), CASH FROM BULK SALES (\$60.00), CASH FROM AMUSEMENT MACHINE SALES (\$48.25), REBATE CHECKS FROM EXCHANGE CATALOG SALES (NONE), CONTRIBUTIONS AND SERVICE CHARGES (NONE) FOR THE PERIOD 1 OCTOBER 19-- TO 31 OCTOBER 19-- WHICH AMOUNT HAS BEEN INCLUDED IN MY STATEMENT OF ACCOUNTABILITY FOR THE PERIOD ENDING 31 OCTOBER 19--

17 RECEIVED BY: [Signature] SC, USNR

18 CHECKED BY: [Signature] SC, USNR

19 PREPARED BY: [Signature] SC, USNR

20 DATE: 11 19 77

21 TOTAL: \$17,841.55

22 D.O. ASSIGNS COLLECTION VOUCHER NUMBER

23 ENTER SHIP'S DISBURSING SYMBOL NO. AND DATE

24 ENTER SHIP'S DISBURSING SYMBOL NUMBER

25 DATE

26 TOTAL

27 D.O. 1140 18 PT 1

Figure 3-8.—Cash sales invoice.

- Entries are not closed out or compared on the Cash Register Record, NAVSUP Form 469, and the Cash Receipt Book, NAVSUP Form 470, with the Cash Sales Invoice.

- Cash collections from the sales outlets are not properly safeguarded by keeping them in a secure safe.

- Cash register tapes removed from the register are not signed, dated, or filed.

- Overring or refund vouchers are not recorded properly in the Cash Receipt Book, NAVSUP Form 470, or Cash Register Record, NAVSUP Form 469.

- Collections are not deposited with the disbursing officer daily.

- Register readings are not being taken.

- Sales outlet operator is not present during collection and counting of monies.

- Cash from group sales is collected directly by the cash collection agent and not rung up on the register first.

- Change funds are issued without receiving a receipt.

- Shortages or overages noted in the Cash Register Record, NAVSUP Form 469, were not initialed by the ship's store officer when in excess of \$5.

- Ship's store officers did not review the cashbooks a minimum of twice weekly when the collection agent was making collections.

- Overring/Refund Vouchers, NAVSUP Form 972, are not filled out properly or approved by the ship's store officer.

- Cash collection figures entered in the ROM are not compared with the total cash collected as reported on the NAVSUP Form 469 and NAVSUP Form 470.

The list of errors is many; however, the use of procedures outlined in the NAVSUP P-487 will eliminate every problem above. Not only should you improve your knowledge of cash collection, but you should also make sure the sales outlet operators you collect from thoroughly understand collection procedures. In the long run, better supervision and training will improve internal controls for handling cash collections.

CHAPTER 4

RECEIPT OF INCOMING STOCK

To provide the materials and services considered necessary for the ship's store operation, the ship's store officer must order stock constantly during the year. Each time the ship's store officer orders stock, there is a following receipt action in which the stock is received. The receipt of stock involves many different functions including planning, preparation, inspection, custody, stowage, posting of receipts, and paying dealers' bills. From the time the stock is initially ordered until it is safely stowed and reflected on the ship's store records, the ship's store officer must make sure proper procedures are followed when performing each function.

As you advance to Ship's Serviceman second class, you will become more involved in most of the receipt functions we just mentioned. It is essential that you perform each receipt function properly and follow all applicable safety precautions. In this chapter, we discuss the procedures and safety precautions that apply to the receipt of incoming stock. The discussion includes receiving stock, material handling, file maintenance, and the basic uses and safety precautions for materials-handling equipment.

MATERIAL RECEIPT

The supply officer is responsible for all receipt functions aboard ship with the exception of receipts for medical supplies, Marine Corps stock, bulk petroleum products, and ammunition. The supply officer delegates the responsibility for receiving and accounting for ship's store stock to the ship's store officer. The ship's store officer in turn has the option of delegating his or her responsibility for the receipt of ship's store stock to another officer or enlisted person. The ship's store officer will do this in writing and refer to the officer or enlisted person as the receipt inspector. The receipt inspector is responsible to the ship's store officer for the proper receipt of all ship's store stock in his or her absence.

METHODS OF RECEIVING

The methods of receiving are nothing more than the way the stock is delivered. Aboard ship, ship's store stock is delivered by one of three methods: direct delivery, freight, or mail. Direct delivery consists of material delivered to the ship by the supply support activity or a commercial vendor, or material picked up by the ship's representative at the supply support or commercial activity. Freight is material shipped via the Department of Defense Transportation or Commercial Freight System and generally is accompanied by a government or commercial bill of lading. Mail consists of all material delivered by the U.S. Postal Service.

TYPES OF RECEIPTS

The person receiving the stock should first become familiar with the different types of receipts. The types of receipts are based on the actual activities (military or commercial) from where ship's store stock is received. Receipts can be included under two main receipt categories. The categories are receipts from purchase and receipts from other supply officers (OSOs).

Receipts From Other Supply Officers

Receipts from OSOs include receipts from the following:

- Shore supply support activities (NSCs and NSDs)
- Combat logistics force (CLF) units
- Other ship's store officers
- General stores
- General mess

The receipt document for requisitions to OSOs is included on either a DOD Single Line Item Release/Receipt Document, DD Form 1348-1, or Requisition and Invoice/Shipping Document, DD Form 1149.

Receipts From Purchase

Receipts of stock included under the receipt category, receipts from purchase, include receipts from commercial vendors and receipts from the Navy exchange. All receipts from purchase are documented on a Supplies or Services Request for Quotations, DD Form 1155.

PLANNING AND PREPARATION FOR RECEIPTS

Planning and preparation take place before the stock is actually received. The planning and preparation for receipts require complete coordination between the ship's store officer, leading SH personnel, the receipt inspector, bulk storeroom custodian, and any other personnel responsible for the different phases of the receipt operation. The ship's store officer must make sure all advance information is given to all personnel concerned and preliminary steps are taken so the receipt operation runs smoothly and safely.

Personnel Assignment

The ship's store officer must make sure personnel are assigned effectively during a receipt function. Normally, he or she will have the leading Ship's Serviceman make assignments for each receipt function. When possible, the Ship's Serviceman will assign only supply department personnel to receive ship's store stock, especially pilferable stock such as stereos, watches, jewelry, and so forth.

In some cases, supply department personnel may not be available for use or the order being shipped may be too large for them to handle. In this case, you will need help from other departments aboard ship in the form of a working party. Your command issues ship's instructions covering the assignment of personnel to working parties and indicates the number of personnel each department must provide for each different size working party. All requirements for working parties are routed through the chain of command for approval by the executive officer. This should be done well in advance of scheduled deliveries so a note can be placed in the Plan of the

Day (POD) to let other departments know of the working party so they can plan ahead and make personnel assignments. Requirements for working parties should not be made at the last moment because this could cause confusion and disagreements between the supply department and other departments aboard ship.

After approval of the request for a working party, a list should be obtained from each department of the personnel that are assigned to the working party. This list should be retained and used as a mustering list once the working party is called away. Supply department personnel should be used to the fullest extent as checkers, spotters, and supervisors when a working party is used and should be briefed well in advance to the date of the working party. They should be briefed on their assignment, the routes that will be used to load stock by the working party, and told of the importance of maintaining security for all stock during the entire evolution.

Personnel assigned as spotters are responsible for directing working party personnel along the correct route and making sure stock is not stolen, lost, or improperly handled. Spotters will be assigned along the route so there are no blind corners or any areas of the route that cannot be seen by a spotter.

Storerooms

The custodian of the bulk storeroom should be notified in advance that stock is going to be delivered. He or she should have an idea of what and how much stock will be delivered so the bulk storeroom can be straightened out and stock rearranged. It will not be easy for the bulk storeroom custodian to reserve space for incoming stock; however, through experience and advance planning, he or she will be able to determine ahead of time where receipts will be stowed. When rearranging stock, the custodian should always arrange it so older stock can be issued before the new stock.

Ship's Store Records

The office recordskeeper has access to all outstanding orders and should be informed about upcoming receipts. Before the actual day stock will be received, the office recordskeeper should bring stock records in agreement with the actual stock on hand so incoming stock can be accounted for easily.

RECEIPT INSPECTION PROCEDURES

The ship's store officer is responsible for receipt, identification, and inspection of all incoming stock. The designated receipt inspector will normally carry out all these responsibilities unless the ship's store officer decides otherwise. The procedures for receiving stock are closely related throughout the Navy. Basically the receipt inspector must make sure the government receives what it paid for according to the terms of the contract and the stock received is not damaged and is in good condition.

When stock is received on board, it is assembled on the deck or pier and checked for quantity, quality, and damage. The quantity shown on the outside of the factory packed container may be used as your count as long as the container has not been opened and there is no evidence of possible differences in the contents or in the quantity.

DAY OF RECEIPT

The receipt inspector should have received advance notice on when the stock is to be received; what type of merchandise; how much merchandise; how large of a working party he or she will need, if any; what equipment is needed, if any; expected time of delivery; and the method of delivery before the day of delivery. The receipt inspector should not plan any major evolutions on the days heavy receipts are expected outside of his or her normal job. As the receipt inspector, you will probably be working in another area of the ship's store operation. You can expect to be pulled away from your regular job at different times during the day if something is received unexpectedly, especially for stock delivered through the postal system.

Once you receive word that stock is to be received, report to the ship's store office; get the retained procurement document(s) out of the Receipt Inspector File (SSA-23) and take them to the area where the stock will be received. If the stock is being delivered by a carrier on the pier, direct the carrier to a suitable unloading site. This action is called spotting. Proper spotting results in the following:

- The shortest possible distance to the stowage area
- Continuous flow and proper balance between personnel carrying stock and equipment

- Consolidation of unloading operations
- Less time the working party is required

After the carrier has been placed in a suitable unloading site you are ready to assemble the stock on the pier. Assemble the stock so it can be checked for quantity, quality, and damage. If you notice any damaged material during the receipt process, set the container aside, notify the driver of the carrier, and do not receive it. Always note on the carrier's bill that the case was not received and that it is being returned, Make sure the driver also certifies on the delivery ticket or bill of lading any damaged items or errors in quantities delivered.

Once sufficient material has been checked in and received, notify the quarterdeck to call away the working party. The receipt inspector should continue counting while the leading SH musters the working party. The working party should not be called away too early or they will be standing around doing nothing when they could have been used by their respective department. As you count the cases, number each container in a spot on the case predetermined by you and the bulk storeroom custodian. Let the supervisor of the working party know the last number you marked so the cases can be sent to the bulk storeroom in numerical order. Numerically numbering the containers makes it easy to tell if any containers are missing. You can further improve this process by recording the number of each case opposite the person's name carrying the box on the muster list. This process will alert you to the name of the person carrying a case that is reported missing by the storeroom custodian.

WEATHER CONDITIONS

Be extra careful when you are receiving stock during unfavorable weather. Rain or snow can cause damage to stock and very hot and humid conditions can cause certain stock items to deteriorate. If the weather is hot and humid, always have items such as candy carried to the stowage area first to prevent them from melting. If possible, keep these types of items in a shaded area while they are on the pier waiting to be carried to the stowage area.

In case it is raining or snowing, place all stock removed from the carrier on a pallet to prevent water damage or dampness. Cover each pallet with a tarpaulin or other waterproof cover until it is moved to the bulk storeroom. If the weather

is bad enough to disrupt the receiving operation, notify the ship's store officer. He or she may want to reschedule the delivery for a later date. This may not always be possible due to the ship's schedule or problems with the carrier or vendor. In case of inclement weather, you must take additional steps to receive the stock. Since the stock cannot be assembled on the pier for counting, count the stock as it is removed from the carrier to the stowage area. This is not a desirable procedure; however, if the stock must be received that day, you can use the ibis method to prevent water damage to the stock. Remember, there may be quite a distance between the carrier and a covered area so provide each person carrying stock with a large plastic bag to cover and protect the stock while it is being carried to the stowage area.

When you use the above procedure always count each line item in its entirety before you send it to the stowage area. This is done so the driver of the carrier can witness any differences between your count and the amount on the receipt document.

ACCEPTING RECEIPTS

The receipt inspector is the first person to accept merchandise. Once items are delivered to the ship, the quantities counted will be checked against the receipt papers and the copy of the requisition or purchase order in the Receipt Inspector File (SSA-23). The methods of accepting receipts are discussed below.

Accepting Receipts From Other Supply Officers

Once the receipt inspector inspects receipts from OSOs for quantity and quality, he or she will sign for the material and circle the quantity received on either the DD Form 1149 or DD Form 1348-1. If there is a difference between the physical amount received and the amount on the requisition, the actual amount should be indicated on the requisition and circled. The amount over or short will be accounted for by the ship's store office. If the quality of the item or items is unsatisfactory, you are required to accept it when it involves receipts from OSOs. The unsatisfactory merchandise will be disposed of by survey later.

Accepting Receipts From Purchase

Once the receipt inspector inspects receipts from purchase for quantity and quality, he or she

will accept the material only when the quantity of the items received is the same quantity as shown on the DD Form 1155 and the quality of the item(s) is satisfactory. Any merchandise noted as being unsatisfactory will be returned to the vendor and not accepted. If the quantity and quality are acceptable, the receipt inspector will receive the merchandise as shown in figure 4-1. First, the receipt inspector will circle the quantity received on the DD Form 1155; second, he or she will check the Inspected and Received blocks in block 26 of the DD Form 1155; third, he or she will enter the date, sign his or her name, and enter grade in block 26 of the DD Form 1155. If the quantity of the items physically received is different than the quantity shown on the DD Form 1155, you may accept the lesser quantity by doing the following:

- Record and circle the actual quantity received on the DD Form 1155.
- Check the inspected, received, and accepted and conforms except as noted below blocks in block 26 of the DD Form 1155.
- Date, sign your name, and enter grade in block 26 of the DD Form 1155.

If the quantity is incorrect or the quality of the items received is not satisfactory, notify the ship's store officer of the circumstances so the vendor can be contacted.

In the case of tax-free tobacco products, one of the following export forms will be presented by the vendor once you are ready to accept the merchandise.

- Notice of Removal of Tobacco, Tobacco Products, or Cigarette Papers or Tubes from Factory Export, Internal Revenue Service Form 2149
- Notice of Removal of Tobacco Products or Cigarette Paper or Tubes from Warehouse for Export, Internal Revenue Service Form 2150

These forms must be signed by a commissioned officer, when available, or a responsible petty officer. The person signing the forms will specify his or her grade and title in the space marked Title and sign the forms. These forms must be returned to the manufacturer or warehouse proprietor making the shipment for appropriate action.

CHECKED BOX APPLIES	<input checked="" type="checkbox"/> ORDER FOR SUPPLIES OR SERVICES		<input type="checkbox"/> REQUEST FOR QUOTATIONS NO.			PAGE 1 OF 1	
1 CONTRACT/PURCH ORDER NO N00250-85-D0485	2 DELIVERY ORDER NO		3 DATE OF ORDER ENTER DATE		4 REQUISITION/PURCH REQUEST NO UIC/JULIAN DATE/SERIAL#		
6 ISSUED BY UIC SHIP'S NAME AND HULL NUMBER FPO ADDRESS	7 ADMINISTERED BY (if other than 6)		8 DELIVERY FOR <input checked="" type="checkbox"/> DEST <input type="checkbox"/> OTHER		5 CERTIFIED FOR NATIONAL DEFENSE UNDER DMS REG 1		
9 CONTRACTOR/QUOTER NAME AND ADDRESS C. LLOYD JOHNSON CO., INC 1005 BANKTON DRIVE HANAHAN, SC 29406-2926	10 DELIVER TO FOR POINT BY ENTER REQUIRED DELIVERY DATE		11 CHECK IF BUSINESS IS <input type="checkbox"/> SMALL <input type="checkbox"/> SMALL DISADVANTAGED <input type="checkbox"/> WOMEN OWNED		12 DISCOUNT TERMS NET 30 DAYS		
14 SHIP TO SHIP'S STORE OFFICER COMPLETE DELIVERY ADDRESS	15 PAYMENT WILL BE MADE BY UIC OF FAADC FLEET ACCOUNTING AND DISBURSING CENTER COMPLETE ADDRESS		13 MAIL INVOICES TO ENTER SEE BLOCK 15				
16 DELIVERY <input checked="" type="checkbox"/>	This delivery order is subject to instructions contained on this side of form only and is issued in another Government agency or in accordance with and subject to terms and conditions of above numbered contract.						
PURCHASE	Reference your General Provisions of Purchase Order on DD Form 1155 (EXCEPT CLAUSE NO 12 APPLIES ONLY IF THIS BOX IS CHECKED, AND NO 14 IF THIS BOX IS CHECKED) and delivery as indicated. This purchase is negotiated under authority of						
17	ITEM NO	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	QUANTITY ORDERED/ACCEPTED	UNIT	UNIT PRICE	AMOUNT
ALL 17X4911.2310	000	21001	0	000250	7C	UIC	0000/JULIAN/SERIAL
18	ITEM NO	SCHEDULE OF SUPPLIES/SERVICES	RETAIL UNIT PRICE	EXTENSION	QUANTITY ORDERED/ACCEPTED	UNIT	UNIT PRICE
1	CHEF-BOY-ARDEE 7oz BEEF RAVIOLI	S/N 070000-1370			576	EA	.4654
	LAST ENTRY						
	FAST PAY PROCEDURES APPLY. THE SIGNED ORIGINAL OF THIS ORDER MUST ACCOMPANY THE INVOICE AT THE TIME OF SUBMISSION TO THE FLEET ACCOUNTING AND DISBURSING CENTER FOR PAYMENT. ONE COPY OF THE INVOICE MUST BE MAILED TO THE SHIP CARE OF FLEET POST OFFICE (FPO ADDRESS AS APPLICABLE).						
24 UNITED STATES OF AMERICA	BY R. W. TURNER, LT, SC, USNR		25 TOTAL				
26 QUANTITY IN COLUMN 20 HAS BEEN <input checked="" type="checkbox"/> INSPECTED <input checked="" type="checkbox"/> RECEIVED <input type="checkbox"/> ACCEPTED AND CONFORMS TO THE CONTRACT EXCEPT AS NOTED	27 SHIP NO	28 D.O. VOUCHER NO	29 DIFFERENCES	30 INITIALS	31 AMOUNT VERIFIED CORRECT FOR		
7/4/88 Thomas R. Jackson SA1	32 PAID BY	33 CHECK NUMBER	34 BILL OF LADING NO	35 SH VOUCHER NO	36 I certify this amount is correct and proper for billing.		
37 RECEIVED	38 COMPLETE	39 PARTIAL	40 TOTAL CONTAINERS	41 S/P ACCOUNT NUMBER	42 S/P VOUCHER NO		

DD FORM 1155
1 SEP 82 (NAVY OVERPRINT) (SHIPS STORE)

PREVIOUS EDITIONS ARE OBSOLETE

S/N 0102 LP-011-5501

5

Figure 4-1.—Accepting receipts by the receipt inspector.

RECEIPTS OF STOCK BY THE BULK STOREROOM CUSTODIAN

Once stock is inspected for quantity, quality, and damage by the receipt inspector and accepted, it will be carried to the bulk storeroom. The bulk storeroom custodian will report to the ship's store office and obtain the retained receipt documents located in the Incoming Material File (SSA-20). He or she will take copies of the receipt document to the bulk storeroom and wait until the stock is brought by the personnel. The responsible custodian will make sure boxes brought to the storeroom are not opened and all boxes arrive. If the boxes are being numbered by the receipt inspector, the custodian will make sure all numbers are accounted for. Only those personnel authorized by the bulk storeroom custodian to be in the storeroom to assist in loading operations should be there. The custodian should never allow unauthorized personnel to enter the bulk storeroom.

The custodian of the bulk storeroom will verify the quantity by counting the merchandise. He or she will accept the merchandise by circling the quantity received on the receipt document, dating, and signing the accountability stamp. If the quantity of the item counted is not the same as what is shown on the receipt document, record and circle the actual quantity received and cross out the quantity shown on the receipt document. All cross outs must be initialed. Once the custodian has accepted the merchandise by dating and signing the accountability copy, he or she is legally responsible for the proper disposition of the material while it is in his or her custody. The custodian will forward the copy of the signed and dated receipt document to the ship's store officer.

RECEIPT OF STOCK BY OTHER SHIP'S STORE ACTIVITIES

To save time, paper work, and to provide the customer better and quicker service, items received may be delivered directly from the pier to one of the sales outlets or service activities. The receipt inspector will first accept the material and have it delivered to the sales outlet or service activity and the operator will date and sign for receipt and custody on a copy of the receipt document. The receipt document will be used as a breakout document for receipt to a sales outlet and a breakout number will be assigned from the Number Control, NAVSUP Form 980. When the sales outlet and bulk storeroom are operated by

the same person a breakout document is not required. The receipt document will be extended at both cost and retail when the sales outlet and bulk storeroom are operated by the same person.

For receipt to the service activity, the receipt document will be used as an issue document and a cost of operation issue number will be assigned from the Number Control, NAVSUP Form 980. The receipt of ship's store stock directly into the sales outlet or service activity is discussed later in this chapter.

DUMMY RECEIPTS

All material received should be accompanied by receipt papers; however, material is occasionally received without receipt papers, and when this happens, a dummy invoice must be prepared.

A dummy receipt plainly marked Dummy will be prepared on a DD Form 1348-1 or a DD Form 1149. All pertinent information must be included on this invoice, and it must be used in the same manner as any other receipt document.

STOWAGE AND MATERIAL HANDLING

Once material is inspected and received, it must be moved to the stowage area. The stowage of ship's store stock is discussed in *Ship's Serviceman Third Class*, NAVEDTRA 10176. In this section, we will discuss how the material stowed is handled, various equipments, safety precautions, and how to properly lift material when handling it manually. We will also discuss safe practices that must be followed by supervisory and working personnel during materials-handling operations.

Aboard ship, material handling is often done manually; however, on some ships equipment is available to assist personnel in moving materials. These equipments include forklifts, hand trucks, and other related equipments.

MATERIALS-HANDLING EQUIPMENT

The equipment used aboard ship to assist personnel is referred to as materials-handling equipment. In many cases you may not be operating this equipment in the normal course of your duties, but it is important you understand the operation and use because they are used extensively aboard carriers, cargo and replenishment ships, and amphibious ships.

The advantages to using material-handling equipment are quite noteworthy. It speeds up the availability of material and reduces the amount of manpower required. It accomplishes this by large single movements of stock, which simplifies the stowing and shipping of material with the use of less people. Handling materials in this fashion also reduces the risk of damage to materials and reduces personnel fatigue and injuries.

Pallets

A pallet is a low, portable platform built of wood, metal, or fiberboard, built to specified dimensions, on which supplies are loaded, transported, or stored in units. Flat pallets are either single-faced or double-faced. Single-faced pallets have one platform with stringers underneath on which the weight of the load rests. Double-faced pallets have two platforms separated by stringers. Pallets may afford two-way or four-way entry. The two-way entry pallet is built so the forks of a forklift truck may be inserted from either the front or rear of the pallet. The four-way pallet is built so the forks of a forklift truck may be inserted from any of the four sides. Both of these pallets are shown in figure 4-2. The box pallet shown in figure 4-3 is used primarily for handling small lot items or easily crushed material.

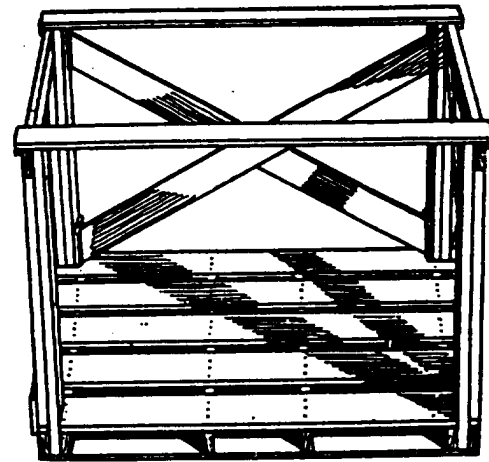


Figure 4-3.—Box pallet.

When loading a pallet, three things must be considered: (1) maximum load, (2) stability, and (3) proper pallet size. Make sure the pallet will pass through all doors, aisles, and hatches likely to be encountered. The stability of the material on the pallet must be considered and a decision made as to the type of pallet to use, platform or box pallet.

Figure 4-4 shows the recommended and not recommended ways to load material on a pallet. Since the size of the boxes being loaded will determine their arrangement on the pallet, a standard loading pattern is not always appropriate. However, in the illustration you can see that the material not only fits the pallet (in recommended A and B stacking), but they are arranged to provide stability against slipping and sliding. Boxes of materials are not always the same

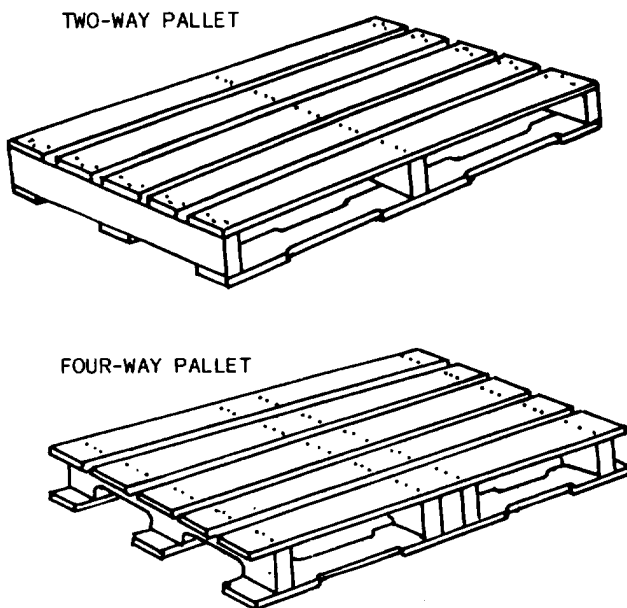


Figure 4-2.—Two-way and four-way pallets.

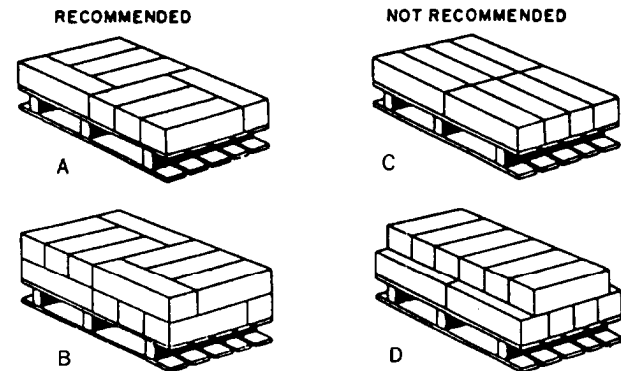


Figure 4-4.—Loading pallets (views A, B, C, and D).

size. Always place the highest and strongest cases at each end of the pallet and the smaller and more fragile cases in the center. This arrangement provides a stronger surface for a second tier of cases on a pallet and also makes it possible to place a second loaded pallet on top for storage.

Forklift Trucks

A forklift truck is a vehicle designed to pick up, carry, and stack unit loads of supplies and equipment. Standard forklift trucks are available with lifting capacities of 2,000 to 20,000 pounds and lifting heights of 100 to 210 inches. They may be powered by gasoline or diesel engine or battery-electric motor. The battery-electric type is normally used only for inside operation where carbon monoxide from internal combustion engines would be a safety hazard. Forklifts are equipped with a telescopic mast that permits loads to be lifted beyond the height of the mast itself. These loads are counterbalanced by the weight of

the truck with the front wheels acting as the center of balance.

Forklifts are excellent for handling palletized unit loads, and they can be used for loads assembled on skids or in boxes. The forks can be replaced with special attachments to adapt the forklift to handle special material such as drums, reels, and so forth, but the forklift is normally used for loading and unloading palletized loads on trailers, trucks, railroad cars, and warehouse platforms. The forklift illustrated in figure 4-5 is a solid rubber tire warehouse type powered by a gasoline engine.

There are so many different makes and models of forklift trucks that it is difficult to generalize on their controls. Forklifts have controls for reverse and forward, are front wheel drive, and steering is performed through the rear wheels. There is also another set of controls for the fork. These controls usually consist of two levers; one to raise and lower the fork and one to tilt the mast (supporting frame). The mast is tilted forward to

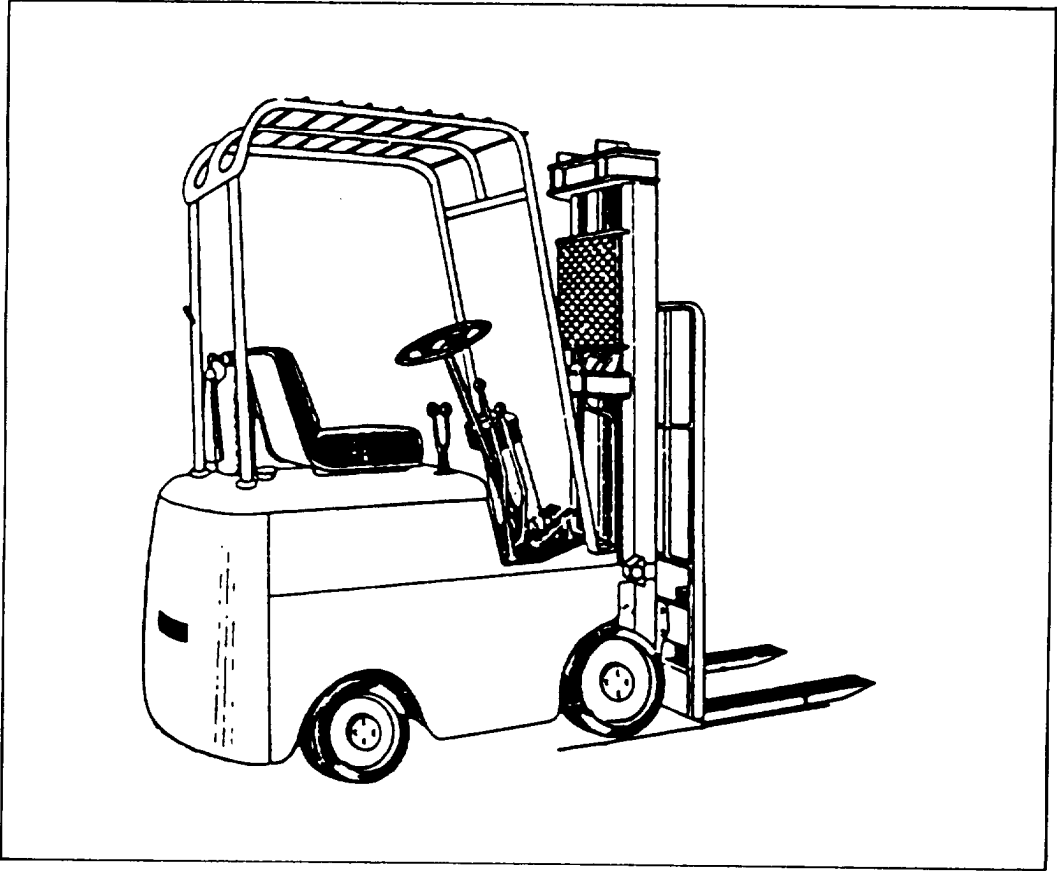


Figure 4-5.—Forklift truck.

a vertical position when picking up or lowering a load. It is tilted back toward the operator when transporting a load to give it greater stability.

When using the forklift truck there are some safety precautions listed below that you must follow:

- Prominently stencil the load capacity on the forklift to remind operators not to overload.
- Do not bump or push stacks to straighten them.
- Do not load while the forklift is moving.
- Tilt mast back when transporting a load.
- Drive forward when transporting a load up a ramp and in reverse when going down.
- When parking and leaving a truck, be sure the motor is turned off and the parking brake is set.

Pallet Trucks

Pallet trucks serve a useful purpose in picking up and transporting palletized loads. They are especially good where space is limited and where handling operations are too small for forklift trucks.

The pallet truck frame consists of a fork that fits between the top and the bottom decks of a

pallet and supports the load on the entire wheelbase. Pallet trucks may be self-propelled using a battery-electric motor or may be manually propelled. The lift mechanism is hydraulic and may be either electric powered or manual. The use of the pallet truck is limited since it requires a smooth deck because of the small wheels and it does not have the lift capability of the forklift for stacking operations. A battery-electric powered pallet truck is shown in figure 4-6.

Hand Trucks

Hand trucks are perhaps the most versatile of all materials-handling equipment. They may have either two or four wheels. The two-wheel type is shown in figure 4-7. They range in size and weight from 45 to 155 pounds with carrying capacities up to 2,000 pounds.

To operate a hand truck after it is loaded, you place a foot on the axle and pull down on the handles. Most of the weight is then balanced on the wheels and axle and you can push the load easily. The hand truck may also be used as a pry or lever. By pushing the lip under a heavy object, it is possible to raise it several inches off the deck.

Conveyors

Conveyors are used for moving supplies in a fixed line of travel. Two basic types of conveyors have been adopted as standard for the military department. The first is the gravity-type roller or

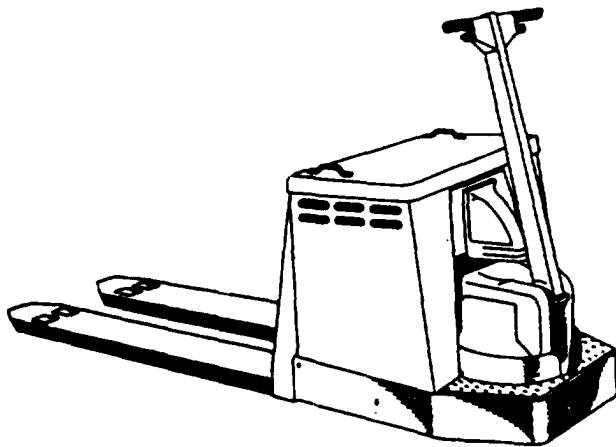


Figure 4-6.—Battery-power pallet truck.

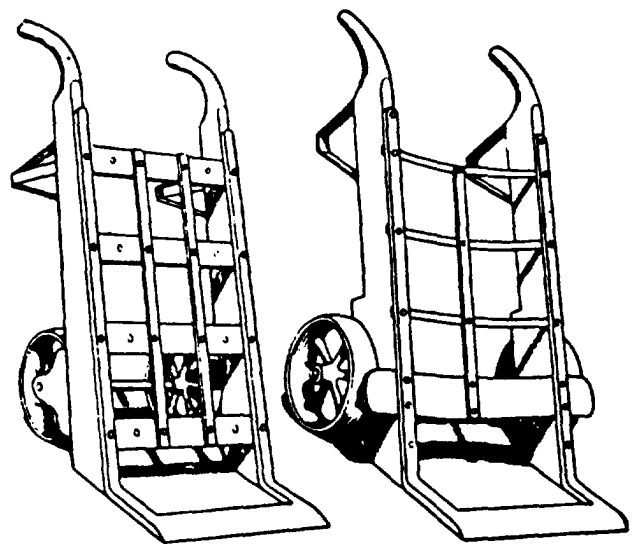


Figure 4-7.—Two-wheeled warehouse hand truck.

wheel conveyor. The second is the portable power-driven belt conveyor.

The gravity-type roller or wheel conveyor can be installed with one end lower than the other to take advantage of gravity or it can be installed level and the load pushed along manually. Several sections can be put together and developed into a continuous system for movement of material on the ship during underway replenishment or vertical replenishment. The conveyor can also be used on piers, in storerooms, or wherever a steady flow of supplies is desired.

The power-driven belt conveyor consists of an endless belt mounted on a frame and driven by a pulley connected to a drive motor. The belt travels over a series of rollers or a sliding bed. The belt conveyor can be used to transport materials over a fixed path of travel up inclines of as much as 25 degrees.

Ladder Chute

The ladder chute shown in figure 4-8 provides a rapid means of conveying packages downward.

The principal application is aboard ship where a need exists to strike down stores.

MANUAL HANDLING

As we mentioned earlier, a great deal of material handling is done manually. It is important that you understand how to lift correctly because many times personnel in working parties and other material handlers do not think about how they lift or handle materials. The results of improper handling of materials may be a painful hernia, a strained or pulled muscle, or a disk lesion. The correct method of lifting objects is shown in figure 4-9. You should observe the following rules and precautions for lifting:

1. Do NOT lift an object if it is too heavy or too bulky for good balance. Get help or use mechanical aids such as a dolly or hand truck.
2. Keep the load close to the center of your body. The farther the load is from the small of your back, the greater the strain. That is the reason a heavy compact load is easier to lift than a bulky lighter load—you just cannot get the

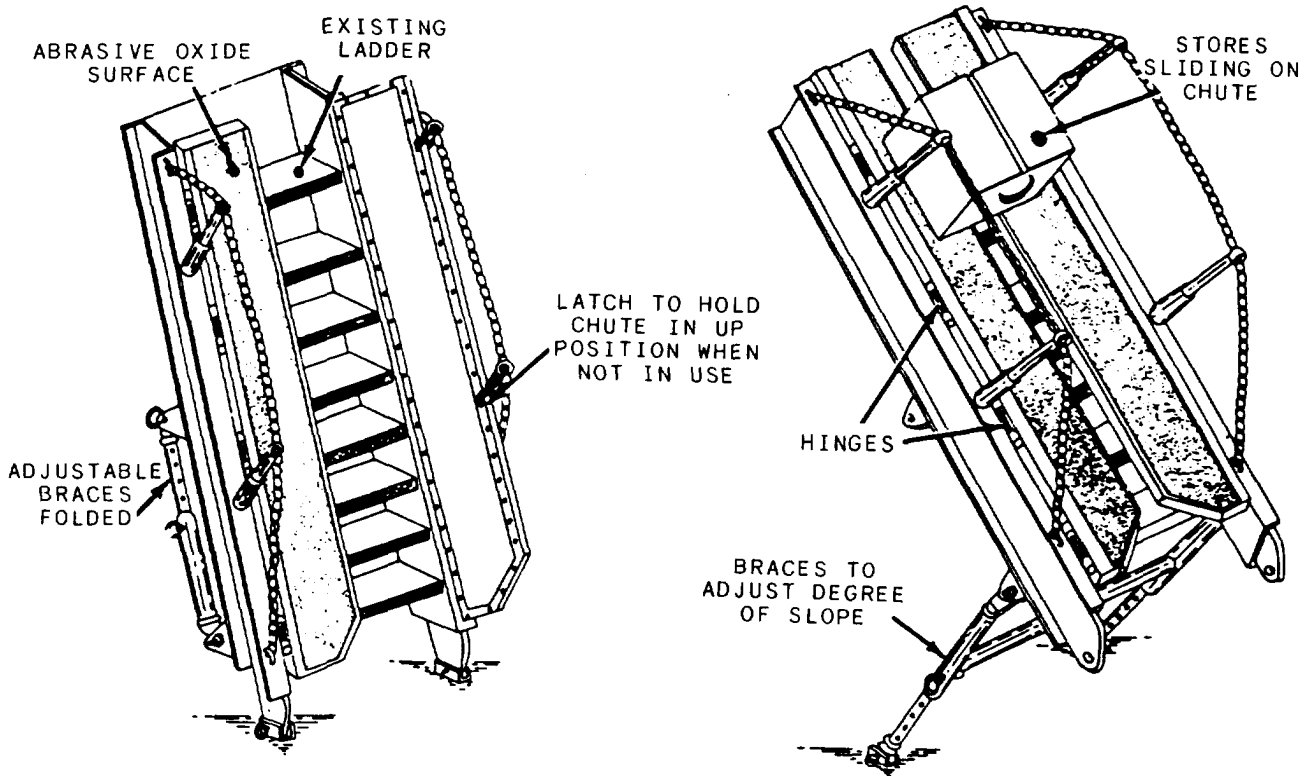


Figure 4-8.—Stores strike-down chute.

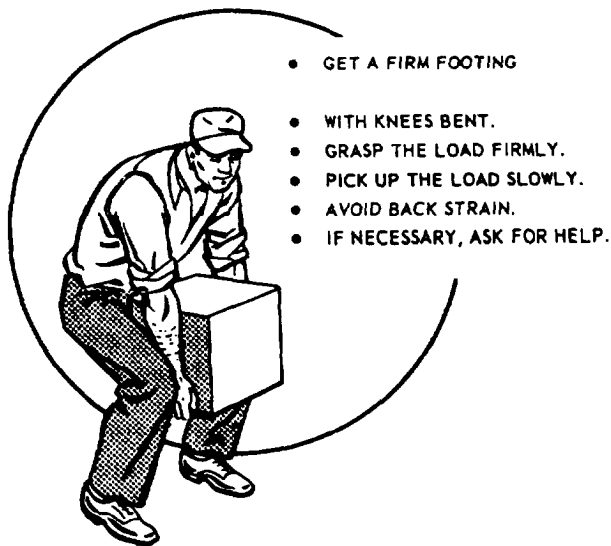


Figure 4-9.—Manual lifting.

bulky object close to you. The best way to handle a compact load is to squat down close to the load with one foot alongside it and the other foot behind it. With the feet comfortably spread, you will have better stability with the rear foot in the position for the upward thrust of the lift.

3. Pull the load toward you, then lift it gradually. Avoid quick and jerky motions. Push upon your legs while keeping your back straight. A straight back keeps the spine, back muscles, and other organs of the body in the correct alignment. Tucking in your chin helps to align the spine. No matter what size the load, get as close to it as you can; then get a good grip by using the full palm and extending your fingers and hands around the object. Remember that your fingers have very little power and need the strength of the entire hand. Keep your arms and elbows tucked into the side of your body to help keep the body weight centered. Avoid twisting your body during the lift or while moving the load; change directions by moving your feet. Twisting your body during a lift is one of the most common causes of back injury.

4. Be sure you have a clear vision over the load you are carrying.

5. Do NOT change your grip while carrying the load.

6. Face the spot on which you intend to set the object down; bend your knees keeping your back as straight as possible and the weight of the object close to your body.

7. Always allow enough room for the load to prevent injury to your toes and fingers.

8. When you are placing a load on a table or bench, set it down on the edge and push it forward with your arms and body. If the load is too heavy or too awkward for you to move alone—GET HELP! Remember, LIFT WITH YOUR LEGS, NOT WITH YOUR BACK!

SAFETY

Safety is discussed throughout this manual and cannot be overemphasized in any phase of the ship's store operation. The safety precautions for the handling of materials are contained in the *Navy Safety Precautions For Forces Afloat*, OPNAVINST 5100.19, chapter 2, section 2.

Material handling involves dangerous operations that require implementing safe work practices. The supervisor of the materials-handling operations is responsible for making sure all personnel under his or her control are instructed in and carry out all safety precautions. The personnel actually involved in the operations are also responsible for the safety of other personnel and equipment and should remain alert at all times to guard against possible injury to themselves or others, or damage to equipment.

ACCIDENT COST

Accidents involving personnel can have an adverse effect on productive man-hours and planned production schedules. Personnel are not always easily replaced aboard ship and your division may go short for months before a replacement is obtained and then the replacement may not be as skillful as the person lost.

When material is damaged or destroyed by accidents, time and money is spent to accomplish necessary repairs or replacement of equipment. Other consequences include delays in getting work done, longer working hours, and possible shortage of critical material.

CAUSES OF ACCIDENTS

Primarily accidents are caused by people. Equipment is usually involved, but people handle the equipment. Most accidents are the result of carelessness, inexperience, and attitude.

Carelessness

Some locations are potential danger spots, and lack of alertness may cause accidents resulting in injury or death. People working on piers, weather decks, and in the ship's hold must be constantly on the alert for moving or falling objects. As people become familiar with a job, they may try to take shortcuts that place themselves and others in danger. Fatigue is another cause of carelessness. As a person tires, the person is less alert and more liable to cause an accident.

Inexperience

Unless people are indoctrinated and experienced in handling a particular piece of equipment, they should not be allowed to use it except under close supervision. People who operate cranes, capstans, winches, windlasses, and other deck equipment must first get authority from the first lieutenant. A person may know how to drive a forklift, but may not be fully aware of the safety precautions that should be taken while operating it. Operating materials-handling equipment is not the only way that inexperienced personnel may cause accidents. People working as material handlers for the first time may not be aware of the dangers involved and such a minor mistake as an improperly loaded cargo net may result in an injury—to themselves or someone else.

Attitude

Some personnel when working around dangerous objects or in dangerous work areas may become overfamiliar with their job. When this happens, there is a tendency to slack off in the practice of safety. When personnel develop a poor attitude toward their work, a change must be made; either in their attitude or in their work assignment. If previous experience indicates that a person has a tendency toward unreliability, the person should not be permitted to operate materials-handling equipment or work in a position where his or her unreliability could result in injury to themselves or others.

DANGER AREAS

Many types of accidents can happen when handling material. Some of the more important

danger areas and accident causes are discussed below:

Defective equipment—Do not use worn or defective equipment, including winches, rigging, chains, nets, and bridles. Report equipment condition to your supervisor. Repairs should be made only by qualified personnel since a poor repair job may constitute a worse hazard than the defective equipment.

Thrown objects—Objects such as blocks, crowbars, and slings should not be thrown from the deck into the hold or onto the pier.

Improperly assembled drafts—Nets and pallets should be loaded so that items will not fall during hoisting.

Failure to stand clear—The warning STAND CLEAR! should be given when material or hoisting gear is being lowered into a hold or onto the pier.

Material improperly landed—Material should be guided to a safe landing after being stopped about 1 foot above the intended landing area.

Loads stopped overhead—Avoid stopping loads overhead. If a hoisted load must be stopped before being lowered into the hold, it should be stopped over the weather deck—never over the square of the hatch or over the heads of personnel on the pier.

Improper stowage—When stowed, material should be tiered evenly, tied in, stepped back, or floored off to prevent collapse. Dunnage should be used as a firm flooring for tiering. Never stow material improperly even for a temporary period.

Hatch beams or boards—When only part of a cargo hatch is open, the remaining hatch beams should be pinned or locked in place to prevent them from being dislodged and falling on people below. Hatch boards should be stacked back from the hatch to prevent them from being accidentally knocked into the hold.

Standing in bight of line—No one should ever stand with his or her feet in the bight of a line or in the eye of a cargo strip or sling. To do so may result in broken bones or even more serious injury.

Fleet freight—Carefully inspect all material received as fleet freight for evidence of damaged or leaking containers. Extremely hazardous conditions can result from several compounds normally used aboard ship.

Open hatches—Guards should be placed near open hatches and other open spaces. Safety lines must be used around such openings when material is not being handled through them.

Temporarily covered hatches—Hatches covered only with a tarpaulin or other temporary covering are dangerous, perhaps more so than uncovered hatches that are fully visible. Temporary coverings should be used only during inclement weather, if at all.

Riding on hooks—Personnel will not ride cargo-handling gear, such as hooks or nets, between pier and ship or between the deck and hold. The save-all must not be used as a ladder between the pier and the ship. The save-all is a cargo net or device used to prevent the loss of material over the side during loading or unloading operations.

Removed handrails—When handrails are removed to load cargo or for other reasons, the working area should be roped off to prevent personnel from falling over the side.

Ladders—Ladders in the square of the hatch should not be used when cargo is being lowered or hoisted in the hold. Much care must be exercised when using these ladders, particularly when hatchboards from several decks have been removed. Stairway-type ladders should be used when they are available.

Slippery decks—Oil, grease, ice, or any slippery material on the decks or pier should be removed immediately or covered with sand, cinders, sawdust, or other suitable antislip material.

Improper lighting—When concealment is not important, floodlights should be provided at night on the weather deck, overside, and in cargo holds. Flashlights should be available for emergencies. When entering unlighted compartments, personnel should carry portable safety lights.

Asphyxia and poisoning—During some material handling or related operations, asphyxia

or poisoning may result from a lack of oxygen, poisonous gases or fumes, or exposing skin or eyes to or swallowing petroleum products. (Some vapors may be swallowed without the knowledge of the victim.) A person showing signs of asphyxia or poisoning should receive immediate attention and the supervisor must be notified. The space should be inspected before work is continued.

SAFE MATERIALS-HANDLING PRACTICES

In material handling, it is the responsibility of the supervisor of the operation to make sure all personnel working under his or her control are instructed in and carry out safety precautions. To do this the supervisor must have a working knowledge of the safety precautions listed in *Navy Safety Precautions for Forces Afloat*, OPNAVINST 5100.19. The supervisors must make sure all personnel have training in materials-handling safety in the following areas:

Safety knowledge and training—Working personnel must be given instruction and training concerning potential dangers associated with their tasks. An awareness of these potential dangers and training to avoid hazards will assist in reducing accidents while performing tasks.

Knowledge of hazardous material—Some items such as flammable material, chemicals, acids and so forth, obviously require more care and attention than other items. The characteristics of the material being stowed will dictate the care and attention necessary to avoid risks and potential hazards. Personnel handling hazardous materials must have a knowledge of all potential dangers or hazards associated with those materials.

Design—Equipment is generally designed to perform a specific function. A potential hazard may be created when equipment is selected for use in operations beyond the rated capacity or for other than the purpose for which it was designed.

Attachments—Personnel must be trained in the use of all attachments on each piece of equipment including potential hazards associated with their use.

Maintenance—Equipment that is not in proper operating condition constitutes a hazard. Operators must be instructed not to operate equipment that appears to be mechanically

unsafe. They should be instructed not to attempt repairs on the equipment, but to report unsafe equipment to the supervisor.

Methods—Personnel must be trained in the proper methods of operating equipment before using it.

Figure 4-10 lists many factors the supervisor must consider when discharging his or her responsibilities as a supervisor. Using it as a guide will not eliminate all accidents, but it will keep them down to a minimum.

The materials-handling crew must always be informed of their responsibilities in regard to

SUPERVISORY MATERIALS-HANDLING GUIDE

1. Tell and demonstrate how to work safely.
2. Never permit personnel to stand or work under suspended loads.
3. Never permit items to be thrown from elevated places to the ground.
4. Never allow any loads to be handled that are greater than the rated capacity of the equipment.
5. Tell and demonstrate how to grip slings and bridles.
6. See that personnel stand out of the bight and clear of the throw of the block and hook when using a bull line to move cargo.
7. Show personnel how to break down or build piles of slingloads and safely break out and stow cargo.
8. Show your crew how to lift properly.
9. See that your crew does not enter dark places (holds, decks, or compartments) without a light.
10. Discourage personnel from wearing rings, jewelry, or loose clothing.
11. Make sure all personnel wear safety shoes and helmets while handling cargo.
12. Do not permit the use of ladders in the square of the hatch when the hoist is moving.
13. Make sure all personnel are alert. Have personnel take occasional breaks.
14. Know what to do in case of injuries.
15. Know the location of fire-fighting equipment.
16. Know how to remove personnel quickly from the hold should a fire develop or they require medical attention.
17. Constantly observe your crew and make sure they work in a safe manner.
18. Do not block passageways without the approval of the responsible department head.

Figure 4-10.—Guide for supervising materials-handling crew.

safety. The safety of personnel and equipment is the responsibility of all hands. This way everyone is safety conscious and it will make your job easier. In figure 4-11 we listed safety precautions that should be used by cargo handlers. Use this

list as a guide for training. Remember that the need for speed during an emergency situation may outweigh the value of some safety precautions. However, do not ever suspend safety practices unless the degree of urgency warrants it. In all

SAFE MATERIALS-HANDLING PRACTICES

1. Wear safety shoes and helmets.
2. Do not wear rings.
3. Use the accommodation ladder or brow for boarding or leaving the ship.
4. Use the ladders in the square of the hatch only when the hoist is not in motion.
5. Use the walkway on the ship's side away from the side on which cargo is being worked.
6. Secure all lashings to permanent deck fastenings. Never depend on movable objects lying on deck (dunnage, hatch covers, and so forth).
7. Secure hatch rollers properly.
8. Lower blocks, crowbars, slings, bridles, and other objects into the hold by cargo falls or other lines. Do not drop or throw.
9. Stack hatch covers in an orderly manner. Disorderly piles create tripping and stumbling hazards.
10. Lay strongbacks flat to prevent tipping over.
11. When removing or replacing strongbacks, keep them between you and the open hatch.
12. Stand in the clear away from suspended loads.
13. When steadying loads, always face them and keep your feet in the clear.
14. Stand clear of slings being pulled from under loads.
15. Stand clear when strongbacks and hatch covers are handled on the deck above.
16. Be particularly careful when handling objects with sharp or rough edges.
17. Learn and practice proper lifting techniques to prevent strains and sprains.
18. Never walk backwards.
19. Step down from elevators, do not jump.
20. Report all defects in tools, materials, and equipment.
21. Report all injuries, however slight, and get immediate first aid or medical attention.
22. Do not smoke in holds and storerooms.
23. Know the location of fire-fighting equipment.
24. Do not engage in horseplay, practical jokes, or arguments while working cargo.

Figure 4-11.—Materials-handling safety precautions.

decisions regarding safety there is no substitute for good judgment and experience.

FILE MAINTENANCE

As a Ship's Serviceman maintaining the files, you will handle every receipt document and you must know what to do with it. After the merchandise is received and stowed, you will need to know how to extend the receipt document and enter the appropriate cost or retail totals to the correct records located in the files. You will also need to know how to account for the receipt document on the stock record files and file the receipt document properly in the ship's store files.

RECEIPT DOCUMENTS

The receipt document you will receive to account for receipts will either be the Order for Supplies or Services/Request for Quotations, DD Form 1155, for receipts from purchase or the DOD Single Line Item Release/Receipt Document, DD Form 1348-1, and the Requisition and Invoice/Shipping Document, DD Form 1149, for receipts from other supply officers or other appropriations. Once the merchandise has been inspected, counted, and stowed, both the receipt inspector and bulk storeroom custodian will forward one of these documents to the ship's store office for processing.

In separate responsibility, when the bulk storeroom and the resale outlet are operated by different persons, the processing of receipt documents is different slightly from processing them in combined responsibility. We will discuss the procedures for handling a receipt document in both responsibilities in this chapter beginning with separate responsibility so you can note the differences.

EXTENDING RECEIPTS

You first need to determine the total dollar value of each receipt document so it can be entered to the Journal of Receipts, NAVSUP Form 977, located in the Journal of Receipts and Journal of Expenditures File, SSA-3. This is done by manually extending the receipt document and entering the available receipt data into the ROM system.

Once the receipt document is received by the ship's store office, the ship's store officer will

compare the quantities received on the receipt inspectors and incoming material file copy to make sure quantities agree. The ship's store officer will forward the receipt inspector's copy to the recordskeeper for extensions and manually extend the incoming material file copy.

Once you receive the receipt inspector's copy of the receipt document, you should pull the identical copies of the receipt document from the Outstanding Purchase Order File (SSA-11A). You will then enter all receipt data available in the ROM receipt function using the instructions contained in the ROM system *Terminal Users Guide* (TUG). ROM will assign a receiving number to each receipt entered and extend the receipt document at cost price. ROM will compute the total dollar value at cost price for each receipt based on the information you enter and post this amount to the Journal of Receipts, NAVSUP Form 977. The quantity received is also posted to the Stock Record, NAVSUP Form 464.

After you enter all appropriate receipt information into the ROM system, you will determine the total cost value of the receipt document manually. First, multiply the cost price of each item on the receipt document by the quantity received to get the cost value for each item. Add each of these cost values together to get your total cost value for the receipt document. Use the following formula to determine the total dollar value of the receipt document: total cost value plus transportation charges less credit memos less discounts equals the total dollar value.

Study each step in figure 4-12 as we extend this example receipt document manually. The first step is to figure the total cost value for this receipt document. We do this by multiplying the quantity received, 12, by the cost price, \$48.87, which will give us a total cost value of \$586.44 for this receipt document. This receipt document has only one item; if there were more than one item, we would have to add extensions for each item together to get the total cost value.

Next, we will add transportation charges, if any, to this total cost value. In our example, transportation charges are \$19.52, which we will add to the total cost value of \$586.44 and get \$605.96. The next entry will be the amount of the credit memo, if any. The credit memo will be subtracted from the total cost value and any transportation charges. In our example, the total cost value, \$586.44, plus transportation charges, \$19.52, less credit memo, \$30.00, equals a subtotal of \$575.96. The subtotal of \$575.96 is the figure

ACCOUNTING AND APPROPRIATION DATA - ACCOUNTING CLASSIFICATION (REV. 7-65)																
17. ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONT. NO.	SUB ALLOT.	AUTHN ACCTG ACTY	TRANS. TYPE	PROPERTY ACCTG ACTY	COUN. TRY	COST CODE	AMOUNT						
ALL	17X4911.2310	000	21001	0	000250	7C	UIC		000082459768							
18. ITEM NO.	SCHEDULE OF SUPPLIES/SERVICES										21. UNIT PRICE	22. UNIT	23. AMOUNT			
1	QVTF40 STEREO RADIO CASSETTE RECORDER S/N: 231110-0074										EA	48.87	586.44			
credit memorandum #2265 DATED 8/11/-- FOR \$30.00 APPLIED AGAINST THIS ORDER																
SUBTOTAL													586.44			
PLUS TRANSPORTATION CHARGES													(*) 19.52			
LESS CREDIT MEMO #2265													(-) 30.00			
SUBTOTAL													575.96			
LESS DISCOUNT 2%													(-) 11.52			
TOTAL DOLLAR VALUE													564.44			
<p>THE RECEIPT INSPECTOR'S COPY OF THE RECEIPT. DOCUMENT WILL BE USED BY THE RECORDSKEEPER FOR EXTENSIONS.</p> <p>* If quantity accepted by the Government is same as quantity ordered, indicate by <input checked="" type="checkbox"/> mark. If different, enter actual quantity accepted below quantity ordered and circled.</p>											25. TOTAL	29. DIFFER ENCES	30. INITIALS			
<p>24. UNITED STATES OF AMERICA</p> <p>BY <i>R.B. Turner</i> R. B. TURNER, LT., SC., USN</p>											26. QUANTITY IN COLUMN 20 HAS BEEN	28. D.O. VOUCHER NO.	33. AMOUNT VERIFIED CORRECT FOR			
<p><input checked="" type="checkbox"/> INSPECTED</p> <p><input checked="" type="checkbox"/> RECEIVED</p> <p><input type="checkbox"/> ACCEPTED, AND COMMENTS TO THE CONTRACT EXCEPT AS NOTED</p> <p>DATE: 10-2-90</p> <p>SIGNATURE OF AUTHORIZED GOVERNMENT REPRESENTATIVE: <i>John P. Elmagan</i></p>											31. PAYMENT	34. CHECK NUMBER	35. BILL OF LADING NO.			
<p>36. I certify this account is correct and proper for payment</p>											37. SHIP NO.	38. PAID BY	47. S/R VOUCHER NO.			
<p>DATE: 10-2-90</p> <p>SIGNATURE AND TITLE OF CERTIFYING OFFICER: _____</p>											40. TOTAL CONTAINERS	41. S/R ACCOUNT NUMBER				

4

SIN 0102-LF-011-5501

DD FORM 1155 PREVIOUS EDITIONS ARE OBSOLETE.
(NAVY OVERPRINT) (SHIPS STORE)

ENTRY 1----- Total cost value.
 ENTRY 2----- Add any transportation charges
 Entry 3----- Subtract any credit memo
 Entry 4----- Enter the subtotal
 Entry 5----- Subtract any discounts
 Entry 6----- Total dollar value

Figure 4-12.—Extending the receipt document.

we will use to determine our discount, if any. In our example, we have a discount of 2 percent. To figure the discount amount, we simply multiply the subtotal, \$575.96, by 2 percent and come up with the discount total of \$11.52. This \$11.52 is subtracted from the subtotal of \$575.96 to give us a total dollar value of \$564.44 that we should post to the ship's store records.

Once you complete your extensions on the receipt document, forward your copy to the ship's store officer who will make sure his or her extensions match with yours. Any differences will be examined and resolved; then your copy will be returned. Once the totals agree, you will enter the amount on all copies of the receipt document. You will compare the manually extended dollar amount on the receipt document with the amount posted by the ROM system to the Journal of Receipts, NAVSUP Form 977, to make sure they agree. If they don't agree, you will have to determine the problem and correct any errors.

JOURNAL OF RECEIPTS

As mentioned earlier in chapter 2, the Journal of Receipts, NAVSUP Form 977, is located in file SSA-3 and is used to provide a record of all receipts at cost price. Once you extend the receipt document and determine the total dollar value at cost, you will enter the figure to the appropriate column of the NAVSUP Form 977 as discussed earlier in chapter 2. In figure 4-13, we provide an example of this process by posting the receipt document shown in figure 4-12. First we enter the date, the receiving number, and the serial number on the journal of receipts. The receiving number assigned to this receipt is 5 so we will enter 5 on all copies of the receipt document as shown in the illustration. Then we will enter the source of the receipt and the amount in the appropriate column of the NAVSUP Form 977. Since it is a receipt from purchase, we will post it to the Purchase column on the journal of receipts under the heading Ship's Store. The ROM system automatically maintains the NAVSUP Form 977. The

THIS COLUMN USED FOR POSTING RECEIPTS FROM OTHER SUPPLY OFFICERS.

THE VALUE OF THE SHIP'S STORE AND STANDARD NAVY CLOTHING INVENTORY BROUGHT FORWARD FROM THE PREVIOUS ACCOUNTING PERIOD WILL BE THE FIRST ENTRY MADE ON THE NAVSUP FORM 977.

JOURNAL OF RECEIPTS NAVY 5 AND A FORM 977 (REV 5-81)										PERIOD ENDING 31 JAN 19--		PAGE 1 OF 1	
DATE RECEIVED	RECEIVING NO	ORDER OR REQ. NO.	RECEIVED FROM	INVOICE OR INSPECTION REPORT NO.	SHIP'S STORE		OTHER SOURCES		CLOTHING		DATE FORWARDED		
					FROM OTHER S.O.S.	PURCHASABLE	OTHER SOURCES	FROM OTHER S.O.S.	PURCHASABLE	OTHER SOURCES	FOR PAGE 2		
10-1			INVENTORY BROUGHT FORWARD					8,273.65			95.25		
10-2	1	9900	NISC NORFOLK		280.00								
10-2	2	9701	EURPAL EAST			594.00							
10-2	3	9702	EURPAL EAST			1,685.25							
10-2	4	9703	EURPAL EAST			962.30							
10-2	5	9704	SHARP ELECTRONICS CORP.			564.44							
					TOTALS								

<input type="checkbox"/> CHECKED BOX APPLIES		<input checked="" type="checkbox"/> ORDER FOR SUPPLIES OR SERVICES		<input type="checkbox"/> REQUEST FOR QUOTATIONS NO. RETURN		COPYIES OF THIS QUOTE BY		RECEIVER NUMBER 5		PAGE 1 OF 1	
1. CONTRACT/PURCH ORDER NO.		7. DELIVERY ORDER NO.		3. DATE OF ORDER		6. REQUISITION/PURCH REQUEST NO.		5. CERTIFIED FOR NATIONAL DEFENSE UNDER OMS REG. 100		8. DELIVERY FOR	
9. ISSUED BY UIC		CODE		7. ADMINISTERED BY (SEE INSTRUCTIONS)		CODE		<input type="checkbox"/> DEST <input checked="" type="checkbox"/> OTHER		(See Schedule of orders)	
SHIP'S NAME AND HULL NO. FPO ADDRESS		1. CONTRACT/QUOTE		CODE		FACILITY CODE		15. DELIVER TO FOR PAY BY		11. CHECK IF	
NAME AND ADDRESS SHARP ELECTRONICS CORP SHARP PLAZA MAYHAW, N.J. 07430								12. DISCOUNT TERMS 28/45 NET 60 DAYS		<input type="checkbox"/> SMALL BUSINESS <input type="checkbox"/> MINORITY BUSB WESB	
14. SHIP TO		CODE		15. PAYMENT WILL BE MADE BY		CODE		13. SERIAL INVOICES TO SEE BLOCK 15			
SHIP'S STORE OFFICER COMPLETE ADDRESS				UIC OF FAAC FLEET ACCOUNTING AND DISBURSING CENTER COMPLETE ADDRESS						MARK ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER	

Figure 4-13.—Posting the receipt document of the Journal of Receipts, NAVSUP Form 977.

ROM will automatically assign receiving numbers and post the cost value to the NAVSUP Form 977.

STOCK RECORDS

As mentioned earlier in chapter 2, the Stock Record, NAVSUP Form 464, provides the user with individual item inventory. In manual recordskeeping, the quantity received on receipt documents for all material is posted to the stock records with the exception of special order items. In ROM procedures, a stock record is required for all items including special orders and must be created in the ROM system data base before the item is ordered. When using the ROM, all receipt data entered into the ROM receipt function will automatically be entered on the appropriate stock record and, therefore, your workload when posting receipt data will be greatly reduced. The ROM will automatically adjust quantities on the stock records as transactions are entered in the ROM data base.

In manual recordskeeping, you are required to post the exact quantity received on the receipt document to each stock record. Referring back to figure 4-12, it shows we received 12 cassette recorders. You will locate the stock record for these cassette recorders in the stock record file under appliances and accessories. Once you locate the stock record you will match the stock number on the receipt document with the stock number shown on the NAVSUP Form 464; the stock numbers should match. Verifying the stock number prevents you from accidentally posting the quantity received to the wrong stock record. Once you locate the stock record, you should enter the quantity received as shown in figure 4-14. Procedures for making such entries were discussed in chapter 2 of this manual.

Every time you post a receipt to the stock record make sure the old cost price shown on the stock record is the same as the cost price for the merchandise received. The unit cost price shown on the stock record must be the cost price of that item listed on the last receipt. In manual records keeping, you determine the cost price on

DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
MO	DA							MO	DA						
10	1	INV	BF	BUK	3	3									
10	1	INV	BF	SS#	3										
10	1	INV	BF	TOTAL	6	→ 6									
10	2	8245 9704	SHARP ELECTRONICS	12		15	18								

INCREASE THE QUANTITY IN THE BALANCE IN BULKROOM AND TOTAL BALANCE COLUMNS BY THE AMOUNT RECEIVED.

STOCK NUMBER ON THE STOCK RECORD CARD MUST MATCH WITH THE STOCK NUMBER SHOWN ON THE RECEIPT DOCUMENT.

ACCOUNT 51000	UNIT OF ISSUE EA	DEPARTMENT RETAIL	LOW LIMIT 6	HIGH 18	COST PRICE 48.87	SELLING PRICE 57.00
ARTICLE RADIO CASSETTE RECORDER QVTF40					STOCK NO. 231110-0074	CARD NO. 1

STOCK RECORD (SHIP'S STORES AND COMMISSARY STORES)
NAVSUP FORM 464 (REV. 4-82)

S/N 0108-LF-501-1101
GPO 1982-505 406 6849 2-1

Figure 4-14.—Posting receipts to the Stock Record, NAVSUP Form 464.

the last receipt document by rounding off the unit cost price to the nearest cent, that is, .475 becomes .48. Post this new cost price to the NAVSUP Form 464 and make no adjustments for gains or losses because they will be absorbed in the cost of retail sales at the end of the accounting period. If the new unit cost price is the same or more than the retail price of the item shown on the stock record, the ship's store officer should be notified. If the ship's store officer decides that the retail price should be raised, the officer will do a markon using a Retail Price Change, NAVSUP Form 983.

When using the ROM system, you will enter the cost price for each item ordered and received in the ROM receipt function. The cost price you enter will be the cost per purchase unit and not the total cost. The price you enter will not include discounts, transportation or freight charges, because these amounts are calculated and automatically added to the cost price when the ROM figures the selling price for each item. Once you enter the cost price per purchase unit it will be posted by the ROM to the items stock record master as the cost price per purchase unit. The ROM will then compute the cost price per retail unit by dividing the cost price per purchase unit by the number of retail units in one purchase unit. For example, you purchase 36 packages of athletic tube socks and there are 12 pairs of socks in each package and each package costs \$24.00. Your purchase unit is "package" and each package costs \$24.00, therefore, your cost per purchase unit is \$24.00. The tube socks themselves are sold by the pair and there are 12 pairs in one package, therefore you divide \$24.00 by 12 and the cost per retail unit is \$2.00. The cost price per retail unit is also automatically posted to the stock record by the ROM system. The cost price per purchase unit in the ROM receipt function must equal the cost price per purchase unit on the NAVSUP Form 464. If it doesn't match, you either enter the price as is on the NAVSUP Form 464 and prepare a retail price change to adjust the selling price or prepare a retail price change before entering the receipt price for each item.

PURCHASE ORDER AND REQUISITION LOGS

Once you have extended and posted the receipt document to the NAVSUP Forms 464 and 977, you will fill in the necessary information in the requisition or purchase order log, whichever applies. When using the ROM system, you are not

required to maintain these logs because the ROM system automatically assigns serial numbers to purchase orders and requisitions and maintains records similar to the purchase order and requisition logs.

PROCESSING RECEIPTS IN COMBINED RESPONSIBILITY

The processing of receipts in combined responsibility is basically the same as separate responsibility with a few exceptions. Under the combined responsibility, you must post the total retail or cost value of each receipt document, whichever applies to the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, located in the Financial Control Record File, SSA-1. Also procedures for entering receipts to the Stock Record, NAVSUP Form 464, are different in combined operations. When using the ROM system, you won't have to worry about the differences because the ROM will automatically adjust for these differences on the NAVSUP Forms 235 and 464 once you have indicated in the ROM constants function that a combined responsibility is in effect.

Extensions in Combined Operations

In a combined responsibility operation, you will basically follow the same procedures for accomplishing extensions as we discussed earlier with separate responsibility. You will first enter all available receipt data in the ROM receipt function. The ROM will then assign the next available receiving number, enter and extend the receipt document, and post all receipt data to the applicable records. You will then extend the receipt document manually to determine the total dollar value at cost and retail. The manually extended total dollar value at cost will be compared to the amount the ROM posted to the Journal of Receipts, NAVSUP Form 977, to make sure they agree. You will then determine the total dollar value at retail on the receipt document and compare it with what was posted to the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, by the ROM. To compute the total dollar value at retail, you enter the retail unit price as shown on the Stock Record, NAVSUP Form 464, for each item on the receipt document and multiply it by the quantity received. In figure 4-15 our unit retail price is \$57.00, which is multiplied by the quantity received, 12, to give you the total dollar value at retail of \$684.00. The figure

SHIP'S STORE AFLOAT FINANCIAL CONTROL RECORD (4067)

DATE	DESCRIPTION	RETAIL PRICE			COST PRICE		
		STORE NO. 1	STORE NO. 2	STORE NO. 3	VENDING MACHINES	OTHER COST MATERIAL	COST OF OPERATION
19--		RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES
10-1	INVENTORY BROUGHT FORWARD	11,280.50				305.00	
10-2	RECEIPT #1				2,518.80		
10-2	RECEIPT #2	683.10					
10-2	RECEIPT #3	1,983.00					
10-2	RECEIPT #4	1,106.65					
10-2	RECEIPT #5	684.00					

ACCOUNTING CLASSIFICATION (ACTIVITY)	AMOUNT	UNIT PRICE	UNIT	AMOUNT
ALT 17X4911.2310 000 21001 0 000250 7C UIC				
000082459768				
1	57.00	684.00	EA	586.44
CREDIT MEMORANDUM #22265 DATED 8/11/-- FOR \$30.00 APPLIED AGAINST THIS ORDER				
SUBTOTAL 586.44				
PLUS TRANSPORTATION CHARGES (-) 19.52				
LESS CREDIT MEMO #22265 (-) 30.00				
SUBTOTAL 536.92				
LESS DISCOUNT 28-- (-) 11.52				
TOTAL DOLLAR VALUE 515.40				

RECEIPT INSPECTOR'S SIGNATURE AND DATE	DATE	AMOUNT	REMARKS
<i>John P. Jensen</i>	10-2-15	515.40	

UNITED STATES OF AMERICA	BY	DATE
R. B. TURNER, LTJ, SC, USN	10-2-15	

A SEPARATE COLUMN IS REQUIRED FOR EXPENDITURES OF COST ITEMS.

THE TOTAL MONEY VALUE AT RETAIL PRICE POSTED AT THE BOTTOM OF THIS RECORD NAVSUP FORM 235.

THE RECEIPT INSPECTOR'S SIGNATURE AND DATE MUST BE USED BY THE RECORDKEEPER FOR EXTENSIONS.

Figure 4-15.—Posting receipts to the Ship's Store Afloat Financial Control Record, NAVSUP Form 235.

\$684.00 will be posted to the applicable column under Receipts of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, as shown in figure 4-15. The receipt number identifying the entry shown on the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, will be the same as the receipt number assigned by the office recordskeeper from the Journal of Receipts, NAVSUP Form 977.

Receipt documents covering vending machine stock, except repair parts, will also be extended at retail and the total dollar value at retail will be entered in the Vending Machine column under Receipts on the Ship's Store Afloat Financial Control Record, NAVSUP Form 235.

When the service activity or sales outlet and bulk storeroom are operated by the same person, all cost items will be extended at cost price on the receipt document and the total dollar value at cost will be entered in a column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, under an added caption, Other Cost

Material. This is shown in our illustration for Receipt #1.

Stock Records in Combined Operations

In manual recordskeeping, when the sales outlet and the bulk storeroom are operated by the same person, all receipts of retail or cost items will be posted to the Stock Record, NAVSUP Form 464, as shown in figure 4-16. You post receipts to the Received column and increase the Total Balance column by the amount received. The Balance In Bulkroom column on the NAVSUP Form 464 is not used in combined responsibility. In ROM procedures, the ROM system will automatically enter receipt data on the stock records based on information entered in the ROM receipt function.

PARTIAL SHIPMENTS

When you receive a partial shipment of a receipt document, you are required to stamp the

DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
MO.	DA.							MO.	DA.						
10	1	INV BF	BULK	3											
10	1	INV BF	SH#1	3											
10	1	INV BF	TOTAL	6		→ 6									
10	2	⁸²⁴⁵ 9704	SHARP	12			18								
ACCOUNT		UNIT OF ISSUE		DEPARTMENT		LOW LIMIT		HIGH		COST PRICE		SELLING PRICE			
51000		EA		RETAIL		6 /		8		48.87		57.00			
ARTICLE										STOCK NO.		ORDER NO.		CARD NO.	
RADIO CASSETTE RECORDER QVIF40										231110-0074				1	
STOCK RECORD (SHIP'S STORES AND COMMISSARY STORES)												S/N 0108-LF-501-1101			
NAVSUP FORM 464 (REV. 4 82)												GPO 1982-505 106 6849 2-1			

Figure 4-16.—Posting the Stock Record, NAVSUP Form 464, under combined responsibility.

receipt document PARTIAL SHIPMENT and process it in the same manner as we discussed earlier. You must also assign a receiving number from the Journal of Receipts, NAVSUP Form 977, for each additional receipt until the final shipment has been received for all items on the receipt document. You may have to prepare extra copies of the receipt document to accomplish each receipt.

In ROM procedures, if an order is only partially filled, you will enter the receipt information for the items that were received in the ROM receipt function. The same order can be accessed later to add items as they are received. If no further shipment of a partially received item is expected or if the unreceived balance is to be reordered on a new order, ROM users will key in the actual quantity received and key a Y in the Cancel (CAN) column. Once all items on a order have been received or canceled, you will be unable to access that order via the ROM receipt function.

RECEIPTS DIRECTLY INTO THE SALES OUTLET

When material is received directly into the sales outlet, the receipt document must also be used as the breakout document. In manual recordskeeping, you assign a breakout number from the Number Control, NAVSUP Form 980, to the receipt document. The total quantity received is posted to the Received and Expended columns of the Stock Record, NAVSUP Form 464, and added to the Total Balance column. (See fig. 4-17.) Enter the total dollar value at retail of the receipt document in the Correct Receipt column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235.

In ROM procedures, ROM users will enter the store number of the sales outlet receiving the merchandise in the ROM receipt function. The store number is a two-position numeric code that we discussed in chapter 2 of this manual and is established in the ROM constants file. Normally when receiving incoming stock, ROM users will enter the store code 99 in the ROM receipt function for the bulk storeroom. When the merchandise is received directly into the sales outlet, the appropriate store number for that outlet will be entered in the ROM system. If a store number other than 99 is entered in the ROM system, the ROM will automatically assign the next available number from the Number Control, NAVSUP Form 980, and enter the breakout to the NAVSUP Forms 464 and 235.

RECEIPTS DIRECTLY INTO THE SERVICE ACTIVITY

When processing receipts directly into the service activity, you must also use the receipt document as the breakout document. In manual recordskeeping, you will assign a cost of operation issue number from the Number Control, NAVSUP Form 980, to the receipt document. Enter the quantity received in the Received and Expended columns of the Stock Record, NAVSUP Form 464; the Balance in Bulkroom column must not be changed. The total dollar value of the receipt document will be posted to the Cost of Operation columns of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235.

In ROM procedures, the ROM will automatically assign the next available number from the Number Control, NAVSUP Form 980, and post the breakout to the NAVSUP Forms 464 and 235.

RECEIPTS FROM OTHER APPROPRIATIONS

When processing receipts from other appropriations such as the general mess or general stores, you will post the quantity received to the Stock Record, NAVSUP Form 464, in the Received, Balance In Bulkroom, and Total Balance columns. If the receipt is to go directly to the service activity, post the stock record as we discussed under processing receipts directly into the service activity. Post the total dollar value of the receipt to the Journal of Expenditures, NAVSUP Form 978, as a credit entry, which is a minus entry entered in red ink. The requisition number for the receipt document will be used as the control number for all postings. Receipts from other appropriations are not posted to the Journal of Receipts, NAVSUP Form 977.

ROM users will indicate that the receipt is from another appropriation in the ROM receipt function. ROM will properly enter receipts from other appropriations to all applicable records.

FILING AND DISTRIBUTION OF RECEIPTS FROM OTHER SUPPLY OFFICERS

Receipt documents covering receipts from OSOs will be processed on a DD Form 1348 or a DD Form 1149. When a DD Form 1348 is used as the requisition document and a DD Form

Breakout # 32

CHECKED BY PFLES	<input checked="" type="checkbox"/> ORDER FOR SUPPLIES OR SERVICES	ASSIGN BREAKOUT NO. FROM NAVSUP FORM 980	RECEIVER NUMBER	PAGE 1 OF 1						
1. CONTRACT PURCH ORDER NO CONTRACT NUMBER FROM CONTRACT BULLETIN	2. DELIVERY ORDER NO	3. DATE OF ORDER ENTER DATE	4. ACQUISITION PURCH REQUEST NO *UIC/JULIAN DATE/SERIAL	5. CERTIFIED FOR NATIONAL OFFICE UNDER OMB REG 1 #00						
6. ISSUED BY UIC SHIP'S NAME AND HULL NO. FPO ADDRESS	7. ADMINISTERED BY (if other than 6) CODE	8. DELIVERY FOB <input checked="" type="checkbox"/> DEST <input type="checkbox"/> OTHER <small>(See Schedule of orders)</small>		9. CHECK UP <input type="checkbox"/> SMALL BUSINESS <input type="checkbox"/> MINORITY BUSINESS						
10. CONTRACTOR/BUYER NAME AND ADDRESS CONTRACTOR'S NAME COMPLETE ADDRESS AS PER CONTRACT BULLETIN	11. DELIVER TO FOB POINT BY ENTER RDD	12. DISCOUNT TERMS ENTER AS APPLICABLE		13. MAIL INVOICES TO ENTER "SEE BLOCK 15"						
14. SHIP TO: SHIP'S STORE OFFICER COMPLETE DELIVERY ADDRESS	15. PAYMENT WILL BE MADE BY: UIC OF FAADC FLEET ACCOUNTING & DISBURSING CENTER COMPLETE ADDRESS	16. MAKE ALL PACKAGES AND PAPERS WITH CONTRACT OR ORDER NUMBER								
17. DELIVERY <input checked="" type="checkbox"/> The delivery order is subject to restrictions contained on this side of form only and is subject to another Government supply or to instructions with and subject to terms and conditions of relevant contract orders.										
18. PURCHASE <input type="checkbox"/> Between year _____ forward the following on order specified terms, including, for U.S. purchases, General Provisions of Purchase Order on DD Form 115a RECEIPT CLAUSE NO 11 APPLIES ONLY IF THIS BOX <input type="checkbox"/> IS CHECKED AND NO. 12 IF THIS BOX <input type="checkbox"/> IS CHECKED.										
19. CHECKED BY (Special provisions) _____ and delivery as indicated. The purchase is requested under authority of _____										
20. UIC (Special provisions) or as specified in the schedule if within the U.S. in possession or Place of Interest, under 22834000										
21. ACCOUNTING AND APPROPRIATION DATA - ACCOUNTING CLASSIFICATION 1-08										
ITEM NO.	APPROPRIATION SYMBOL AND SUBHEAD	OBJECT CLASS	BUREAU CONT NO.	SUB-ALLOT.	AUTHORITY ACTIVITY	TRANS. TYPE	PROPERTY ACTIVITY	COUNTY	COST CODE	AMOUNT
ALL	17X4911.2310	000	21001	0	000250	7C	*SHIP'S UIC		0000/ JULIAN DATE /SERIAL	
ITEM NO.	SCHEDULE OF SUPPLIES/SERVICES	UNIT PRICE	EXTENSION	QUANTITY ORDERED	QUANTITY ACCEPTED	UNIT	UNIT PRICE	AMOUNT		
1	MARLBORO, FLIP TOP BOX S/N: 100000-0399TP	7.25	435.00	60		CTN	\$6.103	366.18		
FAST PAY PROCEDURES APPLY. THE SIGNED ORIGINAL OF THIS ORDER MUST ACCOMPANY THE INVOICE AT TIME OF SUBMISSION TO FAADC FOR PAYMENT. ONE COPY OF THE INVOICE MUST BE MAILED TO THE SHIP CARE OF FLEET POST OFFICE (FPO ADDRESS AS APPLICABLE).										
I ACKNOWLEDGE RECEIPT OF ITEMS LISTED HERE FOR _____										
ACTUAL QUANTITY RECEIVED CIRCLED BY SALES OUTLET OPERATOR										

DATE	RECEIVED BY	ISS. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE	VENUE # NO.	ISS. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
19--													
10 1	INV	B.F. BULK	60	60									
10 1	INV	B.F. SS#1	20										
10 1	INV	B.F. TOTAL	80	→ 80									
10 20	#21		60										
11 15	-3127/9824	#32	60	60		140							

22. TOTAL	366.18
23. DIFFERENCES	
24. CHECK NUMBER	
25. BILL OF LADING NO	
26. BAY VOUCHER NO	

ACCOUNT	UNIT OF MEAS	DEPARTMENT	LOW LIMIT	ST/494	COST PRICE	RELEASED PRICE
51000	CTN	RETAIL			6.10	7.25
MARLBORO, FLIP TOP BOX			100000-0399TP			
ISSUED						DATE
						1

NAVSUP 464 (6-23) S/N 0100-LP-901-1100 U.S. GOVERNMENT PRINTING OFFICE 1980-735-001/2061

Figure 4-17.—Processing receipts directly into the sales outlet.

1348-1 is used as the receipt document, the distribution will be as follows:

- The original will be signed by the receipt inspector and returned to the issuing activity, if required.

- One copy of the document, signed by the receipt inspector, with the hardback copy from the Receipt Inspector File (SSA-23), will be extended at cost by the recordskeeper. The document will then be sent to the ship's store officer for comparison with the copy from the Incoming Material File (SSA-20). Afterwards, it will be retained in the Completed Requisition File (SSA-13).

- One copy of the document, signed by the responsible custodian, along with the green copy from the Incoming Material File (SSA-20), will be forwarded to the ship's store officer for extensions and comparisons with the receipt inspector's copy. The copy will be retained in the Accountability File (SSA-21), until it is filed with the retained returns.

- When it applies, two copies of the requisition will have the following information recorded on them: date of receipt of material, quantities received, cost extensions, and retail extensions. After all the ship's store records have been posted, the documents will be filed as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAV-SUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Other Supply Officers File (SSA-5) along with the pink copy from the Outstanding Requisition File (SSA-12) until the monthly transmittal to the appropriate FAADC.

One copy in the Completed Requisition File (SSA-13) along with the yellow copy from the Outstanding Requisition File (SSA-12).

When the DD Form 1149 is used as the requisition document and the receipt document

for transfers between supply officers, the distribution will be as follows:

- The original DD Form 1149 received with the material will be signed by the receipt inspector and returned to the issuing activity.

- One copy from the Receipt Inspector File (SSA-23) will be extended at cost by the recordskeeper and then forwarded to the ship's store officer for comparison with the copy from the Incoming Material File (SSA-20), Afterwards it will be retained in the Completed Requisition File (SSA-13).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian and then forwarded to the ship's store officer for extensions and comparison with the receipt inspector's copy, Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

- Two copies from the Outstanding Requisition File (SSA-12) must have the following information recorded on them: date of receipt of material, quantities received, cost extensions, and retail extensions when applicable. After all the ship's store records have been posted, the documents will be filed as follows:

ROM users will compare the dollar value posted to the Journal of Receipts, NAV-SUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Other Supply Officers File (SSA-5) until the monthly transmittal to the appropriate FAADC.

One copy in the Completed Requisition File (SSA-13).

FILING AND DISTRIBUTION OF RECEIPTS FROM PURCHASE

Receipt documents covering receipts from purchases will either be United States merchandise or foreign merchandise. United States merchandise can be with or without fast pay procedures applying and foreign merchandise can include merchandise from Navy exchanges or foreign vendors. For United States merchandise,

the DD Form 1155 will be distributed as follows when fast pay procedures apply:

- The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

- Two copies taken from the Outstanding Purchase Order File (SSA-11A) must have the following information recorded on them when it applies: date of receipt of material, quantities received, cost extensions, and retail extensions. After all the ship's store records have been posted, the documents will be filed as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

For United States merchandise, the DD Form 1155 will be distributed as follows when fast pay procedures do not apply:

- The original in the Outstanding Purchase Order File (SSA-11A) will be moved to the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer

for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

- Two copies taken from the Outstanding Purchase Order File (SSA-11A) must have the following recorded on them: date of receipt of material, quantities received, cost extensions, and retail extension when applicable. After all the ship's store records have been posted, file the copies as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

For foreign merchandise received from the Navy exchange under fast pay procedures, the DD Form 1155 will be distributed as follows:

- The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

- The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

● Two copies taken from the Outstanding Purchase Order File (SSA-11A) must have the following recorded on them when applicable: date of receipt of materials, quantities received, cost extensions, and retail extensions. After all applicable records have been posted, file the copies as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

When foreign merchandise is received direct from foreign vendors, the DD Form 1155 will be distributed as follows:

● The original in the Outstanding Purchase Order File (SSA-11A) will be moved to the Purchase Order File for Material Awaiting Dealers' Bills (SSA-11B). It will be filed with the copies from the receipt inspect or's file after those copies have been processed.

● The copy from the Receipt Inspector File (SSA-23) signed by the receipt inspector will be

forwarded to the recordskeeper and extended at cost. It will then be sent to the ship's store officer for comparison with the incoming material file copy. After comparison, it will be filed in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

● The copy from the Incoming Material File (SSA-20) will be signed by the responsible custodian. It will then be sent to the ship's store officer for extensions and comparison with the receipt inspector's copy. Afterwards, it will be placed in the Accountability File (SSA-21) and later filed with the retained returns.

● Two copies from the Outstanding Purchase Order File (SSA-11A) will have the following recorded on them when applicable: date of receipt of material, quantities received, cost extensions, and retail extensions. After all applicable records have been posted, copies will be filed as follows:

ROM users will compare the dollar amount posted to the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

One copy in the Receipts From Purchase File (SSA-4) until the monthly transmittal to the appropriate FAADC.

One copy in the Purchase Order File for Material Received Awaiting Dealers' Bills (SSA-11B).

CHAPTER 5

ISSUES

An issue is an expenditure of stock for a further purpose. Issues of ship's store and standard Navy clothing stock are made to other appropriations or to service activities and are limited to the following:

- Health and comfort issues
- Cost of operations issues
- Issues to the general mess
- Issues to ship's use (OPTAR)
- Issues to Marine Corps personnel
- Issues to survivors of marine and aircraft disasters
- Issues to merchant ships in distress
- Issues for burial of the dead

All authorized issues of ship's store stock are made at cost price except health and comfort items that are issued at the prescribed retail price and standard Navy clothing items that are issued at the standard prices.

In this chapter we will discuss the various types of issues you may encounter in ship's store afloat. This discussion will include using these issues and accounting for them on the ship's store records and files.

HEALTH AND COMFORT ISSUES

Health and comfort issues are authorized by NAVREGS, Art. 0767. The purpose of health and comfort issues is to provide toiletries, tobacco, clothing items, and other necessities required for the health and well-being of personnel without enough money to purchase them. All health and comfort issues are made from the retail store.

These issues can be made to personnel of the Navy, Marine Corps, Army, Air Force, Coast Guard, and their respective reserve components. The procedures to follow, the funds charged, and personnel authorized to be issued health and comfort items are determined by their pay status.

ISSUES TO PERSONNEL IN A PAY STATUS

The issue of health and comfort items to members in a pay status is made under the circumstances listed below:

- For personnel temporarily without money.
- For personnel who are returned deserters and absentees.
- For personnel on first enlistment or first reporting for active duty who have not received their initial clothing allowance.
- For personnel who are subject to the *Uniform Code of Military Justice* (UCMJ) and are confined in a naval confinement facility. Issues made to personnel in confinement are made according to the *Corrections Manual*, SEC-NAVINST 1640.9.

Health and comfort issues to personnel without money are charged to their pay record even if it results in overpayment. If issues are made to personnel entitled to pay who are in confinement or awaiting trial or review after conviction, charges are made to their pay record in a normal manner. Issues of ship's store stock not including clothing items are limited to \$35 per month at retail price for any one person.

The commanding officer or delegated representative approves all health and comfort issues for personnel in a pay status by signing the original and two copies of the Request and Receipt for Health and Comfort Supplies, DD Form 504,

for issues of ship's store stock, and the Requisition Receipt, Men's, NAVSUP Form 28, or the Requisition Receipt, Women's, NAVSUP Form 28A, for issues of clothing. Before approval, the member's name, social security number, and pay status must be verified, and a copy of the member's ID card must be attached to the form. In some cases the member may have a temporary ID card.

After the approved documents are received by the retail store operator, the operator will issue the health and comfort items. The retail store operator will make sure the member's name and social security number on the form are the same as those on the copy of the ID card. The total dollar value of issues is then entered on a separate page of the Cash Receipt Book, NAVSUP Form 470. The original NAVSUP Forms 28/28A and/or DD Form 504 are turned over to the cash collection agent with daily collections and the entry in the NAVSUP Form 470 is signed by the retail store operator and the cash collection agent. After collection, the original forms with the copy of the member's ID card are forwarded to the disbursing officer. The disbursing officer will charge the member's pay record and issue a check payable to the ship's store officer for the amount issued. Once the check is received by the retail store operator, the entry is made on the NAVSUP Form 470 that indicates the check was cleared in the cash register. One copy of the NAVSUP Forms 28/28A and/or DD Form 504 is filed in the Accountability File, SSA-21, and one copy is given to the person receiving the issue. Health and comfort issues to personnel in a pay status are handled as a cash sale.

ISSUES TO PERSONNEL IN A NONPAY STATUS

A member in a nonpay status is one who is not being credited with any pay or allowances. Such members include personnel of the Navy, Marine Corps, Army, Air Force, Coast Guard, and the respective reserve components. There is no monetary limitation on the value of clothing items that may be issued, but issues of all other items are limited to \$35 per month at retail for any one person.

The commanding officer or delegated representative approves all issues for health and comfort items to personnel in a nonpay status on

the Request and Receipt for Health and Comfort Supplies, DD Form 504, or for clothing issued on the Requisition Receipt, Men's, NAVSUP Form 28, or the Requisition Receipt, Women's, NAVSUP Form 28A.

Issues are made by the retail store operator in the same manner as making issues to personnel in a pay status. When making issues to personnel in a nonpay status, the retail store operator will not have to worry about receiving a check from the disbursing officer because issues to personnel in a nonpay status are accounted for differently. What happens is the ship's store officer prepares a Requisition and Invoice/Shipping Document, DD Form 1149, to expend the value of issues made from the Navy Stock Fund. The total dollar value shown on the DD Form 1149 is posted to the Journal of Expenditures, NAVSUP Form 978, and to the correct column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, to adjust the accountability of the retail store operator. ROM users will enter the issue in the ROM miscellaneous expenditure activity function. The ROM will assign an expenditure number and post the issue data to the NAVSUP Form 235, NAVSUP Form 978, and the NAVCOMPT Form 153. The DD Form 1149 and the issue document for issues to personnel in a nonpay status are distributed as shown in table 5-1.

A list is prepared monthly by the ship's store officer and submitted to the commanding officer showing the name, social security number, and the value of the articles furnished to each individual.

ISSUES TO MARINE CORPS PERSONNEL

Articles that are required by a Marine Corps detachment may be issued when a written request from the detachment's commanding officer is received. In the case of clothing items, issues to Marine Corps personnel are not made unless accompanied by a signed order from the individual's commanding officer, with the exception of health and comfort issues.

Issues to Marine Corps personnel are made on a DD Form 1149. The original and three copies of the DD Form 1149 are forwarded to the commanding officer of the detachment who signs

Table 5-1.—Distribution of the DD Form 1149 and the Issue Document for Issues to Personnel in a Nonpay Status

<u>DD Form 1149</u>	<u>NAVSUP Forms 28/28A DD Form 504</u>	<u>Distribution</u>
Original and one copy	Copy	Expenditures to Use File, SSA-6
Copy	Copy	Expenditure Invoice File, SSA-14
Copy	Copy	Accountability File, SSA-21
Copy	Copy	To the supply officer
	Copy	To person receiving the issue

and returns the original and two copies to the ship's store officer.

In manual recordskeeping, the total quantities issued will be expended from the Stock Record, NAVSUP Form 464, and the total dollar value of the DD Form 1149 is entered on the Journal of Expenditures, NAVSUP Form 978. In combined responsibility operations, the total dollar value will be expended on the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. ROM users will enter issues to the Marine Corps in the ROM miscellaneous expenditure activity function as an issue to ship's use. The ROM system will post issue data to the NAVSUP Forms 464 and 978. For combined responsibility operations, the ROM will expend the total dollar value on the NAVSUP Form 235. The signed original of the DD Form 1149 and one copy are filed in the Expenditures to Use File, SSA-6, and later submitted with the returns. One copy is also filed in the Accountability File, SSA-21, and later filed in the retained returns.

ISSUES TO SURVIVORS OF MARINE AND AIRCRAFT DISASTERS

Ship's store items may be sold for cash to survivors of marine and aircraft disasters if they have personal funds in their possession. If the survivor is without personal funds in his or her possession, upon written orders of the commanding officer, items required for health and comfort may be issued or donated by personnel of the rescuing ship. The sale or donation of clothing items to survivors who are nonnaval

personnel is restricted to nondistinctive items. All issues or donations are receipted for by each survivor on a Requisition Receipt, NAVSUP Forms 28/28A, and are accounted for in the same manner as issues to Marine Corps personnel.

ISSUES TO MERCHANT SHIPS IN DISTRESS

When authorized by the senior officer present, and on written orders from the commanding officer, merchant ships in distress may be issued items of ship's store stock including nondistinctive clothing. Each order must include the important circumstances surrounding the issue and, when possible, cash must be collected at the time of issue. When it is impossible to sell them for cash, the items issued will be invoiced to the Navy Ships Parts Control Center, Mechanicsburg, PA. ROM users will enter issues to merchant ships in distress as an Other Supply Officer (OSO) transfer in the ROM miscellaneous expenditure activity function. The ROM will assign an expenditure number and post the issue data to the NAVSUP Forms 464 and 978 and to the NAVCOMPT Form 153.

ISSUES FOR BURIAL OF THE DEAD

Articles of clothing for burial of the dead will be issued when requested by the commanding officer or medical officer. Issues such as this are expended from the Navy Stock Fund charging the appropriation, Operations and Maintenance, Navy, and the appropriate BUMED subhead.

ISSUES TO THE GENERAL MESS

Beverages and individual-sized servings of food items, when needed for special meals, are issued to the general mess. Issues such as this to the general mess are expended at cost price on a DD Form 1149. Figure 5-1 illustrates the DD Form 1149 properly prepared for an issue to the general mess. Follow along as we discuss the entries below:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
Block 1 - From	Enter food service officer, UIC, name, and hull number of the ship.
Block 2 - To	Enter ship's store officer, UIC, name, and hull number of the ship.
Block 3 - Ship to—mark for	Enter transfer to food service officer,
Block 4 - Accounting data	Appropriation: 17-1453.2241 Object class: 026 Bureau control number: 41118 Sub allot: 0 Auth. acct. act.: 000031 Trans. type: 1J Pro. acct. act,: Leave blank Country: Leave blank Cost code: 12 digits consisting of the ship's UIC, followed by 73170PZ
Block 5 - Requisition date	Enter date.
Block 6 - Requisition number	Enter the requisition number provided by the food service officer.
Blocks 7 and 8	Leave blank,
Block 9 - Authority or purpose	Enter the paragraph you referenced in NAVSUP P-487.
Block 10 - Signature	Food service officer will sign in this block.
Block 11a	Ship's store officer enters expenditure number.
a - Item number	Leave blank.
b - Federal stock number, and so forth	Enter short description of each item issued.
c - Unit of issue	Enter the two-letter unit of issue.
d - Quantity requested	Enter the quantity required.
e - Supply action	Enter the quantity required.
h - Unit price	Enter the unit cost price of each item.
i - Total price	Enter the extended price at cost of each item.

FOOD SERVICE OFFICER ENTERS REQUISITION NO.

REQUISITION AND INVOICE/SHIPPING DOCUMENT

1. FORM NO. 17-1453.2241
 2. DATE MATERIAL REQUIRED
 3. QUANTITY OF MATERIAL
 4. NAVSUP PUB ACT. PAR. 7321
 5. SHIP'S NAME AND HULL NO.
 6. SHIP'S STORE OFFICER
 7. DATE SHIPPED
 8. TRANSFER TO FOOD SERVICE OFFICER
 9. FISCAL YEAR MUST BE COMPATIBLE WITH JULIAN DATE
 10. GRAPE SYRUP
 11. SHIP'S STORE OFFICER ENTERS EXPENDITURE NO.
 12. SHIP'S STORE OFFICER ENTERS EXPENDITURE NO.
 13. SHIP'S STORE OFFICER ENTERS EXPENDITURE NO.

APPROVED FOR TRANSFER: *J. O. Leary*
 J. O. LEARY, ENS. SC, USNR
 SHIPS STORE OFFICER

RECEIVED BY: *C. Stead, MSA*
 DATE: *10/17*

POST TO NAVSUP FORM 978

POST AS AN EXPENDITURE TO NAVSUP FORM 464

INCLUDE ON LINE B10 OF NAVCOMPT FORM 153

FUNCTIONAL ACCOUNT
 CREDIT 51000
 CHARGE 73170

GRAPE SYRUP

ISSUE NO.	ISSUE DATE	ISSUE QUANTITY	ISSUE PRICE	TOTAL COMP.
10		10	\$2.63	\$26.30

DD FORM 1149 (9-67)

Figure 5-1.—Issues to the general mess.

Also, you are required to enter the functional account data on the DD Form 1149 as shown below:

Functional Account

Credit - 51000

Charge - 73170

Foodservice personnel receiving the items issued must sign for them on the DD Form 1149. The total dollar value of the issue to the general mess as shown on the DD Form 1149 is posted to the Journal of Expenditures, NAVSUP Form 978. For combined responsibility operations the total dollar value is also expended from the appropriate column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. The quantity of the items issued to the general mess is expended from the corresponding Stock Record, NAVSUP Form 464. In separate responsibility, items issued from the bulk storeroom are expended from the Balance in Bulkroom and Total Balance columns. In combined responsibility when the bulk storeroom and the sales outlet are operated by the same person, the Balance in Bulkroom column of the NAVSUP Form 464 is not used; therefore, the items issued are expended from the Total Balance column only. After posting the above, the appropriate information concerning the issue is filled in on the Expenditure Invoice Log.

ROM users will enter issues to the general mess in the ROM miscellaneous expenditure activity function. The ROM will assign an expenditure number and post the issue data to the NAVSUP Forms 464 and 978 and the NAVCOMPT Form 153. In combined responsibility operations, the ROM will expend the total dollar value on the NAVSUP Form 235.

Once the postings are done, the DD Form 1149 covering issues to the general mess is distributed as follows:

- Original and one copy to the Expenditures to Use File, SSA-6, and later submitted in the returns
- One copy to the Accountability File, SSA-21, and later filed in the returned returns
- One copy to the Expenditure Invoice File, SSA-14
- One copy to the food service officer

ISSUES TO SHIP'S USE (OPTAR)

When normal supply sources are not available and general stores stock is exhausted, similar items of stock can be issued from the ship's store. Such issues are made on a DD Form 1149 and charged to the ship's OPTAR fund. Ship's store and standard Navy clothing items may be issued to ship's use as discussed below.

SHIP'S STORE STOCK

All ship's store stock, except emblematic items issued to ship's use, is charged to the ship's OPTAR funds, except for ships operating under special accounting class 207 procedures. Issues to ship's use on these types of ships are handled as a transfer to other supply officers. Normally, if an item in general stores is not available, a similar item of ship's store stock can be issued only for the use of the ship to complete maintenance work or other optional requirements. These items are normally limited to such items as flashlights, batteries, padlocks, soap, film, and flashbulbs. Controlled equipment, such as cameras, binoculars, and so forth, will not be issued but will be procured according to procedures contained in the NAVSUP P-485.

EMBLEMATIC ITEMS

The use of OPTAR funds to procure emblematic items is limited by SECNAVINST 3509.4 and fleet and type commander instructions. Authorized items of emblematic stock shown in NAVSUP P-487, par. 3005, are not issued to ship's use for any reason except as discussed below.

Emblematic T-shirts

T-shirts with the ship's identification may be issued to foodservice personnel as organizational clothing. The DD Form 1149 covering such issues must include the statement "Organizational clothing item issued for ship's use general mess."

Plaques

Ship's plaques are not listed in the NAVSUP P-487 as authorized stock and are procured for stock only after approval of the Navy Resale and Services Support Office (NAVRESSO). If authorized by NAVRESSO and stocked, plaques may be issued for ship's use as outlined in

SECNAVINST 3509.4 and fleet and type commander instructions. In general, these instructions prohibit plaques being presented to any person as a gift, memento, or to any person on reenlistment, retirement, or transfer.

CLOTHING

Items of clothing for use by naval military personnel may be issued to naval personnel charging OPTAR funds on the determination of the commanding officer that the assigned duties of such personnel warrant such issues. The authorization for such issues may be included in the ship's organizational manual, and issues are normally restricted to personnel whose work is of a unusually destructive nature to clothing, such as cleaning fuel oil tanks, replacing and sealing soft patches on submarines, handling explosives, or work of a comparable nature. Clothing issued for ship's use, OPTAR, will remain the property of the Navy and is marked to indicate naval ownership.

INSIGNIA

Issues of all items of insignia are made according to fleet and type commander instructions with the exception of issues of shoulder sleeve unit identification marks (UIMs). The UIMs are issued to ship's use according to NAVRESSO Instruction 10120.10, and this instruction must be checked before making such issues.

ACCOUNTING FOR ISSUES TO SHIP'S USE

All issues to ship's use are processed on a Requisition and Invoice/Shipping Document, DD Form 1149 (fig. 5-2). These issues to ship's use are prepared in the same manner as issues to the general mess except for the data blocks mentioned below:

<u>Data Block and Caption</u>	<u>Instructions for Entry</u>
1. From	Enter supply officer, UIC, ship's name, and hull number.
3. Ship to—mark for	Enter transfer to other supply officers.
4. Accounting data	Enter the appropriate accounting data provided by the supply officer.
6. Requisition number	Enter UIC, Julian date, and OPTAR serial number provided by the supply officer.
9. Authority or purpose	Enter the paragraph you referenced in the NAVSUP P-487.
10. Signature	The supply officer will sign here.

You are required to enter the functional account data on the DD Form 1149 as shown below:

Functional Account

Credit - 51000
Charge - 13000

REQUISITION AND INVOICE/SHIPPING DOCUMENT										ENTERED BY SUPPLY OFFICER	
1. FROM: SUPPLY OFFICER UIC SHIP'S NAME AND HULL NO.										3. REQUISITION DATE ENTER DATE	
2. TO: SHIP'S STORE OFFICER UIC SHIP'S NAME AND HULL NO.										4. AUTHORITY OR PURPOSE NAVSUP/PUB 487, PAR. 7322	
3. SHIP TO - BASE FOR TRANSFER TO SUPPLY OFFICER										5. SIGNATURE SUPPLY OFFICER	
										6. DATE SHIPPED	
										7. DATE MATERIAL RECEIVED	
										8. RECEIPT NO. AND DATE SHIP'S STORE OFFICER ENTERS EXPENDITURE NO.	
										9. AIR MOVEMENT DESIGNATOR OR POST REFERENCE NO.	
11. FEDERAL STOCK NUMBER, OR ENTER OPTAR ACCOUNTING DATA PROVIDED BY THE SUPPLY OFFICER										12. UNIT PRICE (\$)	
FLASHLIGHT, TUFF-LITE S/N: 225170-0008										\$4.25	
FUNCTIONAL ACCOUNT CREDIT 51000 CHARGE 13000										TOTAL COST \$8.50	
APPROVED FOR TRANSFER: <i>J. O'Leary</i> J. O'LEARY, ENS, SC, USNR SHIP'S STORE OFFICER										RECEIVED BY: <i>[Signature]</i>	
This issue meets the criteria of SECNAVINST 3590.4 and is to be used specifically for _____ (fill in as appropriate)										DATE: 10/10/11	
14. TRANSPORTATION AND STORAGE INSTRUMENTALITY										15. SPECIAL HANDLING	
ISSUED BY										CONTAINER RECEIVED EXCEPT AS	
CHECKED BY										DATE	
RECEIVED BY										BY	
TOTAL										SHEET TOTAL \$8.50	
										GRAND TOTAL \$8.50	
										16. RECEIVER'S VOUCHER NO.	

DD FORM 1149 (9 FEB 58) (PT 1)
REPLACES EDITION OF 1 MAY 66 WHICH MAY BE USED
STOCK NO. 0181 004 9010

Figure 5-2.—Issues to ship's use.

Also, the following statement must be included on ALL DD Forms 1149 covering issues to ship's use:

“This issue meets the criteria of SECNAVINST 3590.4 and is to be used specifically for fill in as appropriate.”

The ship's store officer will approve the issue, assign a ship's store expenditure number, and receiving persons will sign and date the DD Form 1149 when they receive the items issued.

DISTRIBUTING ISSUES TO SHIP'S USE

The DD Form 1149 is distributed as follows:

- Original and one copy to the Expenditures to Use File, SSA-6, and later submitted with the returns

- One copy to the Accountability File, SSA-21, and later to the retained returns

- One copy to the Expenditure Invoice File, SSA-14

- One copy to the supply officer for posting to the ship's requisition/OPTAR log or other appropriate record

POSTING ISSUES TO SHIP'S USE

Posting the DD Form 1149 for issues to ship's use is similar to issues to the general mess. The total dollar value of the issue is posted to the Journal of Expenditures, NAVSUP Form 978, as an issue to ship's use. For combined responsibility operations, the total retail dollar value is also

expended from the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. Also, the quantity issued to ship's use is expended from the corresponding Stock Record, NAVSUP Form 464, and the information is filled in on the Expenditure Invoice Log. ROM users will enter issues to ship's use in the ROM miscellaneous expenditure activity function. The ROM will assign an expenditure number and post issue data to the NAVSUP Form 464, NAVSUP Form 978, and the NAVCOMPT Form 153. In combined responsibility operations, the ROM will expend the total dollar value on the NAVSUP Form 235.

(fig. 5-3). A number is assigned from the Number Control Log, NAVSUP Form 980, and the money value of the issue is posted to the Cost of Operation column of the NAVSUP Form 235. For combined responsibility operations, you also enter the total money value of the issue as an expenditure in a separate column labeled Other Cost Material on the NAVSUP Form 235 (fig. 5-4). The quantity of the items issued are also expended from the corresponding Stock Record, NAVSUP Form 464.

COST OF OPERATION ISSUES

Minor equipment and operating supplies for use in service activities such as the laundry, dry-cleaning facility, snack bar, barbershop, and vending machines may be issued on an Intra-Store Transfer Data, NAVSUP Form 973, at cost price

ROM users will create an intrastore transfer document for cost of operations issues in the ROM intrastore transfer function. ROM will automatically assign the next number from the NAVSUP Form 980 to each cost of operations intrastore transfer document and post it to the NAVSUP Form 235. In combined responsibility operations, the ROM will post the issue to the Other Cost Material column of the NAVSUP Form 235.

INTRA-STORE TRANSFER DATA				NOTE—USE A SEPARATE FORM FOR EACH DEPARTMENT		No. 8		
NAV. S. AND A. FORM NO. 0108-L.P.-502-2200								
TRANSFER	TO (Store No.) (Store Name) (Dept.)		MERCHANDISE RECEIVED BY (Signature) (Date)					
	BARBERSHOP COST		R.J. JONES, SH2					
	FROM (Store No.) (Store Name) (Dept.)		MERCHANDISE BELONGED BY (Signature) (Date)					
	BULK STOREROOM COST		D.A. WATSON SH3					
				THIS FORM ISSUED BY (Signature) (Date)				
				K.E. HARRIS SH1				
QUAN- TITY	UNIT	STOCK NO.	DESCRIPTION	QTY. DEL'D	COST		RETAIL	
					UNIT	TOTAL	UNIT	TOTAL
6	EA	720000-0023	SHEARS, BARBER REGULAR	3.00	48	00		
3	EA	720000-0021	COMB, FLAT TOP	.25		75		
-----LAST ENTRY-----								
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> POSTED AS AN EXPENDITURE TO THE NAVSUP FORM 464 </div>								
<div style="border: 1px solid black; padding: 5px; display: inline-block;"> POSTED TO THE NAVSUP FORM 235 </div>								
					TOTAL	48	75	TOTAL
ISSUE TO USE								
STOCK RECORD			FINANCIAL CONTROL RECORD			NUMBER CONTROL		
Heh			Heh			Heh		

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Figure 5-3.—Cost of operation issues.

REQUISITION AND INVOICE/SHIPPING DOCUMENT

ENTER VIC, NAME AND HULL NO. OF SHIP

COST OF OPERATIONS — MATERIAL

NAVSUP PUB 487, PAR. 7320

Y. J. ... SC, USNR

ENTER EXPENDITURE NO.

1728723.2301 026 10001 0 06872 21

SHIP'S UIC

00/SHIP'S UIC /75400

\$324.00

MONEY VALUE ONLY

LAUNDRY SUPPLIES \$252.50

BARBERSHOP SUPPLIES 48.00

SNACK BAR SUPPLIES 23.50

FUNCTIONAL ACCOUNT

CREDIT 51000

CHARGE 75400

PREPARE AT END OF ACCOUNTING PERIOD

REQUISITION AND INVOICE/SHIPPING DOCUMENT

ENTER VIC, NAME AND HULL NO. OF SHIP

COST OF OPERATIONS — DRINK VENDING MACHINE

NAVSUP PUB 487, PAR. 7320

Y. J. ... SC, USNR

ENTER EXPENDITURE NO.

1728723.2301 026 10001 0 06872 21

SHIP'S UIC

00/SHIP'S UIC /75400

\$157.35

MONEY VALUE ONLY

DRINK VENDING MACHINE SUPPLIES \$157.35

FUNCTIONAL ACCOUNT

CREDIT 51000

CHARGE 75400

PREPARE AT END OF ACCOUNTING PERIOD

ENTER ON NAVSUP FORM 978

AMOUNT	\$324.00
TOTAL	\$324.00

ENTER ON NAVSUP FORM 978

Figure 5-5.—Cost of operation invoices.

CHAPTER 6

INVENTORY

Inventory in ship's store afloat is the process of bringing stock records into agreement with stock on hand, determining current money value balances, and reestablishing accountability. As a Ship's Serviceman second class, you can expect to become more involved in the inventory process. In this chapter we discuss the various steps of this process, including preparing for inventory, accomplishing the actual inventory, accounting for the inventory, and reconciling the results of the inventory.

PHYSICAL INVENTORY

Physical inventory is the process of identifying, counting, and evaluating all stock on hand at a specific time. The purposes of physical inventory are the following:

- To determine the dollar value of the stock on hand so that required financial reports can be prepared
- To check on the accuracy of stock records and stock on hand
- To determine the dollar value of stock shortage due to spoilage, damage, waste, pilferage, or other losses not shown on the stock records
- To identify stock shortages and overages and to determine financial liability
- To use as a management tool for effective stock control

In this section, we discuss the procedures for inventory in combined or separate responsibility. Inventory includes all ship's store and standard Navy clothing stock. Cost of operation items on hand in activities other than the bulk storeroom are not inventoried because they have already been

expended from the records. This category also includes consumable supplies in the laundry, barbershop, and so forth.

INVENTORY PERIODS

Inventory is taken at the times listed in the following paragraphs.

At the end of each accounting period or sometime during the last week of business, an itemized inventory of all ship's store and standard Navy clothing stock is taken.

When the ship's store officer is relieved, an itemized inventory of all ship's store and standard Navy clothing stock is taken.

When the bulk storeroom custodian is relieved in separated responsibility and when the sales outlet operator is relieved in combined responsibility, an itemized inventory of all ship's store and standard Navy clothing stock in the bulk storeroom is taken.

When the ship's store receives a change to the *Navy Clothing Price List for Men and Women*, NAVRESSO Pub 90, for those clothing items affected by the standard price change, an itemized inventory of standard Navy clothing stock is taken.

When the sales outlet operator is relieved on ships operating under separate responsibility, a price line inventory or itemized inventory of all stock in a sales outlet is taken.

NOTE: Price line inventories are discussed later in this chapter.

In a self-service retail store or a sales outlet operated by more than one person, a price line inventory or itemized inventory of all ship's store and standard Navy clothing stock is taken monthly.

When there is evidence of unauthorized entry into the sales outlet, a price line inventory or itemized inventory is taken.

When directed by the Navy Resale and Services Support Office (NAVRESSO) and with the type commander's approval, an itemized inventory is taken monthly for ships with excessive inventory differences.

An inventory is taken at any time when directed by the type commander (TYCOM), commanding officer (CO), supply officer, or ship's store officer.

PREPARING FOR INVENTORY

The ship's store officer must make sure the inventory personnel are assigned and are familiar with local inventory procedures, layout sketches are prepared for spaces being inventoried, stock is arranged, and entries on the ship's store records are up to date.

Assigning Personnel

The ship's store officer is responsible for a complete and accurate inventory. A two-count system is used with two inventory teams counting all material. Normally there are two persons to an inventory team, a counter and a recorder. But if sufficient personnel are not available, inventory teams may be made up of one person. The office recordskeeper will never serve on an inventory team. Teams are made up as follows:

- First count team—Either the ship's store officer or other commissioned officer and one enlisted person
- Second count team—An enlisted person in a supply rating E-6 and above and one other enlisted person

Monthly price line or itemized inventories of self-service stores or sales outlets operated by more than one person can be conducted by a qualified senior enlisted person in the supply rating E-6 or above with the TYCOM's approval.

On large ships with several sales outlets and bulk storerooms, inventory may be taken by multiple inventory teams with the TYCOM's approval. The number of inventory teams is determined by the ship's store officer. The two-count system is used with multiple inventory teams, and each sales outlet or bulk storeroom is counted by two teams. The ship's store officer supervises the teams, which are made up of one enlisted person in the supply rating E-6 or above and one other enlisted person.

Local Instructions

Since each ship's store differs in size, volume, layout, and so forth, it is necessary to prepare specific instructions covering inventory procedures for each ship based on the instructions contained in the *Ship's Store Afloat*, NAVSUP P-487. Once prepared, these instructions are distributed to all personnel before the inventory. The instructions cover such subjects as assignment of personnel, cutoff times, stock arrangements, counting, recording, and extending. The ship's store officer is required to schedule training periods when needed, to make sure inventory procedures are understood by all personnel.

Layout Sketch

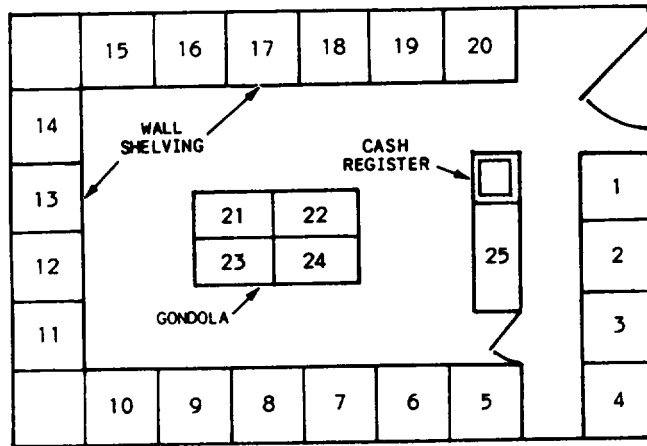
The purpose of a layout sketch is to make sure an accurate but speedy inventory is done. Layout sketches of the sales outlets and bulk storerooms are prepared by the ship's store officer in advance of the inventory. The layout sketches include each bin, shelf, and showcase, identified by a number as shown in figure 6-1. If the space is large, it may be broken down into sections and a layout sketch prepared for each section. A number identical to the one entered on the layout sketch is attached to the corresponding fixture located in the space.

Arranging Stock

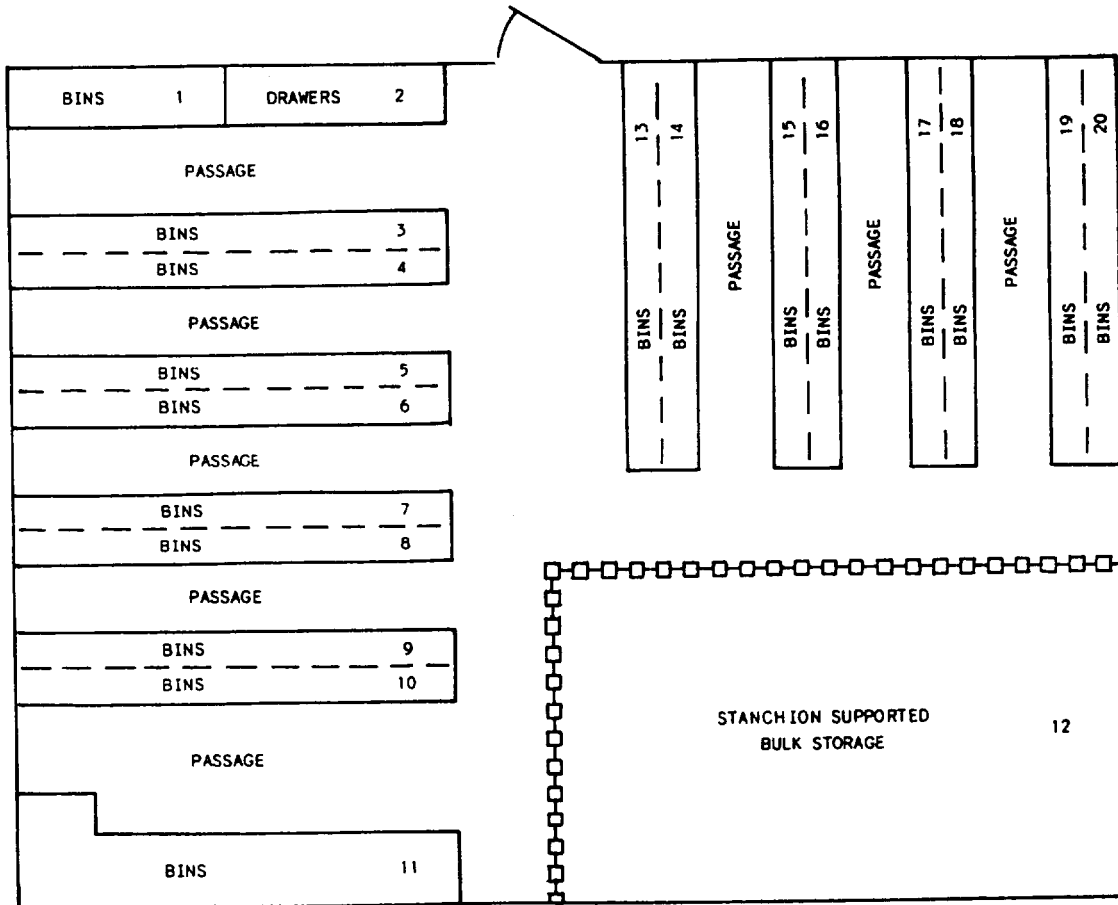
To make counting faster and easier, all merchandise in the sales outlet or bulk storeroom is sorted and consolidated by identical merchandise and price line. Empty cartons, except those used for packaging of merchandise on display, must be removed from the sales outlet or bulk storeroom so they won't be included in the inventory. The contents of cases, boxes, and containers from which items have been removed must be counted. The markings on the outside of a previously opened case are not used as your count under any circumstances.

Entries on Records

Before the inventory, the office recordskeeper must post all receipt, expenditure, and intrastore transfer documents to the ship's store records. This includes the Stock Record, NAVSUP Form 464; the Journal of Receipts' NAVSUP Form 977; the Journal of Expenditures, NAVSUP Form 978; and the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, when it applies.



RETAIL STORE



BULK STOREROOM

Figure 6-1.—Layout sketch for the retail store and bulk storeroom.

Any stock that is slow-moving, damaged, or obsolete must be properly marked down to the new cost price and the price changed before the inventory cutoff date.

INVENTORY PROCEDURES

The ship's store officer, as we mentioned earlier, is responsible for the inventory. In manual recordskeeping, the Inventory Count Sheet, NAVSUP Form 238, is used to record inventories. Each set of count sheets consists of four copies that are color-coded in white, yellow, pink, and blue. Count sheets are serialized by the ship's store officer using a locally prepared number control log for inventory count sheets. The number control log also includes columns for the serial number, first count team, second count team, and count sheet returned to the ship's store officer.

The same serial number is used for the entire set of four sheets. The serial numbers must be accounted for whether used or voided. After all count sheets are serialized, the ship's store officer will provide sufficient sets to each sales outlet operator and bulk storeroom custodian. A separate set of inventory count sheets is used for each space inventoried.

Before inventory, the custodian of the space being inventoried must prelist the required information on the Inventory Count Sheet, NAVSUP Form 238. The actual stock to be inventoried is recorded on the inventory count sheet following the inventory pattern. The inventory pattern is determined before the actual inventory count. Normally the inventory pattern of a space begins on the left and works to the right of each section of the space and the responsible custodian follows this pattern when prelisting information. The responsible custodian is required to prelist the following information on the NAVSUP Form 238:

<u>Data Caption</u>	<u>Instructions for Entry</u>
Prelisted by responsible custodian	Enter the name and rate of the sales outlet operator or bulk storeroom custodian.
Fixture number	Enter the fixture number as assigned to each bin, shelf, showcase, and so forth, if it applies.
Item description	Enter a short description and the stock number of the actual stock in the space to be inventoried.
Unit	Enter the unit of issue of each item to be inventoried.

The responsible custodian is required to leave the last four lines of the NAVSUP Form 238 blank while prelisting. This is done so that items that were missed or omitted can be added during the inventory. Retail and cost prices of the items are not included in the prelisting.

Once the prelisting is complete, the responsible custodian forwards the NAVSUP Form 238 to the ship's store officer. The ship's store officer reviews the NAVSUP Form 238 and makes sure all merchandise on all fixtures has been prelisted by comparing the NAVSUP Form 238 to the layout sketch.

ROM INVENTORY PROCEDURES

In automated procedures, ROM users will establish and/or update the ROM inventory prelisting before inventory. The ROM inventory prelisting can be created, modified, or deleted via the ROM inventory function. The ROM inventory prelisting will identify ship's store stock numbers and nomenclature in the order in which the stock is to be counted. Sales outlet operators and bulk storeroom custodians will generate and update the inventory prelisting by identifying ship's store stock numbers in the same sequence in which the items are displayed or stowed. The prelisting will be according to the layout sketch and the ship's store inventory plan. Each page of the ROM inventory prelisting will be assigned a serial number using the locally prepared number control log previously mentioned under inventory procedures.

TWO-COUNT SYSTEM

As mentioned earlier, a two-count system is used to inventory stock in ship's store afloat. In manual recordskeeping, after verifying and reviewing the NAVSUP Form 238, the ship's store officer separates the white original and yellow copy from the pink and blue copies. The first count team uses the white original and yellow copy, while the second count team uses the pink and blue copies.

In ROM procedures, after completing the inventory prelisting, ROM users print the inventory worksheets. The original and first copy of the inventory worksheets are separated and used to record the first count. The second and third copies of the inventory worksheets are used to record the second count.

Under separate responsibility, the bulk storeroom must be inventoried first so the Stock Record, NAVSUP Form 464, can be verified. During inventory, one person on each inventory team counts while the other person records the count. The recorder must enter counts in ink and all corrections and changes must be made in ink and initialed by the persons conducting the inventory and the responsible custodian. The inventory must be done by both teams following the inventory pattern of the space. After completing the inventory of the space, all NAVSUP Forms 238 are signed by the persons taking the inventory and the responsible custodian.

Reconciliation of First and Second Counts

The ship's store officer or designated assistant compares the NAVSUP Form 238 from the first

and second counts. If a difference is discovered, a third count of the items that differ is made by the ship's store officer. When the correct amount has been determined, the necessary changes are made to all copies of the inventory, so that they will agree. A correction is made by drawing a line through the error and writing the correct number. The ship's store officer and the responsible custodian must initial all corrections.

Security During Inventory

During the inventory, but not when the actual counting is in progress, the ship's store officer must replace the lock and attach a numbered car seal in the presence of the responsible custodian. The car seal number is then recorded on the top of the first inventory worksheet or NAVSUP Form 238 for that space, and recorded in the car seal number log. When the actual counting is in progress, each sales outlet operator and bulk storeroom custodian must be present in his or her space. No stock is to be moved from the space while the inventory is in progress. Breakouts, issues, sales, and transfers of stock can only be made if an emergency exists. When emergency transactions occur, the inventory must be adjusted.

AFTER INVENTORY

Once the inventory counting is complete and all differences resolved, there are still many things that must be done. The Stock Record, NAVSUP Form 464, must be posted and verified. The total dollar value of any outstanding material returned to the vendor for credit memorandum or cash refund must be included on the last page of the bulk storeroom inventory count sheets. The inventory is then distributed and extended, and the summary sheets are prepared. We discuss these duties in the following sections.

VERIFICATION OF BULK STOREROOM COUNTS IN MANUAL RECORDSKEEPING

In separate responsibility, the physical counts of the bulk storeroom inventory must be compared with the balance on the Stock Record, NAVSUP Form 464, to make sure they are the same quantity. In combined responsibility when the sales outlet and bulk storeroom are operated by the same person, only the cost of operation items are verified with the bulk storeroom balance. The technique of verifying totals in the

bulk storeroom is illustrated in figure 6-2. The ship's store officer is responsible for this verification. If desired, the ship's store officer may designate another qualified person and the recordskeeper to verify the balances. The bulk storeroom custodian cannot assist the recordskeeper in verifying the balances. Differences found between the inventory total and the balance on the NAVSUP Form 464 must be examined. If errors are found in the inventory, the NAVSUP Form 238 must be changed and initialed by all personnel who participated in the inventory. If the error is not in the inventory, all receipt and expenditure documents posted to the NAVSUP Form 464 must be checked for accuracy by the office recordskeeper. In some instances, the difference may be a posting error. Differences that cannot be resolved must be included on the discrepancy list, which we discuss later in this chapter.

VERIFICATION OF BULK STOREROOM COUNTS IN ROM PROCEDURES

After inventory, the physical counts of inventory are entered in the ROM system via the ROM inventory function. Only those personnel designated by the ship's store officer enter inventory counts into the ROM system. Once the inventory counts have been entered, the smooth inventory listing is printed. The ship's store officer, or another person designated by the ship's store officer, verifies that the actual inventory counts match the quantities on the smooth inventory listing. The ROM system matches the inventory quantities entered to the bulk storeroom balances on the NAVSUP Form 464. The inventory difference listing is then printed and examined. If errors are found in the inventory, they are corrected on the inventory worksheet and initialed by all personnel participating in the inventory. All corrections are entered in the ROM inventory function, and the corresponding inventory count sheet is reprinted. The original inventory will indicate what corrective action was taken for discrepancies.

CREDIT INVOICES

At the end of the accounting period, the following will be carried as part of the inventory: 1) the dollar value of credit memorandums that have not been posted to the Journal of Receipts, NAVSUP Form 977, and transmitted to FAADC; and 2) the dollar value of a cash refund for which a refund check has not been received.

The expenditure number of the Requisition and Invoice/Shipping Document, DD Form 1149,

and the date and value of material returned must be listed on the last page of the inventory for the bulk storeroom. In ROM procedures, the ROM system automatically posts credit memorandums or cash refunds from the miscellaneous expenditure file that have not been liquidated.

DISTRIBUTION OF THE INVENTORY COUNT SHEETS IN MANUAL RECORDS

In manual records, after the inventory, the inventory count sheets are distributed as listed in the following paragraphs.

The white copy goes to the ship's store officer for extensions. This copy will ultimately be filed in the Accountability File, SSA-21, until the end of the next accounting period and then filed in the retained returns.

The yellow copy goes to the recordskeeper for extensions and used as a working copy. Later it is filed in the retained returns.

The pink copy goes to the responsible custodian.

The blue copy is used as a price list (optional).

When inventory is taken for the purpose of relieving the ship's store officer, one copy of the inventory is also given to the detaching ship's store officer.

DISTRIBUTION OF THE INVENTORY COUNT SHEETS IN ROM PROCEDURES

In ROM procedures, after inventory, the rough inventory count sheets and smooth inventory listing are distributed according to the following paragraphs:

- The original of the rough inventory count sheet and smooth inventory listing are filed in the Accountability File, SSA-21.

- The first copy of the rough inventory count sheet and the smooth inventory listing are used by the ship's store recordskeeper as a working copy and later filed in the retained returns.

- The third copy of the rough inventory count sheet and smooth inventory listing are given to the responsible custodian.

- The fourth copy of the rough inventory count sheet may be discarded and the smooth inventory listing may be used as a price list.

INVENTORY EXTENSIONS IN MANUAL RECORDSKEEPING

In manual recordskeeping, the retail and cost prices are entered on the NAVSUP Form 238 and

PRELISTED BY <i>SH3 R Mier</i>		RESPONSIBLE CUSTOMER <i>SH3 R Mier</i>		SHIP'S STORE INVENTORY COUNT SHEET				SERIAL NO. <i>87002</i>	
FIRST COUNT				NAVSUP FORM 238 (REV. 4-78)				DATE OF COUNT <i>29 JAN --</i>	
RECORDED BY <i>A S Spack</i>		COUNTED BY <i>P B Richardson</i>		INSTRUCTIONS: ● USE WHITE (ORIGINAL) AND YELLOW COPIES FOR FIRST COUNT. ● USE PINK AND BLUE COPIES FOR SECOND COUNT ● USE SEPARATE SERIES OF COUNT SHEETS FOR EACH SPACE INVENTORIED.				BULK STOREROOM NO. <i>1</i>	
SECOND COUNT								STORE NO.	
RECORDED BY <i>N B Mier</i>		COUNTED BY <i>J E Smith</i>						ICE CREAM BAR (FOUNTAIN) NO.	
EXTENDED BY <i>E S Copeland</i>				VENDING MACHINE NO.				SEAL NUMBER USED TO SECURE SPACE	
EXTENSIONS CHECKED BY <i>B S Washington</i>				PAGE <u>1</u> OF <u>9</u>					

FIX NO.	ITEM DESCRIPTION	UNIT	RETAIL PRICE	QUANTITY	TOTAL INVENTORY AT RETAIL	COST PRICE	TOTAL INVENTORY AT COST
1	CRACKERS, RITZ	EA		10		1.03	
1	CRACKERS, WHEAT THIN	EA		15		.95	
1	CRACKERS, SOCIALBLES	EA		10		.95	
1	CRACKERS, CHEEZ-ITS	EA		5		.99	
2	CANDY, BABY RUTH	EA		72			
2	CANDY, BUTTERFINGER	EA		60			
2	CANDY, ROLOS	EA		36		.21	

POST TO NAVSUP FORM 464.

DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
DR.	CR.							DR.	CR.						
10	1	INV	BF	BULK	144	144									
10	1	INV	BF	SS*1	35										
10	1	INV	BF	TOTAL	179	→	179								
10	4	BO*2	SS*1		36	108									
11	15	BO*37	SS*1		36	7									
1	12	BO*99	SS*1		36	36									
1	31	SALES			114										
2	1	INV	BF	BULK	36	36									
2	1	INV	BF	SS*1	29										
2	1	INV	BF	TOTAL	65	→	65								

SALES FIGURE FORCED AT THE END OF EACH ACCOUNTING PERIOD.

MUST ALWAYS AGREE. ANY DIFFERENCES MUST BE INVESTIGATED.

ACCOUNT <i>51000</i>	UNIT OF ISSUE <i>EA</i>	DEPARTMENT <i>RETAIL</i>	LOW LIMIT <i>96</i>	HIGH LIMIT <i>288</i>	COST PRICE <i>.21</i>	SELLING PRICE <i>.30</i>
ARTICLE <i>CANDY, ROLOS</i>		STOCK NO. <i>05000-0153</i>		ORDERED	CARD NO.	

Figure 6-2.—Verifying bulk storeroom balances on the NAVSUP Form 464.

the inventory is extended as shown in figure 6-3. The ship's store officer or another qualified person assigned by the ship's store officer extends the white copy. The recordskeeper extends the inventory on the yellow copy. The responsible custodian or the recordskeeper is not allowed to extend the white copy of the NAVSUP Form 238. After extensions, the ship's store officer compares the page totals on the white and yellow copies and resolves any differences. A change is made by drawing a line through the error and writing the correct figure. The ship's store officer and the person extending the inventory must initial all corrections.

INVENTORY EXTENSIONS IN ROM PROCEDURES

After inventory, the rough inventory count sheets are used to enter inventory counts into the ROM system via the ROM inventory function. After the inventory counts have been entered, ROM users print the smooth inventory listing. The ROM system includes prices and extensions on the smooth inventory listing.

INVENTORY SUMMARY SHEETS/AFFIDAVIT IN MANUAL RECORDSKEEPING

In manual recordskeeping, after all the inventories have been recorded on the stock records, extended, and verified, all inventory count sheets must be sorted in serial number sequence for each space. A blank inventory count sheet is used as a summary sheet to consolidate all inventory count sheets for each individual space as shown in figure 6-4. The summary sheet is prepared on a blank NAVSUP Form 238 in the following manner:

<u>Data Caption</u>	<u>Instructions for Entry</u>
Serial number	This is the serial number assigned by the ship's store officer from the number control for inventory sheets.
Date of count	Enter summary sheet.
Bulk storeroom number store number	Enter the number of the bulk storeroom or sales outlet, whichever applies.
Item description	Enter the serial numbers of all NAVSUP Forms 238 used to inventory the space.
Total inventory at retail/total inventory at cost	Enter the total values from each NAVSUP Form 238 across from the corresponding serial number.

NOTE: After the last serial number, enter the total inventory at cost and retail for that space.

After these steps are completed, a separate inventory affidavit is entered on each summary sheet. The affidavit is entered as follows:

"I certify that this inventory summary sheet and inventory count sheets corresponding to serial numbers _____ through _____ representing inventory valued at \$ _____ (cost) and \$ _____ (retail) to the best of my knowledge and belief is an accurate and complete inventory of merchandise taken on _____.

Responsible Custodian

Ship's Store Officer

After the affidavit is completed, the recordskeeper uses the yellow copy of the inventory to close out and balance the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. The procedure for closing out and balancing the NAVSUP Form 235 is discussed later in this chapter.

SAMPLE COUNT SHEETS FOR RETAIL STORE #1

PREPARED BY: *W. Hoare* ASSIGNED TO: *W. Hoare* FILE NO.: *29711*

RECORDED BY: *B. Coor* COUNTED BY: *B. Coor* DATE OF COUNT: *29 JAN 19--*

RECEIVED BY: *E. Palmer* & *R. Campen* STORE NO.: _____

EXTENSION CHECKED BY: *M. Randolph* BULK STOREROOM NO.: _____

INVENTORY COUNT SHEET
GROUP FORM 220 (7-52)

CUT HERE FOR USE AS PRICE LIST

POST TO NAVSUP FORM 464

ITEM NO.	ITEM DESCRIPTION	UNIT	RETAIL PRICE	QUANTITY	TOTAL INVENTORY AT RETAIL	COST PRICE	TOTAL INVENTORY AT COST
1	WATCH, MENS, BUENA #819	EA	60.00	10	600.00	53.70	537.00
1	WATCH, MENS, BUENA #1211	EA	21.50	10	215.00	19.00	190.00
6	SOAP, DIAL	BE	15	76	11.40	11	9.36
6	SOAP, TRISH SPRING	BE	15	50	7.50	13	6.5
16	CIGARETTES, CAMEL, REG, T.F.	CT	2.00	15	30.00	1.80	27.00
16	CIGARETTES, KOOL, REG, T.F.	CT	2.00	30	60.00	1.80	54.00
PAGE TOTAL					10		974.50

SAMPLE COUNT SHEETS FOR BULK STOREROOM

PREPARED BY: *W. Murray* ASSIGNED TO: *W. Murray* FILE NO.: *2499*

RECORDED BY: *B. Coor* COUNTED BY: *B. Coor* DATE OF COUNT: *29 JAN 19--*

RECEIVED BY: *E. Palmer* & *R. Campen* STORE NO.: *1*

EXTENSION CHECKED BY: *M. Randolph* BULK STOREROOM NO.: _____

INVENTORY COUNT SHEET
GROUP FORM 220 (7-52)

POST TO NAVSUP FORM 464

LIST MONEY VALUE ONLY OF STOCK THAT WAS RETURNED FOR CASH REFUND OR CREDIT MEMO AND HAS NOT BEEN LIQUIDATED.

ITEM NO.	ITEM DESCRIPTION	UNIT	RETAIL PRICE	QUANTITY	TOTAL INVENTORY AT RETAIL	COST PRICE	TOTAL INVENTORY AT COST
1	CIGARETTES, CAMEL, REG, T.F.	CT		50	1.80	90.00	
1	CIGARETTES, KOOL, REG, T.F.	CT		400	1.80	720.00	
6	SOAP, DIAL	BE		144	11	15.84	
6	SOAP, TRISH SPRING	BE		288	13	37.44	
14	GARMENT BAGS	EA		6	6.50	41.40	
14	DETERGENT, TYPE 1	DE		2	9.00	16.00	
PAGE TOTAL							3,060.30

MONEY VALUE ONLY OF RETURN OF MERCHANDISE TO VENDOR FOR CREDIT MEMO
KODAK INVOICE # 76782 DATED 7/10 \$6.00
DD 1149 1/18 MEMO TO J. ROTHSCCHILD 42.80

DISTRIBUTION:
 • WHITE COPY - SHIP'S STORE OFFICER • PINK COPY - RESPONSIBLE CUSTOMER
 • YELLOW COPY - OFFICE RECORDS OFFICER • BLUE COPY - FOR USE AS PRICE LIST

Figure 6-3.—Inventory extensions.

SAMPLE SUMMARY SHEET FOR BULK STOREROOM

SHIPS STORE INVENTORY COUNT SHEET

DATE OF COUNT: 29 JAN 75

SUMMARY SHEET

BULK STOREROOM NO.

TO SEE FUNCTIONAL NO.

RECAP OF ALL SUMMARY SHEETS MUST AGREE WITH THE TOTAL FROM THE SUMMARY SHEETS FOR EACH INDIVIDUAL SPACE.

RECAP OF PAGE TOTALS TAKEN FROM INVENTORY COUNT SHEETS.

POST TOTAL INVENTORY AT COST TO NAVSUP FORM 978 AS INVENTORY CARRIED FORWARD.

EXTENSION CHECKED	DATE (MO., DD., YY)	PAGE	OF	TOTAL	EXT.

SERIAL NO.	DESCRIPTION	UNIT	RETAIL PRICE	QUANTITY	TOTAL INVENTORY AT RETAIL	COST PRICE	TOTAL	EXT.
29499							3240.30	
29500							1100.00	
TOTAL BULK STOREROOM #1 INVENTORY							1047.23	19407.23

I CERTIFY THAT THIS INVENTORY SUMMARY SHEET AND INVENTORY COUNT SHEETS CORRESPONDING TO SERIAL NUMBERS 29499 THROUGH 29512 REPRESENTING INVENTORY VALUED AT \$19,407.23 TO THE BEST OF MY KNOWLEDGE AND BELIEF IS AN ACCURATE AND COMPLETE INVENTORY OF MERCHANDISE TAKEN 28 JAN 75.

W J M...
BULK STOREROOM OPERATOR

J N...
SHIPS STORE OFFICER

SAMPLE SUMMARY SHEET FOR RETAIL STORE #1

INVENTORY COUNT SHEET

DATE OF COUNT: 29 JAN 75

SUMMARY SHEET

BULK STOREROOM NO.

TO SEE FUNCTIONAL NO.

RECAP OF ALL SUMMARY SHEETS MUST AGREE WITH THE TOTAL FROM THE SUMMARY SHEETS FOR EACH INDIVIDUAL SPACE.

RECAP OF PAGE TOTALS TAKEN FROM INVENTORY COUNT SHEETS.

POST TO NAVSUP FORM 235 AS INVENTORY CARRIED FORWARD FOR RETAIL STORE #1.

EXTENSION CHECKED BY	DATE (MO., DD., YY)	PAGE	OF	TOTAL	EXT.

SERIAL NO.	ITEM DESCRIPTION	UNIT	RETAIL PRICE	QUANTITY	TOTAL INVENTORY AT RETAIL	COST PRICE	TOTAL INVENTORY AT COST
29711					960.40		864.35
29712					785.00		632.50
29713					950.75		701.15
TOTAL RETAIL STORE #1 INVENTORY					16,481.23		14,331.50

I CERTIFY THAT THIS INVENTORY SUMMARY SHEET AND INVENTORY COUNT SHEETS CORRESPONDING TO SERIAL NUMBERS 29711 THROUGH 29777 REPRESENTING INVENTORY VALUED AT \$16,481.23 (RETAIL) AND \$14,331.50 (COST) TO THE BEST OF MY KNOWLEDGE AND BELIEF IS AN ACCURATE AND COMPLETE INVENTORY OF MERCHANDISE TAKEN 28 JAN 75.

W J M...
RETAIL STORE OPERATOR

J N...
SHIPS STORE OFFICER

Figure 6-4.—Summary sheets and inventory affidavits.

INVENTORY SUMMARY SHEETS/AFFIDAVIT IN ROM PROCEDURES

After all inventory counts have been verified and entered in the ROM system data base, ROM users print the inventory count sheets and the inventory summary sheet. The ROM automatically enters the inventory affidavit on each inventory summary sheet.

OTHER TYPES OF INVENTORY

Spot inventories and price line inventories are used by the ship's store officer during the accounting period to keep a close check on the financial accountability of self-service stores, retail stores operated by more than one person, and the bulk storeroom. It is important for you to know and understand when and how they are used.

SPOT INVENTORIES

Spot inventories are not required on ships with combined responsibility, but they are taken on ships operating under separate responsibility. The purpose of the spot inventory is to check on the balance of selected stock in the bulk storeroom and compare it to the balance shown on the Stock Record, NAVSUP Form 464, and resolve any differences.

Procedures

The ship's store officer must conduct spot inventories of ship's store stock at unannounced times during the course of a fiscal year. A minimum of 5 percent of the stock in the bulk storeroom should be inventoried per month. The results of these inventories are compared against the NAVSUP Form 464 for the purpose of maintaining inventory accuracy in the bulk storeroom at 100 percent. Spot inventories may be taken on a locally prepared form, but when possible, they should be taken after breakouts or issues. The bulk storeroom custodian must indicate the balance on hand on each Intra-Store Transfer Data, NAVSUP Form 973, after making the breakout or issue. This makes it easy for the recordskeeper because as he or she is posting the quantity broken out to the NAVSUP Form 464, the quantity balance left can be checked. Spot

inventories should also be taken when an item shows a negative on-hand stock balance after posting a breakout to the NAVSUP Form 464 and for each bulk storeroom issue refusal.

Accounting for Adjustments

When quantity differences occur between spot inventories and the balance shown on the stock records, the NAVSUP Form 464 is adjusted accordingly. Gains or losses do not affect the Total Balance column of the NAVSUP Form 464, but the Balance in Bulkroom column is adjusted as follows:

Gains—when a gain occurs by spot inventory, it is posted to the Received column and the Balance in Bulkroom column is increased.

Losses—when a loss occurs by spot inventory, it is posted to the Expended column and the Balance in Bulkroom column is decreased.

Figure 6-5 illustrates both a loss and a gain by spot inventory. A list of all gains and losses by spot inventory both in quantity and retail value is prepared. The list indicates corrective action taken and is filed with the Ship's Store Afloat Financial Control Record, NAVSUP Form 235. When the sales outlet and bulk storeroom are operated by the same person, the Balance in Bulkroom column of the NAVSUP Form 464 is not used. A gain or loss by spot inventory is entered only to the Received and Expended columns, whichever applies. ROM users enter spot inventories in the ROM inventory function. ROM automatically adjusts stock records for all spot inventory adjustments entered.

PRICE LINE INVENTORY

The purpose of a price line inventory is to establish the correct money value of stock on hand in a retail store or snack bar. Like the physical inventory, the ship's store officer is responsible and must review procedures for conducting price line inventories with personnel involved before the actual counting begins.

Price line inventories are conducted using the two-count system discussed previously with each inventory team using separate inventory sheets. Inventories are recorded in ink on a locally prepared price line inventory count sheet as shown

DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BALANCE BOOK OR REGISTER	TOTAL BALANCE	DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BALANCE BOOK OR REGISTER	TOTAL BALANCE
MO	DA							MO	DA						
10	1	INV	B.F.	BULK	72										
10	1	INV	B.F.	SS#1	20										
10	1	INV	B.F.	TOTAL	92	→	92								
10	20	#11	SS#1		36										
11	21	SPOT INV	GAIN	4											
<p>POST GAIN BY INVENTORY TO "RECEIVE" COLUMN</p> <p>"TOTAL BALANCE" COLUMN WILL NOT BE AFFECTED</p>															
ACCOUNT		51000	UNIT OF MEAS	EA	DEPARTMENT	RETAIL	LOW LIMIT	48	HIGH	72	UNIT PRICE	1.38	BALANCE PRICE		1.85
OFFICE		COPPERTONE LIPKOTE									STOCK NO.		110000-1148	UNIT NO.	1
NAVSUP 66476-331 5/M 8100-LF-801-1100										U. S. GOVERNMENT PRINTING OFFICE 1980-735 001-2061					

GAIN

DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BALANCE BOOK OR REGISTER	TOTAL BALANCE	DATE		VOUCHER NO.	REC FROM EXPEND TO	RECEIVED	EXPENDED	BALANCE IN BALANCE BOOK OR REGISTER	TOTAL BALANCE
MO	DA							MO	DA						
10	1	INV	B.F.	BULK	144										
10	1	INV	B.F.	SS#1	24										
10	1	INV	B.F.	TOTAL	168	→	168								
10	15	#5	SS#1		12										
10	30	#12	SS#1		24										
11	17	#17	SS#1		12										
11	21	SPOT INV	LOSS	2											
<p>POST LOSS BY INVENTORY TO "EXPENDED" COLUMN</p> <p>"TOTAL BALANCE" COLUMN WILL NOT BE AFFECTED</p>															
ACCOUNT		51000	UNIT OF MEAS	EA	DEPARTMENT	RETAIL	LOW LIMIT	48	HIGH	144	UNIT PRICE	1.30	BALANCE PRICE		1.55
OFFICE		LISTERINE, BREATH SPRAY, REG, 1/2 OZ									STOCK NO.		110000-3142	UNIT NO.	1
NAVSUP 66476-331 5/M 8100-LF-801-1100										U. S. GOVERNMENT PRINTING OFFICE 1980-735 001-2061					

LOSS

Figure 6-5.—Gains and losses by spot inventory.

inventory affidavit is prepared in the following format:

"I certify that this inventory summary sheet and supporting inventory count sheets on pages _____ through _____ representing inventory valued at \$_____ to the best of my knowledge and belief is an accurate and complete inventory of merchandise taken on _____.

Responsible Custodian Ship's Store Officer

The ROM system automatically computes all extensions and enters the inventory affidavit on the inventory summary sheets.

Distribution

In manual recordskeeping, the price line inventory sheets are distributed as follows:

- Original to the Accountability File, SSA-21, and later filed in the retained returns
- Copy to the recordskeeper to be used as a working copy
- Copy to the responsible custodian

In ROM procedures, the price line inventory sheets are distributed as follows:

- Original of the prelisting and final inventory count sheets to the Accountability File, SSA-21
- Copy of the final inventory count sheet to the recordskeeper to use as a working copy
- Copy of the final inventory count sheet to the responsible custodian

Balancing the NAVSUP Form 235

As we mentioned earlier, the price line inventory is used to establish the correct money value of stock on hand in a retail store or snack bar. Once the ship's store officer has the money value of stock on hand, he or she must balance the column corresponding to the sales outlet on the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, to determine whether a shortage or an overage exists in the sales outlet.

If the Expenditure column is more than the Receipt column, this indicates there is an overage. For example, suppose the Receipt column adds up to \$21,200 and the Expenditure column adds up to \$21,300. This would indicate that there is an overage of \$100 because you expended for \$100 more than you received. On the other hand, if the Receipt column is more than the Expenditure column, this would indicate a shortage because you expended less than what you received. In ROM procedures, ROM users enter the price line inventory data in the ROM price line inventory function as mentioned earlier. The ROM automatically balances the NAVSUP Form 235.

Once the sales outlet has been satisfactorily balanced, it maybe reopened for normal operation. If a satisfactory balance is not obtained for the sales outlet, the outlet will remain closed until the inventory is verified and the commanding officer notified as outlined in the NAVSUP P-487.

CLOSEOUT OF THE STOCK RECORDS

The Stock Record, NAVSUP Form 464, is closed out on the last day of the accounting period. The procedures for closing out the NAVSUP Form 464 for separate and combined responsibility are shown in figure 6-7.

Basically, closing out the stock records is nothing more than transferring figures from the Inventory Count Sheet, NAVSUP Form 238, to the stock record, verifying totals, and reconciling differences. On stock records, which include retail and standard Navy clothing items, you must also figure the sales during the accounting period. The first step is to enter the inventory brought forward for the bulk storeroom and the sales outlet. These two figures are added together to give you your total inventory brought forward, which is then written under the Total Balance column. Remember, in separate responsibility, you must verify the bulk storeroom quantity because the inventory brought forward for the bulk storeroom must equal the last entry reported in the Balance in Bulkroom column.

Look at the stock record in our illustration as an example for separate responsibility. Enter the bulk inventory of 144 and the sales outlet inventory of 76 on the stock record. Add these two figures (144 + 76 = 220) for the total inventory brought forward. Then enter the quantity 220 in the Total Balance column. To compute the sales figure, take the 840 reported

DATE	VOUCHER NO.	ACC FROM EXPEND TO	RECEIVED	EXPENSED	BALANCE IN STOCKROOM OR WAREHOUSE	TOTAL BALANCE	DATE	VOUCHER NO.	ACC FROM EXPEND TO	RECEIVED	EXPENSED	BALANCE IN STOCKROOM OR WAREHOUSE	TOTAL BALANCE
17--													
10 1	INV	B.F.	BULK	432	732								
10 1	INV	B.F.	SS#1	120									
10 1	INV	B.F.	TOTAL	552	→	552							
10 4	#1	SS#1		144	288								
10 5	#17	SS#1		144	144								
11 1	⁵⁰⁰ 770	S+K		288	432	870							
12 26	#31	SS#1		288	144								
1 31	SALES			620									
2 1	INV	B.F.	BULK	144	144								
2 1	INV	B.F.	SS#1	76									
2 1	INV	B.F.	TOTAL	220	→	220							

SALES FIGURE FORCED AT THE END OF ACCOUNTING PERIOD.

MUST ALWAYS AGREE. ANY DIFFERENCES MUST BE INVESTIGATED.

POSTED FROM INVENTORY COUNT SHEETS PER INDIVIDUAL SPACE. (WHEN THE SAME ITEM IS LOCATED IN MORE THAN ONE SPACE, SEPARATE POSTINGS ARE REQUIRED AND MUST BE ADDED TOGETHER TO ARRIVE AT TOTAL BALANCE.)

ALBUQUERQUE 51000 UNIT OF ISSUE BR DEPARTMENT RETAIL LSP UNIT 155 720

SHOPEX SOAP, ZEST, 3.75 OZ. STOCK NO 110000-2082

NAVSUP 46416-231 5/N 0100-LF-001-1100 U.S. GOVERNMENT PRINTING OFFICE 1980-735 001/2001

(A) SEPARATE RESPONSIBILITY

DATE	VOUCHER NO.	ACC FROM EXPEND TO	RECEIVED	EXPENSED	BALANCE IN STOCKROOM OR WAREHOUSE	TOTAL BALANCE	DATE	VOUCHER NO.	ACC FROM EXPEND TO	RECEIVED	EXPENSED	BALANCE IN STOCKROOM OR WAREHOUSE	TOTAL BALANCE
19--													
10 1	INV	B.F.	BULK	500									
10 1	INV	B.F.	SS#1	50									
10 1	INV	B.F.	TOTAL	550	→	550							
10 13	²⁸⁸ 970	C. LANGE STIMULON		490		1030							
10 24	²⁴¹ 9467	DRUGS		100		930							
11 26	⁹⁰ 902	DUENEY		50		880							
12 23	⁹⁷ 979	LHA-E		100		980							
1 31	SALES			570		410							
2 1	INV	E.F.	BULK	350									
2 1	INV	E.F.	SS#1	60									
2 1	INV	E.F.	TOTAL	410	→	410							

SALES FIGURE FORCED AT THE END OF ACCOUNTING PERIOD.

POSTED FROM INVENTORY COUNT SHEETS PER INDIVIDUAL SPACE. (WHEN THE SAME ITEM IS LOCATED IN MORE THAN ONE SPACE, SEPARATE POSTINGS ARE REQUIRED AND MUST BE ADDED TOGETHER TO ARRIVE AT TOTAL BALANCE.)

ALBUQUERQUE 51000 UNIT OF ISSUE EA DEPARTMENT RETAIL LSP UNIT 144 720

SHOPEX SHAMPOO, BRECK, NORMAL, 15 OZ. 12'S STOCK NO 110000-3017

NAVSUP 46416-231 5/N 0100-LF-001-1100 U.S. GOVERNMENT PRINTING OFFICE 1980-735 001/2001

(B) COMBINED RESPONSIBILITY

Figure 6-7.—Closeout of the Stock Record, NAVSUP Form 464, retail item.

DATE	VOUCHER NO	REC FROM	RECEIVED	EXPENSED	BALANCE IN	TOTAL	DATE	VOUCHER NO	REC FROM	RECEIVED	EXPENSED	BALANCE IN	TOTAL
MO	NO	EXPENSE TO			WAREHOUSE	BALANCE	MO	NO	EXPENSE TO			WAREHOUSE	BALANCE
10	1	INV B.F.			9								
10	4	#2 LDY		2	7								
10	4	#30 LDY		3	4								
1	3	9919 MISC	2		6								
1	26	#33 LDY		2	4								
2	1	INV B.F.			4								

MUST ALWAYS AGREE. ANY DIFFERENCES MUST BE INVESTIGATED.

QUANTITY	UNIT OF MEAS	DESCRIPTION	UNIT PRICE	TOTAL PRICE
51000	DR	COST	2.46	12.74

ITEM: DETERGENT, LAUNDRY, TYPE 1, 25 LB DRUM
 STOCK NO: 9Q 7930-00-990-7391
 QUANTITY: 1

NAVSUP 464 (6/23) 5/N 8100-LF-501-1100 U.S. GOVERNMENT PRINTING OFFICE: 1980-735 001/2061

(A) SEPARATE RESPONSIBILITY

DATE	VOUCHER NO	REC FROM	RECEIVED	EXPENSED	BALANCE IN	TOTAL	DATE	VOUCHER NO	REC FROM	RECEIVED	EXPENSED	BALANCE IN	TOTAL
MO	NO	EXPENSE TO			WAREHOUSE	BALANCE	MO	NO	EXPENSE TO			WAREHOUSE	BALANCE
10	1	INV B.F.			6								
10	15	#4 LDY		2	4								
11	2	9912 MISC	2		6								
12	5	#15 LDY		4	2								
2	1	INV B.F.			2								

MUST ALWAYS AGREE. ANY DIFFERENCES MUST BE INVESTIGATED.

QUANTITY	UNIT OF MEAS	DESCRIPTION	UNIT PRICE	TOTAL PRICE
51000	DR	COST	0.36	18.64

ITEM: BLEACH, LAUNDRY, ORGANIC
 STOCK NO: 9Q 6850-00-063-2842
 QUANTITY: 1

NAVSUP 464 (6/23) 5/N 8100-LF-501-1100 U.S. GOVERNMENT PRINTING OFFICE: 1980-735 001/2061

(B) COMBINED RESPONSIBILITY

Figure 6-8.—Closeout of the Stock Record, NAVSUP Form 464, cost item.

as the last entry in the Total Balance column, subtract 220, and the balance is 620 as the amount you sold. The ROM system automatically posts inventory data entered and closes out the NAVSUP Form 464 in end of period closeouts, a subfunction of the resale operations constants function.

inventory is entered on the stock record and the figure must agree with the last entry reported in the Balance in Bulkroom column for separate responsibility and the Total Balance column for combined responsibility. If these figures do not match, the differences must be investigated and resolved.

COST ITEM STOCK RECORD

REVIEWS

The closeout of the Stock Record, NAVSUP Form 464, for cost items is shown for separate and combined responsibility in figure 6-8. The closeout for cost items is fairly simple because they are only inventoried in the bulk storeroom. This

Once the office recordskeeper closes out the stock records, the ship's store officer is required to review them to make sure they are closed out properly. This review procedure is shown in figure 6-9. The ship's store officer adds the

DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE	DATE		VOUCHER NO.	REC. FROM EXPEND. TO	RECEIVED	EXPENDED	BALANCE IN BULKROOM OR WAREHOUSE	TOTAL BALANCE
MO.	DA.							MO.	DA.						
10	1	INV	B.F.	BULK	432	432									
10	1	INV	B.F.	SS#1	120										
10	1	INV	B.F.	TOTAL	552	→ 552									
10	4	#1	SS#1		144	288									
10	5	#17	SS#1		144	144									
11	1	3261 9730	S+K	288		432	840								
12	26	#31	SS#1		288	144									
1	31	SALES			620										
2	1	INV	B.F.	BULK	144	144									
2	1	INV	B.F.	SS#1	76										
2	1	INV	B.F.	TOTAL	220	→ 220									
ACCOUNT		UNIT OF ISSUE		DEPARTMENT		LOW LIMIT		COST PRICE		SELLING PRICE					
51000		BR		RETAIL				.37		.45					
ARTICLE								STOCK NO.				ORDERED		CARD NO.	
SOAP, ZEST 3.75oz								110000-2082						1	

A. Inventory brought forward from the last accounting period.... 552
 B. All entries in the Receipt column.....+288
 840 ← MUST EQUAL

--MUST EQUAL--

C. The total entries in the Expenditure column including the sales figure... 620
 D. The closing inventory for the accounting period.....+220
 840 ←

Figure 6-9.—Review of the Stock Record, NAVSUP Form 464.

CLOSEOUT OF THE SHIP'S STORE AFLOAT FINANCIAL CONTROL RECORD

Previously in this manual we discussed how to maintain the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, located in the Financial Control Record File, SSA-1. You learned that the NAVSUP Form 235 is used as a management tool to accurately determine if a ship's store activity is operating within monetary limits. In this section we discuss the procedure for balancing and closing out the NAVSUP Form 235, which is designed to make sure each activity is within the prescribed monetary limits.

CLOSEOUT PROCEDURE

The NAVSUP Form 235 is balanced and closed out at the end of the accounting period and at any other time directed by the commanding officer. Balancing and closing out the NAVSUP Form 235 is a very important job, and accuracy is of the utmost importance because accuracy determines whether a ship's store activity is short or over. It is especially important to the responsible custodian, since he or she is held responsible and can be punished under the *Uniform Code of Military Justice* (UCMJ) for any excessive differences.

In addition, the NAVSUP Form 235 must be balanced but not closed out when any of the following events occurs:

- An inventory is taken to determine the financial status of a sales outlet or bulk storeroom (for example, when you take monthly inventory in a self-service store and sales outlet operated by more than one person).
- The ship's store officer is relieved during the accounting period and returns are not submitted.
- The responsible custodian is relieved; the appropriate column on the NAVSUP Form 235 is balanced.

ROM users first enter inventory data for each retail outlet in the ROM inventory function. After this data is entered, the ROM balances the NAVSUP Form 235 and ROM users process the NAVSUP Form 235 in the ROM reports function.

In figures 6-11 and 6-12, the procedures for closing out the NAVSUP Form 235 manually are

shown for both separate and combined responsibility. It looks like a difficult task, but all it involves is transferring figures, adding columns, and figuring the percentage of differences. Follow along and study each figure as we discuss the entries made during the closeout of the NAVSUP Form 235.

Sales Entry

Sales is the first entry made during closeout for each ship's store activity. After sales, enter the cash collected for each sales outlet during the accounting period in the Expenditure column. Obtain the cash sales figure from the Cash Register Record, NAVSUP Form 469, for each individual sales outlet. The ROM system automatically enters this information.

Inventory Carried Forward Entry

Inventory carried forward is the second entry made during closeout of the NAVSUP Form 235. For all sales outlets except cup-type vending machines and snack bar manufactured items, enter the closing inventory at retail in the correct Expenditure column. For cup-type vending machines and snack bar manufactured items, enter the closing inventory at cost price in the correct Expenditure column. Obtain these closing inventory figures from the inventory summary sheet for each sales outlet. The ROM system automatically enters this information.

Subtotal Entry

Subtotal is the third entry made during closeout of the NAVSUP Form 235. Add all the entries in the Receipt and Expenditure columns, including the sales figure and inventory carried forward for each activity, and enter the totals. The ROM system computes the subtotal automatically.

Difference Entry

Enter the amount of difference in the Receipt and Expenditure columns necessary to make the two columns equal. An amount in the Receipt column indicates an overage, while an amount in the Expenditure column indicates a shortage. For cup-type vending machines, the amount reported on this line is the gross profit. The ROM automatically computes the difference.

SHIP'S STORE AFLOAT FINANCIAL CONTROL RECORD (4067)

PAGE 5 OF 5

DATE	DESCRIPTION	RETAIL PRICE		STANDARD NAVY CLOTHING STORE		CAN DRINK VENDING MACHINES		COST PRICE		COST OF OPERATION		
		RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES	RECEIPTS	EXPENDITURES			
1-9	INVENTORY BROUGHT FORWARD	65,939.73	180.50	10,978.27	0	18,086.78	0	12,776.75	13,190	1,671.57	0	1,481.35
1-17	SURVEY # 9609					41.55		2,639.15				
1-31	BREAKOUT # 97											
1-31	SALES		49,161.80									
1-31	INVENTORY CARRIED FORWARD					13,865.53			13,166.30			2,060.20
	SUBTOTAL	65,939.73	65,823.53	10,978.27	10,974.02	18,086.78	18,064.15	15,415.90	15,189.45	1,671.57	2,379.62	319.42
	DIFFERENCE		116.20	15.75		22.63		8.45	700.05			
	TOTAL	65,939.73	65,939.73	10,994.02	10,994.02	18,086.78	18,086.78	15,415.90	15,189.45	2,379.62	2,379.62	
	RETAIL STORE # 1					STANDARD NAVY		CAN DRINK		SMACK BAR		COST OF
	SHORTAGE - \$116.20					CLOTHING STORE		V/M		(MANUFACTURE ITEMS)		OPS
	OVERAGE - \$15.75					SHORTAGE - \$22.63		SHORTAGE - \$8.45		GROSS		\$708.05 MATERIAL
	OVERAGE - \$18.75									EXPENSE		37.86 \$324.00
										COST OF SALES -		COST OF
										\$8,275.76		OPS-ARMY
										GROSS PROFIT		V/M -
										\$4,890.34		\$157.35
										(37.86)		

COST OF SALES FOR CAN DRINK VENDING MACHINES TAKEN FROM LINE R OF ALL NAVSUP FORMS 236 FOR THE ACCOUNTING PERIOD

Figure 6-11.—Closeout of the NAVSUP Form 235 (separate responsibility).

Total Entry

Total is the final closeout entry. Add the subtotal and difference entries for each column and enter the totals in the Receipt and Expenditure columns. These figures must match. The ROM system computes the total automatically.

Once you complete the above transactions, you are ready to enter the summary entries at the bottom of the NAVSUP Form 235. The purpose of most of these summary entries is to show the differences and the percentage of overage or shortage.

Retail Store Entry

For each retail store, enter the dollar amount of the overage or shortage reported on the difference line followed by the percentage of the overage or shortage. To compute the percentage of the shortage or overage, divide the amount on the difference line by the amount on the sales line. In the example in figure 6-11, the difference for retail store number 1 was \$116.20 divided by the sales of \$49,161.80. This equals a percentage of difference of .24 percent. The ROM automatically posts difference information.

Standard Navy Clothing Store Entry

When you have a separate standard Navy clothing store, enter the amount of the overage or shortage reported on the difference line followed by the percentage of overage or shortage. The ROM system automatically posts difference information.

Can Drink Vending Machines Entry

For the can drink vending machines, enter the dollar amount of the overage or shortage reported on the difference line followed by the percentage of the overage or shortage. The ROM system automatically posts difference information. Below the percentage of the overage or shortage, enter the cost of sales. The cost of sales is the amount shown on line R of ALL Vending Machine Controls, NAVSUP Form 236, for the accounting period. Look at figure 6-12 as we use the following formula to compute the gross profit:

Amount shown on the sales line. . . .	\$13,166.30
minus	
Amount reported on cost of sales	
line	\$8,275.96
equals	
Gross profit	\$4,890.34
	$\$13,166.30 - \$8,275.96 = \$4,890.34$

Once you figure the gross profit, compute the percentage of gross profit by dividing the amount of gross profit by the amount on the sales line. In our example, \$4,890.34 divided by \$13,166.30 equals a gross profit percentage of 37 percent. The ROM system automatically posts this information.

Cup-Type Drink Vending Machines Entry

For cup-type vending machines (fig. 6-12), enter the cost of sales which equals the amount reported on the sales line (\$2,300) minus the amount reported on the difference line (\$1,337.20). The cost of sales in this case would be \$962.80. Below the cost of sales, enter the gross profit. The gross profit is the amount reported on the difference line of \$1,337.20. Then enter the percentage of gross profit by dividing the gross profit of \$1,337.20 by the amount on the sales line of \$2,300 to give you gross profit of 58 percent. The ROM system automatically computes this information.

Other Than Drink Vending Machines Entry

For other than drink vending machines, enter the amount of overage or shortage reported on the difference line followed by the percentage of overage or shortage. This is computed automatically by the ROM system.

Snack Bar Retail Items Entry

For snack bar retail items, enter the amount of overage or shortage reported on the difference line followed by the percentage of overage or shortage. The ROM system automatically computes difference information.

Snack Bar Manufactured Items Entry

For snack bar manufactured items, enter the gross profit amount reported on the difference line followed by the percentage of gross profit. To compute the percentage of gross profit, divide the gross profit by the amount reported on the sales line.

Cost of Operation Entry

For the cost of operation material, enter the value of all items issued from the Cost of Operation column except for issues to the drink

vending machines. For cost of operation vending machines, enter the total value of all items for the vending machines from the Cost of Operation column.

GAINS OR LOSSES

Once you complete inventory and closeout, the NAVSUP Form 235 and the NAVSUP Form 464 gains or losses are identified. The amount of those gains or losses is a difference compared to the total sales for an individual outlet or the total sales for all outlets. The amount or percentage of difference determines what course of action the ship's store officer must take. Determine the percent of difference for the entire ship's store operation using the formula shown in figure 6-13. In the example, the total difference of all sales outlets including the bulk storeroom is \$246.44, the total net loss. The figures for the differences of each individual sales outlets are obtained from the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, and the figures for the

differences of the bulk storeroom are obtained from the discrepancy list. The total net loss of \$246.44 is then divided by the total sales for all the sales outlets of \$86,877 for the net difference of .28 percent. Once you determine the net difference, then determine if it is within monetary limits. An excessive difference exists when the total inventory dollar value difference between the financial control records and the physical inventory exceeds \$750 or 1 percent of total sales, whichever is greater. If this is the case, then the ship's store operation is not within monetary limits and action must be taken.

ACTIONS TAKEN FOR EXCESSIVE DIFFERENCES

When an excessive difference is discovered during records closeout, the supply officer must be notified and all ship's store accountable spaces are secured and numbered car seals placed on them until the difference can be resolved.

COMPUTING GAINS OR LOSSES

<u>ACTIVITY</u>	<u>SALES</u>	<u>GAIN OR LOSS</u>	<u>REPORTED FROM</u>
Retail store	\$49,161.80	- \$116.20	NAVSUP Form 235
Snack Bar (Retail items)	\$8,623.15	+\$15.75	NAVSUP Form 235
Snack Bar (Manufactured Items)	\$2,060.20	0	NAVSUP Form 235
Standard Navy Clothing Store	\$13,865.55	- \$22.63	NAVSUP Form 235
Can Drink Vending Machines	\$13,166.30	- \$8.45	NAVSUP Form 235
Bulk Storeroom	<u>N / A</u>	<u>-\$114.91</u>	NAVSUP Form 464
Total	\$86,877.00	-\$246.44	

COMPUTATION

The difference \$246,44
 divided by
 the total sales
 equals
 the net difference
 of .28%

The ship's store operation has a net loss of \$246.44 with a net difference of .28 percent

Figure 6-13.-Computing gains and losses.

The first step taken to resolve the difference is an attempt to take care of the shortage or overage at a divisional level. This is done by verifying all mathematical computations on the records and using the checkoff list in the NAVSUP P-487, par. 9102, that indicates the most common discrepancies that occur. If this does not resolve the problem, then the commanding officer must be notified. The commanding officer initiates an informal examination of the loss that includes rechecking the most common errors shown in the NAVSUP P-487 and determining the total dollar value of the difference based on inventory and financial control records closeout. If this informal investigation determines there is no excessive loss, no further action is required. If the excessive difference is not resolved, the following actions are taken:

- Assistance is requested from the TYCOM or local NAVRESSO fleet assistance team.
- Accountability is reestablished and spaces are reopened for business.
- Disciplinary action is taken according to the UCMJ, if required.
- If theft or fraud is discovered, the instructions in the NAVSUP P-487, par. 1206 (2) and (3), are followed.

Reporting Differences

When the informal investigation indicates an excessive difference, a letter is sent to the TYCOM with a copy to the fleet commander, to NAVSUP, to the Navy Accounting and Finance Center, to NAVRESSO, and to the Naval Supply Corps School at Athens. A copy of the NAVSUP Form 235 and the discrepancy list must be enclosed with the letter explaining possible causes and corrective action taken to prevent the difference from happening again.

When directed by NAVRESSO and with the type commander concurrence, special inventory requirements may be implemented. The entire ship's store operation must be inventoried and balanced monthly for a minimum of 4 months to make sure there are no problems. Duplicates of the NAVSUP Forms 235 and 236 must be sent to NAVRESSO and the TYCOM each month during this period.

Disproportionate Difference

A disproportionate difference is an existing excessive difference that cannot be resolved and that exceeds \$2,250 or 3 percent of sales, whichever is greater. The procedures for reviewing

a disproportionate difference are the same as for excessive differences.

If, after the informal investigation is done, the difference is not resolved, a request for assistance is submitted to the local TYCOM or the NAVRESSO fleet assistance team. If they do not resolve the difference or it cannot be done in a reasonable time period, the following steps are taken:

- Set up a formal fact-finding body according to the *JAG Manual*, par. 0909.
- Relieve the responsible custodian if indications show him or her to be responsible.
- Reopen the records; in the event the ship's store officer is relieved, the records are closed and the relieved officer submits returns.
- Reopen spaces for business.

The requirements we discussed earlier under reporting differences apply to disproportionate differences also.

ACCOUNTING FOR GAINS OR LOSSES

A gain or loss by inventory that cannot be resolved must be accounted for in order to bring the ship's store records into agreement. In this section we discuss how to account for gains or losses of ship's store or standard Navy clothing stock.

Ship's Store Stock

All gains or losses of ship's store stock are absorbed in the cost of sales retail on the Journal of Expenditures, NAVSUP Form 978, at the end of the accounting period. This includes standard Navy clothing stock sold with ship's store stock through the same cash register with nondepartmental keys. If the descriptions of items missing from the sales outlet are known, a survey charging the individual ship's store profits is prepared.

Standard Navy Clothing Stock

Gains or losses of standard Navy clothing stock are credited or charged to the Navy Stock Fund. This includes gains or losses found as a result of inventories in the bulk storeroom, or gains or losses in a sales outlet when standard Navy clothing items are sold in a separate store or through a cash register with departmental keys.

The actual gain or loss by inventory is documented on a Requisition and Invoice/Shipping Document, DD Form 1149, for money value only. The DD Form 1149 covering gains or losses by inventory is shown in figure 6-14. If it

REQUISITION AND INVOICE/SHIPPING DOCUMENT										ENTER DATE		ENTER REQUISITION NO.			
ENTER UIC, NAME AND HULL NO. OF SHIP										NAVSUP PUB 487, PAR. 9103		ENTER EXPENDITURE NO.			
LOSS BY INVENTORY															
17X4911.2310	000	21001	0	000250	7C	SHIP'S UIC	00	SHIP'S UIC	/51000	\$22.63					
LOSS BY INVENTORY, STANDARD NAVY CLOTHING										MONEY VALUE ONLY				\$22.63	
TOTAL														\$22.63	

POST TO NAVSUP FORM 978

ENTER ON LINE B14 OF NAVCOMPT FORM 153

(A) LOSS BY INVENTORY

REQUISITION AND INVOICE/SHIPPING DOCUMENT										ENTER DATE		ENTER REQUISITION NO.			
ENTER UIC, NAME AND HULL NO. OF SHIP										NAVSUP PUB 487, PAR. 9103		ENTER EXPENDITURE NO.			
GAIN BY INVENTORY															
17X4911.2310	000	21001	0	000250	7C	SHIP'S UIC	00	SHIP'S UIC	/91000	\$10.78					
GAIN BY INVENTORY, STANDARD NAVY CLOTHING										MONEY VALUE ONLY				\$10.78	
TOTAL														\$10.78	

POST TO NAVSUP FORM 977

ENTER ON LINE B02 ON NAVCOMPT FORM 153

(B) GAIN BY INVENTORY

Figure 6-14.—Gains and losses by inventory.

is a gain by inventory, a requisition number is assigned to the DD Form 1149. A receiver's number must be assigned and posted to the Journal of Receipts, NAVSUP Form 977. It must be posted as a gain by inventory standard Navy clothing and is posted to the Other Sources

column under the heading Clothing on the NAVSUP Form 977. For losses by inventory, assign an expenditure number to the DD Form 1149. Post it to the Journal of Expenditures, NAVSUP Form 978, as a loss by inventory standard Navy clothing.

CHAPTER 7

LAUNDRY SCHEDULING AND QUALITY ASSURANCE

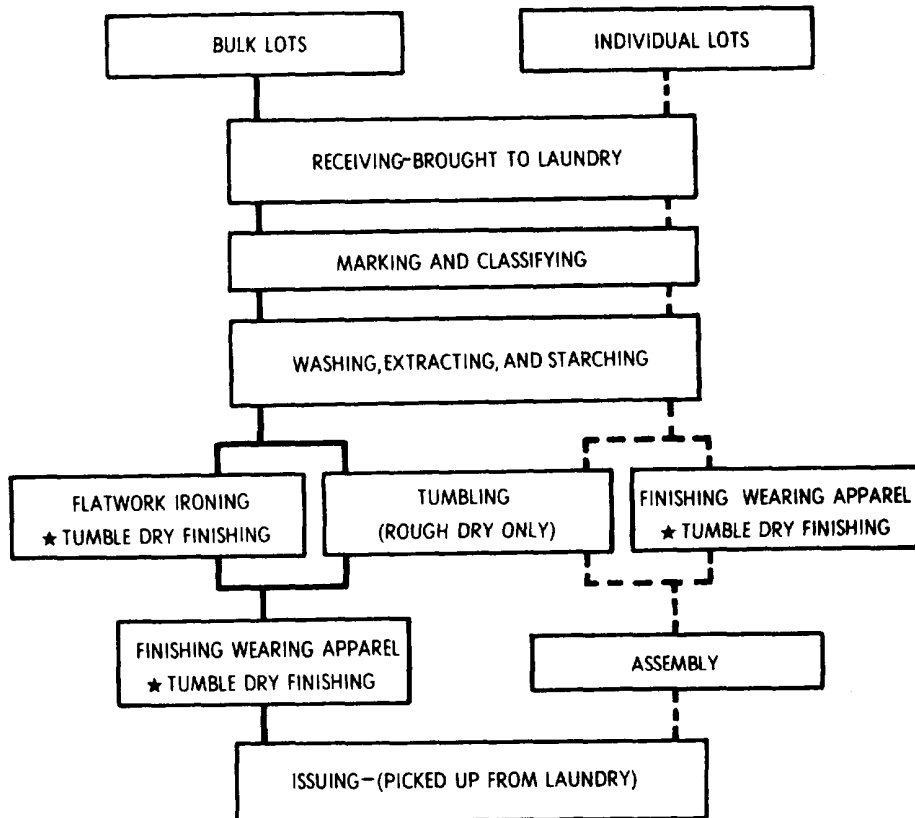
One of the supply officer's responsibilities aboard ship is to provide quality laundry service to the ship's personnel. The laundry must be done in a reasonable time period and still be quality work. To do this, daily operations must be scheduled and laundry personnel must prevent damage to laundered items.

As a Ship's Serviceman second class, you may be called on to prepare a schedule for your laundry. This includes figuring out your capabilities in the laundry and preparing a schedule based on these capabilities, and at the same time making sure completed work is of good

quality. Quality assurance in the laundry is done through training and observation of laundry personnel. To maintain high quality, you must know the causes of clothing damage and take preventive measures to avoid damage. In this chapter we will discuss methods of scheduling laundry operations and preventing damage to clothing.

THE SHIP'S LAUNDRY

The ship's laundry operates on a workflow concept. Figure 7-1 illustrates the workflow of



★ APPLICABLE TO SYNTHETIC AND SYNTHETIC BLENDS.

Figure 7-1.—Laundry workflow.

bulk and individual lots into the laundry. You must make sure the lots are carefully routed through the laundry so the work can be completed on time. The standard time for completing these lots is 24 to 72 hours. Scheduling work in the laundry is based on the following factors:

- Number of personnel aboard
- Number and competence of laundry personnel
- Processing standards
- Capacity of equipment
- Equipment production standards
- Past records

SIZE AND COMPETENCE OF LAUNDRY CREW

Statistically there should be 1 laundryman for 75 to 100 crew members. Normally, this does not happen and additional nonrated personnel are required to operate the laundry. These personnel may come as strikers or detailed similar to foodservice attendants in the general mess. If shortages of personnel occur, the schedule may have to be adjusted to meet laundry capabilities. The supply officer will advise the chain of command when the number of strikers is not adequate to support the ship's store operation.

The competence of laundry personnel working for you should also be considered. For the laundry to operate properly, qualified personnel should always be available, and time should be spent training less experienced laundry personnel. You should make sure that your personnel have access to publications that explain the basic fundamentals of laundry operation. The NAVRESSO fleet assistance team is also available to help in any problem areas, and this should improve your laundry operation. The fleet assistance team is discussed completely in the NAVSUP P-487.

PROCESSING STANDARDS

The minimum processing standards based on a 96-hour laundry workweek include the following:

- Provide one change of work clothing, underwear, socks, and one towel per day, per accommodation
- Provide one change of berth linen (per accommodation) and one change of officer and CPO dining facility linen per week
- Finish press three work uniform shirts and trousers per officer and CPO/SNCO accommodation per week

- Finish press one dress uniform shirt and trousers per crew (plus troops) accommodation per week

- Provide sufficient wash and utility press capability consistent with accommodation requirements on surface ships with embarked Marine Corps detachments

- Have laundry capacities capable of supplementing facilities of tended ships in addition to the requirements of their own ship's company on tenders and repair ships

The above standards amount to 24 pounds of laundry, per crew member, per 96-hour workweek (minimum standards). It can be anticipated that approximately 80 percent of the workload will require tumble drying, 20 percent pressing, and 2 percent of this pressing workload will be flatwork if available.

EQUIPMENT PRODUCTION STANDARDS

The capacity and production capabilities of your equipment are also considered in scheduling laundry work. The equipment capacity is determined by the manufacturer. Equipment should not be overloaded or used in a manner that would increase the possibility of damage. The equipment production standards are the operational capabilities of one particular piece of equipment in a given period of time. This may vary depending on the operator's ability and the condition and arrangement of the equipment and utilities. The average production standards are based on reviews of past laundry records:

- Washer/extractor— 1 load per hour
- Dryers—2 loads per hour
- Shirts (shirt set of three presses)—20 per operator hour (poh)
- Trousers (trousers set of three presses)—20 poh
- Shirts single press 554— 12 poh
- Trousers single press 554—9 poh

PAST RECORDS

Records of work previously done in the bulk work and press deck logs should be considered when you are making the laundry schedule. The bulk work logs tell you how much bulk work was done previously. The press deck logs tell you how much press work was done previously. If the previous laundry supervisor kept a weekly laundry summary sheet of all this work, you will already have a summary. This summary sheet is illustrated in figure 7-2.

WEEKLY LAUNDRY SCHEDULE REPORT

DATE _____

Week of _____ to _____

DESCRIPTION OF PROCESSED ITEM	UNIT	MON	TUES	WED	THUR	FRI	SAT	TOTAL LB/PC
Rough-Dry Whites – Divisional	lb							
Rough-Dry Dungarees – Divisional	lb							
OFFICER/CPO Press Khakis	lb/pc							
OFFICER/CPO Press Whites	lb/pc							
OFFICER/CPO Press Whites	lb/pc							
OFFICER/CPO Rough Dry	lb/pc							
Sick Bay/Dental Smocks, Whites Linen, Towels	lb/pc							
Wardroom Linen/Towels, Whites	lb/pc							
Barber Towels, Smocks	lb/pc							
Mess Cooks' Whites/Rough-Dry Whites	lb							
Grand total lbprocessed for the week	lb/pieces							

*****BEGINNING INVENTORY*****

Supplied Usage Date	Unit	Plus Receipt	Less Ending Inv.	Equals lb used per lb	Price per lb	cost Ext
Two-Shot Detergent	lb					
Sour	lb					
Starch	lb					
Miscellaneous	lb					

Grand total cost of supplies \$ _____

Total personnel on board for the inclusive dates (for the week) _____

Total lb processed (the grand total lb processed for the week) _____

Total lb processed per person (divide grand total lb processed by onboard count) _____

Total cost per person (divide grand total cost by onboard count) _____

Standard of Patron Service Requirements

Wash—24 lb per person per week

Finished work (Officers/CPOs, 3 shirts and trousers each (work))

Finished work (ea 1 dress uniform)

Figure 7-2.—Laundry summary sheet.

If the previous laundry supervisor did not keep this summary sheet, or did not keep the laundry logs properly, it may make your preparation of the laundry schedule more difficult. In this case, use your past experiences plus other factors that determine laundry scheduling to prepare a workable and effective schedule. You may have to adjust the schedule periodically for smooth operations.

THE IDEAL LAUNDRY SCHEDULE

The ideal schedule fulfills the laundry requirements aboard your ship. Fulfilling these requirements entails a trial and error period where you adjust the schedule until requirements are met. Since the factors that determine a laundry schedule vary, it is difficult and impractical to give you a schedule; however, we will give you the facts and groundwork for making a schedule.

Some laundries use the daily schedule (fig. 7-3). This type of scheduling allows the bulk lots

to be delivered daily instead of once or twice a week. This is not only an easier way of scheduling operations, but it eliminates the stowage of soiled clothing in the berthing spaces and the odors associated with them. The main problem with the daily schedule is delivery and pickup. You must have complete control of delivery and pickup. As the laundry supervisor, you should have the names of each divisional laundry petty officer to make sure the laundry is picked up and delivered on time. If the laundry is not picked up and delivered by a division daily, you will run into a light load on one day and a heavy load on another day. Laundry that is not picked up daily will eventually become cluttered with soiled laundry and cause an unsanitary condition.

On some ships, the daily schedule may not fit the requirements of the laundry. This may be due to heavy workloads, lack of water, steam, or broken equipment. In any case, you have to prepare a schedule to fit your laundry capabilities. Computing your laundry capabilities can be simplified by using the laundry worksheet illustrated in figure 7-4. Use the following steps when computing your capabilities:

LAUNDRY SCHEDULE

Monday	Officer All division bulk work Cooks and messcooks Wardroom table linen
Tuesday	CPO All division bulk work Cooks and messcooks CPO table linen
Wednesday	Officer All division bulk work Cooks and messcooks All wardroom linen
Thursday	CPO All division bulk work Cooks and messcooks All CPO linen
Friday	Cooks and messcooks Field day Finish up leftover laundry
Saturday	Closed in port At sea: Cooks and messcooks CPO and officer table linen

1. Enter the crew size and multiply by 24 to arrive at how much laundry you should be capable of processing a week.

2. Enter the number of officers and chief petty officers aboard.

3. Enter the number of laundry crew (you should have approximately 1 laundryman for each 75 to 100 crew members).

4. Enter the total number of washer extractors, tumbler dryers, and three press operator stations aboard.

5. Multiply the number of installed washer extractors by their weight capacity. Since the production standard for a washer extractor is one load an hour this figure will tell you how much you can expect to wash in an hour.

6. Multiply that hourly figure by 96 and it will tell you how much you can wash in a 96-hour workweek.

7. Multiply the number of installed dryers by their weight capacity. Since the production standard for a dryer is two loads an hour multiply the figure you arrive at by 2 and this will give you your hourly drying capacities.

8. Multiply this figure by 96 to arrive at your drying capabilities for a 96-hour workweek.

9. Since the production standard for a three-press operator station is 20 shirts or trousers per hour, multiply the number of three-press

Figure 7-3.—Daily laundry schedule.

LAUNDRY SCHEDULE WORKSHEET

A. INFORMATION

1. Crew size _____
2. Officers _____
3. CPOs _____
4. Size of laundry crew _____
5. Total washer extractors _____
6. Total tumbler dryers _____
7. Total three-press operator stations _____

B. WORKLOAD PER 96-HOUR WORKWEEK

1. Crew size _____ times 24 lb equals the pounds per week _____

C. WASHING CAPABILITIES

1. Number of washer extractors _____ times the weight capacity _____ equals the amount of clothes washed per hour _____
2. 96 times the amount of clothes washed per hour _____ equals the total washing capability for a 96-hour workweek of _____

D. DRYING CAPABILITIES

1. Number of tumbler dryers _____ times the weight capacity _____ times 2 equals the amount of clothes dried per hour _____
2. 96 times the amount of clothes dried per hour _____ equals the total drying capability for a 96-hour workweek of _____

E. PRESSING CAPABILITIES

1. Number of three-press operator stations _____ times 20 equals the total amount of shirts or trousers you can press per hour of _____
2. 96 times the amount of shirts or trousers pressed per hour _____ equals the total pressing capabilities for a 96-hour workweek of _____

F. COMPUTING POUNDS OF LAUNDRY PER DAY

1. The total pounds per week of _____ divided by the number of days the laundry works per week of _____ equals the total pounds you can expect per day of _____

G. COMPUTING THE TOTAL NUMBER OF SHIRTS AND TROUSERS PRESSED PER WEEK

1. Total officers and CPOs on board _____ times 6 equals the total amount of shirts or trousers pressed per week of _____

Figure 7-4.—Laundry worksheet.

operator stations by 20. This figure tells you how much you can press per hour.

10. Multiply this hourly total by 96 and it will give you your pressing capabilities for a 96-hour workweek.

11. Determine your daily workload by taking the total pounds done in a week (24 times crew

size) and divide it by the number of days your laundry works a week.

12. Determine your pressing requirements by multiplying total officers and CPOs by 6 to arrive at the approximate total of shirts and trousers you will press in a week.

Follow the steps in figures 7-5 and 7-6 (use these figures for examples only) and see how the

LAUNDRY SCHEDULE WORKSHEET

A. INFORMATION

1. Crew size 1,500
2. Officers 100
3. CPOs 150
4. Size of laundry crew 15
5. Total washer extractors 6
6. Total tumbler dryers 8
7. Total three-press operator stations 5

B. WORKLOAD PER 96-HOUR WORKWEEK

1. Crew size 1,500 times 24 lb equals the pounds per week 36,000

C. WASHING CAPABILITIES

1. Number of washer extractors 6 times the weight capacity 100 equals the amount of clothes washed per hour 600
2. 96 times the amount of clothes washed per hour 600 equals the total washing capability for a 96-hour workweek of 57,600

D. DRYING CAPABILITIES

1. Number of tumbler dryers 8 times the weight capacity 50 times 2 equals the amount of clothes dried per hour 800
2. 96 times the amount of clothes dried per hour 800 equals the total drying capability for a 96-hour workweek of 76,800

E. PRESSING CAPABILITIES

1. Number of three-press operator stations 5 times 20 equals the total amount of shirts or trousers you can press per hour of 100
2. 96 times the amount of shirts or trousers pressed per hour 100 equals the total pressing capabilities for a 96-hour workweek of 9,600

F. COMPUTING POUNDS OF LAUNDRY PER DAY

1. The total pounds per week of 36,000 divided by the number of days the laundry works per week of 5 equals the total pounds you can expect per day of 7,200

G. COMPUTING THE TOTAL NUMBER OF SHIRTS AND TROUSERS PRESSED PER WEEK

1. Total officers and CPOs on board 250 times 6 equals the total amount of shirts or trousers pressed per week of 1,500

Figure 7-5.—Laundry worksheet (example).

LAUNDRY SCHEDULE (Example Only)

Day of the week	Division	Total personnel	Times	lb per wk	Total
Monday	Officer	100	x	12	= 1,200
	Division B	100	x	24	= 2,400
	Division C	100	x	24	= 2,400
	Division A	50	x	24	= 1,200
	Total				<u>7,200</u>
Tuesday	CPOs	150	x	12	= 1,800
	Division D	100	x	24	= 2,400
	Division E	50	x	24	= 1,200
	Division F	50	x	12	= 600
	Division G	50	x	24	= 1,200
	Total				<u>7,200</u>
Wednesday	Division I	100	x	24	= 2,400
	Division J	100	x	24	= 2,400
	Division L	100	x	24	= 2,400
	Total				<u>7,200</u>
*NOTE: Light load this day. Field day should be done.					
Thursday	Officer	100	x	12	= 1,200
	Division O	100	x	24	= 2,400
	Division H	50	x	24	= 1,200
	Division K	50	x	24	= 1,200
	Division R	50	x	24	= 1,200
	Total				<u>7,200</u>
Friday	CPOs	150	x	12	= 1,800
	Division F	50	x	12	= 600
	Division M	50	x	24	= 1,200
	Division N	50	x	24	= 1,200
	Division P	50	x	24	= 1,200
	Division Q	50	x	24	= 1,200
	Total				<u>7,200</u>

*Note: Officer, CPO, and Division F are delivered twice a week. Split the 24 pounds per person per week up when computing these.

USS NEVERSAIL (CGN-6)

DIVISIONAL BREAKDOWN

NUMBER OF PERSONNEL IN EACH DIVISION

Division A	50
Division B	100
Division C	100
Division D	100
Division E	50
Division F	50
Division G	50
Division H	50
Division I	100
Division J	100
Division K	50
Division L	100
Division M	50
Division N	50
Division O	100
Division P	50
Division Q	50
Division R	50
CPO	150
Officer	100
TOTAL CREW	1,500

Figure 7-6.—Laundry schedule (example).

laundry schedule is computed on a ship with 1,500 crew members. Your weekly workload is 36,000 pounds and your daily workload is 7,200 pounds. You are well within your laundry capabilities because your laundry can wash and dry more than 36,000 pounds in a 96-hour workweek. Therefore, your workweek will be considerably less than 96 hours. Your pressing capabilities are also more than adequate.

Now that you have determined your laundry capabilities, your next step would be to determine the number of personnel in each division. This may be a difficult task on a ship as large as a carrier. The best thing to do is schedule a meeting of all divisional laundry petty officers and let them know you are preparing a new laundry schedule and that you will need to know the total number of personnel in each division. Give them a deadline for giving you this information so time won't be wasted. The divisional laundry petty officer may obtain the total number of personnel in each division from the divisional mustering petty officer.

Once you receive the information from all the divisional laundry petty officers, list the divisions and the number of personnel in each division as shown in figure 7-6. Multiply the number of personnel in each division by 24 and this will give you an estimate of the total pounds of laundry you will receive from that division per week. Beginning with Monday, insert a combination of bulk and individual lots until you come close to your daily workload of 7,200. Since officer and CPO laundry is delivered twice a week, you will multiply the number of officers or CPOs by 12 instead of 24 as shown in figure 7-6. Divisional laundry can be done in this fashion also. Look at Division F in figure 7-6. Notice how Division F's laundry is delivered twice a week instead of once. In this case, multiply the total number of personnel in Division F by 12 instead of 24 on the days they will deliver their laundry. Continue the process of inserting divisions in one of the days until all bulk and individual lots are accounted for and you have your laundry schedule.

Your laundry schedule should show such things as (1) type of lot, (2) individuals and groups to whom the lots belong, (3) personnel who deliver the lots, (4) day and hour of delivery, and (5) hour of pickup. Your schedule should also include accompanying instructions showing method of delivery, services rendered, and any other information necessary.

Aboard ship in port, you can normally expect a workload that is equal to one-half of your

underway workload. Changing conditions such as underway periods should have a limited effect on your laundry schedule when the above scheduling method is used.

DAMAGE TO LAUNDERED ITEMS

As the laundry supervisor, familiarize yourself with the causes of clothing damage and take preventive measures to eliminate these causes. Careful attention to detail will eliminate claims for damage to clothing in the laundry. Many reasons why clothing is damaged in the laundry are listed below:

- Not conforming to the Navy wash formulas
- Using the washer extractor in manual mode instead of automatic
- Overloading washers and dryers
- Not sorting clothes properly
- Overextracting clothing in the washer/extractor
- Water temperature set too high
- Water levels too low
- Overdrying
- Items such as pens, gum, and so forth, left in pockets of shirts or pants
- Burning or scorching clothing on presses
- Pressing clothing that is too wet
- Dryer fires
- Improper padding of presses

DAMAGE TO CLOTHING DURING THE RECEIVING PROCESS

During the receiving process many problem areas can be identified and corrected before routing lots to the wash deck. After properly identifying all clothing as discussed in *Ship's Serviceman Third Class*, NAVEDTRA 10176, you should quickly check all pockets of the shirts and

trousers for foreign objects. Although it is the responsibility of the crew member to remove all foreign objects from the pockets, some may forget to check. An ink pen left in a pair of trousers can cause havoc in a washer or dryer and result in a large laundry claim. Conducting this inspection on individual lots may be practical but, due to time constraints and lack of manpower, it is impractical for laundry personnel to check every piece of clothing in larger bulk lots. A note should be placed in the Plan of the Day (POD) aboard ship asking crew members to check their pockets carefully for foreign objects before sending their clothes to the laundry to eliminate chances of damage during the laundering process. This note should be inserted in the Plan of the Day periodically to remind crew members.

The receiving laundryman is also tasked with the job of classifying all clothing according to color, fiber content, and degree of soiling. He or she should separate colors from whites to prevent color transfer, and always separate heavily soiled items from lightly soiled items to prevent the further deposition of soil on garments, causing them to look gray or dull. Laundry personnel should also check all individual lots and make sure there are no colored items mixed with whites in the laundry net bags. Laundry net bags should not be overstuffed or they will not wash properly due to lack of mechanical action. Net bags delivered to the laundry overstuffed should be split into two laundry net bags.

DAMAGE TO CLOTHING ON THE WASH DECK

The majority of clothing damage occurs on the wash deck; however, with proper receiving procedures many of these problems can be eliminated. Navy wash formulas must be posted on the wash deck and followed. The Navy wash formulas I through III are shown in figures 7-7 through 7-9. The proper use of these formulas will eliminate the majority of the problems on the wash deck.

Although the washer extractor can operate in the manual mode, always use it in the automatic mode. The Navy wash formulas and washer extractor were designed for operating in the automatic mode and not manual mode. Manual operation leads to an unsanitary wash and poor quality of the finished product. Mechanical problems may also occur during the manual mode when the extractor motor is energized before all the water is drained from the wash drum.

If the washer extractor is extracting properly, it removes all water from clothing except for an amount equal to 55 percent of the dry weight of the laundry. If the clothing is underextracted, there will be an increase in drying time and work backlog will occur. On the other hand, overextraction causes severe wrinkling in clothes that will make pressing difficult.

NOTE: Laundry supervisors should make sure operating instructions for the washer extractor in automatic mode are posted on the wash deck for all personnel to read and follow.

Do not exceed the manufacturers' load limits for equipment. An overloaded washer extractor will not wash or extract properly. Washer extractors with three pockets should be loaded to make sure equal weight is distributed in each pocket. Clothes should be weighed properly before reaching the wash deck to eliminate any problems in loading. Synthetic, synthetic blends, and certified Navy twill should be loaded at rated capacity of the washer extractor. This will improve mechanical action for a better wash and help to avoid wrinkling.

Two-Shot Detergent

The new two-shot detergent consists of a detergent and oxygen-based bleach. Since it comes premixed the laundryman does not have to measure chemicals. The two-shot detergent is safe for use on all fabrics, finishes, or colors. At the time of the writing of this manual, limited information was available on the effects of the two-shot detergent in the laundering process. As information is released and military specifications are prepared, new information will be available.

Sour

Sour is used to brighten and freshen the clothes. Sour does this by neutralizing remaining alkalies and dissolving iron and other metallic salts that cause rust or a yellow discoloration. If you omit sour from your wash load, the clothes may become yellow or dull looking when you dry or iron them. Undersouring gives incomplete neutralization of the alkali; oversouring can cause clothing to stick to press heads and flatwork ironers.

Souring on the last rinse removes sodium bicarbonate, which the rinse water normally contains. Sour usually does not injure the fabric.

NAVY WASH FORMULA I
HIGH TEMPERATURE FORMULA (160°F) WITH OXYGEN BLEACH
CLASSIFICATION: White and Colorfast Cotton, Synthetic and Blended Fabrics (White Certified Navy Twill Uniform Items)

Step	Notes	Operation	Cycle Time (Minutes)	Water Temp (Degrees Fahrenheit)	Water Level (Inches)	Supplies (100-lb Basis)
1	A	Break/suds	10	160	4	16 oz detergent/ oxygen bleach
2		Drain	1			
3		Flush/suds	6	160	4	
4		Drain	1			
5		Spin	1			
6		Rinse	3	160	4	
7		Drain	1			
8		Rinse	3	160	4	
9		Drain	1			
10	B	Sour	4	130	4	2.0 oz sour bacteriostat 12 oz instant starch
11		Drain	1			
12		Final Spin	4			

A. Detergent bleach may be added directly to the wash once water level has been reached.

B. Add starch and run for 10 minutes in the manual mode when starch is required.

FOR SEAWATER WASHING

1. Use seawater in steps 1 and 3. Detergent bleach should be increased to 20 ounces.

2. Use fresh water in steps 6, 8, and 10.

Figure 7-7.—Navy wash formula I.

NAVY WASH FORMULA II
HOT FORMULA (140°F) WITH OXYGEN BLEACH
CLASSIFICATION: Colored Cotton, Synthetic and Blended Fabrics (Khaki Cotton, Certified Navy Twill & Blend Dungarees)

Step	Notes	Operation	Cycle Time (Minutes)	Water Temp (Degrees Fahrenheit)	Water Level (Inches)	Supplies (100-lb Basis)
1	A	Break/suds	10	140	4	16 oz detergent/ oxygen bleach
2		Drain	1			
3		Flush/suds	6	140	4	
4		Drain	1			
5		Spin	1			
6		Rinse	3	140	4	
7		Drain	1			
8		Rinse	3	140	4	
9		Drain	1			
10	B	Sour	4	120	4	2.0 oz sour bacteriostat 12 oz instant starch
11		Drain	1			
12		Final Spin	4			

A. Detergent bleach may be added directly to the wash once water level has been reached.

B. Add starch and run for 10 minutes in the manual mode when starch is required.

FOR SEAWATER WASHING

1. Use seawater in steps 1 and 3. Detergent bleach should be increased to 20 ounces.

2. Use fresh water in steps 6, 8, and 10.

Figure 7-8.—Navy Wash formula II.

**NAVY WASH FORMULA III
LOW TEMPERATURE FORMULA**
CLASSIFICATION: Woolens, Synthetics, Cotton Blends, and Nonfast Colors

Step	Notes	Operation	Cycle Time (Minutes)	Water Temp (Degrees Fahrenheit)	Water Level (Inches)	Supplies (100-lb Basis)
1	A	Break/suds	5	100 to 120	9	14-16 oz detergent/ oxygen bleach
2		Drain	1			
3		Flush/suds	5	100	9	4 oz detergent if required
4		Drain	1			
5		Spin	1			
6		Rinse	3	90	9	
7		Drain	1			
8		Rinse	3	90	8	
9		Drain	1			
10		Sour	4	90	8	1.0 oz sour
11		Drain	1			
12		Final Spin	4			

A. Detergent bleach may be added directly to the wash once water level has been reached. Detergent amounts are based on a 100-lb basis and must be adjusted according to the size of the washer extractor used.

FOR SEAWATER WASHING

1. Use seawater in steps 1 and 3. Detergent bleach should be increased to 20 ounces.
2. Use fresh water in steps 6, 8, and 10.

Figure 7-9.—Navy wash formula III.

However, when subject to the heat of presses or the flatwork ironer, sour is converted to sodium carbonate that causes damage to the clothing. Do not rinse the clothes after you use sour.

Starch

Starch is designed to give body to and improve the feel of the fabric. It is used on cotton fabrics, but it should never be used on synthetics, synthetic blends, or certified Navy twills (CNTs). The Navy wash formula should show the amount of starch to use on clothing. Do not overuse or underuse starch. If overstarched, clothing will become too stiff. If understarched, clothes will look wrinkled after they are pressed. Overusing starch also causes spotting during pressing. Always drain starch out of the washer extractor while it is running to prevent starch from settling on the top of the load.

DAMAGE TO CLOTHING DURING THE DRYING CYCLE

Most damage that occurs to clothing during drying can be eliminated with proper supervision, training, and attention to detail. The major causes of damage to clothing during the drying cycle include the following:

- Incorrect temperature settings
- No cool-down period
- Overdrying
- Overloading or improperly loading the dryer
- Lack of training in the proper operation of the dryer

As a supervisor, make sure all laundry personnel follow the safety precautions and operating instructions outlined below and discussed in *Ship's Serviceman Third Class*, NAVEDTRA 10176, and the equipment technical manual.

Set the temperature controls on the dryer between 140 to 160 degrees. When drying different types of clothing, you should keep a close watch on the temperature gauges to make sure the dryers do not overheat. Set the timer on the dryer for 20 to 25 minutes and cool-down time for 10 to 15 minutes so the alarm will sound to alert you

to check the load. Do not overload the tumbler dryer so that adequate tumbling action is allowed for wrinkle removal. Drying time varies with the clothing mix and size of load, but items containing synthetics or a high percentage of synthetic blends dry much faster than (similar) 100 percent cotton items.

Do not overload dryers. Overloading dryers only extends drying time and causes overdrying. Always separate lightweight items from heavy items. Lighter weight items in an overloaded dryer have a tendency to dry quickly. By the time your heavier items are dried, your lighter items may be at the point of combustion.

Hang dry dungaree shirts that have freshly ironed-on patches. When the ink from these freshly ironed-on patches comes in contact with dryer heat, it becomes a sticky solution that imprints on other clothing in the dryer. However, the patch ages after a couple of washes and can be dried in the normal manner. Do not dry the shirt separately or the ink will ruin the shirt itself.

LAUNDRY DRYER FIRES

Laundries aboard ship are not normally seen as a major fire hazard, but they are just as hazardous as other spaces aboard ship. Clogged lint filters, unattended clothes in the dryers, faulty thermostats and timers, lack of PMS, and operator error are some of the causes of laundry dryer fires.

Laundry dryer fires can have effects far beyond a load of scorched and burned clothes. Vital electrical, piping, and ventilation systems can be damaged, jeopardizing a ship's safety and degrading its mission capability. While the ship undergoes repairs, operational plans and schedules are disrupted.

The principal cause of shipboard laundry fires is spontaneous combustion of residual soil in clothing (particularly paint and drying edible oils) and/or polymeric elastic waistband materials. In the majority of fires, the Navy reports clothing or linen has been left in the dryer unattended. The reason for this is that, in each case, the laundry personnel have not followed proper procedures. A Prevent Laundry Dryer Fires laminated placard will be placed on the front of each dryer. These placards are available from local servmarts or from the supply system. To prevent laundry fires, you should make sure all laundry personnel understand the information contained on this placard and follow the safety precautions outlined in the *Ship's Serviceman Third Class*, NAVEDTRA 10176.

DAMAGE TO CLOTHING DURING PRESSING

Improper padding on presses is the major cause of damage to clothing on the press deck. The supply department is responsible for padding these presses. The laundry supervisor should be actively involved in the maintenance operations to make sure the adjustment on these presses meets laundry requirements. Time should always be allowed for the planned maintenance of all equipment. Laundry requirements for press head pressure is discussed in *Ship's Serviceman Third Class*, NAVEDTRA 10176.

Never allow the press head to remain on the clothing too long. A one-operator station consists of two 54-inch presses and one 36-inch press. This allows the operator between 20 to 30 seconds between lays depending on the laundryman's ability. A laundry man should not try to operate more than one operator station at a time.

Clothes that are properly washed eliminate most chances of scorching during pressing. Improperly washed clothes may scorch because of chemicals left on the garments after extraction. The supervisor should make sure clothes are properly washed and extracted before delivering them to the press deck.

Laundry personnel are responsible for changing pads and covers on the presses. Improper padding of presses can cause broken buttons and a dull-looking product after pressing. The presses should be padded according to the instructions in *Ship's Serviceman Third Class*, NAVEDTRA 10176. If proper padding does not eliminate the broken button problem, have the engineering department check the head

adjustments. You can check the adjustment of the press by placing a bed sheet in it, leaving a portion of the sheet exposed. Close the press, and then try to pull the sheet out of the press. The sheet should not slip out; it should remain contained in all areas.

Items that normally require dry cleaning should not be pressed on a hot head press, but on a dry-cleaning press with an air vacuum. If you do not have a dry-cleaning press, give the item a light drying and promptly remove it from the dryer and hang it. Usually, these types of clothing are suitable for wear without pressing.

Always be sure that there are no foreign articles in the clothing. Foreign articles may possibly make their way through the receiving, washing, and drying process without being noticed. If the clothing is pressed with gum, hard candy, and so forth, in the pockets, it will cause stains that may never be removed. If stains do occur, use the stain removal procedures as outlined in *Ship's Serviceman Third Class*, NAVEDTRA 10176.

Remember, damage to clothing during pressing may be caused by the following conditions:

- Improper adjustment of press heads
- Unclean press heads
- Press head on fabric too long
- Improper washing or extraction
- Improper padding on presses
- Foreign articles left in clothing

APPENDIX I

GLOSSARY

ACCOUNTABILITY—The personal obligation on the part of the ship's store officer to render an accounting of ship's store property and funds.

ACCOUNTABLE OFFICER—The ship's store officer.

ACCOUNTING PERIOD—Any period for which returns must be submitted. It is normally a 4-month period ending 31 January, 31 May, and 30 September.

ADJUSTMENT INVOICE—A document used to correct receipt documents previously transmitted to one of the fleet accounting and disbursing centers that was found to be incorrect after being transmitted and the mistake was in excess of 10 dollars.

ADVANCE RECORDING—The process by which the responsible custodian will prelist required information on the Inventory Count Sheet, NAVSUP Form 238, before inventory.

APPROPRIATION—An authorization by an act of Congress to incur obligations for specific purposes and to make payments out of the Treasury.

BACKUP—The process of saving data on the ROM system files using a streamer tape or floppy diskettes.

BASIC STOCK ITEMS—Those items listed in the current *Consolidated Afloat Requisitioning Guide Overseas* (CARGO), NAVSUP Pub 4998, chapter II. These items are considered the most popular and essential items of ship's store stock and should be stocked at all times.

BREAKBACK—A transfer of an item from a sales outlet back to the bulk storeroom.

BREAKOUT—A transfer of material from the bulk storeroom to a sales outlet or service activity.

BULK SALE—A sale made at cost to an activity authorized to buy in this manner.

BULK SALESROOM—A separate cash sales unit established in a bulk storeroom from which bulk sales are made.

BULK STOREROOM—A main storage facility for all or part of the stock in a ship's store operation. No sales are made from a bulk storeroom.

BULK STOREROOM CUSTODIAN—A person in charge of a bulk storeroom. In separate responsibility operations, the custodian is responsible for the stock by quantity on individual stock records.

CANCELLATION—A total or partial discontinuance of supply action requested by the requisitioner and confirmed by the supplier.

CASH COLLECTION AGENT—An officer or enlisted person designated in writing by the ship's store officer to collect and deposit all cash received from sales in the ship's store.

CASH TOTALIZER—A device installed on the inside of vending machines that totals the cash received.

CHANGE FUND—Official funds that are entrusted to the custody of an officer or enlisted person by the disbursing officer to use for change in one of the sales outlets in the ship's store.

CLASS NUMBERS—Six-digit numbers assigned to different categories of ship's store stock for the purpose of easy identification.

CLOSEOUTS—A process completed at the end of each accounting period on the ROM system to update all applicable ship's store records.

CLOTHING ITEMS—Standard Navy clothing items.

COGNIZANCE SYMBOL—A two-character symbol that designates the store's account in which material is carried and the responsible inventory control point.

COMBINED RESPONSIBILITY OPERATION—A ship's store operation in which one person is responsible for both a sales outlet and the bulk storeroom that supplies that outlet.

COMPOSITE RECREATION FUND—A fund in which a ship without a ship's store shares in the profits of the supporting ship's store. For example, an SSN/SSBN supported by an AS receives a share of the ship's store profits from the AS to be used as the SSN/SSBN's recreation fund.

CONSTANTS—Data maintained in a central file on the ROM system that is used repetitively to produce various reports and forms.

COST ITEM—An item of ship's store stock carried for ultimate issue as cost of operations and cost of sales.

COST OF OPERATIONS ISSUE—An expenditure of stock for ultimate consumption in a ship's store activity.

COST OF OPERATIONS ITEMS—Cost items carried for ultimate issue to ship's store activities and for which cash is not ultimately received.

COST OF SALES ITEMS—Cost items carried for issue to a sales outlet. Cash is ultimately received for cost of sales items. They differ from retail items in that further processing is required before sale.

COST PRICE—The price at which an item is received from the supplier. Standard Navy clothing is sold and issued at cost price. Cost of operations items are issued at cost price.

CREDIT MEMORANDUM—A document received from a vendor that gives credit to a ship for merchandise returned to the vendor.

CUSTODIAN (RESPONSIBLE CUSTODIAN)—A person held responsible for the operation of a sales outlet and strict custody of the material used in it.

DEALER'S BILLS—Invoices issued by the dealer to the paying activity charging for material received or services rendered.

DEFECTIVE MERCHANDISE—Ship's store merchandise that does not work or do what it was intended to do because of default in design or damage.

DEPARTMENT CODE—A code by which ship's store merchandise is identified by categories; listed in appendix B of the ROM TUG.

DISHONORED CHECK—A personal check returned to the disbursing officer by a bank or institution due to insufficient funds; it is charged as an operating expense of the ship's store.

DISPROPORTIONATE DIFFERENCE—An excessive difference in the ship's store that has not been resolved; exceeds \$2,250 or 3 percent of sales, whichever is greater.

DIVISIONAL LAUNDRY PETTY OFFICERS—Petty officers assigned by their respective divisions whom the laundry supervisor can contact for delivery or pickup of bulk divisional laundry or for resolving problems concerning the laundry.

EMBLEMATIC ITEMS—Items bearing the ship's identification (such as ball caps, belt buckles, t-shirts, lighters, mugs, and so forth). Since these items have the ship's identification on them, they have no sales potential for another ship. Procurement, therefore, must not exceed 90 days' anticipated sales.

EXCESSIVE DIFFERENCE—The condition that exists when the total inventory dollar value difference between financial control records and the physical inventory exceeds \$750 or 1 percent of total sales, whichever is greater.

EXPENDITURE—The removal of stock from the accountability of a ship's store officer.

FRAUD—Any theft of funds or merchandise, or a change of official records by an accountable officer or responsible individual in the ship's store operation.

FUNCTION—A particular process in the ROM system that affects ship's store records.

GROUP SALE—A sale of merchandise to a group in which several individual orders have been consolidated. A group sale is made when individual sales to personnel cannot be made.

HEALTH AND COMFORT ISSUES—The provision of toilet goods, tobacco, clothing items, and other necessities required for the health and well-being of personnel without sufficient funds to purchase them.

HIGH LIMIT—The maximum quantity of material to be maintained on hand and on order to sustain current operations. It includes the sum of stocks represented by the operating level, the safety level, and order and shipping time (equivalent to requisitioning objective).

INTRASTORE TRANSFER—A movement of material from the responsibility of one sales outlet operator to that of another.

INVENTORY AFFIDAVIT—A certification signed by the responsible custodian and ship's store officer stating that the inventory is accurate and complete to the best of their knowledge and belief.

INVENTORY CONTROL RECORD—A record used by the ship's store officer to plan and manage the ship's store inventory by making sure inventory limits for ship's store and standard Navy clothing stock are not exceeded; prevents overbuying and underbuying.

INVENTORY LIMITATIONS—The maximum dollar value of ship's store stock that can be carried, at cost price, during any one month.

INVENTORY SUMMARY SHEET—A record used to consolidate all Inventory Count Sheets, NAVSUP Form 238, for each individual space.

INVOICE—An itemized list of material or services rendered or received, including quantities, prices, and so forth.

ISSUE—An expenditure of stock for some further purpose. Issues reduce accountability.

LAYOUT SKETCH—Sketch of each sales outlet and bulk storeroom prepared by the ship's store officer including each bin, shelf, showcase, and so forth, in each space identified by a number.

LOW LIMIT—The stock position that signals the need to start replenishment action. It includes the sum of stocks represented by the safety level and the order and shipping time (equivalent to reorder point).

MANUFACTURED ITEMS—Items sold in the snack bar that require further processing by the snack bar operator before they are sold to the customer.

MARKDOWN—A voluntary reduction in the selling price of an item. There are three types of markdowns: markdowns below cost, markdowns to zero, and retail markdowns.

MARKDOWN BELOW COST—A voluntary reduction in the selling price of an item below its original cost price.

MARKDOWN TO COST—A type of retail markdown in which the selling price of an item is reduced so that it is equal to its cost price.

MARKDOWN TO ZERO—An expenditure of stock through a price change that reduces the value of the item to zero.

MARKON—Any voluntary increase in the established selling price of an item.

MARKUP—The difference between the cost price and selling price of a retail item.

MONETARY—A term used in the ship's store operation referring to money.

OPTAR—Operating target. Obligation authority granted by type commanders to ships and commands under their control to cite their allotment in procuring materials and services. Instructions and limitations are provided by each type commander.

OVERRING—An incorrect higher price for an item rung up on a cash register.

PARTIAL SHIPMENT—A situation that occurs when the quantity ordered on the purchase document is not all received at the same time.

PHYSICAL INVENTORY—The process of identifying, counting, and evaluating all stock on hand at a specific time.

PRICE MANIPULATION—A change in the price of an item of ship's store stock by unlawful means to one's own advantage.

PROCUREMENT—The act of obtaining materials or services.

PROFIT—The amount of money remaining after all expenses and costs have been paid.

PURCHASE ORDER—An order for material that also establishes a one-time contract. An item ordered from the *Ship's Store Afloat Catalog* is procured via a purchase order.

RECEIPT—The acceptance of the quantity and quality of material for accountability purposes.

RECEIPT INSPECTOR—An officer or enlisted person given the authority to receive, identify, and inspect incoming ship's store stock. This authority to do this is given in writing by the ship's store officer.

RECORDSKEEPER—A person in charge of keeping ship's store records.

REFUND—Cash given back to a customer in exchange for merchandise that was previously bought from a sales activity.

REQUISITION—An order for material from a government source; for example, other supply officers, another ship's store, or a shore supply support activity.

RESALE ACTIVITY—A sales outlet.

RESPONSIBILITY—The obligation to exercise care, custody, and protection of ship's store money and materials.

RETAIL ITEM—Any item sold in its original form in exchange for cash.

RETAIL MARKDOWN—A voluntary price reduction in the retail price of an item to a price above or equal to its original cost price.

RETAIL PRICE—The price at which an item other than standard Navy clothing and cost of operations items is sold or issued.

RETAIL STORE—A sales outlet where retail items are sold.

RETAIL STORE OPERATOR—The person in charge of a retail store. For combined responsibility operations, it also refers to the custodian of a retail store and the bulk storeroom that provides supplies for that store.

REVALUATION BY SURVEY—A procedure for lowering the price of an item by a survey of money value only.

SALE—Any expenditure of stock for which cash is received. Accountability is unchanged by a sale.

SALES OUTLETS—Retail stores, vending machines, amusement machines, and standard Navy clothing stores.

SEPARATE RESPONSIBILITY OPERATION—An operation in which two or more persons are responsible for the operation of a sales activity and the bulk storeroom that supplies that activity.

SERVICE ACTIVITY—A ship's store facility that renders a service. The barbershop, laundry, and dry-cleaning plant are service activities.

SERVICE DESIGNATOR CODE—A one-letter code used to designate whether the activity is a Pacific Fleet operating unit, an Atlantic Fleet operating unit, or an activity other than the Pacific and Atlantic operating units.

SHIP'S STORE—The sales outlets and service activities on board a ship.

SHIP'S STORE AFLOAT CATALOG—Catalog containing luxury and semiluxury items. It is published and maintained by NAVRESSO.

SHIP'S STORE CONTRACT BULLETIN—Catalog containing basic staple-type items required to support the needs of the crew. It is published and maintained by NAVRESSO.

SHIP'S STORE OFFICER—The officer in charge of the ship's store operation aboard a ship. The ship's store officer is the accountable officer.

SNACK BAR—A sales outlet where ice cream products, drinks, and retail snack items such as candy and cookies are sold.

SNACK BAR OPERATOR—The person in charge of the snack bar.

SPECIAL ORDER—The procurement and sale of a retail item to a specified individual who has ordered the item. The item is sold through a retail store, but is not carried as stock .

SPOT INVENTORIES—Inventories of selected items in the bulk storeroom taken at unannounced times for the purpose of ensuring that inventory accuracy of the bulk storeroom is maintained at 100 percent.

STANDARD NAVY CLOTHING ITEMS—Items authorized in the Navy Clothing Price List for Men and Women, NAVRESSO Pub 90.

STANDARD PRICE—The price at which an item of standard Navy clothing is bought and sold.

STANDARD PRICE ADJUSTMENT—An involuntary price change on stocked standard Navy clothing due to a change on standard prices prescribed in the Navy Clothing Price List for Men and Women, NAVRESSO Pub 90.

STOCK CONTROL—The means by which the monetary and physical movement of all stock within the ship's store operation is controlled.

SURVEY—An expenditure of stock for immediate disposal. Surveys reduce accountability.

TRANSFER—The movement of stock from the accountability of one ship's store officer to that of another.

TRANSMITTAL—A group of documents or records sent to another naval activity for information or action.

VENDING MACHINE—A sales outlet where canned or cup-type drinks, candy, cookies, cigarettes, and other retail items are sold.

VENDING MACHINE CUSTODIAN—The person in charge of the vending machine operation.

VISUAL MERCHANDISING—The display of merchandise in ship's store activities. Rotation and arrangement of stock, lighting, and signing help increase salability.

APPENDIX II

STANDARDS OF CONDUCT

This appendix was developed using the information already in appendix E of NAVSUP P-487 on the standards of conduct. The material was developed into a training format to make it easier for you to read and understand. Appendix E of NAVSUP P-487 was developed to emphasize the requirement that all ship's store personnel adhere to the standards of conduct contained in DOD Directive 5500.7 and SECNAVINST 5370.2. This appendix is not intended to replace or modify the above instructions or material.

DEPARTMENT OF DEFENSE STANDARDS OF CONDUCT

The Department of Defense (DOD) standards of conduct describes the relationship between ship's store personnel and vendors. All ship's store personnel must observe the highest ethical standards when dealing with vendors. In all areas of the ship's store operation, equal treatment must be given to all vendors and suppliers. Ship's store personnel should be aware that it is strictly forbidden to accept gratuities, gifts, prizes, and so forth, from vendors or to give preferential treatment to vendors in regard to procurement, distribution, stocking, display, or resale of their products.

As a Ship's Serviceman, you must understand that your actions and the decisions you make are closely watched by people in and out of the government. Even though a conflict of interest does not exist in your dealings, you must avoid even the appearance of such a conflict existing in the public's eyes. For example, being hospitable to a friend may be inappropriate if the friend is a contractor's representative and the contractor is involved in an official matter with your command or an official matter that is expected to arise on which you may have to make a decision. This is an example of conflict of interest because your decision on this official matter may be swayed by your friendship with the contractor's representative.

SHIP'S STORE POLICY

Ship's store policy is firm and to the point. Any ship's store personnel who solicit, accept, or agree to accept gratuities in any form from vendors or suppliers or anyone else who deals with the ship's store either directly or indirectly is subject to disciplinary action or, in some cases, criminal prosecution.

Ship's store personnel will also not give preferential treatment to vendors, suppliers, or anyone else in any area including procurement, distribution, stocking, display, or resale of products under any circumstances.

ACTIONS BY NAVRESSO

NAVRESSO has advised all *Ship's Store Afloat Catalog* vendors and all contractors of the policy and prohibitions. NAVRESSO prepared and developed various signs for display in the ship's store to advise and remind all personnel and vendors of the policy. The ship's store officer must make sure these signs are posted in the ship's store office and any other appropriate area for observance by all ship's store personnel and vendors. Semiannually, the ship's store officer must review DOD standards of conduct with all ship's store personnel and remind local vendors and suppliers of these policies.

SECNAVINST 5370.2

SECNAVINST 5370.2 implements and supplements DOD Directive 5500.7 of 15 Jan 1977 regarding the standards of conduct of personnel in the Department of Defense. This instruction prescribes required standards of ethical conduct governing all personnel of the Department of the Navy; related requirements that apply to all personnel in understanding and executing the standards of conduct; and responsibilities and procedures for monitoring and enforcing

compliance with the standards of conduct and related requirements within the Department of the Navy.

The contents of this instruction apply to all naval personnel and, when applicable, to retired naval personnel and members of the Reserve components. Noncompliance with this instruction may result in disciplinary or punitive action. Appropriate administrative measures must be taken to prevent and correct noncompliance to this instruction in a timely manner.

You should become familiar with the following terms because they are mentioned often during our discussion.

Naval Personnel—All civilian officers and employees and all active duty military personnel of the Department of the Navy, including special government employees and personnel of nonappropriated fund instrumentalities.

Gratuity—Any gift, favor, entertainment, hospitality, transportation, loan, any other tangible item, and any intangible benefit; for example, discounts, passes, and promotional vendor training given or extended to, or on behalf of, naval personnel or their spouses, minor children, or households, for which a fair market value is not paid by the recipient or the U.S. Government.

Appropriate Supervisor—Superior within the chain of command who knows the duties of the naval personnel concerned and can best determine whether a conflict of interest exists for such personnel. This person will ordinarily be the immediate superior of the person concerned. Each commanding officer and department head should make sure all personnel know who their appropriate supervisor is.

POLICIES GOVERNING THE CONDUCT OF NAVAL PERSONNEL

Naval personnel must become familiar with the range of their authority and the limitations placed on them concerning activities for which they have responsibility. To do this, they must direct their attention to the prohibitions that apply to the conduct of naval personnel.

Naval personnel are prohibited from making or recommending any expenditures of funds or taking or recommending any action that is known to be a violation of U.S. laws, Executive orders, or applicable directives, instructions, or

regulations. If you are in doubt whether your proposed actions or decisions comply to the terms of regulation or law, you should consult legal counsel or, if appropriate, a standards of conduct counselor or deputy counselor to make sure your actions or decisions are the proper and lawful conduct of Navy programs and activities.

Conduct Prejudicial to the Government

Conduct that is prejudicial to the government tends to injure or impair the attitude of the public toward the government. Whether specifically prohibited or not in this instruction, you should avoid any action that may be prejudicial to the government. Conduct prejudicial to the government might result in or reasonably be expected to create the appearance of the following:

- Using public office for private gains
- Giving preferential treatment to any person or entity
- Impeding government efficiency or economy
- Losing complete independence or impartiality
- Making a government decision outside official channels
- Adversely affecting the confidence of the public in the integrity of the government

Personal Judgment

As stated earlier, all naval personnel must adhere strictly to the standards of conduct and related requirements. In some instances, standards are imposed that require you to exercise your own personal judgment. You must consider each of these instances carefully and prepare to account for the manner in which you judged the situation. This is particularly important in a situation that involves acceptance of hospitality or favors from another person or entity who do or are seeking to do business with the Department of Defense.

Dealing with Business and Industry Representatives

No matter where you work or what position you hold, sooner or later you will deal with

business or industrial representatives. You must remember when doing so that you are representing the government in these business dealings, and you must make sure that while you handle them, you observe the highest ethical standards. Practices that may be acceptable in the business world may not be acceptable for naval personnel. Avoid placing yourself in the position in which a conflict of interest might arise or be suspected. Such a conflict of interest may arise or appear to arise when you accept gratuities or engage in any activity that would influence or reasonably be interpreted as influencing the strict impartiality that must be maintained in all business relationships involving the government. When these business relations become personal, it becomes difficult for you to maintain the impartiality required in your relations with business or industrial representatives. You should at all times make sure any person doing business or attempting to do business with the DOD, or representing such entities, does not try to gain favor or favorable acceptance from you. You should deny any offers for special treatment from such persons; follow the rule of strict impartiality when dealing with such persons in an official capacity. When you accept gratuities or favors from those who have or seek business dealings with the DOD, it may result in embarrassment to the department and to the naval personnel involved. It may also affect your judgment as the recipient and impair the judgment of the public on the way the government handles its business dealings. It must be stressed that prohibited conflicts and apparent conflicts of interest may sometimes arise even with relationships and transactions that the personnel involved may perceive as unimportant. When in doubt about the propriety of accepting gratuities, attending functions, or accepting other invitations of a hospitable nature, you must refrain.

Preferential Treatment

In all your business dealings with other individuals or firms, special treatment must not be given unless equivalent treatment is also given to other individuals or firms who are justifiably entitled to such treatment.

ACQUIRING CONFLICTING FINANCIAL INTERESTS

Naval personnel must avoid acquiring or retaining financial interest that would disqualify

them from performing their duties or responsibilities. The following are some of the more likely situations in which conflicts of interest might arise. Naval personnel have government duties or responsibilities related to business entities—

- with which they, their spouse, their minor children, or household members are associated with employees, officers, owners, directors, members, trustees, partners, advisors, or consultants;

- with which they, their spouse, minor children, or household members are negotiating or have arrangements for prospective employment; and

- in which they, their spouse, minor children, or household members have interest through ownership of stocks, bonds, securities, or other financial arrangements, such as trusts, or through participation in pension or retirement plans.

Membership in Associations

Naval personnel who are members or officers of nongovernmental associations or organizations must avoid activities on behalf of the association or organization that are incompatible with their official government positions. SECNAVINST 5760.4 sets policy for the Department of the Navy regarding participation by naval activities and naval personnel in the activities of private associations.

Equal Opportunity

Naval personnel should scrupulously adhere to the DOD program of equal opportunity regardless of race, color, religion, sex, age, or national origin, according to equal opportunity directives.

Reporting Suspected Violations

Naval personnel who have information that causes them to believe someone has violated the standards of conduct should report such information to their appropriate supervisor. The matter will then be brought to the attention of the person concerned for a possible resolution without further command action unless the command determines that such communication is not likely to resolve the problem or will

adversely affect a proper investigation of the matter.

Resolving Violations

The resolution of standards of conduct violations must be accomplished promptly by one or more measures, such as divestiture of conflicting interests, disqualification for particular assignments, changes in assigned duties, termination, or other appropriate action, as provided by statute or administrative procedures. Disciplinary actions must be taken according to established personnel procedures.

REGULATIONS GOVERNING THE CONDUCT OF NAVAL PERSONNEL

As a Ship's Serviceman, you must be familiar with the regulations concerning your everyday conduct. In this section we will discuss the regulations governing the conduct of all naval personnel.

Affiliations and Financial Interest

Naval personnel must not engage in any personal, business, or professional activity nor receive nor retain any direct or indirect financial interest that places them in a position of conflict between their private interests and the public interests of the United States related to the duties or responsibilities of their official positions. For the purpose of this prohibition, the private interests of a spouse, minor child, and any household member are treated as private interests of the naval personnel.

Unless otherwise expressly authorized by action taken under 18 USC 208(b), all naval personnel who have or acquire an affiliation or a financial interest that creates a conflict or appearance of a conflict with their official duties must report the possible disqualifying interest to the appropriate supervisor who will resolve the matter according to SECNAVINST 5370.2. If it is determined that the individual should be disqualified from participation in any official activities that are related to the conflicting interest, a formal disqualification notice must be sent to the concerned individual's appropriate supervisor and immediate subordinates. If the individual cannot adequately perform his or her official duties after such disqualification, he or she must discontinue such involvement or be removed from that position.

Naval personnel need not disqualify themselves under this section for holding shares of a widely held diversified mutual fund or regulated investment company. Such holdings are exempted as being too remote or inconsequential to affect the integrity of the services of government personnel.

Using Inside Information

Naval personnel must not use, directly or indirectly, inside information to further a private gain for themselves or others if that information is not generally available to the public and was obtained by reason of their DOD positions.

Using Naval Positions

Naval personnel must not use their official positions to induce, restrain, dominate, or in any manner unlawfully influence any person, including subordinates, to provide any benefit, financial or otherwise, to themselves or others.

Dealing with Present and Former Military and Civilian Personnel

Naval personnel must not knowingly deal on behalf of the government with present or former government personnel, military or civilian, whose participation in the transaction would be in violation of a statute, regulation, or policy set forth in SECNAVINST 5370.2. While all applicable prohibitions are within the prohibitions of this paragraph, attention is directed to the prohibition on retired Regular officers selling to the government through the department in which they hold a retired status, 18 USC 281; the prohibition on former personnel acting as an agent or attorney for anyone other than the United States in connection with claims against the government, 18 USC 207; and the prohibition on paying appropriated funds to retired Regular officers who are selling to certain government agencies, 37 USC 801(c).

Commercial Soliciting by Naval Personnel

To eliminate the appearance of coercion, intimidation, or pressure from rank, grade, or position, full-time naval personnel, except special government employees and Reserve enlisted personnel on active duty for training, are prohibited from making personal commercial solicitations or sales to DOD personnel who

are junior in rank or grade, at anytime, on or off duty.

This limitation includes, but is not limited to, the solicitation and sale of insurance, stocks, mutual funds, real estate, and any other commodities, goods, or services. This prohibition does not apply to the one-time sale by an individual of his or her own property or privately owned dwelling, or to the off-duty employment of naval personnel as employees in retail stores or other situations not including solicited sales.

In regard to solicitation by civilian personnel, the limitation applies only to solicitation of personnel under the supervision, at any level, of the solicitor.

Assignment of Reserve Personnel for Training

Naval personnel who are responsible for assigning Reserves for training must not assign them to duties in which they will obtain information that could be used by them or their private sector employers to gain unfair advantage over civilian competitors.

Gratuities

Except as discussed later in this section, naval personnel and their spouses, minor children, and members of their households must not solicit, accept, or agree to accept any gratuity for themselves, members of their families, or others, either directly or indirectly from, or on behalf of, a defense contractor. A defense contractor is a person or other entity that fulfills one or more of the following criteria:

- Is engaged in or seeks business or financial relations of any sort with any DOD component
- Conducts operations or activities that are either regulated by a DOD component or significantly affected by DOD decisions
- Has interests that may be substantially affected by the performance of the official duties of DOD personnel

This general prohibition does not apply to the situations below:

(1) The continued participation in employee welfare or benefit plans of a former employee when permitted by law and approved by the appropriate standards of conduct.

(2) The acceptance of unsolicited advertising or promotional items that are less than \$5 in retail value.

(3) Trophies, entertainment, prizes, or awards for public service or achievement or given in games or contests that are clearly open to the public or that are officially approved for naval personnel participation.

(4) Things available to the public (such as university scholarships covered by DOD Directive 1322.6 and free exhibitions by Defense contractors at public trade fairs).

(5) Discounts or concessions extended throughout the Navy and Marine Corps that are realistically available to all naval personnel.

(6) Participation by naval personnel in civic and community activities when the involvement of Defense contractors is remote from the business purposes of any contractor who is sponsoring, supporting, or participating in the activity (for example, participation in a little league or Combined Federal Campaign luncheon that is subsidized by a Defense contractor).

(7) Social activities engaged in by officers in command and other naval officials, or their representatives, with local civil leaders as part of community relations programs of the Department of the Navy according to SECNAVINST 5720.44.

(8) The participation of naval personnel in widely attended gatherings of mutual interest to government and industry, sponsored or hosted by industrial, technical, and professional associations (not by individual contractors), provided that they have been approved according to DOD Instruction 5410.20.

(9) Situations in which participation by naval personnel at public ceremonial activities of mutual interest to industry or local communities and the Department of the Navy serves the interest of the government and acceptance of the invitation is approved by the commanding officer or other head of the activity to which the invited personnel are attached.

(10) Contractor-provided transportation, meals, or overnight accommodations in connection with official business when arrangements for government or commercial transportation, meals, or accommodations are clearly impractical and the individual reports the circumstances in writing to his or her appropriate supervisor as soon as possible.

(11) Attendance at promotional vendor training sessions when the vendor's products or systems are provided under contract to DOD and

the training is to facilitate the use of those products or systems by naval personnel.

(12) Attendance or participation of naval personnel in gatherings, including social events such as receptions, that are hosted by foreign governments or international organizations, provided that the acceptance of the invitation is approved by the commanding officer or other head of the activity to which the invitee is attached or, when there is doubt as to the propriety of acceptance, by higher authority, (See SECNAVINST 1650.1 for further information pertaining to gifts from foreign governments.)

(13) Customary exchanges of gratuities between naval personnel and their friends and relatives or the friends and relatives of their spouses, minor children, or members of their household where the circumstances make it clear that it is that relationship rather than the business of the persons concerned that is the motivating factor for the gratuity and where it is clear that the gratuity is not paid for by any entity.

(14) Situations in which, in the sound judgment of the individual concerned or his or her superior, the government's interest will be served by naval personnel participating in activities otherwise prohibited. In any such case, a written report of the circumstances must be made by the individual or his or her appropriate supervisor in advance of acceptance or, when an advance report is not possible, within 48 hours after acceptance, to the appropriate supervisor, if he or she is not otherwise aware of the acceptance, and to the appropriate standards of conduct counselor or deputy counselor.

Naval personnel who receive gratuities, or have gratuities received for them in circumstances not in conformance with the standards of this section, must promptly report the circumstances to the appropriate supervisor for a determination as to the proper disposition. The appropriate supervisor must consult with the standards of conduct counselor or deputy counselor. Procedures with respect to recruit officer training command (ROTC) staff members are set forth in DOD Directive 1215.8.

Receipts in Connection with Official Travel

The acceptance of accommodations, subsistence, or services, furnished in kind, in connection with official travel from sources other than those prohibited from our previous discussion is authorized only when the individual

is to be a speaker, panelist, project officer, or other bona fide participant in the activity attended and when such attendance and acceptance is authorized by the order-issuing authority as being in the overall government interest.

Except as noted above, naval personnel may not accept personal reimbursement from any source for expenses incident to official travel, unless authorized by their commanding officer or the head of their activity, consistent with guidance by the appropriate standards of conduct counselor (pursuant to 5 USC 4111 or other authority). Rather, reimbursement must be made to the government by check payable to the Treasurer of the United States. Personnel will be reimbursed by the government according to regulations related to reimbursement. In no case may naval personnel accept reimbursement, either in kind or in cash, that is extravagant or excessive in nature.

When accommodations, subsistence, or services in kind are furnished to naval personnel by nongovernment sources, appropriate deductions must be reported and made in the travel per diem, or other allowance payable.

Prohibitions of Contributions or Presents to Superiors

Naval personnel must not solicit a contribution from other DOD personnel for a gift to an official superior, make a donation or a gift to an official superior, or accept a gift from other DOD personnel subordinate to themselves. This requirement, however, does not prohibit gifts or contributions of nominal value on special occasions, such as marriage, illness, transfer, or retirement, provided any gifts acquired with such contributions do not exceed a reasonable value.

Use of Government Facilities, Property, and Manpower

Naval personnel must not directly or indirectly use, take, dispose of, or allow the use, taking, or disposing of, government property leased to the government, for other than officially approved purposes. Government facilities, property, and manpower (such as stationery, stenographic and typing assistance, Mimeograph, and chauffeur services) must be used only for official government business. Naval personnel have a positive duty to protect and conserve government property. These provisions do not prevent the use of government facilities for approved activities

in furtherance of naval community relations, provided they do not interfere with military missions or government business. See SECNAV-INST 5720.44 for community relations guidance.

Use of Civilian and Military Titles or Position in Connection with Commercial Enterprise

All naval personnel, except special government employees, are prohibited from using their grade, rank, title, or position in connection with any commercial enterprise or in endorsing any commercial product. This does not prevent author identification for materials published according to DOD procedures. A commercial enterprise is any entity that engages in activities that produce income as defined in Int. Rev. Code of 1954 61, and that has not been exempted from paying income taxes pursuant to Int. Rev. Code of 1954, 501(a).

All retired military personnel and all members of Reserve components, not on active duty, are permitted to use their military titles in connection with commercial enterprises, provided that they indicate their Inactive Reserve or Retired status. If, however, such use of military titles in any way casts discredit on the Department of the Navy or the Department of Defense or gives the appearance of sponsorship, sanction, endorsement, or approval by the Department of the Navy or the Department of Defense, it is prohibited. In addition, commanders of overseas installations may further restrict the use of titles including use by retired military personnel and members of Reserve components, not on active duty, in overseas areas.

Outside Employment of DOD Personnel

Naval personnel must not engage in outside employment or other outside activity, with or without compensation, that interferes with, or is not compatible with, the performance of their government duties, that may reasonably be expected to bring discredit on the government or the Department of the Navy, or is otherwise inconsistent with the requirements of this instruction, including the requirements to avoid actions and situations that reasonably can be expected to create the appearance of conflicts of interests.

Enlisted naval personnel on active duty may not be ordered or authorized to leave their post to engage in a civilian pursuit, business, or

professional activity if it interferes with the customary or regular employment of local civilians in their art, trade, or profession.

Active duty Regular officers of the Navy and Marine Corps may not be employed by any person furnishing naval supplies or war materials to the United States. If such an officer is so employed, his or her entitlement to pay ceases for so long as he or she is so employed.

Off-duty employment of military personnel by an entity involved in a strike is permissible if the person was on the payroll of the entity before the beginning of the strike and if the employment is otherwise in conformance with the provisions of this instruction. After a strike begins and while it continues, no military personnel may accept employment by that involved entity at the strike location.

Naval personnel are encouraged to engage in teaching, lecturing, and writing. Naval personnel, however, must not, either for or without compensation, engage in activities that are dependent on information obtained as a result of their government employment, except when the information has been published or is generally available to the public, or it will be made generally available to the public and the official authorized to release such information to the public gives written authorization for the use of nonpublic information on the basis that the use is in the public interest.

Civilian Presidential appointees in the Department of the Navy must not receive compensation or anything of monetary value for any consultation, lecture, discussion, writing, or appearance, the subject matter of which is devoted substantially to naval responsibilities, programs, or operations or that draws substantially from official material that has not become part of the body of public information.

Gambling, Betting, and Lottery

While on government owned, leased, or controlled property, otherwise while on duty for the government, naval personnel must not participate in any gambling activity, including a lottery or pool, a game for money or property, or the sale or purchase of a number slip or ticket. The only exceptions are for activities that have been specifically approved by the Secretary of the Navy.

Indebtedness

Naval personnel must pay their just financial obligations in a timely manner, particularly those imposed by laws (such as federal, state, and local taxes), so that their indebtedness does not adversely affect the government as their employer. The Department of the Navy is not required to determine the validity or amount of disputed debts.

RESPONSIBILITIES FOR ACTIONS

The basic responsibility for complying with the requirements of this instruction rests with individual personnel concerned, but the primary responsibility for ensuring such compliance must rest with officers exercising command or similar authority over personnel. Each commanding officer or head of a command, a bureau, an office, or an activity is specifically responsible for the following actions:

- Review applicable information contained in SECNAVINST 5370.2 to all naval personnel within his or her organization at least semi-annually, in a manner that will ensure familiarity and compliance with the pertinent provisions of this instruction by all personnel. (This is a continuing requirement and is in addition to the initial briefing required.)

- Establish and execute the procedures and controls established in this instruction so that all naval personnel within the organization who are required to file confidential statements of affiliations and financial interests (DD Form 1555) do file them in a timely manner, and that such statements are promptly and carefully reviewed.

- Make determinations pursuant to SECNAVINST 5370.2 and 18 USC 208(b) with respect to disqualification of personnel within the organization from performing duties in which they have conflicts or apparent conflicts of interests.

- Make sure reservists detailed to perform active duty for training at the organization are assigned duties that will minimize the possibility that they may obtain information that could be used by them or their employers to gain an unfair advantage over civilian competitors.

- Receive and take prompt and appropriate action on reports concerning acceptance of gratuities or other violations of SECNAVINST 5370.2 or related statutes by personnel within the organization.

APPENDIX III

REFERENCES

Chapter 1

Ships Store Afloat, NAVSUP P-487, Chapter 1, Revision 3, Naval Supply Systems Command, Washington, DC.

Terminal User's Guide (TUG), Sections 1 through 5, Navy Management Systems Support Office, Norfolk, VA.

Chapter 2

Ships Store Afloat, NAVSUP P-487, Chapters 1, 3, 4, 5, 6, 7, and 9 and Appendix C, Revision 3, Naval Supply Systems Command, Washington, DC.

Ships Store Afloat Handbook, NAVRESSO Publication 17, Chapter 1, Parts 3, 4, 5, and 6, Navy Resale and Services Support Office, Staten Island, NY.

Terminal User's Guide (TUG), Section 2, 5.4 through 5.20, and Appendix C, Navy Management Systems Support Office, Norfolk, VA.

Chapter 3

Ships Store Afloat, NAVSUP P-487, Chapter 2, Revision 3, Naval Supply Systems Command, Washington, DC.

Ships Store Afloat Handbook, NAVRESSO Publication 17, Chapter 1, Part 8, Navy Resale and Services Support Office, Staten Island, NY.

Terminal User's Guide (TUG), Section 5.11, Navy Management Systems Support Office, Norfolk, VA.

Chapter 4

Navy Safety Precautions For Forces Afloat, OPNAVINST 5100.19, Chapter 2, Office of the Chief of Naval Operations, Washington, DC.

Ships Store Afloat, NAVSUP P-487, Chapters 3, 4, 5, and 6, Revision 3, Naval Supply Systems Command, Washington, DC.

Ships Store Afloat Handbook, NAVRESSO Publication 17, Chapter 1, Parts 2, 3, 4, 5, 9, and 10, Navy Resale and Services Support Office, Staten Island, NY.

Storage and Materials Handling, DOD Instruction 4145.19-12-1, Department of Defense, Washington, DC,

Terminal User's Guide (TUG), Sections 5.4, 5.7, 5.14, and 5.15, Navy Management Systems Support Office, Norfolk, VA.

Chapter 5

Ships Store Afloat, NAVSUP P-487, Chapter 7, Revision 3, Naval Supply Systems Command, Washington, DC.

Ships Store Afloat Handbook, NAVRESSO Publication 17, Chapter 1, Part 6, Navy Resale and Services Support Office, Staten Island, NY.

Terminal User's Guide (TUG), Section 5.17, Navy Management Systems Support Office, Norfolk, VA.

Chapter 6

Ships Store Afloat, NAVSUP P-487, Chapter 9, Revision 3, Naval Supply Systems Command, Washington, DC,

Ships Store Afloat Handbook, NAVRESSO Publication 17, Chapter 1, Part 11, Navy Resale and Services Support Office, Staten Island, NY.

Terminal User's Guide (TUG), Sections 5.13 and 5.14, Navy Management Systems Support Office, Norfolk, VA.

Chapter 7

Laundry/Dry-Cleaning Productivity Standards, Ship's Store Reporter 86-001, Navy Resale and Services Support Office, NY.

Shipboard Habitability Program, OPNAVINST 9640.1, Office of the Chief of Naval Operations, Washington, DC.

Ships Store Afloat, NAVSUP P-487, Chapter 2 and Appendix D, Revision 3, Naval Supply Systems Command, Washington, DC.

Ships Store Afloat Handbook, NAVRESSO Publication 17, Chapter 2, Part 1, Navy Resale and Services Support Office, Staten Island, NY.

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Assignment Questions

Information: The text pages that you are to study are provided at the beginning of the assignment questions.

Assignment 1

Textbook Assignment: "Ship's Store Automation," chapter 1, pages 1-1 through 1-6; and "Ship's Store Files," chapter 2, pages 2-1 through 2-19.

- Questions 1-1 through 1-33 refer to chapter 1 of the text.
-
- Learning Objective: Identify basic principles involved in the use of the Resale Operations Management (ROM) system.
-
- 1-1. What command/activity developed the ROM system?
1. The Navy Resale and Services Support Office
 2. The Naval Supply Systems Command
 3. The Navy Management Systems Support Office
 4. The Chief of Naval Education and Training
- 1-2. What publication or guide provides detailed information on how to operate and use the ROM system?
1. NAVSUP P-485
 2. NAVSUP P-487
 3. NAVSUP P-4998
 4. Terminal User's Guide
- 1-3. ROM functions are based on the procedures contained in what publication?
1. NAVSUP P-485
 2. NAVSUP P-486
 3. NAVSUP P-487
 4. NAVSUP P-567
- 1-4. A request to implement the ROM system aboard ship is sent to what command/activity?
1. NAVSUP
 2. NAVMASSO
 3. TYCOM
 4. NAVRESSO
- 1-5. The implementation of the ROM system should be accomplished in what time period?
1. 1 week
 2. 1 month
 3. 1 accounting period
 4. 1 year
- 1-6. What type of security associated with the ROM system is concerned with the location of the ROM system terminal?
1. Physical
 2. Password
 3. Application
 4. Internal
- 1-7. What individual aboard ship is normally the ROM system administrator?
1. The ship's store recordskeeper
 2. The leading Ship's Serviceman
 3. The data processing officer
 4. The ship's store officer
- 1-8. Password and user's IDs are assigned by what individual?
1. The systems administrator
 2. The implementation officer
 3. The leading Ship's Serviceman
 4. The commanding officer
- 1-9. Password/security instructions contained in appendix F of the ROM TUG are distributed to which of the following individuals?
1. The commanding officer
 2. The supply officer
 3. The ship's store officer
 4. Any authorized user of the ROM system

- 1-10. The ROM system security access list is a record of all ship's store personnel that do not have access to the ROM system.
1. True
 2. False
- 1-11. How often does the ship's store officer review the ROM system security access list?
1. Daily
 2. Weekly
 3. Monthly
 4. Annually
- 1-12. The ROM system operates on which of the following microcomputers?
1. Apple II
 2. Zenith Z-248
 3. Honeywell AP microcomputer
 4. Both 2 and 3 above
- 1-13. What keys on the ROM system computer are used to activate ROM functions?
1. F keys
 2. Directional arrow keys
 3. Home keys
 4. Cursor movement keys
- 1-14. What is the purpose of the disk drives on the ROM computer?
1. To power the computer in case of power failure
 2. To transfer information into and out of computer memory
 3. To display and explain information entered on the ROM computer display screen
 4. To power the printer when used
- 1-15. The ROM system stores all resale operation data on how many files?
1. 17
 2. 24
 3. 33
 4. 48
- 1-16. When will the ROM system check for the most recent backup date?
1. Once a week, usually on Monday
 2. After the ROM master menu appears on the screen
 3. After the user's ID and password information are entered
 4. When the ROM system is turned on in the morning
- 1-17. What is the maximum time the ROM system will allow you to operate it without performing a backup?
1. 1 day
 2. 1 week
 3. 3 days
 4. 30 days
- 1-18. When an error is found during system initialization, what action will the ROM user take?
1. Refer to the appropriate backup and restore procedures contained in the ROM TUG
 2. Recheck the password and ID entered
 3. Change the disk drive
 4. Enter the word ship and then Y to straighten the heads
- 1-19. ROM users must have which of the following information before the ROM system will allow them access to a particular function?
1. Three-position user's ID
 2. Six-position password
 3. Assigned access to that particular function
 4. All of the above

Learning Objective: Identify practices and procedures used in operating the ROM system.

IN ANSWERING QUESTIONS 1-20 THROUGH 1-22, SELECT FROM COLUMN B THE ROM SYSTEM SCREEN THAT IS DEFINED IN COLUMN A.

	A. DEFINITIONS	B. ROM SYSTEM SCREENS
1-20.	Shows data already in the computer files usually for information purposes and cannot be changed	1. Menu screen 2. Data entry screen 3. Data display screen
1-21.	Shows the various options available to the user	
1-22.	Allows entries and changes to be made to existing computer files	
1-23.	The ROM master menu provides the user how many different function options?	1. 6 2. 10 3. 17 4. 33
1-24.	What Function key is used to create a new record by taking the information entered on the screen?	1. F1 2. F2 3. F3 4. F5
1-25.	What function key is used to delete a record currently displayed on the screen?	1. F1 2. F2 3. F3 4. F4

- 1-26. What function key is used to print a report that is indicated on the screen?
1. F1
 2. F2
 3. F3
 4. F4
- 1-27. All source documents used in entering transactions in the ROM system should be saved and not filed until what time?
1. The end of the accounting period
 2. The end of each month
 3. The end of each week
 4. Until the backup is performed at the end of the day
- 1-28. When you have completed the ROM processing, you must exit the ROM system so no one will be able to use the ROM with your security access.
1. True
 2. False
-
- Learning Objective: Identify procedures for maintaining the ROM system.
-
- 1-29. The procedures for reporting problems to NAVMASSO concerning the ROM system are contained in what publication?
1. The ROM TUG
 2. The NAVSUP P-487
 3. The NAVSUP P-485
 4. The manufacturer's instruction booklet
- 1-30. What problem will you encounter most often in maintaining the ROM system?
1. Overheating
 2. Distorted data entry screens
 3. Dust buildup
 4. Faulty data display screens

1-31. Before a ROM user enters the option to print a report, which of the following actions should be taken?

1. Turn on the printer only
2. Turn on the printer and load it with paper only
3. Turn on the printer, load it with paper, and push the ESC key
4. Reset the printer and depress the ESC key

1-32. What key on the ROM system should always be kept in the locked position?

1. The ESC key
2. The home key
3. The lock key
4. The A key

1-33. When, if ever, should floppy disks be cleaned?

1. Daily
2. Weekly
3. Monthly
4. Never

● Questions 1-34 through 1-69 refer to chapter 2 of the text.

Learning Objective: Identify the procedures for maintaining the ship's store files used in ship's store afloat.

1-34. All information entered into the ROM system data base is stored in what type of files?

1. Data
2. Security
3. Manual
4. Operator

1-35. Forms generated by the ROM system may not be used for filing in ship's store files.

1. True
2. False

1-36. How many ship's store administration (SSA) files are maintained in the ship's store office?

1. 21
2. 24
3. 26
4. 33

1-37. Which of the following ship's store files is/are maintained for the complete fiscal year?

1. SSA-11C
2. SSA-13
3. SSA-14
4. All of the above

IN ANSWERING QUESTIONS 1-38 THROUGH 1-42, SELECT FROM COLUMN B THE FILE THAT HOLDS THE CONTENTS SHOWN IN COLUMN A. RESPONSES IN COLUMN B MAY BE USED MORE THAN ONCE.

	<u>A. CONTENTS</u>	<u>B. FILES</u>
1-38.	Original inventory at the beginning of the accounting period	1. SSA-4 2. SSA-11 3. SSA-21 4. SSA-22
1-39.	Copy of each DD Form 1155 receipt document signed by the responsible custodian	
1-40.	Copy of each DD Form 1155 receipt document with cost and retail extensions when applicable	
1-41.	Three subfiles	
1-42.	Copy of the DD Form 1149 substantiating cost of operations	

1-43. What file contains copies of the requisitions from other supply officers that are forwarded monthly to the appropriate FAADC?

1. SSA-4
2. SSA-5
3. SSA-11B
4. SSA-21

1-44. When the dealer's bill is received, a copy should be attached to the purchase order and filed in SSA-11R.

1. True
2. False

1-45. How many purchase orders should be filed in each separate folder of the subfiles of the purchase order file?

1. 5
2. 10
3. 15
4. 20

1-46. The documents used to audit and verify ship's store records are found in which of the following files?

1. SSA-1
2. SSA-2
3. SSA-11
4. SSA-21

1-47. Which of the following correspondence should be filed in SSA-17?

1. Outgoing official correspondence to military activities
2. Incoming official correspondence from military activities
3. Both 1 and 2 above
4. Incoming and outgoing official correspondence from or to civilian contractors, vendors, and so forth

● In answering questions 1-48 through 1-52, refer to the following paragraph.

A delivery truck arrives on the pier with an order of canned drinks for the ship. SH2 Clark, the ship's store recordskeeper, pulls copies of the purchase order out of the ship's store files for the receipt inspector and the bulk storeroom custodian to use in receiving the canned drinks. After the canned drinks are received and stowed, SH2 Clark is given the receipt inspector's copy of the purchase order. He pulls the corresponding copies of the outstanding purchase order out of the files and extends and posts the total dollar value and quantities to the ship's store records. After the purchase order is extended and posted, SH2 Clark files one copy of the purchase order in the file which is forwarded to the appropriate FAADC monthly and files the remaining copies of the purchase order until the dealer's bill is received. On receipt of the dealer's bill, SH2 Clark pulls the purchase order for the canned drinks out of the files, attaches the dealer's bill, and refiles both.

1-48. SH2 Clark should obtain the copy of the purchase order used by the receipt inspector from what file?

1. SSA-11A
2. SSA-11B
3. SSA-20
4. SSA-23

1-49. SH2 Clark should obtain the copy of the purchase order used by the bulk storeroom custodian from what file?

1. SSA-11A
2. SSA-11B
3. SSA-20
4. SSA-23

1-50. SH2 Clark should pull copies of the outstanding purchase order from what file?

1. SSA-11A
2. SSA-11B
3. SSA-20
4. SSA-23

1-51. Once the purchase order is extended and posted to the ship's store records, SH2 Clark should file one copy in (a) what file until it is forwarded at the end of each month to the appropriate FAADC and file the remaining copies in (b) what file until the dealer's bill is received?

1. (a) SSA-4 (b) SSA-11A
2. (a) SSA-5 (b) SSA-11B
3. (a) SSA-4 (b) SSA-11B
4. (a) SSA-5 (b) SSA-11A

1-52. When the dealer's bill is received, SH2 Clark should attach it to the purchase order and file it in what file?

1. SSA-11A
2. SSA-11C
3. SSA-13
4. SSA-21

Learning Objective: Determine the procedures for maintaining the ship's store afloat financial control record file.

1-53. What is the primary purpose of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235?

1. To provide a record of all expenditures
2. To determine accurately whether a ship's store activity is operating within monetary limits
3. To provide control numbers for breakouts and intrastore transfers
4. To provide an accumulated record of all receipts at cost price

● In answering question 1-54, refer to the following paragraph.

You are stationed aboard a ship with one retail store, one standard Navy clothing store, one snack bar (selling manufactured and retail items), eight can drink vending machines (four operated by SH3 Smith and four operated by SHSN Jones), two cigarette and two candy machines operated by SH3 Dalton, and five amusement machines.

1-54. How many separate columns should be maintained on the NAVSUP Form 235 for these activities?

1. Five
2. Six
3. Seven
4. Eight

1-55. In which of the following columns on the NAVSUP Form 235 would entries be made at cost price?

1. Can Drink Vending Machines
2. Cup-Type Vending Machines
3. Cigarette Vending Machines
4. Retail Store #1

1-56. When the retail store aboard your ship is operated under combined responsibility, one column is maintained on the NAVSUP Form 235 for that retail store and the bulk storeroom that supplies it.

1. True
2. False

1-57. What additional column is included on the NAVSUP Form 235 under combined responsibility and used when posting cost of operation issues?

1. Cup-Type Vending Machines
2. Can Drink Vending Machines
3. Cost of Operation
4. Other Cost Material

- 1-58. What ROM function is used to generate the NAVSUP Form 235?
1. The resale operations reports function
 2. The data file query function
 3. The resale operations constants function
 4. The cash receipt function
- 1-59. What information must ROM users enter into the resale operations constants file in order for the ROM to properly post transactions to the NAVSUP Form 235?
1. The stock numbers of the items carried in inventory
 2. The store numbers and type of responsibility
 3. The appropriation data
 4. All of the above
-
- Learning Objective: Identify procedures used to maintain the number control and breakout file. (Continued in assignment 2.)
-
- 1-60. The Number Control, NAVSUP Form 980, is used for which of the following purposes?
1. Assigns control numbers to Intra-Store Transfer Data, NAVSUP Form 973
 2. Assigns control numbers to all receipt documents
 3. Provides a record of control numbers entered on the Journal of Receipts, NAVSUP Form 977
 4. Provides a record of all expenditures occurring in the ship's store operation
- 1-61. With the ROM system, the NAVSUP Form 980 may be printed by the use of what function?
1. Resale operations reports function
 2. Data file query function
 3. Retail price change function
 4. Intrastore transfer function
- 1-62. The ROM-generated NAVSUP Form 980 lists the control numbers used during what time period?
1. The current fiscal year
 2. The current accounting period
 3. The current month
 4. The current week
- 1-63. When will the ROM system assign a number control code to the Intra-Store Transfer Data, NAVSUP Form 973?
1. When the required items are entered in the ROM system
 2. After the quantities are broken out and the quantities compared
 3. After the final intrastore transfer document is prepared
 4. At the end of the accounting period
- 1-64. The Intra-Store Transfer Data, NAVSUP Form 973, is used for moving stock between which of the following activities?
1. Bulk storeroom to the sales outlet
 2. Bulk storeroom to the service activity
 3. Sales outlet to the bulk storeroom
 4. All of the above
- 1-65. ROM users will print the NAVSUP Form 973 using what ROM function?
1. The resale operations constants function
 2. The intrastore transfer function
 3. The resale operations reports function
 4. The miscellaneous expenditure function

IN ANSWERING QUESTIONS 1-66 THROUGH 1-69, SELECT FROM COLUMN B THE ORIGINAL OR COPY OF THE NAVSUP FORM 973 USED IN EACH STEP OF A BREAKOUT DESCRIBED IN COLUMN A.

	<u>A. BREAKOUT STEPS</u>	<u>B. ORIGINAL OR COPIES</u>
1-66.	Used by the ship's store recordskeeper to post the completed breakout to the ship's store records	1. Original 2. Duplicate 3. Triplicate 4. Quadruplicate
1-67.	Returned to the ship's store recordskeeper by the bulk storeroom custodian after recording the quantities broken out and signing	
1-68.	Used by the sales outlet or service activity operator to record quantities of material received	
1-69.	Retained by the bulk storeroom custodian for his or her records when the material is broken out from the bulk storeroom	

Assignment 2

Textbook Assignment: "Ship's Store Files (continued)," chapter 2, pages 2-7 through 2-31.

Learning Objective: Identify the procedures used to maintain the number control and breakout file. (Continued from assignment 1.)

- 2-1. What portion of the NAVSUP Form 973 is given to the bulk storeroom custodian to break the merchandise out to the sales outlet?
1. Original only
 2. The original and duplicate only
 3. The original, duplicate, and triplicate only
 4. The original, duplicate, triplicate, and quadruplicate
- 2-2. What portion of the NAVSUP Form 973 will the sales outlet or service activity operator sign during the course of a breakout or issue?
1. The original and triplicate only
 2. The original, duplicate, and quadruplicate only
 3. The original, triplicate, and quadruplicate only
 4. The original, duplicate, triplicate, and quadruplicate
- 2-3. What individual should NOT have access to the original and duplicate of the NAVSUP Form 973 when accomplishing a breakout from the bulk storeroom to the retail store?
1. The ship's store officer
 2. The ship's store recordskeeper
 3. The bulk storeroom custodian
 4. The retail store operator
- 2-4. After the breakout is completed in manual recordskeeping, the ship's store recordskeeper will compare quantities broken out by the bulk storeroom custodian to the quantities received by the receiving custodian. If the quantities match, the ship's store recordskeeper will enter the correct quantities broken out on what portion of the NAVSUP Form 973?
1. Original
 2. Duplicate
 3. Triplicate
 4. Quadruplicate
- 2-5. Once the ship's store recordskeeper verifies the quantities broken out and received, the person receiving the material will sign what portion of the NAVSUP Form 973?
1. Original and quadruplicate
 2. Original and triplicate
 3. Original and duplicate
 4. Original only

2-6. In ROM procedures, what portion(s) of the original NAVSUP Form 973 used to request items is/are filed in file SSA-2?

1. The duplicate
2. The triplicate
3. The quadruplicate
4. All of the above

2-7. In ROM procedures, what portion of the NAVSUP Form 973 used to request items is compared to the original of the final NAVSUP Form 973?

1. Original
2. Duplicate
3. Triplicate
4. Quadruplicate

Learning Objective: Determine the procedures used in maintaining the journal of receipts and the journal of expenditures files.

2-8. What is the primary purpose of the Journal of Receipts, NAVSUP Form 977?

1. Provides an accumulated record of all breakouts at retail price
2. Provides an accumulated record of all expenditures at cost price
3. Provides a number control for all receipt and expenditure documents
4. Provides an accumulated record of all receipts at cost price

2-9. At what time or event will the ship's store recordskeeper begin a new Journal of Receipts, NAVSUP Form 977?

1. At the end of the fiscal year
2. Each time a transmittal of receipt documents is submitted to the appropriate FAADC
3. On the first day of each new accounting period
4. At the end of each month

2-10. In what column on the NAVSUP Form 977 will you enter the total cost value of ship's store inventory (excluding standard Navy clothing inventory) brought forward from the previous accounting period?

1. Other Sources, Clothing
2. Other Supply Officer, Ship's Store
3. Purchases, Ship's Store
4. Other Sources, Ship's Store

2-11. The assignment of receipt numbers from the NAVSUP Form 977 will begin with the number 1 at what time?

1. At the start of each month
2. Each time a new page is started on the NAVSUP Form 977
3. On the first day of each new year
4. On the first day of each new accounting period

2-12. You received some laundry supplies from another supply officer. In what column of the NAVSUP Form 977 will the total dollar value of the receipt at cost be entered?

1. Other Supply Officer under the heading Ship's Store
2. Purchases under the heading Ship's Store
3. Other Sources under the heading Ship's Store
4. Other Supply Officer under the heading Clothing

2-13. At what interval is the ship's store officer required to forward one legible copy of each receipt document to the appropriate FAADC under a letter of transmittal?

1. Each fiscal year
2. Each accounting period
3. Monthly
4. Quarterly

- 2-14. From what files are the receipt documents forwarded to the appropriate FAADC taken?
1. SSA-2 and SSA-3
 2. SSA-4 and SSA-5
 3. SSA-11 and SSA-13
 4. SSA-20 and SSA-21
- 2-15. You have finished submitting receipt documents 1 through 12 to the appropriate fleet accounting and disbursing center. What entry, if any, is made on the NAVSUP Form 977?
1. You enter "Negative document report forwarded to (FAADCLANT or FAADCPAC) on (date)"
 2. You enter "Receipt documents 1 through 12 forwarded to (FAADCLANT or FAADCPAC) on (date)"
 3. You enter "Receipt documents forwarded to FAADC this date"
 4. None
- 2-16. ROM users will generate the transmittal of receipt documents using what ROM function?
1. The receipt function
 2. The requisition/purchase order function
 3. The resale operations constants function
 4. The resale operations reports function
- 2-17. ROM users are required to verify that the receipts listed on the transmittal equal the actual cost value of merchandise received.
1. True
 2. False
- 2-18. What is the primary purpose of the Journal of Expenditures, NAVSUP Form 978?
1. Provides the ship's store officer with individual item inventory
 2. Provides an accumulated record of all receipts at cost price
 3. Determines accurately whether a ship's store activity is short or over
 4. Provides an accumulated record of all expenditures at cost, standard, or markdown price
- 2-19. A new journal of expenditures is started at what time?
1. At the end of the month
 2. On the first day of the new accounting period
 3. Quarterly
 4. Each new fiscal year
- 2-20. ROM users may print the NAVSUP Form 978 using what ROM function?
1. The resale operations reports function
 2. The survey function
 3. The miscellaneous expenditure function
 4. The resale operations constants function

IN ANSWERING QUESTIONS 2-21 THROUGH 2-24, SELECT FROM COLUMN B THE HEADING AND COLUMN OF THE NAVSUP FORM 978 TO WHICH THE TRANSACTION SHOWN IN COLUMN A WOULD BE POSTED.

	A. TRANS-ACTIONS	B. HEADINGS AND COLUMNS
2-21.	Transfer of standard Navy clothing stock to the supply support activity	1. Other Supply Officer under the heading Ship's Store 2. Other Expenditures under the heading Ship's Store
2-22.	Markdown of 48 packages of Ritz crackers located in the retail store	3. Other Supply Officer under the heading Clothing
2-23.	Survey of standard Navy clothing stock to the Navy Stock Fund (NSF)	4. Other Expenditures under the heading Clothing
2-24.	Transfer of 240 cartons of tax-paid cigarettes to the <u>USS SARATOGA (CV-60)</u>	

Learning Objective: Identify the procedures used to maintain the receipts from purchase and receipts from other supply officer's file.

- 2-25. The transmittal of receipt documents must be forwarded to the appropriate fleet accounting and disbursing center within how many days following the end of the month?
1. 7 days
 2. 5 days
 3. 3 days
 4. 10 days

- 2-26. The receipt documents forwarded in the transmittal are separated into how many groups?
1. Five
 2. Two
 3. Three
 4. Four

- 2-27. The ROM system automatically separates receipts into the appropriate groups in what ROM function?
1. The resale operations constants function
 2. The receipt function
 3. The requisition/purchase order function
 4. The resale operations reports function

- 2-28. When there are no receipts during the month, the ship is not required to forward a letter report to the appropriate fleet accounting and disbursing center.
1. True
 2. False

- 2-29. ROM users will produce the letter report forwarded with the transmittal of receipt documents using what ROM function?
1. The receipt function
 2. The resale operations constants function
 3. The resale operations reports function
 4. The requisition/purchase order function

- 2-30. A copy of the transmittal of receipts letter report is filed in which of the following files?
1. SSA-3 and SSA-11
 2. SSA-4 and SSA-5
 3. SSA-11 and SSA-21
 4. SSA-17 and SSA-21

Learning Objective: Identify the major logs kept on file in the ship's store office.

- 2-31. When the ROM system is used, which of the following manual logs is/are NOT required?
1. The purchase order log
 2. The requisition log
 3. The expenditure invoice log
 4. All of the above
- 2-32. The Julian date for January 31, 1990 would be which of the following numbers?
1. 0031
 2. 0131
 3. 0310
 4. 3101
- 2-33. Which of the following serial numbers may have been assigned to a requisition document?
1. 9799
 2. 9879
 3. 9899
 4. 9989
- 2-34. The expenditure invoice log provides a record of which of the following documents?
1. Documents assigned a purchase order serial number
 2. Documents assigned a requisition serial number
 3. Documents assigned an expenditure serial number
 4. All of the above
- 2-35. In the ROM system, expenditure serial numbers are assigned to expenditure documents using a manual log because the ROM system does not have the capability to assign these types of serial numbers.
1. True
 2. False

Learning Objective: Identify the procedures used to maintain the stock record files.

- 2-36. How is the Stock Record, NAVSUP Form 464, kept on file in manual recordskeeping?
1. In stock number order by category of merchandise
 2. In numerical order by category of merchandise
 3. In line item order by category of merchandise
 4. In alphabetical order by category of merchandise
- 2-37. By what number are the stock record masters identified in the ROM system?
1. Vendor style number
 2. ROM function number
 3. Item stock number
 4. Brand name
- 2-38. At what time are ROM users required to create a new stock record for new items?
1. Before ordering the new merchandise
 2. After the purchase order or requisition documents for the new items are signed
 3. When the new items are received
 4. At the time receipts are entered in the ROM receipt function
- 2-39. What ROM function should you use to modify an existing stock record master?
1. The ship's store constants function
 2. The stock record maintenance function
 3. SSAC/contract vendor maintenance function
 4. The stock record master view function

● In answering question 2-40, use the information in the following paragraph.

You are ordering the following new items from the Southern Apparel Company: 48 pairs of men's dungaree trousers, size 32 X 32, S/N 532242-4841, price--\$9.21; 48 pairs of men's dungaree trousers, size 34 X 32, S/N 532242-4856, price--\$9.21; 48 pairs of men's dungaree trousers, size 34 X 34, S/N 532242-4860, price--\$9.21; 48 pairs of men's dungaree trousers, size 36 X 34, S/N 532242-4868, price--\$9.21.

2-40. How many stock record masters should you create in the ROM system for these new items?

1. One
2. Two
3. Three
4. Four

2-41. What is the basis for the unit cost price on the stock record?

1. Average of former and last receipt price
2. Last receipt price rounded off to the nearest nickel
3. Last receipt price rounded off to the nearest cent
4. Last receipt price of the oldest stock

<u>STOCK RECORD</u>						
Date	<u>Voucher No.</u>	<u>Rec From Expend to</u>	<u>Received</u>	<u>Expended</u>	Balance in Bulkroom or Warehouse	<u>Total Balance</u>
10-1	Inventory	Brought forward			432	552
10-2	#4	SS#1		72	360	624
10-5	9702	ABC	576		936	
10-7	7770	CGN-9		288		912
10-18	#11	SS#1		144	792	768
10-20	9715	ABC	576		1368	1344
10-22	7775	SURVEY		72		1272

TRANSACTIONS

Date	<u>Voucher No.</u>	<u>Amount</u>	<u>Description</u>
10-2	#4	72	Breakout from the bulk storeroom to the retail store
10-5	9702	576	Receipt from ABC vendor
10-7	7770	288	Transfer to the USS <u>LONG BEACH</u> (CGN-9)
10-18	#11	144	Breakout from the bulk storeroom to the retail store
10-20	9715	576	Receipt from ABC vendor
10-22	7775	72	Survey items located in the bulk storeroom charging the Navy Stock Fund (NSF)

Figure 2A

- In answering questions 2-42 and 2-43, use the information in the following paragraph and in figure 2A.

Figure 2A shows the columns of a stock record with transactions listed under it. The transactions listed may have been entered incorrectly to the columns of the stock record. Recheck the stock record and answer questions 2-42 and 2-43.

2-42. What should be the correct amount in the Total Balance column after entering the transaction on 10/22?

1. 1128
2. 1344
3. 1488
4. 1704

2-43. What should be the correct amount in the Balance in Bulkroom column of the stock record after entering the transaction on 10/22?

1. 1008
2. 1224
3. 1368
4. 1584

2-44. When, if ever, is the quantity of stock moved from the bulk storeroom to the retail store not subtracted from the Balance in Bulkroom column of the NAVSUP Form 464?

1. When the bulk storeroom and the retail store are operated by the same person
2. When the bulk storeroom and retail store are operated by separate persons
3. When the bulk storeroom is operated by one person and the retail store is operated by two persons
4. Never

2-45. ROM users are required to review what report before placing new orders?

1. Inventory management report
2. Bulk storeroom inventory difference report
3. Outstanding requisition\ purchase order control form
4. Inventory control data report

2-46. At what time or event will the ROM system automatically adjust quantities on the Stock Record, NAVSUP Form 464?

1. After performing the daily backup
2. The day after a transaction is entered in the ROM
3. As transactions are entered in the ROM
4. At the end of the current accounting period

IN ANSWERING QUESTIONS 2-47 THROUGH 2-50, SELECT FROM COLUMN B THE TYPE OF RESPONSIBILITY THAT APPLIES TO THE TRANSACTION IN COLUMN A. RESPONSES MAY BE USED MORE THAN ONCE.

	<u>A. TRANS-ACTIONS</u>	<u>B. TYPES OF RESPONSIBILITY</u>
2-47.	Breakout of 36 Pringles potato chips from the bulk storeroom reduces the quantity shown in the Balance in Bulkroom column of the NAVSUP Form 464 by 36	<ol style="list-style-type: none"> 1. Separate responsibility only 2. Combined responsibility only 3. Both separate and combined responsibility
2-48.	Receipt of 576 Snickers bars increases the Total Balance column of the NAVSUP Form 464 by 576	
2-49.	Expenditure of 12 damaged deodorants located in the bulk storeroom is expended from the Total Balance column of the NAVSUP Form 464, but not expended from the Balance in Bulkroom column	
2-50.	Two cartons of tax-paid cigarettes are marked down to zero and expended from both the Balance in Bulkroom and Total Balance columns of the NAVSUP Form 464	

- 2-51. When the retail store and bulk storeroom are operated by the same person, ROM users are required to indicate what information in the resale operations constants file?
1. The same store numbers for both activities
 2. Separate responsibility
 3. Inventory data for both the bulk storeroom and retail store
 4. Combined responsibility

Learning Objective: Identify the procedures for maintaining the resale operations constants file.

- 2-52. What is the information contained in the resale operations constants file used for?
1. To compile official records
 2. To prepare reports and other documents
 3. To keep a record of security clearances
 4. To prepare the ship's store loss and theft prevention report
- 2-53. Some of the information in the resale operations constants file will almost always have to be changed at which of the following intervals or events?
1. End of the fiscal year
 2. End of the accounting period
 3. When the supply officer is relieved
 4. All of the above

- 2-54. The resale operations constants menu is accessed from the ROM master menu and provides the user with six options. Which of the following options is NOT offered by the resale operations constants menu?
1. Maintain retail store numbers and names
 2. Update general information about the ship
 3. Maintain retail department codes
 4. Add or modify existing vendors

- 2-55. The number of personnel authorized for manning aboard ship is entered in the resale operations constants accounting period screen and is used by the ROM when calculating which of the following reports?
1. The transmittal of receipts
 2. The inventory control record
 3. The ship's store afloat financial control record
 4. The inventory discrepancy list

- 2-56. When the accounting period begins on 1 October 1991, ROM users will input what information into the ROM system data base?
1. 1 October 1991
 2. Oct 1, 1991
 3. 01 OCT 1991
 4. October 01 1991

- 2-57. What code will the ROM user input into the ROM system data base to indicate a separate responsibility is in effect?
1. C only
 2. S only
 3. SR
 4. CR

- 2-58. After all the appropriate data entries are made in the resale operations constants accounting period function, the ROM user will depress what function key to verify the beginning and ending accounting period dates?
1. F1
 2. F2
 3. F4
 4. F9
- 2-59. What action do you take if you discover a discrepancy after verifying accounting period dates?
1. Depress the F1 key and make the necessary changes
 2. Depress the F2 key and make the necessary changes
 3. Depress the F4 key and make the necessary changes
 4. Depress the F9 key and make the necessary changes
- 2-60. Which of the following data elements is/are NOT maintained via the resale operations constants accounting and appropriation function?
1. Accounting classification spread for purchase orders
 2. Department codes
 3. Appropriation account for markdowns below cost
 4. Standard markup percentage
- 2-61. The expenditure number range entered in the ROM is serial number 9600 for the beginning expenditure number and 9699 for the ending expenditure number. What action, if any, will you take once expenditure number 9699 is used by the ROM system?
1. ROM automatically begins with the next series of numbers beginning with 9700 once you perform the daily backup
 2. You will key in a backup set of serial numbers that will be used by the ROM system in the event the primary serial numbers are used
 3. You will reenter the ROM system and key in new beginning and ending expenditure numbers
 4. None
- 2-62. Once you have completed entering all the required information to the resale operations constants accounting and appropriation data function, what action do you take to post the information to the resale operations constants file?
1. Enter the word process and depress function key F1
 2. Depress function key F2
 3. Depress function key F4 and depress enter/return
 4. Enter the word process and depress the function key F9
- 2-63. What store number is already established in the ROM system for the bulk storeroom and should never be changed?
1. 96
 2. 97
 3. 98
 4. 99

- 2-64. What action do you take to add a store name and number to the store name constants file?
1. Enter the store name and number and depress function key F1
 2. Type the store name and number over another store name and number and depress function key F2
 3. Blank out one of the other store names and numbers, type in the new store name and number, and depress function key F3
 4. Enter the store name and number and depress function key F8

- 2-65. What action do you take to modify a department code name via the department code screen?
1. Type in the modification at the end of the existing department code list and depress enter
 2. Key in the new name over the old name
 3. Space out the entire name and code and enter the new name
 4. Change the department code and the name will automatically be changed

Learning Objective: Identify various ROM files and how they are maintained and used.
(Continued in assignment 3.)

- 2-66. What is the purpose of the ROM data file query function?
1. To enter various data elements into the ROM files
 2. To delete various data elements from the ROM files
 3. To view or print various ROM files
 4. To modify various data elements in the ROM files

- 2-67. What log maintained in the ROM files lists all surveys made during the current accounting period?
1. The survey log
 2. The expenditure invoice log
 3. The requisition log
 4. The purchase order log

- 2-68. What ROM file will display all purchase orders created during the current accounting period?
1. Outstanding purchase order listing
 2. Inventory management report file
 3. Inventory control data file
 4. Purchase order listing report file

- 2-69. The outstanding requisition file displays all outstanding requisitions either full or partial showing the requisition quantity and the quantity received for each line item.
1. True
 2. False

- 2-70. The ROM requisition listing may be accessed via what ROM function?
1. Resale operations correction function
 2. Resale operations reports function
 3. Requisition/purchase order function
 4. Receipt function

Assignment 3

Textbook Assignment: "Ship's Store Files (continued)," chapter 2, pages 2-32 and 2-33; and "Cash Collections," chapter 3, pages 3-1 through 3-15.

- In answering questions 3-1 through 3-8, refer to chapter 2 of the text.

Learning Objective: Identify the various ROM files and how they are maintained and used. (Continued from assignment 2.)

- 3-1. What ROM file will list control data for each vending machine on each closeout date?

1. Alternate NAVSUP Form 236 file
2. Vending machine file
3. NAVSUP Form 236 file
4. Department file

- 3-2. The ROM stock record master file lists all information contained on each different line item in alphabetical sequence by category.

1. True
2. False

- 3-3. The department file lists all department codes and names on file and is printed in department code sequence.

1. True
2. False

Learning Objective: Identify the guidelines used when filing and posting documents and explain the procedures for disposing of ship's store records, logs, and returns.

- 3-4. Which of the following guidelines should you follow when filing and posting documents using ROM procedures?

1. Reference the NAVSUP P-487
2. Use and reference your ROM system Terminal User's Guide
3. Process transactions as soon as possible after they occur
4. All the above

- 3-5. Which of the following individuals may make entries into the ROM resale operations correction function without prior authorization?

1. The ship's store recordskeeper
2. The ship's store officer
3. The office supervisor
4. All the above personnel

- 3-6. What report produced by the ROM system lists all corrections made during the current accounting period?

1. Transaction data report
2. Correction audit trail report
3. Inventory management report
4. Inventory control data report

3-7. What disposition should be made of the ship's store records, logs, and returns at the end of the accounting period?

1. Dispose of them locally
2. Maintain them in the ship's store officer's safe for a period of 1 year
3. Stow them in the bulk storeroom in a secure container until they are disposed of
4. Keep them separated by accounting period in fiscal year containers

3-8. For what period of time should ship's store returns and supporting documents be maintained before they are disposed of?

1. 1 year
2. 2 years
3. 3 years
4. 5 years

● In answering questions 3-9 through 3-69, refer to chapter 3 of the text.

Learning Objective: State the responsibilities of the various personnel involved in cash collections in the ship's store operation.

3-9. The responsibility for collecting and depositing cash received from sales in the ship's store rests with what individual?

1. The commanding officer
2. The supply officer
3. The designated cash collection agent
4. The ship's store officer

3-10. In order to make sure cash collections are accomplished properly and according to current procedures, guidelines are provided in supply department instructions by the supply officer using which of the following references?

1. NAVSUP P-487
2. NAVCOMPT Manual
3. Both 1 and 2 above
4. NAVSUP P-485

3-11. What person is responsible for the cash received from sales in the retail store before cash collections are made?

1. The leading Ship's Serviceman
2. The designated cash collection agent
3. The operator of the retail store
4. All of the above

3-12. The designated cash collection agent is responsible to what individual for all cash collections?

1. The leading Ship's Serviceman
2. The ship's store officer
3. The supply officer
4. The disbursing officer

3-13. Which of the following individuals may be designated cash collection agent when sufficient personnel are not available?

1. The ship's store recordskeeper
2. The agent cashier
3. Both 1 and 2 above
4. The retail store operator

Learning Objective: Identify the different types of cash received from sales in the ship's store and the restrictions placed on each different type.

3-14. Which of the following payment methods may NOT be accepted for cash in the ship's store?

1. A personal check for \$5 over the amount of purchase
2. United States currency
3. Traveler's checks for \$5 over the amount of purchase
4. Traveler's checks for the amount of purchase

3-19. What procedure will the cash collection agent use when removing the cash register tape from the cash register?

1. Remove the tape from the register, sign and date the tape, and give it to the retail store operator for safekeeping in a separate secure box
2. Remove the tape from the cash register and give it to the ship's store officer who will sign and date the tape and return it for safekeeping in the cash collection agent's safe
3. Remove the tape from the cash register, sign and date the tape, and give it to the ship's store officer for filing in the Accountability File, SSA-21
4. Remove the tape from the cash register, sign and date the tape, and keep it in a secure filing box until required

IN ANSWERING QUESTIONS 3-15 THROUGH 3-18, SELECT FROM COLUMN B THE TYPE OF CASH RELATED TO THE REGULATIONS LISTED IN COLUMN A.

	<u>A. REGULA-</u> <u>TIONS</u>		<u>B. TYPES OF</u> <u>CASH</u>
3-15.	Can be drawn for \$5 over the amount of purchase	1.	U.S. currency
		2.	Traveler's checks only
3-16.	Only type of money accepted in the ship's store	3.	Personal checks only
		4.	Traveler's or personal checks
3-17.	Accepted only for the amount of purchase		
3-18.	Must be endorsed in the presence of the sales outlet operator		

3-20. The cash register keys that control the operation of the cash register selection levers and permit access to the cash register tapes are kept by what individual?

1. The agent cashier
2. The retail store operator
3. The disbursing officer
4. The person making cash collections

3-21. The cash register selection levers are always locked in the cash position EXCEPT for which of the following times?

1. During the hours the cash register is being used by the sales outlet operator
2. When the cash collection agent is replacing the detailed tape
3. When the cash collection agent is taking the daily register reading
4. When inventory is being conducted in the space

Learning Objective: Explain the procedures the cash collection agent will use to account for and use cash register tapes, cash register keys, and the safe used to hold cash received from sales.

- 3-22. What is the cash collection agent's safe used for?
1. To hold all cash received from sales until it can be deposited with the disbursing officer
 2. To hold cash received from sales until the monthly cash sales invoice is prepared
 3. To hold cash received from sales when the ship's store officer is making cash collections
 4. To hold cash received from sales until the end of the accounting period

- 3-23. The combination that opens the door to the cash collection agent's safe is kept in the custody of what individual(s)?
1. The supply officer
 2. The ship's store officer
 3. The cash collection agent
 4. Both 2 and 3 above

- 3-24. At what interval must the combination to the cash collection agent's safe be changed?
1. Once every accounting period
 2. Once every 6 months
 3. Once every year
 4. Monthly

Learning Objective: Explain the procedures the cash collection agent uses in handling various types of sales and transactions in the retail store.

- 3-25. At what time or event are bulk sales rung up on the cash register by the retail store operator?
1. At the time the merchandise is delivered
 2. When the person making collection collects the cash
 3. When the retail store operator receives a copy of the DD Form 1149
 4. When payment for the merchandise is received

- 3-26. In what way does the cash collection agent record and account for bulk sales in the Cash Register Record, NAVSUP Form 469?
1. Lists it separately from cash sales and includes it in the monthly total at the end of the month
 2. Includes it with other cash collected in the retail store
 3. Retains a copy of the DD Form 1149 covering bulk sales until the end of the month, enters the grand total of bulk sales during the month separately, and adds it to the total monthly cash sales figure
 4. Lists the bulk sale separately for information purposes only, making sure the words bulk sales are included in the Amount in Figures column of the NAVSUP Form 469 so it will not be included in the total monthly cash sales figure

- 3-27. The amount of cash received from bulk sales is entered by ROM users in the ROM cash receipt function using what store number?
1. 1
 2. 8
 3. 98
 4. 99

- 3-28. The Overring/Refund Voucher, NAVSUP Form 972, is approved by what individual when the cash collection agent is collecting cash?
1. The retail store operator
 2. The cash collection agent
 3. The ship's store officer
 4. The leading Ship's Serviceman
- 3-29. For what reason is it important that the cash collection agent verify the validity of an overring voucher received during daily collections in the retail store?
1. The ship's store officer does not approve them when the cash collection agent is making collections
 2. The signature of the customer is not required in the case of overrings
 3. To protect customers from being overcharged
 4. All of the above
- 3-30. After making collections from the retail store, what should the cash collection agent do with any overring/refund vouchers received?
1. Staple them to the applicable page of the Cash Receipt Book, NAVSUP Form 470
 2. Turn them over to the ship's store officer
 3. Staple them to the applicable page of the Cash Register Record, NAVSUP Form 469
 4. Turn them over to the disbursing officer at the time deposits are made
- 3-31. What is the correct procedure for entering an Overring/Refund Voucher, NAVSUP Form 972, in the Cash Register Record, NAVSUP Form 469?
1. The overring/refund voucher is attached to the applicable page of the cash register record and the amount of overring or refund is listed separately and included in the monthly cash sales figure
 2. The overring/refund voucher is attached to the applicable page of the cash register record and the amount of overring or refund is listed separately for information purposes by entering overring or refund, whichever applies, in the Amount in Figures column of the NAVSUP Form 469 so it is not included in the monthly cash sales figure
 3. The overring/refund voucher is verified by the cash collection agent and forwarded to the ship's store officer and the amount of overring or refund is included in the monthly cash sales figure
 4. All overring/refund vouchers are stapled to the applicable page of the Cash Register Record, NAVSUP Form 469, held by the cash collection agent until the end of the month, totaled together, and entered on a separate line of the cash register record for information purposes
- 3-32. When personal checks are returned to the ship due to insufficient funds, what individual is reimbursed for the loss by the ship's store officer?
1. The retail store operator
 2. The agent cashier
 3. The cash collection agent
 4. The disbursing officer

3-33. Where does the ship's store officer get the money to make the appropriate reimbursement for a personal check returned to the ship due to insufficient funds?

1. From cash received from sales in the ship's store
2. From the ship's recreation fund
3. From the ship's imprest fund
4. From the OPTAR funds

3-34. When personal checks are returned due to insufficient funds and are not settled by the end of the accounting period, ROM users must make sure the amount of the personal check is included on the inventory by establishing a new stock record for the check using what retail department code?

1. G 1
2. R 1
3. X 9
4. F 8

3-35. When a personal check is returned to the ship due to insufficient funds, the ship's store officer will use every means to recover the loss from the person writing the check. If the amount is still not collected after continued efforts, at what time period would the personal check be considered uncollectible?

1. After a period of 4 months
2. After a period of 6 months
3. After a period of 1 year
4. After a period determined by the type commander

3-36. When a personal check is considered uncollectible, it is removed from the cash register and turned over to the ship's store officer for action. What entry, if any, will the cash collection agent make in the Cash Register Record, NAVSUP Form 469, when this occurs?

1. A separate entry is made in the cash register record listing the words uncollectible check in the Amount in Figures column to make sure the total is not included in the monthly cash sales total
2. The uncollectible check is attached to the applicable page of the Cash Register Record, NAVSUP Form 469, and a separate entry is made listing the words dishonored check in the Amount in Figures column and including the total amount of the dishonored check in the monthly cash sales total
3. It is entered separately in the Cash Register Record, NAVSUP Form 469, listing the words dishonored check in the Amount in Figures column to make sure the total amount of the dishonored check is not included in the monthly cash sales total
4. None

Learning Objective: Identify the procedures the cash collection agent uses concerning the use of change funds in the ship's store operation.

3-37. Funds may be entrusted to the cash collection agent for providing change funds to the sales outlets after approval is received from what individual?

1. The type commander
2. The commanding officer
3. The supply officer
4. The ship's store officer

3-38. The funds provided to the cash collection agent are given by what individual?

1. The disbursing officer
2. The commanding officer
3. The agent cashier
4. The ship's store officer

3-39. The amount of funds entrusted to the cash collection agent will depend on the number of sales outlets that are operated aboard ship and the change fund requirements of each sales outlet.

1. True
2. False

3-40. You are a cash collection agent responsible for making collections from a dollar bill changer on a ship with 900 personnel. How much money may be provided to you for use as a change fund in the dollar bill changer?

1. An amount not exceeding \$150
2. An amount not exceeding \$400
3. An amount not exceeding \$800
4. An amount determined by the ship's store officer

3-41. The change fund provided to the cash collection agent is checked and audited monthly by the ship's store officer.

1. True
2. False

3-42. The cash collection agent should provide the retail store operator with a new change fund at which of the following times?

1. After the retail store has been closed for 3 days or more
2. At the start of the new accounting period
3. After the retail store has been closed for 5 days for improvements
4. All of the above

3-43. The amount of change fund the cash collection agent provides to the retail store is determined by what individual?

1. The type commander
2. The ship's store officer
3. The cash collection agent
4. The commanding officer

● In answering questions 3-44 through 3-47, refer to the following paragraph.

You are the cash collection agent on a large ship. The ship's store operation on this particular ship consists of 2 retail stores, 1 snack bar, 1 clothing store, and 12 vending machines including 8 can drink machines, 2 cigarette machines, and 2 candy machines. One of the retail stores is operated on two shifts. The eight can drink vending machines are operated by two vending machine operators, each operating four vending machines. The snack bar operator, in addition to his or her duties in the snack bar, operates the two cigarette machines and the two candy machines.

3-44. You have just returned from an authorized 96-hour Thanksgiving holiday ending 28 November in which all the ship's store activities were closed. How many separate change funds can you expect to provide to the sales outlets during the day assuming all the sales outlets are open and operational?

1. 17
2. 13
3. 5
4. 4

3-45. On the first day of December, 3 days later, how many change funds can you expect to provide to the sales outlets if you assume all the sales outlets are operational except the retail store operating on two shifts that is closed for painting?

1. 15
2. 12
3. 11
4. 4

- 3-46. What amount of money, if any, can you expect to leave as a change fund in the retail store (operating two shifts) at the end of the first shift without the type commander's approval?
1. An amount not to exceed \$50
 2. An amount up to \$100
 3. An amount not to exceed \$150
 4. None
- 3-47. You are providing change funds to one of the vending machine operators for the vending machines he or she operates. How many Cash Receipt Certificates, NAVCOMPT Form 2114, if any, should you acquire and retain from the vending machine operator for the money advanced?
1. Two cash receipts for each of the four vending machines
 2. One cash receipt for the total amount of money advanced for change funds for all vending machines
 3. One cash receipt for each of the four vending machines
 4. None
- 3-48. When will the change fund provided to the retail store operator be returned to the cash collection agent?
1. At the end of the month
 2. At the time the cash collection agent takes the register reading and collections are made
 3. At the end of each shift in a retail store operated by more than one person
 4. Both 2 and 3 above
- 3-49. When the retail store is busy on days such as payday, the cash collection agent should provide what amount of money in addition to the regular authorized change fund?
1. The amount approved by the commanding officer in instructions provided to the ship's store officer
 2. An amount not to exceed \$50
 3. An amount not to exceed \$100
 4. An amount not to exceed \$150
- 3-50. Shortages noted in the change funds advanced to the sales outlets are taken out of the proceeds from cash received from sales at which of the following times?
1. The next business day
 2. The end of the month the shortage occurred
 3. The end of the accounting period
 4. Before depositing cash with the disbursing officer
- 3-51. The operator of the retail store may voluntarily cover a change fund shortage occurring in the retail store with his or her own personal money once written authorization is received from what officer?
1. The type commander
 2. The senior Supply Corps officer
 3. The commanding officer
 4. The disbursing officer
- 3-52. An official report of a change fund deficit should be made to the Navy Resale and Services Support Office for which, if any, of the following deficits?
1. \$100
 2. \$200
 3. \$300
 4. None of the above

- 3-53. A deficit of \$25 is discovered in the change fund to retail store #1 and the amount of deficit was taken from sales. How will ROM users adjust the accountability of the retail store?
1. Create a markdown to zero for the amount of the change fund deficit using the ROM retail price change function
 2. Enter the Expenditure Invoice, DD Form 1149, in the ROM miscellaneous expenditure function so the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, is adjusted for the amount of the loss
 3. The amount of the change fund should be absorbed in the cost of retail sales using the ROM corrections function
 4. A pen-and-ink change is made for the dollar difference on the back of the NAVCOMPT Form 153

Learning Objective: Explain the procedures the cash collection agent will use when collecting cash from the sales outlets. (Continued in assignment 4.)

- 3-54. When possible, how often should cash collections be entered in the ROM cash receipt function?
1. Daily
 2. Twice weekly
 3. Weekly
 4. Monthly
- 3-55. All cash including change funds should be collected from a sales outlet when the sales outlet is closed for what period of time?
1. Less than 1 day
 2. More than 1 day but less than 2 days
 3. 3 days or more
 4. All of the above
- 3-56. All cash including any change funds should be collected from the amusement machines when which of the following events occur(s)?
1. A repairman is fixing the amusement machine
 2. The amount of business in the machine exceeds \$150 on a weekend or holiday
 3. The last day of the accounting period falls on a holiday or weekend
 4. All of the above
- 3-57. On a ship with less than 700 crew members, how much cash can be left in the dollar bill changer overnight?
1. An amount not to exceed \$150
 2. An amount not to exceed \$200
 3. An amount not to exceed \$400
 4. The dollar bill changer should always be filled to capacity no matter what the amount is
- 3-58. When the retail store operator is delivering all cash received from sales including any overring/refund vouchers to the person making collections at the end of the business day, what minimum amount of times per week is the person making collections required to take cash register readings?
1. Three times a week on a scheduled basis
 2. Twice a week on an unscheduled basis
 3. Every day of the week
 4. Three times a week on an unscheduled basis

- 3-59. How are the moneybags used in the sales outlets issued by the person making collections to the sales outlet operator?
1. The moneybags are numbered on the outside and issued using a locally developed log where they are signed in and out by the persons receiving and issuing the moneybags indicating the date and time of issue
 2. The moneybags are numbered on the outside and issued using a separate sheet of paper in which the person making collections will jot down the number of the moneybag and the name of the sales outlet operator it was issued to
 3. The moneybags are numbered on the outside and issued to the person making collections by the ship's store officer and issued to the respective sales outlets
 4. The moneybags are purchased through the Ship's Store Afloat Catalog (SSAC) and issued to each sales outlet as a charge to the cost of operation
- 3-60. The moneybags used by the sales outlet operator have two keys. One key is retained by the sales outlet operator and the other key is retained by what individual or in what location?
1. Retained in the ship's store officer's safe in a sealed envelope
 2. Retained in the cash collection agent's safe in a sealed envelope
 3. Retained by the sales outlet operator as a spare key
 4. Retained by the supply officer in a duplicate key locker located in the supply office
- 3-61. After normal working hours, when the person making collections and the duty supply officer are not available, which of the following individuals may accept the moneybags from the sales outlet operator for safekeeping?
1. The duty master-at-arms
 2. A designated commissioned officer
 3. The leading Ship's Serviceman in the duty section
 4. The duty section leader
- 3-62. The night depository safe is secured by using which of the following items?
1. A key and combination lock
 2. Two key locks and one combination lock
 3. Dual combination locks and one key lock
 4. Two key locks and two combination locks
- 3-63. What number of personnel is required to open the night depository safe?
1. One
 2. Two
 3. Three
 4. Four
- 3-64. The person having knowledge of the combination to the night depository safe should also have which, if any, of the following items?
1. The keys to the safe
 2. The spare keys to the safe
 3. A locally developed log used for opening and closing the safe
 4. None of the above
- 3-65. When using the self-locking money box on the can drink vending machine, the person making collections should also use a keyless combination lock to keep the coins secure in the money box.
1. True
 2. False

3-66. The self-locking money box is issued to the vending machine operator by what individual?

1. The leading Ship's Serviceman
2. The bulk storeroom custodian
3. The supply officer
4. The person making collections

3-67. What individual holds the key to the lock that allows access to the coins in the vending machine self-locking money box?

1. The person making collections
2. The disbursing officer
3. The vending machine operator
4. The responsible bulk storeroom custodian

3-68. When the self-locking money box is used on the vending machine, the key that locks the coin box itself into the vending machine is held by what individual?

1. The vending machine operator
2. The person making cash collections
3. The supply officer
4. The leading Ship's Serviceman

3-69. When the vending machine operator is delivering the money box from the vending machine to the person making collections, what is the minimum amount of times per week the person making collections should read the vending machine meters or cash totalizers?

1. Once a week
2. Twice a week on an unscheduled basis
3. 3 days a week on an unscheduled basis
4. Every day of the week

Assignment 4

Textbook Assignment: "Cash Collection (continued)," chapter 3, pages 3-9 through 3-17; and "Receipt of Incoming Stock," chapter 4, pages 4-1 through 4-16.

- In answering questions 4-1 through 4-28, refer to chapter 3 of the text.

Learning Objective: Explain the procedures the cash collection agent will use when collecting cash from the sales outlets. (Continued from assignment 3.)

- 4-1. To keep track of the coin boxes after normal working hours, a log is developed and used so the coin boxes can be signed in and out by the vending machine operator and the person receiving the coin boxes. What individual is responsible for maintaining this log?
1. The vending machine operator
 2. The cash collection agent
 3. The ship's store officer
 4. The duty officer

Learning Objective: Determine the procedures used in accounting for cash collections using the Cash Receipt Book, NAVSUP Form 470.

- 4-2. The cash receipt book issued to the sales outlet is kept in the possession of what individual?
1. The disbursing officer
 2. The cash collection agent
 3. The ship's store officer
 4. The sales outlet operator

- 4-3. You are the person making collections on a ship with one retail store, one snack bar, and four can drink vending machines operated by the snack bar operator. How many cash receipt books should you issue to the sales outlets?

1. Six
2. Two
3. Three
4. Four

- 4-4. When the cash collection agent is making collections, the ship's store officer should compare the amounts entered on the ROM system with the amounts entered on the Cash Receipt Book, NAVSUP Form 470, and the Cash Register Record, NAVSUP Form 469, a minimum of how many times per week?

1. Every time there is a shortage
2. Once per week
3. Twice per week
4. Every day of the week

4-5. In what fashion, if any, does the ship's store officer indicate that he or she has reviewed the NAVSUP Forms 469 and 470 and made sure entries were made in the ROM system properly?

1. By initialing the grand total entry at the end of the month only
2. By initialing all pages of the NAVSUP Forms 469 and 470 in the upper right-hand corner
3. By initialing all entries made in the NAVSUP Forms 469 and 470
4. None; the ship's store officer is not required to indicate that the NAVSUP Forms 469 and 470 have been checked

4-6. If an error is made in filling in the Cash Receipt Book, NAVSUP Form 470, how should the error be corrected?

1. Draw a line through the error and write the correct information on the next line
2. Line out the error, have it initialed by the ship's store officer during the weekly review, and reenter it at the end of the page
3. Erase it and rewrite it correctly
4. Line out the entire line, have it initialed by the sales outlet operator and the person making collections, and rewrite the entire entry on the next line

4-7. The total amount shown in the Cash Receipt Book, NAVSUP Form 470, at the end of the month must equal the total amount shown on which of the following forms?

1. NAVSUP Form 235
2. NAVSUP Form 469
3. NAVSUP Form 977
4. NAVSUP Form 978

Learning Objective: Identify the procedures used by the person making collections when using the Cash Register Record, NAVSUP Form 469.

4-8. The Cash Register Record, NAVSUP Form 469, is kept in the custody of what individual?

1. The supply officer
2. The person making collections
3. The disbursing officer
4. The sales outlet operator

CASH COLLECTIONS FOR RETAIL STORE #1	
Actual cash in the register	\$513.90
Cash left in the register from the previous day	None
Previous day's register reading	97030
Current register reading	152820
Cash left in the register	\$50.00
Amount of refund	\$22.00

Figure 4A

● IN ANSWERING QUESTIONS 4-9 THROUGH 4-11, REFER TO FIGURE 4A.

4-9. How much cash was rung up on the cash register in retail store #1?

1. \$535.90
2. \$557.90
3. \$585.90
4. \$607.90

4-10. What should be the actual amount of cash the cash collection agent will collect in retail store #1?

1. \$607.90
2. \$557.90
3. \$507.90
4. \$485.90

4-11. What is the actual shortage or overage, if any, that should be indicated in the Cash Register Record, NAVSUP Form 469, for retail store #1?

1. Overage of \$28.00
2. Shortage of \$22.00
3. Overage of \$22.00
4. None

- 4-12. When is the ship's store officer required to initial any shortage or overage in the Cash Register Record, NAVSUP Form 469?
1. When there is a shortage or overage of \$5 or more
 2. Only when there is a shortage of \$5 or more
 3. Only when there is an overage of \$5 or more
 4. A shortage or overage of any amount
- 4-13. When the person making collections makes an error in the Cash Register Record, NAVSUP Form 469, the entire line is lined out and rewritten on the next line.
1. True
 2. False
- 4-14. How often should the Cash Register Record, NAVSUP Form 469, be closed out and balanced?
1. Daily
 2. Weekly
 3. Monthly
 4. Semiannually

SEPTEMBER MONTHLY REVIEW	
Register reading brought forward	85050
Final register reading	1211520
Over	\$5.10
Under	\$8.65
Total cash left in the register	\$950.00
Total amount in figures for the month	????
Actual cash in the register for the month	????

Figure 4B

- IN ANSWERING QUESTIONS 4-15 AND 4-16, REFER TO FIGURE 4B.

- 4-15. What is the total amount in figures for the month of September in the Cash Register Record, NAVSUP Form 469?
1. \$11,165.20
 2. \$11,261.15
 3. \$11,264.70
 4. \$11,269.80
- 4-16. What is the total amount of actual cash in the register for the month of September in the Cash Register Record, NAVSUP Form 469?
1. \$12,224.90
 2. \$12,219.80
 3. \$12,216.25
 4. \$12,211.15
- 4-17. When meters are installed on the vending machines, the reading should be taken during collections and written in what column of the NAVSUP Form 469?
1. The Register Reading column
 2. The Number of Customers column
 3. The Amount in Figures column
 4. Cover Lift Number column
- 4-18. You are making collections from a drink vending machine without a meter or cash totalizer. There were 320 canned drinks left in the machine from the previous collection, 288 canned drinks were placed in the vending machine by the vending machine operator, and 150 canned drinks were counted at the time of collections. How many canned drinks were sold in the machine?
1. 118
 2. 182
 3. 458
 4. 758
- 4-19. When the cash collection agent is making collections from the dollar bill changer, what individual should have custody of the cash register record for the dollar bill changer?
1. The ship's store officer
 2. The disbursing officer
 3. The cash collection agent
 4. The agent cashier

4-20. The amount of dollar bills collected from the dollar bill changer should be recorded in what column of the NAVSUP Form 469?

1. Amount in Figures column
2. Cash in Register column
3. Register Reading column
4. Register for Change column

4-21. The amount of coins placed in the dollar bill changer should be recorded in what column of the NAVSUP Form 469?

1. Actual Cash in Register column
2. Register Reading column
3. Amount in Figures column
4. Register for Change column

Learning Objective: Determine the procedures for depositing cash with the disbursing officer.

4-22. When the disbursing officer is available, how often is cash deposited?

1. Monthly
2. Twice weekly
3. Weekly
4. Daily

4-23. The person making collections should obtain the signature of the disbursing officer on what document when making deposits?

1. NAVSUP Form 469
2. NAVCOMPT Form 2114
3. NAVCOMPT Form 2277
4. NAVSUP Form 470

4-24. When the cash collection agent is making collections, he or she should submit all cashbooks to the ship's store officer for review a minimum of how many times per week?

1. Daily
2. Once a week
3. Twice a week
4. Three times a week

4-25. At what interval or event is a cash sales invoice prepared?

1. Monthly
2. When depositing cash with a different disbursing officer
3. When the disbursing officer is relieved
4. All of the above

4-26. What information will the ship's store officer use to verify the accuracy of the figures on the cash sales invoice?

1. Figures entered in the ROM for cash collections
2. NAVSUP Form 469
3. NAVSUP Form 470
4. All of the above

4-27. What individual should sign the cash sales invoice once it is prepared?

1. The supply officer
2. The cash collection agent
3. The commanding officer
4. The disbursing officer

4-28. When standard Navy clothing stock is sold through the same cash register as ship's store stock and the register does not have departmental keys, how will ROM users account for sales of standard Navy clothing stock on the cash sales invoice?

1. The retail store operator will keep a separate tally of how much standard Navy clothing stock was sold and the amount sold will be entered in the ROM system cash receipts function
2. The ROM system will automatically compile the sales of standard Navy clothing stock based on the inventory of all L-1 items and enter the sales figure for standard Navy clothing stock on the cash sales invoice
3. Conduct an inventory weekly in the retail store of all standard Navy clothing stock and enter the inventory amounts in the ROM inventory function
4. Conduct a daily inventory in the retail store of standard Navy clothing stock and enter inventory amounts in the ROM inventory function

● In answering questions 4-29 through 4-70, refer to chapter 4 of the text.

Learning Objective: Identify the procedures and responsibilities involved in receiving ship's store stock.

4-29. The supply officer normally delegates the responsibility of receiving ship's store and standard Navy clothing stock to what individual?

1. The ship's store officer
2. The senior Ship's Serviceman
3. The ship's store receipt inspector
4. The bulk storeroom custodian

4-30. In what way does the ship's store officer assign the responsibility of receiving ship's store stock to another individual?

1. Assignment is made verbally
2. Assignment is made according to the individual's rank and grade
3. Assignment is made in writing
4. Assignment is made based on the individual's current evaluation and performance marks

4-31. The designated receipt inspector is responsible to the ship's store officer for which of the following duties?

1. Collecting all cash received from sales in the sales outlets
2. Stowage, security, and financial accountability of all stock in the ship's store operation
3. The proper receipt of all ship's store and standard Navy clothing stock in the absence of the ship's store officer
4. Monitoring all office records and preparing related administrative correspondence and reports

4-32. Which of the following deliveries of stock would NOT be considered direct delivery?

1. Delivery by a supply support activity
2. Delivery by the postal system
3. Delivery by the commercial vendor
4. Material picked up by a Ship's Serviceman at the commercial activity

- 4-33. A receipt of merchandise from another supply officer may include all EXCEPT which of the following receipt actions?
1. A receipt from another ship's store officer
 2. A receipt from the Navy exchange
 3. A receipt from a combat logistics force (CLF) unit
 4. A receipt from a local supply support activity
- 4-34. When possible, supply department personnel should be assigned to a ship's store receipt function when which of the following types of materials are being received?
1. Canned drinks
 2. Confections
 3. Stereo equipment
 4. Toiletries
- 4-35. A request for a working party is submitted by the ship's store division to what individual for final approval?
1. The ship's store officer
 2. The supply officer
 3. The executive officer
 4. The commanding officer
- 4-36. A list showing personnel assignments for the working party is provided by each shipboard department to the ship's store division for what purpose?
1. To use as a mustering list once the working party is called away
 2. To use in the event stock is stolen during the working party
 3. To use as a rotation list for each department so the same personnel are not assigned to the working party two times in a row
 4. To use as a list to determine how much work each person is accomplishing during the work party
- 4-37. Spotters are used during the receipt function for which of the following purposes?
1. To muster the working party and keep track of each person
 2. To count, number, and stack merchandise on the pier
 3. To direct personnel along the correct route for carrying merchandise to the bulk storeroom
 4. To direct delivery trucks and other materials-handling equipment on the pier
- 4-38. The receipt inspector may receive the quantity shown on the outside of the container as the quantity delivered without counting the contents under which of the following conditions?
1. The container is sealed and shows no evidence of possible differences
 2. The vendor certifies the quantity delivered
 3. The merchandise is delivered in full case lots
 4. All of the above
- 4-39. The receipt inspector will obtain the retained receipt documents used to receive stock from what ship's store file?
1. SSA-11A
 2. SSA-20
 3. SSA-21
 4. SSA-23
- 4-40. What term is used to define the action of moving a delivery truck to a suitable unloading site when merchandise is being delivered on the pier?
1. Spotting
 2. Directing
 3. Receipt inspection
 4. Carrier control

4-41. To keep track of the cases as they are carried to the stowage area, the receipt inspector should number each case in an area on the case predetermined by the receipt inspector and what other individual?

1. The senior Ship's Serviceman
2. The ship's store officer
3. The bulk storeroom custodian
4. The spotter

4-42. When would be the best time to call away a working party for a receipt function?

1. Before the carrier and stock arrive so the working party can be mustered
2. As soon as the carrier and stock arrive on the pier
3. After sufficient material has been checked in and received
4. After the stock has been all checked in and counted

4-43. The weather is very hot and humid on the day of receipt. Which of the following items should be carried to the bulk storeroom first?

1. Candy
2. Cigarettes
3. Toiletries
4. Crackers

Learning Objective: Identify the proper procedures used for accepting receipts.

4-44. When the quantity and quality of merchandise received from the local supply support activity are unsatisfactory, what action should the receipt inspector take?

1. Accept the merchandise by indicating the actual amount received on the requisition
2. Return the merchandise to the supply support activity
3. Receive only the merchandise of acceptable quality
4. Circle the amounts indicated on the requisition document; any shortages will be absorbed in the cost of retail sales

4-45. When merchandise is received in an unsatisfactory condition from other supply officers, how will the unsatisfactory items be disposed of?

1. Marked down to zero and disposed of locally
2. Surveyed
3. Marked down below cost and sold at reduced prices
4. Returned to the activity from which they were received

4-46. While receiving merchandise from a commercial vendor, the receipt inspector notices the quantity is incorrect and the quality is unsatisfactory. What individual should the receipt inspector notify first concerning this problem?

1. The ship's store officer
2. The vendor representative
3. The ship's store recordskeeper
4. The bulk storeroom custodian

4-47. How will you, the receipt inspector, accept receipts from purchase when the quantity is correct and the quality acceptable?

1. Circle the quantity received on the DD Form 1155, check the inspected and received blocks in block 26 of the DD Form 1155, and enter the date, your signature, and grade in block 26 of the DD Form 1155
2. Circle the quantity received on the DD Form 1155, check the inspected, received, and accepted and conforms except as noted below blocks in block 26 of the DD Form 1155 and enter the date, your signature, and grade in block 26 of the DD Form 1155
3. Circle the quantity received on the DD Form 1155, check the received block in block 26 of the DD Form 1155, and enter the date, your signature, and grade in block 26 of the DD Form 1155
4. Circle the quantity received and enter the date, your signature, and grade in block 26 of the DD Form 1155

4-48. When available, which of the following individuals must sign the export forms that accompany the delivery of tax-free tobacco products?

1. A commissioned officer
2. The receipt inspector
3. A responsible petty officer
4. The senior Ship's Serviceman

4-49. What procedures will the bulk storeroom custodian use when accepting receipts from purchase?

1. Circle the quantity received on the purchase document and sign and date block 26 of the DD Form 1155
2. Circle the quantity received on the DD Form 1155 and sign and date the accountability stamp
3. Check the quantity received on the DD Form 1155, check the received and inspected blocks of block 26 and date, sign name, and enter grade
4. Sign and date the accountability stamp on the DD Form 1155

4-50. When material is received directly into the retail store, what individual must acknowledge receipt and custody of the material?

1. Bulk storeroom custodian
2. Retail store operator
3. Receipt inspector
4. Ship's store officer

Learning Objective: Identify the various equipment used in handling materials and the safety precautions to be observed while handling these materials.

IN ANSWERING QUESTIONS 4-51 THROUGH 4-54, SELECT FROM COLUMN B THE EQUIPMENT USED FOR THE PURPOSE INDICATED IN COLUMN A.

	<u>A. PURPOSES</u>	<u>B. EQUIPMENT</u>
4-51.	Used to pick up and transport palletized goods	1. Pallet truck 2. Forklift truck
4-52.	Used to carry smaller loads by balancing them on the wheels and axle of this equipment, making it easier to push	3. Conveyor 4. Hand truck
4-53.	Used to pick up, carry, and stack unit loads of supplies and equipment	
4-54.	Used for moving supplies in a straight line, either manually or by power-driven belt	
<hr/>		
4-55.	What factors must you consider when loading a pallet?	
		1. Maximum load only 2. Maximum load and stability only 3. Maximum load and pallet size only 4. Maximum load, stability, and proper pallet size
4-56.	What is the preferred loading method when you are loading a pallet with boxes of different sizes?	
		1. The largest and sturdiest should go in the center 2. The largest and most fragile boxes should go in the center 3. The smallest and most fragile boxes should go in the center 4. The smallest and sturdiest boxes should go on the end

4-57. What action should you take when you are attempting to manually lift an object that is heavy or bulky?

1. Raise it slowly with your knees straight, pulling the object close to your body so you can balance it
2. Ask for help or get a dolly or hand truck
3. Raise the load slowly and use your back to lift it, keeping it away from the center of your body
4. Squat down-alongside of the load with one foot on the side and the other foot behind the load and lift it, keeping it close to your body

4-58. What part of your body should you use to lift an object?

1. Your back
2. Your arms
3. Your shoulders
4. Your legs

4-59. Which of the following is NOT a major cause of accidents?

1. Equipment failures
2. Carelessness
3. Inexperience
4. Attitude

4-60. A person you are supervising has demonstrated an unreliability in the past that has resulted in accidents. What action should you take to prevent accidents during the next materials-handling operation?

1. Schedule training sessions on safe materials-handling procedures
2. Assign the person to familiar jobs and supervise closely
3. Assign the person to a job where unreliability will not constitute a hazard
4. Warn the person that any further unreliability will result in disciplinary action

4-61. Safety lines should be placed around any open hatch used for materials handling when it is not actually in use.

1. True
2. False

4-62. Defective materials-handling equipment should be repaired only by qualified personnel.

1. True
2. False

4-63. The save-all may be used as a ladder for personnel to go from the ship to the pier during materials-handling operations.

1. True
2. False

4-64. The supervisor of the materials-handling operation must have a working knowledge of the safety precautions contained in which of the following publications or instructions?

1. NAVSUP P-487
2. NAVSUP P-485
3. OPNAVINST 5100.19
4. OPNAVINST 3120.32

4-65. When handling hazardous material, the supervisor of the materials-handling operation is the only person who needs to know the potential dangers associated with the hazardous material.

1. True
2. False

4-66. Equipment operated beyond its rated capacity may create a potential hazard.

1. True
2. False

4-67. When material is lowered into the hold, it should be stopped at approximately what distance above its intended landing spot?

1. 1 foot
2. 2 feet
3. 3 feet
4. 4 feet

Learning Objective: Explain the procedures used for extending receipt documents. (Continued in assignment 5.)

4-68. What copy of the receipt document is extended by the ship's store officer?

1. The incoming material file copy
2. The receipt inspector's copy
3. The receipt from purchase copy
4. The outstanding purchase order copy

4-69. The ship's store officer will compare his or her extensions with what copy of the receipt document?

1. The incoming material file copy
2. The receipt inspector's copy
3. The receipt from purchase copy
4. The outstanding purchase order file copy

4-70. What function of the ROM is used to enter all available receipt data?

1. The requisition/purchase order function
2. The intrastore transfer function
3. The resale operations constants function
4. The receipt function

Assignment 5

Textbook Assignment: "Receipt of Incoming Stock continued)," chapter 4, pages 4-16 through 4-26; "Issues," chapter 5, pages 5-1 through 5-14; and "Inventory," chapter 6; pages 6-1 through 6-5.

- In answering questions 5-1 through 5-28, refer to chapter 4 of the text.

Learning Objective: Explain the procedures used for extending receipt documents. (Continued from assignment 4.)

- 5-1. When operating under separate responsibility, which of the following functions will the ROM system NOT accomplish in regard to the receipt document?

1. Extend the receipt document at retail price
2. Assign a receiving number to the receipt document
3. Post the receipt document to the NAVSUP Form 977
4. Extend the receipt document at cost price

- In answering question 5-2, refer to the following paragraph.

You receive five (5) stereo cassette players from Sharp Electronics Corporation with the following information provided:

Cost of each unit	\$48.87
Transportation charges.	\$12.52
Discount	2%/30
Credit memo #6148 applied to this order	\$61.58

- 5-2. What is the total dollar value at cost for this receipt document?

1. \$190.15
2. \$190.40
3. \$191.38
4. \$191.63

- 5-3. ROM users must indicate in the ROM system data base when a combined responsibility is in effect using what computer function?

1. The data file query function
2. The receipt function
3. The requisition/purchase order function
4. The resale operations constants function

Learning Objective: Explain the procedures used when making receipt entries to the ship's store records.

- 5-4. When operating under separate responsibility, which of the following figures taken from the receipt document do you enter in the appropriate column of the NAVSUP Form 977?

1. The total dollar value at cost
2. The subtotal at cost
3. The total cost value less transportation charges
4. The total dollar value at retail

- 5-5. ROM users will compare the dollar amount entered on the Journal of Receipts, NAVSUP Form 977, with the manually extended dollar amount on the receipt document.

1. True
2. False

5-6. On which of the following copies of the receipt document should the ship's store recordskeeper enter the receiving number?

1. The bulk storeroom custodian copy only
2. The receipt inspector and bulk storeroom custodian copies only
3. The receipt inspector, bulk storeroom custodian, and the receipt from purchase copies only
4. All copies of the receipt document

5-7. When operating under combined responsibility, which of the following totals for retail items do you take from the receipt document and enter in the appropriate column of the Ship's Store Afloat Financial Control Record, NAVSUP Form 235?

1. The total dollar value at cost
2. The total retail price
3. The total cost value
4. The total dollar value at retail

5-8. When operating under combined responsibility, you obtain the number identifying the entry made in the Ship's Store Afloat Financial Control Record, NAVSUP Form 235, for a receipt from what form?

1. NAVSUP Form 464
2. NAVSUP Form 977
3. NAVSUP Form 978
4. NAVSUP Form 980

5-9. The ROM system will automatically enter receipt information to the NAVSUP Form 235 after which of the following actions are accomplished?

1. Store number 99 is entered in the ROM receipt function
2. Combined responsibility is indicated in the resale operations intrastore transfer function
3. Separate responsibility is indicated in the resale operations constants function
4. Combined responsibility is indicated in the resale operations constants function

5-10. Which of the following types of receipts are NOT entered on the Journal of Receipts, NAVSUP Form 977?

1. Receipts from other supply officers
2. Receipts directly into the sales outlet
3. Receipts of foreign merchandise
4. Receipts from other appropriations

5-11. It takes four separate shipments for your ship to receive an order from a commercial vendor. How many receiving numbers can you expect to assign from the journal of receipts for this order?

1. One
2. Two
3. Three
4. Four

5-12. When materials are received directly into the sales outlet from a commercial vendor, what document is used as the breakout document?

1. The expenditure document
2. The receipt document
3. The intrastore transfer document
4. The number control document

5-13. What numeric code will be entered in the ROM receipt function to identify the ship's store activity receiving merchandise when it is received directly into that activity?

1. Class number code
2. Store number code
3. Department code
4. Sequence number code

5-14. What numeric code is entered by ROM users into the ROM receipt function to identify the bulk storeroom?

1. 99
2. 98
3. 97
4. 96

5-15. When receiving stock from the general mess, from what source will ROM users indicate the stock was received in the ROM receipt function?

1. Other supply officers
2. Commercial vendors
3. Other ship's store officers
4. Another appropriation

Learning Objective: Identify procedures for entering receipts on the Stock Record, NAVSUP Form 464.

5-16. ROM users must create a stock record for all stock items with the exception of special order items.

1. True
2. False

5-17. Receipt data is automatically entered on the stock records by the ROM system based on the information entered by ROM users in what ROM function?

1. Stock record maintenance function
2. Receipt function
3. Requisition/purchase order function
4. Stock record master view function

5-18. When you are manually entering receipts to the NAVSUP Form 464, how will you verify that the item on the stock record is the same as the item shown on the receipt document?

1. Match stock numbers
2. Match cost prices
3. Match retail prices
4. Match the vendor style number

5-19. The unit cost price shown on the NAVSUP Form 464 is based on which of the following prices?

1. Receipt price of oldest stock
2. Average cost price based on extended inventory
3. Last receipt price
4. Average of former and last receipt price

5-20. The cost price for each stock item entered by ROM users in the ROM system data base will include any discounts or transportation charges.

1. True
2. False

Stock item	Athletic tube socks
Cost price	\$12.00
Number of retail units in a purchase unit	6
Unit of issue	Each

Figure 5A

- IN ANSWERING QUESTION 5-21, REFER TO FIGURE 5A.

5-21. What would be the cost price per retail unit for the athletic tube socks?

1. \$1.00
2. \$2.00
3. \$12.00
4. \$4.00

5-22. What column of the NAVSUP Form 464 is NOT used in combined responsibility?

1. Balance in Bulkroom column
2. Voucher Number column
3. Rec From Expend To column
4. Total Balance column

5-23. When posting a receipt to the NAVSUP Form 464 for merchandise received directly into the sales outlet, which of the following actions will NOT be done?

1. Post the amount received in the Received column
2. Post the voucher number
3. Increase the Balance in Bulkroom column by the amount received
4. Post the amount received in the Expended column

Learning Objective: Identify the procedures for filing and distributing receipt documents.

5-24. What copy of the requisition document DD Form 1348 is held in file SSA-5 with one copy of the receipt document DD Form 1348-1 until it is transmitted to the appropriate FAADC?

1. Pink copy
2. Green copy
3. Yellow copy
4. Hardback copy

5-25. The original of the requisition document DD Form 1149 is distributed to which of the following files/activities?

1. The issuing activity
2. File SSA-21
3. The receiving activity
4. File SSA-13

5-26. When fast pay procedures do not apply, the original of the DD Form 1155 is distributed to what file/activity after the merchandise is received?

1. NAVRESSO
2. File SSA-11B
3. The vendor
4. File SSA-11C

5-27. When fast pay procedures apply, the receipt inspector copy of the DD Form 1155 is extended at cost by the ship's store officer and used to compare extensions on the incoming material file copy.

1. True
2. False

5-28. What copy(ies) of the purchase order for foreign merchandise received from the Navy exchange is/are filed in SSA-21 and later filed in the retained returns?

1. Copy from the receipt inspector file
2. Copy from the receipt from purchase file
3. Copy from the incoming material file
4. All of the above

● In answering questions 5-29 through 5-59, refer to chapter 5 of the text.

Learning Objective: Indicate the definition of issues in ship's store afloat and explain the correct procedures used for issuing ship's store and standard Navy clothing stock for health and comfort purposes.

5-29. What definition below best describes what an issue is in ship's store afloat?

1. An expenditure of stock for further purpose
2. A miscellaneous expenditure to the Navy Stock Fund
3. A receipt and expenditure from another appropriation
4. A receipt into one of the service activities

5-30. Issues of ship's store stock for health and comfort purposes are made at what price?

1. Standard price
2. Cost price
3. Markdown price
4. Retail price

- 5-31. Health and comfort issues may be made to personnel in a pay status when which of the following conditions applies?
1. A person on a first enlistment who is reporting for duty and has not received his or her initial clothing allowance
 2. A person returning from unauthorized absence
 3. A person temporarily out of money
 4. All of the above
- 5-32. What is the maximum amount at retail, if any, of health and comfort issues (excluding clothing items) a person can be issued in 1 month?
1. \$10
 2. \$25
 3. \$35
 4. None; there is no limitation
- 5-33. What official aboard ship approves all health and comfort issues to personnel in a pay status?
1. The commanding officer
 2. The chief master-at-arms
 3. The supply officer
 4. The ship's store officer
- 5-34. An issue to a member in a pay status who is without funds is charged to his or her individual pay record even if it results in overpayment.
1. True
 2. False
- 5-35. What form is used to issue ship's store stock (excluding clothing items) for health and comfort purposes?
1. DD Form 504
 2. NAVSUP Form 28
 3. NAVSUP Form 28A
 4. Either 2 or 3 above, depending on whether the issue is for a male or female
- 5-36. A copy of what document must be attached to the form used for health and comfort issues to personnel in a pay status before the issue can be approved?
1. The member's pay record
 2. The member's social security card
 3. The member's military identification card
 4. The member's enlistment document
- 5-37. By what means is the retail store operator reimbursed for health and comfort issues made to personnel in a pay status?
1. An expenditure invoice document
 2. A check issued by the disbursing officer charging the person's pay record
 3. A survey to ship's store profits
 4. The operating budget of the ship
- 5-38. When making issues to personnel in a nonpay status, ROM users will enter issue data into the ROM data base using what ROM function?
1. Intrastore transfer function
 2. Miscellaneous expenditure function
 3. Resale operations reports function
 4. Survey function
- 5-39. How often is the ship's store officer required to submit the names, social security numbers, and value of issues made to personnel?
1. Weekly
 2. Monthly
 3. Each accounting period
 4. Annually

Learning Objective: Identify the correct procedures used to issue ship's store and clothing stock to the Marine Corps and other miscellaneous activities.

- 5-40. Under what conditions can ship's store stock be issued to the Marine Corps?
1. When deployed overseas
 2. When requested by the individual marine
 3. When requested by the senior enlisted marine
 4. When a written request from the Marine Corps detachment's commanding officer is received
- 5-41. What document is used to issue ship's store stock to the Marine Corps?
1. DD Form 504
 2. DD Form 1149
 3. DD Form 1155
 4. NAVSUP Form 28
- 5-42. ROM users will enter issues to the Marine Corps in the miscellaneous expenditure function as an issue in kind.
1. True
 2. False
- 5-43. When, if ever, may items required for the health and comfort of survivors of aircraft disasters be issued or donated by personnel of the rescuing ship when the survivors are without personal funds?
1. After approval of the medical officer
 2. After approval of the supply officer
 3. After written orders from the commanding officer
 4. Never
- 5-44. When it is impossible to collect cash at the time of making issues to merchant ships in distress, the items issued will be invoiced to what fund/activity?
1. The ship's OPTAR fund
 2. The Navy Ships Parts and Control Center (SPCC)
 3. The individual ship's store profits
 4. The Navy Stock Fund
- 5-45. ROM users will enter issues to merchant ships in the ROM miscellaneous expenditure function as what type of expenditure?
1. Issues to ship's use
 2. Issues in kind
 3. OSO transfer
 4. Issues to other appropriations
- 5-46. Issues to the general mess are made at what price for canned sodas?
1. Retail price
 2. Cost price
 3. 10% over cost price
 4. Standard price
- 5-47. What document is used to issue authorized items to the general mess?
1. DD Form 200
 2. DD Form 504
 3. DD Form 1149
 4. DD Form 1155
- 5-48. In combined responsibility, issues to the general mess are posted to which of the following records?
1. NAVSUP Form 978 only
 2. NAVSUP Forms 978 and 464 only
 3. NAVSUP Forms 464 and 235 only
 4. NAVSUP Forms 235, 464, and 978
- 5-49. Authorized issues to ship's use are charged to what fund?
1. Ship's Store Profits, Navy
 2. Navy Stock Fund
 3. Imprest fund
 4. OPTAR fund
- 5-50. Which of the following items should NOT be issued to ship's use, but procured according to the procedures in the NAVSUP P-485?
1. Film
 2. Padlocks
 3. Cameras
 4. Flashbulbs

- 5-51. T-shirts with the ship's identification may be issued to ship's use under what conditions?
1. While the ship is deployed overseas they may be issued to ship's use and presented as a gift to overseas government officials
 2. While the ship is in the home port they may be issued to ship's use and given to the public during tours of the ship
 3. They may be issued to ship's use and given to foodservice personnel as organizational clothing
 4. They may be issued to ship's use and given to any person on the occasion of reenlistment, retirement, or transfer
- 5-52. To what official instruction(s) should you refer for guidelines on issuing ship's plaques for ship's use?
1. NAVRESSOINST 4067
 2. Local type commander instructions
 3. SECNAVINST 3509.4
 4. Both 2 and 3 above
- 5-53. Issues of clothing items for ship's use are limited to which of the following individuals?
1. Personnel constantly in the public's view
 2. Personnel engaged in work that is unusually destructive to clothing
 3. Personnel assigned to the deck force
 4. Personnel assigned to the engineering department
- 5-54. Issue of shoulder sleeve unit identification marks (UIMs) is accomplished according to which of the following instructions?
1. NAVRESSOINST 4067
 2. Local type commander instructions
 3. SECNAVINST 3509.4
 4. NAVRESSOINST 10120.10
- 5-55. What form is used to issue clothing items for ship's use?
1. DD Form 504
 2. DD Form 1149
 3. DD Form 1348
 4. NAVSUP Form 28
- 5-56. What officer must sign the signature block of the issue to ship's use document?
1. Commanding officer
 2. Disbursing officer
 3. Supply officer
 4. Ship's store officer
- 5-57. Issue of cost items to the service activities is made using what ship's store document?
1. NAVSUP Form 973
 2. DD Form 1149
 3. DD Form 1155
 4. DD Form 1348
- 5-58. To issue cost items to the service activities, ROM users will use what ROM function?
1. Intrastore transfer function
 2. Requisition/purchase order function
 3. Miscellaneous expenditure function
 4. Receipt function
- 5-59. Which of the following retail outlets/service activities must be summarized separately at the end of the accounting period on a DD Form 1149 for issues of cost items?
1. Ship's laundry
 2. Barbershop
 3. Drink vending machines
 4. Snack bar
- In answering questions 5-60 through 5-74, refer to chapter 6 of the text.

Learning Objective: Identify practices and procedures relating to preliminary preparations and training of personnel to conduct inventories aboard ship.

- 5-60. Ship's store inventories are taken for which of the following purposes?
1. To determine the money value of stock on hand
 2. To identify stock shortages and overages and determine financial liability
 3. To bring stock records into agreement with actual stock on hand
 4. All of the above
- 5-61. An itemized inventory of all ship's store and standard Navy clothing stock is taken at which of the following times?
1. When there is evidence of unauthorized entry into the sales outlet
 2. When the ship's store officer is relieved
 3. At the end of the accounting period
 4. All of the above
- 5-62. Under which of the following conditions is it acceptable to conduct a price line inventory instead of an itemized inventory of stock in ship's store afloat?
1. When the sales outlet operator is relieved in combined responsibility
 2. When the bulk storeroom custodian is relieved in separate responsibility
 3. Monthly in a sales outlet operated by more than one person
 4. All of the above
- 5-63. What individual aboard ship is responsible for a complete and accurate ship's store inventory?
1. The ship's store recordskeeper
 2. The supply department leading petty officer
 3. The ship's store officer
 4. The responsible custodian
- 5-64. What method is used to inventory stock in ship's store afloat?
1. Single-count system using one person
 2. Single-count system using two inventory teams
 3. A two-count system using two inventory teams
 4. A multiple-count system using one inventory team
- 5-65. An inventory team under normal conditions consists of how many personnel?
1. One
 2. Two
 3. Three
 4. Four
- 5-66. Multiple inventory teams may be used on larger ships with several sales outlets with the approval of what officer?
1. The ship's store officer
 2. The supply officer
 3. The commanding officer
 4. The type commander
- 5-67. When multiple inventory teams are used, what individual will supervise each of the teams?
1. The team leader
 2. The leading Ship's Serviceman
 3. The ship's store officer
 4. The supply officer
- 5-68. Inventory teams may be made up of one person when sufficient personnel are not available.
1. True
 2. False
- 5-69. Which of the following personnel may NOT be assigned to an inventory team?
1. The office recordskeeper
 2. The ship's store officer
 3. The retail store operator
 4. The bulk storeroom custodian

- 5-70. What is the purpose of the inventory layout sketch?
1. To instruct inventory personnel on proper inventory procedures
 2. To use as a guide for posting ship's store records
 3. To make sure an accurate and fast inventory is done
 4. To make sure all stock is counted by line item
- 5-71. When will the ship's store officer prepare the layout sketch?
1. Before the inventory
 2. During the inventory
 3. After the inventory
 4. After submitting the returns
- 5-72. Which of the following items must be removed from the retail store before an inventory is conducted?
1. Tax-paid cigarettes
 2. Items that were marked down for faster sale
 3. Empty boxes
 4. Expensive jewelry

Learning Objective: Identify the procedures for preparing the inventory count sheets in manual and automated procedures. (Continued in assignment 6.)

- 5-73. In ROM procedures, what form is used to record inventories?
1. The inventory worksheet
 2. The Inventory Count Sheet, NAVSUP Form 238
 3. Either 2 or 3 above, depending on availability
 4. A locally prepared inventory form
- 5-74. The Inventory Count Sheet, NAVSUP Form 238, consists of four copies color-coded white, pink, blue, and yellow. Which of the following copies is/are used by the first count team?
1. The white copy only
 2. The yellow and pink copies
 3. The pink and blue copies
 4. The white and yellow copies

Assignment 6

Textbook Assignment: "Inventory (continued)," chapter 6, pages 6-4 through 6-26

- Learning Objective: Identify the procedures for preparing the inventory count sheets in manual and automated procedures. (Continued from assignment 5.)
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- 6-1. The ship's store officer is required to serialize inventory count sheets using a locally prepared number control log. How many serial numbers are assigned to each set of inventory count sheets?
1. One
 2. Two
 3. Three
 4. Four
- 6-2. What individual is responsible for prelisting the appropriate information on the Inventory Count Sheet, NAVSUP Form 238?
1. The ship's store recordskeeper
 2. The ship's store officer
 3. The responsible custodian
 4. The leading Ship's Serviceman
- 6-3. The inventory items will be prelisted on the NAVSUP Form 238 based on what information?
1. The inventory pattern
 2. The stock number of the item
 3. The price of each item
 4. The department code of each item
- 6-4. The person prelisting information on the NAVSUP Form 238 will enter all EXCEPT which of the following information?
1. The fixture number assigned to each bin, shelf, show-case, and so on
 2. The stock number and a short description of each item
 3. The retail price of each item
 4. The unit of issue of each item
- 6-5. After the NAVSUP Form 238 is prelisted, the ship's store officer will verify that all merchandise on all fixtures has been prelisted by comparing the NAVSUP Form 238 to which of the following information?
1. The inventory pattern
 2. The stock record file
 3. The layout sketch
 4. The inventory count sheets from the previous inventory
- 6-6. In ROM procedures, the inventory prelisting is established or updated using what ROM function?
1. The resale operations reports function
 2. The data file query function
 3. The resale operations constants function
 4. The inventory function
- 6-7. In what order will the ROM inventory prelisting identify the stock items?
1. Nomenclature order
 2. Class number order
 3. Stock number order
 4. In the order in which they will be counted

6-8. In ROM procedures, what individual will generate and update the inventory prelisting for the bulk storeroom?

1. The ship's store officer
2. The ship's store recordskeeper
3. The retail store operator
4. The bulk storeroom custodian

Learning Objective: Identify the procedures used for conducting inventory using manual or automated procedures.

6-9. What copy or copies of the NAVSUP Form 238 will the second count team use for recording inventory counts?

1. White copy only
2. White and yellow copies
3. Yellow and pink copies
4. Pink and blue copies

6-10. After ROM users have printed the inventory worksheets, the first count team will use the original and first copy of the worksheet to record the inventory counts.

1. True
2. False

6-11. When an error is made during the inventory count, a correction is made in ink and initialed by which of the following individuals?

1. The responsible custodian only
2. The ship's store officer only
3. The ship's store officer and the responsible custodian
4. The persons conducting the inventory and the responsible custodian

6-12. The first and second counts of the inventory are compared by which of the following individuals?

1. The responsible custodian
2. The leading Ship's Serviceman
3. The ship's store recordskeeper
4. The ship's store officer

6-13. When a difference is found between the first and second count, a third count will be made by what individual?

1. The ship's store officer
2. The responsible custodian
3. The leading Ship's Serviceman
4. The ship's store recordskeeper

6-14. During the actual counting of the stock in the bulk storeroom, the bulk storeroom custodian must be present.

1. True
2. False

Learning Objective: Identify the procedures to follow after the inventory is counted in manual or automated procedures.

6-15. In separate responsibility, the inventory quantities from which of the following spaces must be compared to the Balance in Bulkroom column shown on the Stock Record, NAVSUP Form 464?

1. The retail store
2. The bulk storeroom
3. The snack bar
4. All of the above

6-16. In combined responsibility, the inventory quantities of what items must be verified with the bulk storeroom balance shown on the NAVSUP Form 464?

1. Retail items
2. Clothing items
3. Cost of operation items
4. Markdown items

- 6-17. Which of the following individuals may NOT assist in the verification of bulk storeroom balances on the NAVSUP Form 464?
1. The ship's store officer
 2. The leading Ship's Serviceman
 3. The ship's store recordskeeper
 4. The bulk storeroom custodian
- 6-18. In manual records, what will happen to the unresolved differences found during the verification of the NAVSUP Form 464?
1. The difference will be included with the difference in the retail store
 2. Any differences will be charged or credited to the Navy Stock Fund
 3. The differences will be included on the bulk storeroom discrepancy list
 4. The differences will be marked down to zero and charged to Ship's Store Profits, Navy
- 6-19. Inventory counts may be entered into the ROM system by which of the following individuals?
1. The leading Ship's Serviceman
 2. The ship's store recordskeeper
 3. The bulk storeroom custodian
 4. Personnel designated by the ship's store officer
- 6-20. Once the inventory quantities have been entered in the ROM system data base, what record will be printed by the ROM users?
1. The inventory worksheet
 2. The inventory management report
 3. The inventory control record
 4. The smooth inventory listing

- 6-21. In ROM procedures, how are inventory counts in the bulk storeroom matched to the balances shown on the NAVSUP Form 464?
1. Inventory counts are entered in the ROM system data base and balances are verified manually by the ship's store officer
 2. Balances are matched automatically by the ROM system when inventory quantities from the bulk storeroom are entered into the ROM system data base
 3. Balances shown on the NAVSUP Form 464 are verified by the ROM user before entering inventory quantities
 4. Balances on the NAVSUP Form 464 will be matched before inventory quantities are entered in the ROM system by the ship's store recordskeeper and one designated person
- 6-22. In ROM Procedures, when errors are found in the inventory, the inventory worksheet will be corrected and initialed by all persons participating in the inventory. What action will be taken after these corrections are entered in the ROM system data base?
1. The ROM system will print the inventory management report
 2. The ROM user will reprint the inventory count sheets affected by the corrections
 3. The ROM system will automatically print the inventory worksheet
 4. The ROM user will make sure the corrections were entered on the corresponding Stock Record, NAVSUP Form 464

6-23. The ROM system automatically enters on the inventory count sheets credit memorandums and cash refunds that were not liquidated before the inventory. From what file will this information entered on the inventory count sheet be taken from?

1. Miscellaneous expenditure file
2. Stock record master file
3. Transaction file
4. Monthly cash file

Learning Objective: Identify the procedures for distributing the inventory count sheets in manual and automated procedures.

IN ANSWERING QUESTIONS 6-24 THROUGH 6-27, SELECT FROM COLUMN B THE COPY OF THE INVENTORY COUNT SHEET THAT IS USED FOR THE PURPOSE SHOWN IN COLUMN A IN MANUAL RECORDSKEEPING.

	<u>A. PURPOSES</u>	<u>B. COPIES</u>
6-24.	Used as a price list	1. White 2. Blue
6-25.	Used by the ship's store recordskeeper as the working copy	3. Pink 4. Yellow
6-26.	Extended by the ship's store officer and filed in the Accountability File, SSA-21, until the end of the next accounting period	
6-27.	Distributed to the responsible custodian	
<hr/>		
6-28.	In ROM procedures, what part of the smooth inventory listing is filed in the accountability file?	
		1. The original 2. The first copy 3. The second copy 4. The third copy

6-29. What part of the rough inventory count sheet in ROM procedures is used by the ship's store recordskeeper as a working copy?

1. The original
2. The first copy
3. The second copy
4. The third copy

Learning Objective: Determine the procedures for extending inventories and preparing inventory summary sheets in manual and automated records.

6-30. What individual will extend the white copy of the inventory count sheet in manual recordskeeping?

1. The ship's store officer
2. The ship's store recordskeeper
3. The bulk storeroom custodian
4. The retail store operator

6-31. In manual recordskeeping, the ship's store officer will compare the page totals on the white original of the inventory with what other copy(ies) of the inventory?

1. Yellow copy
2. Blue copy
3. Pink copy
4. All of the above

6-32. What individual, if any, extends the inventory totals on the inventory count sheets in ROM procedures?

1. The ship's store officer
2. The ship's store recordskeeper
3. The leading Ship's Serviceman
4. None; the ROM system automatically includes prices and extensions on the smooth inventory listing

- 6-33. In manual records, how many different ship's store spaces may be included on one inventory summary sheet?
1. One space
 2. Two spaces
 3. Three spaces
 4. No limit
- 6-34. Which of the following information is not included on the inventory affidavit?
1. Serial numbers of the inventory count sheets for the space
 2. Total dollar value from the summary sheet
 3. Date of the inventory
 4. Location of the space inventoried
-
- Learning Objective: Determine the procedures used for conducting spot inventories in manual or automated procedures.
-
- 6-35. Spot inventories are not required on ships operating under separate responsibility, but are required on ships operating under combined responsibility.
1. True
 2. False
- 6-36. The ship's store officer should schedule spot inventories of stock in the bulk storeroom at which of the following times during the fiscal year?
1. Unannounced times
 2. Weekly
 3. Twice monthly
 4. Monthly
- 6-37. A minimum of what percent of the stock in the bulk storeroom must be spot inventoried per month?
1. 1 percent
 2. 5 percent
 3. 10 percent
 4. 25 percent

- 6-38. The results of spot inventories conducted in the bulk storeroom are compared against what record?
1. NAVSUP Form 235
 2. NAVSUP Form 233
 3. NAVSUP Form 464
 4. NAVSUP form 977
- 6-39. What is the preferred method of taking spot inventories?
1. Taken by the bulk storeroom custodian using a locally prepared spot inventory form
 2. Taken by the bulk storeroom custodian using a blank inventory count sheet and two inventory teams
 3. Taken by the bulk storeroom custodian after breakouts or issues are accomplished by indicating the balance on hand on each NAVSUP Form 973
 4. Taken by the ship's store officer and the bulk storeroom custodian using a blank locally prepared inventory form
- 6-40. When a gain occurs by spot inventory, how should you enter it to the NAVSUP Form 464?
1. Enter the gain in the Expended column and decrease the Balance in Bulkroom column
 2. Enter the gain in the Expended column and increase the Balance in Bulkroom column
 3. Enter the gain in the Received column and decrease the Balance in Bulkroom column
 4. Enter the gain in the Received column and increase the Balance in Bulkroom column

6-41. In ROM procedures, spot inventories will be entered in the ROM system data base using what ROM function?

1. The data file query function
2. The resale operations corrections function
3. The resale operations reports function
4. The inventory function

Learning Objective: Determine the procedures for conducting price line inventories using manual and automated procedures.

6-42. What is the purpose of the price line inventory?

1. To check the accuracy of stock records and stock on hand
2. To use as a management tool for effective stock control
3. To determine the correct money value of stock on hand in the retail store or snack bar
4. To identify stock shortages or overages and determine financial liability

6-43. What is the primary purpose of having a specific inventory pattern established during a price line inventory?

1. To make the comparison of first and second counts easier
2. To make sure all items are included in the inventory
3. To make the count move faster
4. To make sure the count is accurate

6-44. When a price line inventory is conducted, the space inventoried should be broken down into sections so no more than what number of line items is included in each section?

1. 30
2. 60
3. 100
4. 120

6-45. How are price line inventories recorded on the inventory sheet?

1. Enter the item name and quantity
2. Enter the item name and correct price
3. Enter the quantity and correct price
4. Enter the quantity only

6-46. If during the price line inventory you come across two or more items with the same price, you should list them together on the inventory count sheet.

1. True
2. False

6-47. ROM users will enter price line inventory data into the ROM price change function.

1. True
2. False

6-48. In manual procedures, how many copies of the price line inventory are required for proper distribution?

1. Five
2. Two
3. Three
4. Four

6-49. In ROM procedures, the original of the final inventory count sheets is distributed to what file?

1. SSA-2
2. SSA-10
3. SSA-21
4. SSA-22

6-50. A price line inventory is taken in the retail store. After inventory the retail store column of the NAVSUP Form 235 is balanced and shows the Expenditure column is more than the Receipt column. What fact does this indicate?

1. There is an overage in the retail store amounting to the difference between the Expenditure and Receipt columns
2. You need to recheck the entries in the Receipt and Expenditure columns
3. There is a shortage in the retail store amounting to the difference between the Expenditure and Receipt columns
4. The Expenditure or Receipt column was added up incorrectly

Learning Objective: Determine the procedures for closing out and reviewing the stock records at inventory time.

6-51. The Stock Record, NAVSUP Form 464, is closed out at what time?

1. Weekly
2. Monthly
3. On the last day of the accounting period
4. Every 6 months

6-52. What figures on the NAVSUP Form 464 are added together at inventory time to give you the total inventory brought forward?

1. Sales figure and inventory brought forward, bulk storeroom
2. Inventory brought forward, bulk storeroom and sales outlet
3. Sales figure and inventory brought forward, sales outlet
4. Sales figure and the total receipts during the accounting period

6-53. How can you determine from the stock record the quantity of an item that was sold during the accounting period?

1. Total the Expended column
2. Subtract the total of the Expended column from the total of the Received column
3. Subtract the bulk storeroom inventory from the Total Balance column
4. Subtract the total inventory brought forward from the last entry reported in the Total Balance column

6-54. The ROM system will automatically post inventory data entered in the ROM system data base and close out the NAVSUP Form 464 in end of period closeouts, a subfunction of what ROM function?

1. The resale operations reports function
2. The inventory function
3. The resale operations constants function
4. The data file query function

6-55. After the NAVSUP Form 464 is closed out, it must be reviewed for accuracy by what individual?

1. The ship's store officer
2. The retail store operator
3. The bulk storeroom custodian
4. All of the above

6-56. A discrepancy list is prepared for any differences found in which of the following spaces?

1. The retail store
2. The snack bar
3. The bulk storeroom
4. All of the above

6-57. The bulk storeroom discrepancy list is maintained at what price?

1. Standard price
2. List price
3. Cost price
4. Retail price

Learning Objective: Determine the procedures for closing out and balancing the Ship's Store Afloat Financial Control Record, NAVSUP Form 235.

- 6-58. When is the NAVSUP Form 235 normally balanced and closed out?
1. Monthly when inventory is taken in a self-service walk-in store
 2. At the end of the accounting period
 3. When the ship's store officer is relieved
 4. When the responsible custodian is relieved
- 6-59. ROM users will process the NAVSUP Form 235 using what ROM function?
1. The resale operations constants function
 2. The data file query function
 3. The resale operations reports function
 4. The inventory function
- 6-60. The sales entry on the NAVSUP Form 235 during closeouts is obtained from what source?
1. NAVSUP Form 977
 2. NAVSUP Form 469
 3. NAVSUP Form 464
 4. NAVSUP Form 238
- 6-61. The inventory carried forward figure on the NAVSUP Form 235 during closeouts is obtained from what source?
1. The inventory control record
 2. The appropriate inventory summary sheet
 3. The NAVSUP Form 235 from the previous accounting period
 4. The NAVSUP Form 977
- 6-62. During the closeout of the NAVSUP Form 235, an amount is shown in the retail store Receipt column of the difference entry. This would indicate that there is a shortage in the retail store.
1. True
 2. False
- 6-63. By what means do you determine the percentage of overage or shortage on the NAVSUP Form 235?
1. Divide the amount on the difference line by the amount on the sales line
 2. Divide the amount on the sales line by the amount on the difference line
 3. Divide the amount on the total line by the amount shown on the sales line
 4. Divide the amount shown on the inventory brought forward line by the sales line
- 6-64. The can drink vending machines cost of sales figure is obtained from what source?
1. All NAVSUP Form 238s for the can drink vending machines
 2. All NAVSUP Form 236s for can drink vending machines
 3. All NAVSUP Form 464s for the can drink vending machines
 4. From the NAVSUP Form 235 from the previous accounting period
- 6-65. What figure for the can drink vending machines is subtracted from the total sales figure to obtain the gross profit?
1. The subtotal figure
 2. The difference figure
 3. The cost of sales figure
 4. The total inventory brought forward figure

- 6-66. How is the cost of sales figure for cup-type vending machines determined on the NAVSUP Form 235 during closeouts?
1. Divide the inventory brought forward entry by the difference entry
 2. Subtract the sales entry from the inventory brought forward entry
 3. Subtract the sales entry from the amount reported on the difference line
 4. Divide the total entry by the difference entry
- 6-67. When determining the percent of difference for the entire ship's store operation, from what record/form will you obtain the figures for the differences of each individual sales outlet?
1. The discrepancy list
 2. NAVSUP Form 235
 3. NAVSUP Form 236
 4. NAVSUP Form 233
- 6-68. An excessive difference exists in the ship's store operation when the total inventory dollar value difference between the financial control records and physical inventory exceeds what amount?
1. \$295.00 or 0.25% of the total sales
 2. \$325.00 or 0.5% of the total sales
 3. \$500.00 or 0.75% of the total sales
 4. \$750.00 or 1.0% of the total sales
- 6-69. What officer will initiate an informal examination of an excessive loss in the ship's store operation when it cannot be resolved at a divisional level?
1. The supply officer
 2. The legal officer
 3. The commanding officer
 4. The ship's type commander
- 6-70. At the completion of the informal investigation, an excessive difference exists. A letter report is then sent to which of the following commands/activities?
1. Type commander
 2. NAVRESSO
 3. NAVSUP
 4. All of the above
- 6-71. What command/activity may direct the implementation of special inventory requirements?
1. The Navy Accounting and Finance Center
 2. NAVRESSO
 3. The Fleet Accounting and Disbursing Center
 4. NAVSEA
- 6-72. A disproportionate difference exists in the ship's store operation when the total inventory dollar value difference between the financial control records and physical inventory exceeds what percent of total sales?
1. 1.0 percent
 2. 2.0 percent
 3. 3.0 percent
 4. 2.5 percent
- 6-73. How are gains or losses of ship's store stock accounted for?
1. Gains or losses are absorbed in the cost of sales retail on the NAVSUP Form 978
 2. Losses are surveyed to the Navy Stock Fund and gains are handled as a gain by inventory
 3. All differences are carried forward to the next accounting period
 4. Losses are charged to the Ship's Store Profits, Navy (SSPN) and gains are credited to the Navy Stock Fund

6-74. How are gains or losses of standard Navy clothing stock accounted for?

1. Absorbed in the cost of retail sales on the NAVSUP Form 978
2. Charged or credited to the Ship's Store Profits, Navy (SSPN)
3. Losses are charged to the Navy Stock Fund and gains are credited to the Ship's Store Profits, Navy (SSPN)
4. Charged or credited to the Navy Stock Fund

Assignment 7

Textbook Assignment: "Laundry Scheduling and Quality Assurance," chapter 7, pages 7-1 through 7-14.

Learning Objective: Identify the factors used in developing a laundry schedule.

- 7-1. Lots delivered to the ship's laundry should be completed in which of the following time frames?
1. Between the time the lots are delivered to the ship's laundry until the end of the workday
 2. No more than 1 day
 3. 1 to 3 days
 4. Before the next lot is received
- 7-2. The number of personnel working in the ship's laundry is based on which of the following factors?
1. The number of crew members aboard ship
 2. The number of nonrated personnel striking for the Ship's Serviceman rating
 3. The size and number of equipment
 4. The number of qualified personnel available
- 7-3. You are the laundry supervisor on a ship with a crew of 750 officer and enlisted personnel. What weekly workload can you expect to receive?
1. 9,000 pounds
 2. 9,600 pounds
 3. 18,000 pounds
 4. 19,200 pounds
- 7-4. You are the laundry supervisor on a ship with 60 CPOs and 35 officers. What total number of work uniform shirts and trousers can you expect to finish press weekly?
1. 665
 2. 570
 3. 360
 4. 285
- In answering questions 7-5 through 7-7, refer to the paragraph below.
- You are the laundry supervisor of a ship's laundry with four 100-pound washer extractors (one not operational); four operational 50-pound tumbler dryers; two three press operator stations (both operational); one single press 554 that is inoperative; and a laundry crew of eight personnel.
- 7-5. How many uniform shirts should you be capable of finish pressing in 2 hours?
1. 80
 2. 92
 3. 98
 4. 104
- 7-6. How much laundry should you be capable of washing in an 8-hour period?
1. 1,600 pounds
 2. 2,400 pounds
 3. 3,200 pounds
 4. 6,400 pounds
- 7-7. How much laundry should you be capable of drying in an 8-hour period?
1. 2,400 pounds
 2. 1,800 pounds
 3. 1,600 pounds
 4. 1,200 pounds

7-8. To simplify your determination of a laundry schedule, which of the following laundry records should you use?

1. Bulk work log
2. press deck log
3. Laundry summary sheet
4. All of the above

7-9. Which of the following requirements best describes what a good laundry schedule should fulfill aboard ship?

1. Shipboard requirements
2. Supply department requirements
3. Divisional requirements
4. Navy requirements

Learning Objective: Identify the procedures for preparing and using the daily laundry schedule.

7-10. The daily laundry schedule benefits the crew in which of the following ways?

1. Daily delivery of bulk lots
2. Earlier pickup of bulk lots
3. Delivery of bulk lots once or twice weekly
4. Delivery of individual lots daily

7-11. When the daily laundry schedule is used, how often should officer individual lots be delivered to the ship's laundry?

1. Daily
2. Three times weekly
3. Twice a week
4. As required

7-12. When using the daily laundry schedule, how often should you schedule CPO table linen while the ship is at sea?

1. Once a week
2. Twice a week
3. Three times a week
4. Daily

7-13. When the daily laundry schedule is used, what is/are the main problem(s) encountered by the laundry?

1. Pickup and delivery of laundry
2. Soiled clothing in the berthing compartments
3. Unsanitary conditions in the ship's laundry
4. All of the above

7-14. What individual will you notify when there is a problem with the pickup or delivery of divisional laundry?

1. The divisional laundry petty officer of the division concerned
2. The leading chief of the division concerned
3. The leading Ship's Serviceman
4. The ship's store officer

7-15. Which of the following problems occur(s) when a division does not deliver its bulk laundry daily when the ship is using the daily laundry schedule?

1. Unbalanced workloads
2. Unsanitary conditions in the laundry
3. Cluttered conditions in the laundry
4. All of the above

Learning Objective: Identify the procedures for determining your laundry schedule based on laundry capabilities.

7-16. A laundry schedule based on laundry capabilities is used instead of the daily laundry schedule when the laundry encounters which of the following problems?

1. Too much laundry to process
2. Lack of water or steam
3. Inoperative equipment
4. Each of the above

LAUNDRY INFORMATION	
1. Days laundry operates per week	5
2. Laundry crew size of competent laundry personnel	8
3. Crew size including officer and enlisted personnel	800
4. Officers	50
5. Chief petty officers	75
6. Installed washer extractors, 100-pound capacity	3
7. Installed tumbler dryers, 50-pound capacity	4
8. Installed three press operator stations	2

Figure 7A

● IN ANSWERING QUESTIONS 7-17 THROUGH 7-23, REFER TO FIGURE

- 7A.
- 7-17. Based on current recommendations, the number of personnel working in this laundry is insufficient for requirements.
1. True
 2. False
- 7-18. How many pounds of laundry should this laundry be capable of processing in a 96-hour workweek?
1. 9,600 pounds
 2. 14,400 pounds
 3. 16,000 pounds
 4. 19,200 pounds
- 7-19. How many pounds of laundry should this laundry be capable of washing in a 96-hour workweek?
1. 19,200 pounds
 2. 28,800 pounds
 3. 38,400 pounds
 4. 46,400 pounds

- 7-20. How many pounds of laundry should this laundry be capable of drying (a) per hour and (b) during a 96-hour workweek?
1. (a) 200 pounds (b) 19,200 pounds
 2. (a) 300 pounds (b) 27,300 pounds
 3. (a) 400 pounds (b) 38,400 pounds
 4. (a) 500 pounds (b) 48,000 pounds
- 7-21. What total number of officer and chief petty officer shirts and trousers should this laundry be capable of finish pressing per hour?
1. 20
 2. 40
 3. 60
 4. 80
- 7-22. How many pounds of laundry can this laundry expect to receive daily?
1. 3,840 pounds
 2. 3,200 pounds
 3. 2,840 pounds
 4. 2,400 pounds
- 7-23. How many officer and CPO uniforms shirts and trousers combined can this laundry expect to receive weekly?
1. 375
 2. 450
 3. 600
 4. 750

Learning Objective: Identify the factors used in developing a laundry schedule based on laundry capabilities.

- 7-24. When preparing a new schedule based on laundry capabilities, for what reason do you obtain the number of personnel from each division?
1. To estimate the total number of press items per week
 2. To estimate the total number of pounds of laundry received from each division weekly
 3. To estimate the total number of pounds received from each division daily
 4. To estimate the total number of divisional laundry bags received from each division monthly
- 7-25. How will the laundry supervisor obtain the number of personnel in each division on a large ship such as a carrier?
1. By getting a copy of all departmental rosters
 2. By requesting the information from all divisional leading petty officers
 3. By informing divisional laundry petty officers at a scheduled meeting
 4. By contacting each divisional mustering petty officer by telephone
- 7-26. To determine the weekly workload for each division, you multiply the number of personnel in each division by which of the following numbers?
1. 6
 2. 12
 3. 24
 4. 96
- 7-27. A combination of individual and bulk lots should be scheduled on each day of the week until which of the following workloads is reached?
1. Daily workload
 2. Weekly workload
 3. Monthly workload
 4. Hourly workload

- 7-28. When you schedule a division to deliver its laundry three times a week, you multiply the total number of personnel in the division by what number?
1. 24
 2. 16
 3. 12
 4. 8
- 7-29. When you schedule CPO lots twice a week, what number will you use to multiply the total number of chief petty officer lots by each day they deliver them?
1. 24
 2. 16
 3. 12
 4. 8
- 7-30. When preparing the laundry schedule, which of the following information should be included in the schedule?
1. Who delivers the lots
 2. To whom the lots belong
 3. General instructions
 4. All of the above
-
- Learning Objective: Identify the causes of clothing damage during the receipt and washing process and corrective actions taken to prevent it.
-
- 7-31. Color transfer on clothing is caused by which of the following actions by laundry personnel?
1. Improper classification
 2. Overloading the washer extractor
 3. Improper drying temperatures
 4. Not using sour in the wash formula

- 7-32. The redepositing of soil on clothing may occur under which of the following conditions?
1. Washing white and colored clothes together
 2. Washing lightly soiled clothing items together
 3. Washing a light load of dungarees with black socks
 4. Washing heavily soiled clothing items with lightly soiled clothing
- 7-33. To prevent or reduce the possibility of damage to clothing from foreign objects in the bulk lots delivered to the ship's laundry, what is the best procedure personnel in the ship's laundry can use?
1. Check every pocket of the shirts and trousers delivered to the ship's laundry
 2. Inform crew members concerned that foreign objects were left in their pockets after a problem occurs
 3. Periodically place a note in the Plan of the Day (POD) informing crew members to carefully check the pockets of their clothing before sending them to the ship's laundry
 4. Do not allow personnel who leave foreign-objects in their clothing to receive a laundry claim
- 7-34. What should laundry personnel do to overstuffed laundry net bags received in the laundry?
1. Wash them separately from net bags with less clothing
 2. Send them back to the owner
 3. Remove the contents from overstuffed laundry net bags and wash them separately without the net bag
 4. Separate the contents into two laundry net bags
- 7-35. The majority of clothing damage in the ship's laundry occurs when the clothing is pressed.
1. True
 2. False
- 7-36. What should the maximum water temperature in the washer extractor be when certified Navy twill uniform items are washed?
1. 180°F
 2. 160°F
 3. 140°F
 4. 130°F
- 7-37. Detergents may be added directly to the water only after the appropriate water levels have been reached.
1. True
 2. False
- 7-38. The amount of detergent/oxygen bleach used in a 100-pound washer extractor should be increased when which of the following conditions occurs?
1. When washing in the automatic mode
 2. When washing a heavy load
 3. When washing in the manual mode
 4. When washing with seawater

IN ANSWERING QUESTIONS 7-39 THROUGH 7-43, SELECT FROM COLUMN B THE PROBABLE CAUSE OF THE PROBLEM LISTED IN COLUMN A.

	<u>A. PROBLEMS</u>	<u>B. CAUSES</u>
7-39.	Pressing is difficult	1. Over-starching
7-40.	Washer extractor does not wash or extract properly	2. Exceeding manufacturer load limits 3. No sour used during washing
7-41.	Clothes have spots on them after pressing	4. Over-extracting the clothes
7-42.	Clothes are yellow and dull looking after drying	
7-43.	Clothes are wrinkled	

IN ANSWERING QUESTIONS 7-44 THROUGH 7-48, SELECT FROM COLUMN B THE PREVENTIVE MEASURE TAKEN FOR THE PROBLEM LISTED IN COLUMN A. ANSWERS MAY BE USED MORE THAN ONCE.

	<u>A. PROBLEMS</u>	<u>B. PREVENTIVE MEASURES</u>
7-44.	Clothes very dull and gray looking	1. Use the automatic mode when washing clothes
7-45.	Drying time extended	2. Extract the clothes according to the wash formula
7-46.	Unsanitary wash	3. Classify the clothing properly
7-47.	Color transfer	
7-48.	Clothing sticking to the press heads	4. Use the laundry sour according to the wash formula

Learning Objective: Determine the causes of clothing damage during the drying and pressing cycle.

- 7-49. The temperature control on the tumbler dryer should be set no higher than what temperature?
1. 200°F
 2. 180°F
 3. 160°F
 4. 140°F
- 7-50. The drying timer is set on the tumbler dryer to alert laundry personnel when the drying and cooling cycle is completed.
1. True
 2. False
- 7-51. Which of the following problems may be caused by overloading tumbler dryers?
1. Poor tumbling action
 2. Poor wrinkle removal
 3. Extended drying time
 4. All of the above
- 7-52. The drying timer on the tumbler dryer should be set for what range of time?
1. 25 to 30 minutes
 2. 20 to 25 minutes
 3. 15 to 20 minutes
 4. 10 to 15 minutes
- 7-53. The cool-down timer on the tumbler dryer should be set for what range of time?
1. 5 to 10 minutes
 2. 10 to 15 minutes
 3. 15 to 20 minutes
 4. 20 to 25 minutes
- 7-54. Which of the following clothing items will dry in the least amount of time?
1. Dungaree trousers
 2. T-shirts
 3. Khaki trousers
 4. CNT white shirts

- 7-55. A fire in the tumbler dryer is more likely to occur under which of the following conditions?
1. Drying lightweight items only
 2. Drying heavy items only
 3. Drying lightweight and heavy clothing items together
 4. Drying dungaree shirts with black socks
- 7-56. What is the principal cause of shipboard laundry fires?
1. Unattended clothes in the dryer
 2. Unattended clothes on the press deck
 3. Spontaneous combustion of residual soil in clothing
 4. Clogged lint filters
- 7-57. What problem has occurred in the majority of fires reported aboard ship in the laundry?
1. Clothes were left in the dryer unattended
 2. Lint filters were not being cleaned properly
 3. Thermostats or timers were faulty on the tumbler dryer
 4. Lack of maintenance existed
- 7-58. How can the laundry supervisor prevent laundry dryer fires from occurring in the laundry?
1. Make sure personnel follow proper operating procedures
 2. Post a Prevent Laundry Dryer Fires placard on the front of each dryer and make sure personnel understand and follow its contents
 3. Make sure personnel follow applicable safety precautions
 4. All of the above
- 7-59. What is the primary cause of clothing damage on the press deck?
1. Improper padding of the presses
 2. Operator error
 3. Improperly washed clothes
 4. Improper press head adjustments
- 7-60. The engineering department is responsible for padding the laundry presses aboard ship.
1. True
 2. False
- 7-61. The laundry supervisor notices several broken buttons in the laundry. Which of the following actions should be taken?
1. Check the head adjustment on the presses
 2. Check the padding on the presses
 3. Notify the engineering department
 4. All of the above
- 7-62. When using a three press operator station, a capable laundryman should take approximately how long between press lays?
1. 45 to 60 seconds
 2. 30 to 45 seconds
 3. 20 to 30 seconds
 4. Less than 20 seconds
- 7-63. What clothing item(s) below may be damaged in the laundry by pressing it/them on a hot head laundry press?
1. Dry clean only articles
 2. Khaki garrison cap
 3. Khaki jacket
 4. Cotton dungaree trousers